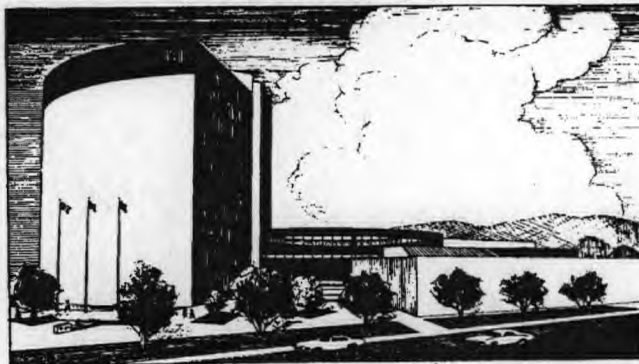




# MINUTES

## City of Las Vegas

CITY HALL COUNCIL CHAMBERS, 400 STEWART AVENUE, LAS VEGAS, NV 89101  
229-6011 (VOICE) • 386-9108 (TDD)

### SPECIAL CITY COUNCIL MEETING – BUDGET WORKSHOP OF MAY 15, 2007

| CITY COUNCIL                           | PRESENT                             | ABSENT                   | EXCUSED                  |
|----------------------------------------|-------------------------------------|--------------------------|--------------------------|
| MAYOR OSCAR B. GOODMAN                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| COUNCILMAN GARY REESE<br>MAYOR PRO-TEM | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| COUNCILMAN LARRY BROWN                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| COUNCILMAN STEVE WOLFSON               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| COUNCILWOMAN LOIS TARKANIAN            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| COUNCILMAN STEVEN ROSS                 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| COUNCILWOMAN WILLIAMS                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| DOUG SELBY, CITY MANAGER               | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| STEVEN HOUCHENS, DEPUTY CITY MANAGER   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| BRAD JERBIC, CITY ATTORNEY             | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| BEVERLY K. BRIDGES, ACTING CITY CLERK  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

APPROVED BY REFERENCE: JUNE 20, 2007

ATTEST:

  
CITY CLERK

  
MAYOR

# *City of Las Vegas*

## **SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT AGENCY MEETING**

**COUNCIL CHAMBERS**

**400 Stewart Avenue**

**Las Vegas, Nevada 89101**

**CITY OF LAS VEGAS INTERNET ADDRESS: <http://www.lasvegasnevada.gov>**

**May 15, 2007**

**9:00 AM**

All items on this agenda are scheduled for action unless specifically noted otherwise.

Duplicate CD/DVD's may be available at a cost of \$5.00 per CD/DVD through the City Clerk's office.

NOTE: Cellular phones are to be turned off during the Council meeting.

1. CALL TO ORDER
2. ANNOUNCEMENT RE: COMPLIANCE WITH OPEN MEETING LAW
3. PLEDGE OF ALLEGIANCE
4. Public hearing and possible action regarding Fiscal Year 2008 City of Las Vegas Redevelopment Agency Tentative Budget and Fiscal Year 2008 City of Las Vegas Redevelopment Agency Final Budget
5. Public hearing and possible action regarding Fiscal Year 2008 City of Las Vegas Tentative Budget and Fiscal Year 2008 City of Las Vegas Final Budget, including the Five-Year Capital Improvement Plan
6. CITIZENS PARTICIPATION: PUBLIC COMMENT DURING THIS PORTION OF THE AGENDA MUST BE LIMITED TO MATTERS WITHIN THE JURISDICTION OF THE CITY COUNCIL. NO SUBJECT MAY BE ACTED UPON BY THE CITY COUNCIL UNLESS THAT SUBJECT IS ON THE AGENDA AND IS SCHEDULED FOR ACTION. IF YOU WISH TO BE HEARD, COME TO THE PODIUM AND GIVE YOUR NAME FOR THE RECORD. THE AMOUNT OF DISCUSSION ON ANY SINGLE SUBJECT, AS WELL AS THE AMOUNT OF TIME ANY SINGLE SPEAKER IS ALLOWED, MAY BE LIMITED
7. ADJOURNMENT

THIS MEETING HAS BEEN PROPERLY NOTICED AND POSTED AT THE FOLLOWING LOCATIONS:

City Clerk's Bulletin Board, City Hall Plaza, 2<sup>nd</sup> Floor Skybridge  
Bulletin Board, City Hall Plaza (next door to Metro Records)  
Las Vegas Library, 833 Las Vegas Boulevard North  
Clark County Government Center, 500 S. Grand Central Parkway  
Grant Sawyer Building, 555 E. Washington Avenue

## AFFIDAVIT OF MAILING

**(Mailing required under the provisions of NRS Chapter 241)**

STATE OF NEVADA)  
                                ) ss  
COUNTY OF CLARK)

**Paula Clark**, an employee of the City of Las Vegas, Nevada being first duly sworn, deposes and says that on the **8th** day of **May, 2007**, a copy of NOTICE, the attached of which is a true and correct copy of the Public Hearing – re: **Special Joint City Council and Redevelopment Agency Meeting** to be held on the **15th** day of **May, 2007**, at **9:00 A.M.** was deposited in the United States Mail, Postage prepaid, First Class Mail, to each person and/or organization whose name appears on the list maintained in the Office of the City Clerk.

Paula Clark

**SIGNATURE**

**City Clerk**  
**DEPARTMENT**

Subscribed and sworn to before me this

8th day of May, 2007

Carmel M. Viano

NOTARY PUBLIC in and for said County and State



**AFFIDAVIT OF ELECTRONIC MAILING (email)**

**(Mailing required under the provisions of NRS Chapter 241)**

STATE OF NEVADA)

) ss

COUNTY OF CLARK)

**Paula Clark**, an employee of the City of Las Vegas, Nevada being first duly sworn, deposes and says that on the **8th** day of **May, 2007**, a copy of NOTICE, the attached of which is a true and correct copy of the Public Hearing – re: **Special Joint City Council and Redevelopment Agency Meeting** to be held on the **15th** day of **May, 2007**, at **9:00 A.M.** was electronically mailed (emailed) to each person and/or organization whose name appears on the list maintained in the Office of the City Clerk.

Paula Clark

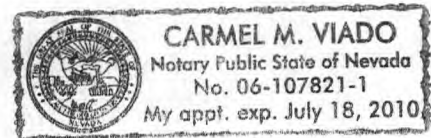
**SIGNATURE**

City Clerk  
**DEPARTMENT**

Subscribed and sworn to before me this

8th day of May, 2007

Carmel M. Viado  
NOTARY PUBLIC in and for said County and State





STATE OF NEVADA )  
 ) ss  
COUNTY OF CLARK)

1. City Clerk's Bulletin Board, 400 Stewart Avenue, 2<sup>nd</sup> Floor Skybridge (in the walkway area next to the entrance of the Human Resources Department)
2. Bulletin Board, City Hall Plaza, 400 Stewart Avenue (next door to Metro Records)
3. Las Vegas Library, 833 Las Vegas Blvd.
4. Clark County Government Center, 500 S. Grand Central Parkway
5. Grant Sawyer Building, 555 E. Washington Avenue

**SIGNATURE**

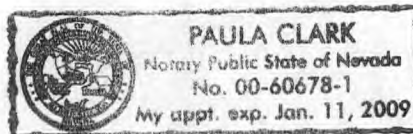
**City Clerk**  
**DEPARTMENT**

Subscribed and sworn to before me this

8th day of May, 2007

Paula Clark

NOTARY PUBLIC in and for said County and State



**AGENDA SUMMARY PAGE**  
**SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT**  
**AGENCY MEETING OF: MAY 15, 2007**

**SUBJECT:**

CALL TO ORDER

Minutes:

PRESENT: MAYOR GOODMAN, COUNCILMEMBERS REESE, BROWN, WOLFSON, TARKANIAN, ROSS, and WILLIAMS (arrived at 9:25 a.m.)

Also Present: CITY MANAGER DOUG SELBY, DEPUTY CITY MANAGERS STEVE HOUCHENS, ELIZABETH FRETWELL and ORLANDO SANCHEZ, ASSISTANT CITY ATTORNEY BRYAN SCOTT, AND ACTING CITY CLERK BEVERLY K. BRIDGES



**AGENDA SUMMARY PAGE  
SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT  
AGENCY MEETING OF: MAY 15, 2007**

**SUBJECT:**

ANNOUNCEMENT RE: COMPLIANCE WITH OPEN MEETING LAW

Minutes:

ANNOUNCEMENT MADE - Meeting noticed and posted at the following locations:

Doolittle Community Center, 1950 N. "J" Street

City Clerk's Bulletin Board, City Hall Plaza, 2nd Floor Skybridge

Bulletin Board, City Hall Plaza (next door to Metro Records)

Las Vegas Library, 833 Las Vegas Boulevard North

Clark County Government Center, 500 S. Grand Central Parkway

Grant Sawyer Building, 555 E. Washington Avenue



**AGENDA SUMMARY PAGE**  
**SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT**  
**AGENCY MEETING OF: MAY 15, 2007**

**SUBJECT:**

PLEDGE OF ALLEGIANCE

Minutes:

MAYOR GOODMAN led the audience in the pledge.



**AGENDA SUMMARY PAGE**  
**SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT**  
**AGENCY MEETING OF: MAY 15, 2007**

**DEPARTMENT: FINANCE AND BUSINESS SERVICES**

**DIRECTOR: MARK R. VINCENT**

☐ Consent ☒ Discussion

**SUBJECT:**

Public hearing and possible action regarding Fiscal Year 2008 City of Las Vegas Redevelopment Agency Tentative Budget and Fiscal Year 2008 City of Las Vegas Redevelopment Agency Final Budget

**Fiscal Impact**



No Impact



Augmentation Required



Budget Funds Available

**Amount:**

**Funding Source:**

**Dept./Division:**

**PURPOSE/BACKGROUND:**

Discussion and possible action regarding Fiscal Year 2008 City of Las Vegas Redevelopment Agency Tentative Budget as filed with the Nevada Department of Taxation on April 13, 2007 and adoption of the Fiscal Year 2008 City of Las Vegas Redevelopment Agency Final Budget.

**RECOMMENDATION:**

Staff recommends adoption of Fiscal Year 2008 City of Las Vegas Redevelopment Agency Final Budget, as amended with guidance from City Council.

**BACKUP DOCUMENTATION:**

1. Fiscal Year 2008 City of Las Vegas Redevelopment Agency Tentative Budget
2. Submitted at meeting – PowerPoint presentation by staff for and letter from The Citizens Priority Advisory Committee for Items 4 and 5

Motion made by GARY REESE to Approve as Recommended

Passed For: 7; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 0

BRENDA J. WILLIAMS, LOIS TARKANIAN, LARRY BROWN, OSCAR B. GOODMAN,  
GARY REESE, STEVE WOLFSON, STEVEN D. ROSS; (Against-None); (Abstain-None);  
(Did Not Vote-None); (Excused-None)

Minutes:

MAYOR GOODMAN declared the Public Hearing open for Items 4 and 5.

CITY MANAGER DOUG SELBY explained the purpose of the Special City Council meeting is for a final opportunity to adjust Fiscal Year 2008 Budgets for the Redevelopment Agency (RDA) and the City of Las Vegas before they are submitted to the State of Nevada. The current fiscal



**SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT  
AGENCY MEETING OF: MAY 15, 2007**

year and next fiscal year present an enormous challenge as a result of declining revenues. Unprecedented slow growth and consolidated tax have had a chilling effect on finances. Consolidated tax, which comprises 53 percent of the General Fund revenue has grown at less than one percent in Fiscal Year 2007 and forecasting a growth of only four percent in Fiscal Year 2008.

Additionally, the City Council's ability to influence revenues has been limited by the legislature. However, he believes the slowdown is an aberration and that the future will turn around, not to the double digit level increases the City has seen, but to a solid sustainable growth rate that allows the City to resume adding new programs and expanding City services. Prudence dictates a conservative budget. Given the revenue limitations, staff has been able to recommend adding 27 new positions through the General Fund. Some of those are result of taking old positions that have been vacant for quite some time and transitioning those to new positions where needed. Others are a result of cost savings that the City has been able to identify within the future budget. There are also positions funded through the RDA and the Enterprise Fund, which are separate revenue streams.

As the result of intense workshops with the City Council, additional funds were identified to fund capital programs; it is a tight year for new projects. However, 23 additional projects will be funded by excess funds from unbuilt projects and idle funds.

MAYOR GOODMAN asked if data is available to suggest that the economy will come back in a robust manner. MARK VINCENT, Director of Finance and Business Services, replied that analysis indicate an upturn for a healthy economy. The population growth for next year is estimated at two percent, half of what has been seen for prior years. The growth in revenue will upturn, but not in double digits. He added that Bills at the legislature that address issues like Green Buildings, are key to a quicker economy upturn. As an example, if the build out for the 61 acres is \$5 million, the annual loss in revenue to the RDA due to the 15 percent rebate in property taxes, would be almost \$20 million a year. MR. VINCENT added that some rebates have to do with sales tax for materials. This affects everybody in the County because that consolidated tax formula is shared. However, the City of Las Vegas' economy will be healthier than other cities. CITY MANAGER SELBY pointed out that the revenue is impacted by the slowing down of residential market.

MR. VINCENT clarified that the Tentative Budget was filed on April 15, 2007, and today's discussion would be about changes made as a result of meetings with the Council. Through a PowerPoint presentation, MR. VINCENT explained that the total budget will be \$1.4 billion, a slight decrease from last year. A budget adjustment was made during the Budget Workshop to reduce the General Fund budget to \$20 million.

MR. VINCENT reviewed the Capital Projects Funds as to where the additional \$20 million were allocated; Centennial Hills Park Phase 3, fire stations and 16 additional projects. This is in addition to the \$22.9 million discussed at the Budget Workshop of April 16, 2007; two fire projects and four Metro facility projects were already approved.

**SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT  
AGENCY MEETING OF: MAY 15, 2007**

There is about \$440 million work in process in capital. He opined that Capital Projects need to be reviewed more often, possibly every six months to see which project moves forward and where to reallocate those funds. The addition of the 27 positions is not an increase to the budget; they are being paid from seven vacant positions. The Marshals and firefighters will be funded through reduction in overtime.

The City is expected to receive \$209,000 in new revenue from the Floyd Lamb Park. The entrance fees will only be achieved if the City controls the entrance. Therefore, two customer service representative positions and eight part-time positions will be created. The City will get revenues from the gun club and the equestrian leases. The new revenue will pay for the cost of these functions. COUNCILMAN ROSS remarked that he visited the park on the weekend and it was crowded. It is important to recognize the great usage the park receives, and once improvements are made, he expects the park to be crowded almost every weekend. He asked MR. VINCENT not to disregard park ambassadors to volunteer their time in City parks.

MR. VINCENT gave a brief summary about overtime; a cost-effective way to provide services. The concern is the distribution of overtime in an equitable and fair way. There are those individuals who choose not to work overtime, but management is concerned about job safety and quality issues for those people working back-to-back shifts. An employee gets paid time and a half, where if a new body were hired, if it were a Marshall, would have to go through an academy, would require a car and insurance benefits. He explained the cost of overtime versus the hiring of a new Marshall. He verified for COUNCILMAN BROWN that the figures represent March of Fiscal Year 2007.

COUNCILMAN ROSS commented that it seems cheaper to pay overtime than to hire a new marshal or a firefighter. MR. VINCENT replied that from a financial prospective, this group's benefit situation is different than regular employees. There is a commitment from the Director of Detention and Enforcement that they can fund five additional positions, reducing the overtime.

MAYOR GOODMAN asked the cause of overtime. MR. VINCENT replied that it is due to special events, as well as covering for another employee who might be on vacation or on sick leave. The City does not fund enough positions to cover all the expected vacancies or special events.

MR. VINCENT further explained for COUNCILMAN REESE about time worked on the job and paid time off. The ratio of time on the job versus the hours scheduled to work is lower and the differential is made up in overtime.

MR. VINCENT clarified for COUNCILMAN WOLFSON that the statistics through March of Fiscal Year 2007 for the marshals has grown slightly. It is not uncommon to have this number of overtime hours every year. It is good fiscal planning to under-staff, recognizing this can be made up with overtime.

**SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT  
AGENCY MEETING OF: MAY 15, 2007**

MR. VINCENT pointed out the need for more marshals and recommended hiring five new marshals. He reiterated that Detention and Enforcement can absorb \$95,000 from the overtime for next year to pay for the five marshals.

MR. VINCENT explained the firefighter/paramedic overtime and clarified for MAYOR GOODMAN how the firefighters' shifts work. To eliminate all overtime, 84 new firefighters would need to be hired. In this case, it is cheaper to hire a new firefighter to support the average cost of overtime. No additional positions are required for Rescue 48; it is under the current academy. The current Fire and Rescue bargaining unit requires overtime to fill 20 vacant shifts per day. He recommended taking seven vacant positions and reallocate those to Fire and Rescue. In order to have the cost savings, these positions need to be manageable, without endangering the public. CHIEF DAVID WASHINGTON, Las Vegas Fire and Rescue, stated that Fire and Rescue operates daily at 75 percent strong. Firefighters are on duty when they are trained; therefore, some units have to be taken out of service without endangering anyone or sacrifice public safety.

MR. VINCENT pointed out the portion of the total revenue is expected to grow at a rate of four percent, which is line with what the State is recommending. He clarified for MAYOR GOODMAN that the final budget filed for 2007 had a budget of \$287.3 million. That budget was revised on March 16, 2007 to \$269 million. The new budget for 2008 is \$280 million, a decrease of two and a half percent.

Regarding RDA, MR. VINCENT indicated the actual number of revenue is \$16 million, a 40 percent increase in tax increment revenue for Fiscal Year 2006/2007. The City is required to use the State forecasted taxes for the RDA, which is \$16.2 million, but he believes it will be higher. Within that budget, the City is able to cover debt service, affordable housing and projects.

MR. VINCENT submitted a letter from the Citizens Priority Advisory Council, who met on April 27, 2007 and added a six-month review of capital projects. The Nevada Department of Taxation accepted the City's tentative budget and he believes they will accept the final budget as well.

COUNCILMAN REESE thanked MR. VINCENT for doing a fantastic job. MR. VINCENT noted that the budget process is a collaborative effort from input by the City Manager's Office, all department directors and staff. He diligently tries to listen, be responsible and give the City Council the best advice he can.

COUNCILWOMAN TARKANIAN echoed COUNCILMAN REESE'S remarks, adding her appreciation to MR. VINCENT for having all her questions answered. COUNCILMAN WOLFSON gave kudos to MR. VINCENT, his staff and all departments for responding to the City Council's requests. He thanked his colleagues for working with him as well. COUNCILWOMAN WILLIAMS thanked MR. VINCENT for his patience in explaining the budgetary items of this magnitude, and for his diligent work.



**SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT  
AGENCY MEETING OF: MAY 15, 2007**

TED RUSSELL, Las Vegas resident, commented that when he worked for a private company, every time someone worked over 48 hours it was considered double time. He thanked CITY MANAGER DOUG SELBY for doing a great deal with very little.

COUNCILWOMAN TARKANIAN indicated that Code Enforcement Officers were not considered in this year's budget, but emphasized the need and asked MR. VINCENT to consider them in next year's budget, particularly for older neighborhoods.

MAYOR GOODMAN declared the Public Hearing closed for Items 4 and 5.



April 13, 2007

Nevada Department of Taxation  
1550 E. College Parkway, Suite 115  
Carson City, NV 89706

Gentlemen:

Submitted herewith is the Fiscal Year Ending June 30, 2008, Tentative Budget of the City of Las Vegas Redevelopment Agency and Tax Increment Area.

This budget contains a Debt Service Fund which requires property tax revenues totaling \$16,192,358 and a tax rate of 3.2746. The apportionment to the Agency is 2.5744 per \$100 of assessed valuation of \$932,109,900.

The property tax rates computed herein are based on preliminary data. If the final state computations require an adjustment to the rates of the affected overlapping entities, the rate certified for the Agency is to be the sum of those adjusted rates.

This budget contains four governmental funds with estimated expenditures of \$29,773,662.

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD:

I, Elizabeth N. Lubell  
(Signature)

\_\_\_\_\_  
Executive Director  
(Title)

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Vice Chairman

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

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

Dated: April 13, 2007

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

**SCHEDULED NOTICE OF PUBLIC HEARING**

Date and Time: May 15, 2007 9:00 a.m. Publication Date: May 7, 2007

Place: City Council Chambers, Las Vegas City Hall, 400 Stewart Avenue, Las Vegas,  
NV 89101



CITY OF LAS VEGAS  
REDEVELOPMENT AGENCY

Telephone (702) 229-6100  
Fax (702) 385-3128

400 Stewart Avenue  
Las Vegas, Nevada 89101





CITY OF LAS VEGAS  
REDEVELOPMENT AGENCY AND TAX INCREMENT AREA  
FY 2008 TENTATIVE BUDGET  
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CITY OF LAS VEGAS  
**REDEVELOPMENT AGENCY**

**TO THE CHAIRPERSON AND BOARD MEMBERS OF THE CITY OF LAS VEGAS  
REDEVELOPMENT AGENCY; TO PARTICIPANTS AND OWNERS WITHIN THE  
REDEVELOPMENT PLAN AREA; AND TO THE CITIZENS OF LAS VEGAS:**

The Staff of the Redevelopment Agency of the City of Las Vegas are pleased to present the proposed Redevelopment Agency Budget for Fiscal Year 2008. The Redevelopment Agency was established by adoption of the Redevelopment Plan by Ordinance 3218, on March 5, 1986, in conformity with Nevada Community Redevelopment Law (NRS 279). The original plan had a 30-year horizon to 2016. The principal purpose of the Agency is to foster the revitalization of the Downtown core districts and surrounding older neighborhoods. The boundaries of the redevelopment area were subsequently expanded by Ordinance 3339, adopted February 3, 1988, and Ordinance 4036 adopted November 4, 1996, to encompass other areas of the City that have experienced a slow economic decline since the Agency was first created. Encouraged and allowable land uses within the plan area were clarified by Ordinance 3667, adopted on April 1, 1992, in coordination with the City of Las Vegas 1992 General Plan. In 2004, a revised and simplified land use encouraging dense, urban, mixed-use development with ground floor retail and variety of uses above grade was adopted by the Agency.

In 1999, the Nevada Legislature extended the life of the Las Vegas Redevelopment Agency until 2031, and also expanded the agency set-aside for affordable housing. The Agency has amended and expanded the redevelopment area to include an additional 750 acres in six different locations throughout the city that qualified as blight. The 2020 Master Plan places great emphasis on downtown redevelopment and revitalization of older neighborhoods in and around downtown. The Downtown Centennial Plan creates a shared vision for the future of our downtown and establishes for the first time special urban development standards for the entire downtown core districts.

Soho Lofts, the first high-rise condominium in downtown, was completed this year. Allure, Juhl, Newport, Streamline and Urban Lofts are other mid-rise and high-rise condominium projects that are under construction. An additional 100 residential projects have entitlements, Planning Commission approval and City Council action with some 16,800 planned units.

## LAS VEGAS REDEVELOPMENT AGENCY BUDGET

Page Two

Master Plan, Business Plan and Design Guidelines have been created for Union Park. Keep Memory Alive Foundation is the first organization to begin construction on Union Park with the Lou Ruvo Brain Institute designed by architect Frank Gehry. The Smith Center for the Performing Arts is completing their space plan for a 2,000 seat large hall in their Phase 1 construction plan. Heritage-Nevada VIII, Inc. has completed geotechnical studies for their 1 million square foot Class 'A' World Jewelry Center office tower including 150,000 square feet of jewelry retail. Request For Proposals have generated a list of interested developers for a business hotel on Union Park.

Las Vegas Premium Outlets has started construction on Phase 2 of their project to add 104,000 square feet and two structured parking garages bringing 30 new retail stores to the center. Completion is scheduled for November 2007.

World Market Center completed their second building with 1.6 million square feet of showroom space and commenced construction on their third building consisting of 2.1 million square feet of showroom space and a 3,600 space structured parking garage. Their eight-phase plan to construct 12 million square feet by 2013 is on schedule.

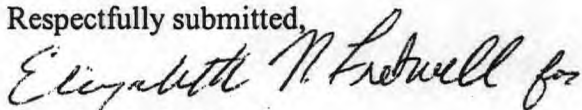
Molasky Group of Companies has completed the core and shell of the new 285,000 square foot Class 'A' Molasky Corporate Center, the first building certified as "Leadership in Energy and Environmental Design" (LEED) in Las Vegas. Tenants are now constructing their improvements in time for a 4<sup>th</sup> quarter 2007 opening.

Fremont East is the new six-block streetscape program under construction that includes gateways, neon median signage, expanded sidewalks, valet parking, banners and historic markers in a retro 50s vintage Vegas style. Some 15 new bars and restaurants are bringing national attention to Downtown Las Vegas.

The Agency's Commercial Visual Improvement Program has assisted nine property owners to put a new look on the face of their buildings. By investing \$347,760 the agency has encouraged and supported \$1,442,220 in private investment.

As the Agency reaches its 21<sup>st</sup> anniversary, the list of successful projects within the redevelopment area is growing and is changing the face and the skyline of the central downtown districts.

Respectfully submitted,



Douglas A. Selby

Executive Director, Las Vegas Redevelopment Agency

Budget Summary for City of Las Vegas Redevelopment Agency & Tax Increment Area  
Schedule S-1

|                                    | GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS |                                              |                                | PROPRIETARY FUNDS              | TENTATIVE                                  |
|------------------------------------|--------------------------------------------------|----------------------------------------------|--------------------------------|--------------------------------|--------------------------------------------|
|                                    | ACTUAL PRIOR<br>YEAR 06/30/06<br>(1)             | ESTIMATED<br>CURRENT<br>YEAR 06/30/07<br>(2) | BUDGET<br>YEAR 06/30/08<br>(3) | BUDGET<br>YEAR 06/30/08<br>(4) | TOTAL<br>(MEMO ONLY)<br>COLUMNS 3+4<br>(5) |
| REVENUES:                          |                                                  |                                              |                                |                                |                                            |
| Property Taxes                     | 11,483,850                                       | 16,464,641                                   | 16,192,358                     |                                | 16,192,358                                 |
| Other Taxes                        |                                                  |                                              |                                |                                |                                            |
| Licenses & Permits                 |                                                  |                                              |                                |                                |                                            |
| Intergovernmental Revenues         | 1,815,917                                        | 1,670,525                                    | 1,668,700                      |                                | 1,668,700                                  |
| Charges for Services               |                                                  |                                              |                                |                                |                                            |
| Fines & Forfeits                   |                                                  |                                              |                                |                                |                                            |
| Special Assessments                |                                                  |                                              |                                |                                |                                            |
| Miscellaneous                      | 2,409,725                                        | 928,114                                      | 902,936                        |                                | 902,936                                    |
| <b>TOTAL REVENUES</b>              | <b>15,709,492</b>                                | <b>19,063,280</b>                            | <b>18,763,994</b>              | <b>0</b>                       | <b>18,763,994</b>                          |
| EXPENDITURES-EXPENSES:             |                                                  |                                              |                                |                                |                                            |
| General Government                 | 30,771                                           | 33,947                                       | 55,500                         |                                | 55,500                                     |
| Judicial                           |                                                  |                                              |                                |                                |                                            |
| Public Safety                      |                                                  |                                              |                                |                                |                                            |
| Public Works                       |                                                  |                                              |                                |                                |                                            |
| Sanitation                         |                                                  |                                              |                                |                                |                                            |
| Health                             |                                                  |                                              |                                |                                |                                            |
| Welfare                            |                                                  |                                              |                                |                                |                                            |
| Culture & Recreation               |                                                  |                                              |                                |                                |                                            |
| Economic Development & Assistance  | 4,139,201                                        | 5,038,901                                    | 20,272,018                     |                                | 20,272,018                                 |
| Intergovernmental Expenditures     | 2,067,093                                        | 2,963,635                                    | 2,914,624                      |                                | 2,914,624                                  |
| Contingencies                      | XXXXXXXXXXXX                                     | XXXXXXXXXXXX                                 |                                | XXXXXXXXXXXX                   |                                            |
| Utility Enterprises                |                                                  |                                              |                                |                                |                                            |
| Hospitals                          |                                                  |                                              |                                |                                |                                            |
| Transit Systems                    |                                                  |                                              |                                |                                |                                            |
| Airports                           |                                                  |                                              |                                |                                |                                            |
| Other Enterprises                  |                                                  |                                              |                                |                                |                                            |
| Debt Service - Principal           | 4,555,000                                        | 3,495,000                                    | 3,680,000                      |                                | 3,680,000                                  |
| Interest Cost/Fiscal Charges       | 1,842,281                                        | 2,143,877                                    | 2,851,520                      |                                | 2,851,520                                  |
| <b>TOTAL EXPENDITURES-EXPENSES</b> | <b>12,634,346</b>                                | <b>13,675,360</b>                            | <b>29,773,662</b>              | <b>0</b>                       | <b>29,773,662</b>                          |
| Excess of Revenues over (under)    |                                                  |                                              |                                |                                |                                            |
| Expenditures-Expenses              | 3,075,146                                        | 5,387,920                                    | (11,009,668)                   | 0                              | (11,009,668)                               |



Budget Summary for City of Las Vegas Redevelopment Agency & Tax Increment Area  
Schedule S-1

|                                                                                  | GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS |                                              |                                | PROPRIETARY FUNDS              | TENTATIVE                                  |
|----------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------|--------------------------------|--------------------------------|--------------------------------------------|
|                                                                                  | ACTUAL PRIOR<br>YEAR 06/30/06<br>(1)             | ESTIMATED<br>CURRENT<br>YEAR 06/30/07<br>(2) | BUDGET<br>YEAR 06/30/08<br>(3) | BUDGET<br>YEAR 06/30/08<br>(4) | TOTAL<br>(MEMO ONLY)<br>COLUMNS 3+4<br>(5) |
| OTHER FINANCING SOURCES (USES):                                                  |                                                  |                                              |                                |                                |                                            |
| Proceeds of Refunding Bonds                                                      |                                                  |                                              |                                | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| Sale of Capital Assets                                                           |                                                  |                                              |                                | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| Payments To Refund Bond Escrow Agent                                             |                                                  |                                              |                                | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| Tax Increment Revenue Bonds                                                      |                                                  |                                              |                                |                                |                                            |
| Transfer of Land for Resale                                                      |                                                  |                                              |                                | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| Operating Transfers In                                                           | 3,000,000                                        | 9,900,000                                    | 3,500,000                      |                                | XXXXXXXXXXXXX                              |
| Operating Transfers Out                                                          | (3,000,000)                                      | (9,900,000)                                  | (3,500,000)                    |                                | XXXXXXXXXXXXX                              |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                                      | <b>0</b>                                         | <b>0</b>                                     | <b>0</b>                       | <b>XXXXXXXXXXXXX</b>           | <b>XXXXXXXXXXXXX</b>                       |
| Excess of Revenues and Other Sources over<br>(under) Expenditures and Other Uses | 3,075,146                                        | 5,387,920                                    | (11,009,668)                   |                                | XXXXXXXXXXXXX                              |
| FUND BALANCE JULY 1, BEGINNING OF YEAR:                                          |                                                  |                                              |                                | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| Reserved                                                                         | 8,469,430                                        | 8,475,820                                    | 12,177,965                     | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| Unreserved                                                                       | 5,825,997                                        | 8,894,753                                    | 10,580,528                     | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| <b>TOTAL BEGINNING FUND BALANCE</b>                                              | <b>14,295,427</b>                                | <b>17,370,573</b>                            | <b>22,758,493</b>              | <b>XXXXXXXXXXXXX</b>           | <b>XXXXXXXXXXXXX</b>                       |
| Prior Period Adjustments                                                         |                                                  |                                              |                                | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| Residual Equity Transfers                                                        |                                                  |                                              |                                | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| FUND BALANCE JUNE 30, END OF YEAR                                                |                                                  |                                              |                                |                                |                                            |
| Reserved                                                                         | 8,475,820                                        | 12,177,965                                   | 2,386,649                      | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| Unreserved                                                                       | 8,894,753                                        | 10,580,528                                   | 9,362,176                      | XXXXXXXXXXXXX                  | XXXXXXXXXXXXX                              |
| <b>TOTAL ENDING FUND BALANCE</b>                                                 | <b>17,370,573</b>                                | <b>22,758,493</b>                            | <b>11,748,825</b>              | <b>XXXXXXXXXXXXX</b>           | <b>XXXXXXXXXXXXX</b>                       |

**FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION**

|                                   | ACTUAL<br>PRIOR YEAR<br>ENDING 06/30/06 | ESTIMATED<br>CURRENT YEAR<br>ENDING 06/30/07 | BUDGET YEAR<br>ENDING 06/30/08 |
|-----------------------------------|-----------------------------------------|----------------------------------------------|--------------------------------|
| General Government                |                                         |                                              |                                |
| Judicial                          |                                         |                                              |                                |
| Public Safety                     |                                         |                                              |                                |
| Public Works                      |                                         |                                              |                                |
| Sanitation                        |                                         |                                              |                                |
| Health                            |                                         |                                              |                                |
| Welfare                           |                                         |                                              |                                |
| Culture & Recreation              |                                         |                                              |                                |
| Economic Development & Assistance |                                         |                                              |                                |
| <b>TOTAL GENERAL GOVERNMENT</b>   | <b>0</b>                                | <b>0</b>                                     | <b>0</b>                       |
| Utilities                         |                                         |                                              |                                |
| Hospitals                         |                                         |                                              |                                |
| Transit Systems                   |                                         |                                              |                                |
| Airports                          |                                         |                                              |                                |
| Other                             |                                         |                                              |                                |
| <b>TOTAL</b>                      | <b>0</b>                                | <b>0</b>                                     | <b>0</b>                       |

Employee's Retirement Contribution is paid by: Employee ( ) Local Government ( X )  
(For other than Police & Fire Protection Employees)

|                                               |                       |                       |                       |
|-----------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>POPULATION (AS OF JULY 1)</b>              | <b>29,599</b>         | <b>29,902</b>         | <b>30,415</b>         |
| <b>Source of Population Estimate*</b>         | <b>CLV - Planning</b> | <b>CLV - Planning</b> | <b>CLV - Planning</b> |
| Assessed Valuation (Secured & Unsecured Only) | 359,413,159           | 596,262,854           | 932,109,900           |
| Net Proceeds of Mines                         |                       |                       |                       |
| <b>TOTAL ASSESSED VALUE</b>                   | <b>359,413,159</b>    | <b>596,262,854</b>    | <b>932,109,900</b>    |
| <b>TAX RATE</b>                               |                       |                       |                       |
| General Fund                                  |                       |                       |                       |
| Special Revenue Funds                         |                       |                       |                       |
| Capital Project Funds                         |                       |                       |                       |
| Debt Service Funds                            | 2.7299                | 2.8122                | 2.5744                |
| <b>Schedule T - TRANSFER RECONCILIATION</b>   |                       |                       |                       |
| Enterprise Funds                              |                       |                       |                       |
| Other                                         |                       |                       |                       |
| <b>TOTAL TAX RATE</b>                         | <b>2.7299</b>         | <b>2.8122</b>         | <b>2.5744</b>         |

\* Use the population certified by the state in March. Small districts may use a number developed per the instructions (page 8) or the best information available.

CITY OF LAS VEGAS REDEVELOPMENT AGENCY & TAX INCREMENT AREA

SCHEDULE S-2 - STATISTICAL DATA

## PROPERTY TAX RATE &amp; REVENUE RECONCILIATION

Fiscal Year 2007-2008  
TENTATIVE

|                                                                          | (1)<br>ALLOWED<br>RATE | (2)<br>ASSESSED<br>VALUATION | (3)<br>ALLOWED AD VALOREM<br>REVENUE [(1) x (2)/100] | (4)<br>TAX RATE<br>LEVIED | (5)<br>TOTAL AD VALOREM<br>REVENUE WITH<br>NO CAP [(2) x (4)/100] | (6)<br>AD VALOREM<br>TAX<br>ABATEMENT | (7)<br>BUDGETED<br>AD VALOREM<br>REVENUE WITH CAP |
|--------------------------------------------------------------------------|------------------------|------------------------------|------------------------------------------------------|---------------------------|-------------------------------------------------------------------|---------------------------------------|---------------------------------------------------|
| OPERATING RATE:                                                          |                        |                              |                                                      |                           |                                                                   |                                       |                                                   |
| A. PROPERTY TAX Subject to<br>Revenue Limitations                        | N/A                    | 932,109,900                  | N/A                                                  | 2.5744 *                  | 23,996,237                                                        | 7,803,879                             | 16,192,358                                        |
| B. PROPERTY TAX Outside<br>Revenue Limitations:<br>Net Proceeds of Mines | Same<br>as above       |                              |                                                      | Same<br>as above          |                                                                   |                                       |                                                   |
| VOTER APPROVED:                                                          |                        |                              |                                                      |                           |                                                                   |                                       |                                                   |
| C. Voter Approved Overrides                                              |                        |                              |                                                      |                           |                                                                   |                                       |                                                   |
| 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                                        |                        |                              |                                                      |                           |                                                                   |                                       |                                                   |
| H. Legislative Overrides                                                 |                        |                              |                                                      |                           |                                                                   |                                       |                                                   |
| I. SCCRT Loss NRS 354.59813                                              |                        |                              |                                                      |                           |                                                                   |                                       |                                                   |
| J. Other:                                                                |                        |                              |                                                      |                           |                                                                   |                                       |                                                   |
| K. Other:                                                                |                        |                              |                                                      |                           |                                                                   |                                       |                                                   |
| L. SUBTOTAL LEGISLATIVE<br>OVERRIDES                                     |                        | XXXXXXXXXX                   |                                                      | XXXXXX                    |                                                                   |                                       |                                                   |
| M. SUBTOTAL A, B, C, L                                                   |                        | XXXXXXXXXX                   |                                                      | XXXXXX                    | 23,996,237                                                        | 7,803,879                             | 16,192,358                                        |
| N. Debt                                                                  |                        | XXXXXXXXXX                   |                                                      | XXXXXX                    |                                                                   |                                       |                                                   |
| O. TOTAL M & N                                                           | N/A                    | XXXXXXXXXX                   | N/A                                                  | XXXXXX                    | 23,996,237                                                        | 7,803,879                             | 16,192,358                                        |

## CITY OF LAS VEGAS REDEVELOPMENT AGENCY &amp; TAX INCREMENT AREA

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

\* The total combined tax rate is 3.2746

**Budget for Fiscal Year Ending June 30, 2008**

TENTATIVE

Page 5  
Form 5  
12/4/2006



SCHEDULE A-1 ESTIMATED EXPENDITURES & OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2008

Budget Summary for City of Las Vegas Redevelopment Agency & Tax Increment Area

TENTATIVE

| GOVERNMENTAL FUNDS AND<br>EXPENDABLE TRUST FUNDS                      |   |                            |                             | SERVICES,<br>SUPPLIES<br>& OTHER<br>CHARGES** | CAPITAL<br>OUTLAY*** | CONTINGENCIES<br>AND USES<br>OTHER THAN<br>OPERATING<br>TRANSFERS OUT | OPERATING<br>TRANSFERS<br>OUT | ENDING FUND<br>BALANCE | TOTAL      |
|-----------------------------------------------------------------------|---|----------------------------|-----------------------------|-----------------------------------------------|----------------------|-----------------------------------------------------------------------|-------------------------------|------------------------|------------|
| FUND NAME                                                             | * | SALARIES<br>& WAGES<br>(1) | EMPLOYEE<br>BENEFITS<br>(2) | (3)                                           | (4)                  | (5)                                                                   | (6)                           | (7)                    | (8)        |
| GENERAL FUND - 0001                                                   | - |                            |                             | 4,661,940                                     |                      |                                                                       |                               | 1,433,519              | 6,095,459  |
| SPECIAL REVENUE FUND - 0002                                           | R |                            |                             | 2,165,578                                     | 13,500,000           |                                                                       |                               | 3,911,491              | 19,577,069 |
| EXTRAORDINARY MAINTENANCE<br>CAPITAL PROJECTS FUND - 0004             | C |                            |                             |                                               |                      |                                                                       |                               | 184,761                | 184,761    |
| DEBT SERVICE FUND - 0003                                              | D |                            |                             | 9,446,144                                     |                      |                                                                       | 3,500,000                     | 6,219,054              | 19,165,198 |
| <b>TOTAL GOVERNMENTAL FUND TYPES<br/>&amp; EXPENDABLE TRUST FUNDS</b> |   | 0                          | 0                           | 16,273,662                                    | 13,500,000           | 0                                                                     | 3,500,000                     | 11,748,825             | 45,022,487 |

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

\*\* Include Debt Service Requirements in this column

\*\*\*Capital Outlay must agree with CIP except in General Fund

| REVENUES                                                                | (1)                                      | (2)                                              | (3)                                                  | (4)                                              |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|------------------------------------------------------|--------------------------------------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | BUDGET YEAR ENDING 06/30/08<br>TENTATIVE<br>APPROVED | BUDGET YEAR ENDING 06/30/08<br>FINAL<br>APPROVED |
| INTERGOVERNMENTAL REVENUES                                              |                                          |                                                  |                                                      |                                                  |
| Contributions from Other Governments                                    | 1,400,000                                | 1,400,000                                        | 1,400,000                                            |                                                  |
| Total Intergovernmental                                                 | 1,400,000                                | 1,400,000                                        | 1,400,000                                            | 0                                                |
| MISCELLANEOUS                                                           |                                          |                                                  |                                                      |                                                  |
| Interest Earnings                                                       | 238,802                                  | 386,718                                          | 379,952                                              |                                                  |
| Other Fees, Charges & Reimbursements                                    | 7,200                                    |                                                  |                                                      |                                                  |
| Total Miscellaneous                                                     | 246,002                                  | 386,718                                          | 379,952                                              | 0                                                |
| SUBTOTAL REVENUE ALL SOURCES                                            | 1,646,002                                | 1,786,718                                        | 1,779,952                                            | 0                                                |
| OTHER FINANCING SOURCES (specify)<br>OPERATING TRANSFER IN (SCHEDULE T) |                                          |                                                  |                                                      |                                                  |
| Debt Service Fund - 0003                                                |                                          |                                                  | 1,500,000                                            |                                                  |
| SUBTOTAL OTHER FINANCING SOURCES                                        | 0                                        | 0                                                | 1,500,000                                            | 0                                                |
| BEGINNING FUND BALANCE                                                  |                                          |                                                  |                                                      |                                                  |
| Reserved                                                                |                                          |                                                  |                                                      |                                                  |
| Unreserved                                                              | 4,419,931                                | 3,660,953                                        | 2,815,507                                            |                                                  |
| TOTAL BEGINNING FUND BALANCE                                            | 4,419,931                                | 3,660,953                                        | 2,815,507                                            | 0                                                |
| Prior Period Adjustments                                                |                                          |                                                  |                                                      |                                                  |
| Residual Equity Transfers (Schedule T)                                  |                                          |                                                  |                                                      |                                                  |
| TOTAL AVAILABLE RESOURCES                                               | 6,065,933                                | 5,447,671                                        | 6,095,459                                            | 0                                                |

**CITY OF LAS VEGAS REDEVELOPMENT AGENCY & TAX INCREMENT AREA**

**SCHEDULE B - FUND 0001 GENERAL FUND**

| EXPENDITURES BY FUNCTION<br>AND ACTIVITY | (1)                                      | (2)                                              | (3)                                                  | (4)                                              |
|------------------------------------------|------------------------------------------|--------------------------------------------------|------------------------------------------------------|--------------------------------------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | BUDGET YEAR ENDING 06/30/08<br>TENTATIVE<br>APPROVED | BUDGET YEAR ENDING 06/30/08<br>FINAL<br>APPROVED |
| GENERAL GOVERNMENT                       |                                          |                                                  |                                                      |                                                  |
| Other:                                   |                                          |                                                  |                                                      |                                                  |
| Services & Supplies                      | 30,771                                   | 33,947                                           | 55,500                                               |                                                  |
| Function Total                           | 30,771                                   | 33,947                                           | 55,500                                               | 0                                                |
| ECONOMIC DEVELOPMENT AND ASSISTANCE      |                                          |                                                  |                                                      |                                                  |
| Contributions to Other Governments       | 1,400,000                                | 1,400,000                                        | 3,100,000                                            |                                                  |
| Reimbursed to Other Governments          | 974,209                                  | 1,198,217                                        | 1,506,440                                            |                                                  |
| Function Total                           | 2,374,209                                | 2,598,217                                        | 4,606,440                                            | 0                                                |
| OTHER USES                               |                                          |                                                  |                                                      |                                                  |
| Operating Transfers Out (Schedule T)     |                                          |                                                  |                                                      |                                                  |
| Total Other Uses                         | 0                                        | 0                                                | 0                                                    | 0                                                |
| Continued to next page                   |                                          |                                                  |                                                      |                                                  |

CITY OF LAS VEGAS REDEVELOPMENT AGENCY & TAX INCREMENT AREA

SCHEDULE B - FUND 0001 GENERAL FUND





| REVENUES                                                                 | (1)                                      | (2)                                              | (3)                                                  | (4)                                              |
|--------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|------------------------------------------------------|--------------------------------------------------|
|                                                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | BUDGET YEAR ENDING 06/30/08<br>TENTATIVE<br>APPROVED | BUDGET YEAR ENDING 06/30/08<br>FINAL<br>APPROVED |
| INTERGOVERNMENTAL REVENUES                                               |                                          |                                                  |                                                      |                                                  |
| Federal Grants                                                           | 144,692                                  |                                                  |                                                      |                                                  |
| Total Intergovernmental Revenues                                         | 144,692                                  | 0                                                | 0                                                    | 0                                                |
| MISCELLANEOUS                                                            |                                          |                                                  |                                                      |                                                  |
| Rentals                                                                  | 36,458                                   | 35,305                                           | 27,600                                               |                                                  |
| Other Fees, Charges & Reimbursements                                     | 1,903,824                                | 113,400                                          | 2,000                                                |                                                  |
| Total Miscellaneous                                                      | 1,940,282                                | 148,705                                          | 29,600                                               | 0                                                |
| Subtotal                                                                 | 2,084,974                                | 148,705                                          | 29,600                                               | 0                                                |
| OTHER FINANCING SOURCES (specify)<br>Operating Transfers In (Schedule T) |                                          |                                                  |                                                      |                                                  |
| Debt Service Fund - 0003                                                 | 3,000,000                                | 9,900,000                                        | 2,000,000                                            |                                                  |
| Transfer of Land for Resale                                              |                                          |                                                  |                                                      |                                                  |
| Total Other Financing Sources                                            | 3,000,000                                | 9,900,000                                        | 2,000,000                                            | 0                                                |
| BEGINNING FUND BALANCE                                                   |                                          |                                                  |                                                      |                                                  |
| Reserved                                                                 | 6,106,428                                | 6,106,428                                        | 9,800,000                                            |                                                  |
| Unreserved                                                               | 513,038                                  | 3,833,020                                        | 7,747,469                                            |                                                  |
| TOTAL BEGINNING FUND BALANCE                                             | 6,619,466                                | 9,939,448                                        | 17,547,469                                           | 0                                                |
| Prior Period Adjustments                                                 |                                          |                                                  |                                                      |                                                  |
| Residual Equity Transfers (Schedule T)                                   |                                          |                                                  |                                                      |                                                  |
| TOTAL AVAILABLE RESOURCES                                                | 11,704,440                               | 19,988,153                                       | 19,577,069                                           | 0                                                |

CITY OF LAS VEGAS REDEVELOPMENT AGENCY & TAX INCREMENT AREA

SCHEDULE B  
FUND 0002 SPECIAL REVENUE FUND

| EXPENDITURES                                            | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|---------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| ECONOMIC DEVELOPMENT & ASSISTANCE                       |                                          |                                                  |                                        |                   |
| Urban Redevelopment:                                    |                                          |                                                  |                                        |                   |
| Services & Supplies                                     | 523,231                                  | 327,469                                          | 2,165,578                              |                   |
| Capital Outlay:                                         |                                          |                                                  |                                        |                   |
| 5th Street School Retrofit                              | 1,241,761                                | 2,113,215                                        | 9,800,000                              |                   |
| Las Vegas Visitors Center                               |                                          |                                                  | 1,700,000                              |                   |
| Land Assembly                                           |                                          |                                                  | 2,000,000                              |                   |
| Function Total                                          | 1,764,992                                | 2,440,684                                        | 15,665,578                             | 0                 |
| OTHER USES                                              |                                          |                                                  |                                        |                   |
| Contingency (Not to exceed 3% of<br>Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Total Other Uses                                        | 0                                        | 0                                                | 0                                      | 0                 |
| ENDING FUND BALANCE                                     |                                          |                                                  |                                        |                   |
| Reserved                                                | 6,106,428                                | 9,800,000                                        |                                        |                   |
| Unreserved                                              | 3,833,020                                | 7,747,469                                        | 3,911,491                              | 0                 |
| TOTAL ENDING FUND BALANCE                               | 9,939,448                                | 17,547,469                                       | 3,911,491                              | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE                   | 11,704,440                               | 19,988,153                                       | 19,577,069                             | 0                 |

CITY OF LAS VEGAS REDEVELOPMENT AGENCY & TAX INCREMENT AREA

SCHEDULE B  
FUND 0002 SPECIAL REVENUE FUND

|                                        | (1)<br>ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | (2)<br>ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------|-------------------------------------------------|---------------------------------------------------------|----------------------------------------|-------------------|
|                                        |                                                 |                                                         | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| REVENUES                               |                                                 |                                                         |                                        |                   |
| MISCELLANEOUS                          |                                                 |                                                         |                                        |                   |
| Interest Earnings                      | 6,390                                           | 8,573                                                   | 8,684                                  |                   |
| Total Miscellaneous                    | 6,390                                           | 8,573                                                   | 8,684                                  | 0                 |
| Subtotal                               | 6,390                                           | 8,573                                                   | 8,684                                  | 0                 |
| OTHER FINANCING SOURCES (specify)      |                                                 |                                                         |                                        |                   |
| Total Other Financing Sources          | 0                                               | 0                                                       | 0                                      | 0                 |
| BEGINNING FUND BALANCE                 |                                                 |                                                         |                                        |                   |
| Reserved                               | 161,114                                         | 167,504                                                 | 176,077                                |                   |
| Unreserved                             |                                                 |                                                         |                                        |                   |
| TOTAL BEGINNING FUND BALANCE           | 161,114                                         | 167,504                                                 | 176,077                                | 0                 |
| Prior Period Adjustments               |                                                 |                                                         |                                        |                   |
| Residual Equity Transfers (Schedule T) |                                                 |                                                         |                                        |                   |
| TOTAL AVAILABLE RESOURCES              | 167,504                                         | 176,077                                                 | 184,761                                | 0                 |

CITY OF LAS VEGAS REDEVELOPMENT AGENCY & TAX INCREMENT AREA

SCHEDULE B  
FUND 0004 EXTRAORDINARY MAINTENANCE CAPITAL PROJECTS FUND

| EXPENDITURES                                            | (1)                                      | (2)                                              | (3)                                                      | (4)                                                  |
|---------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------------------------|------------------------------------------------------|
|                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | BUDGET YEAR ENDING 06/30/08<br><br>TENTATIVE<br>APPROVED | BUDGET YEAR ENDING 06/30/08<br><br>FINAL<br>APPROVED |
| OTHER USES                                              |                                          |                                                  |                                                          |                                                      |
| CONTINGENCY (Not to Exceed 3%<br>of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                                          |                                                      |
| Total Other Uses                                        | 0                                        | 0                                                | 0                                                        | 0                                                    |
| ENDING FUND BALANCE                                     |                                          |                                                  |                                                          |                                                      |
| Reserved                                                | 167,504                                  | 176,077                                          | 184,761                                                  |                                                      |
| Unreserved                                              |                                          |                                                  |                                                          |                                                      |
| TOTAL ENDING FUND BALANCE                               | 167,504                                  | 176,077                                          | 184,761                                                  | 0                                                    |
| TOTAL FUND COMMITMENTS & FUND BALANCE                   | 167,504                                  | 176,077                                          | 184,761                                                  | 0                                                    |

CITY OF LAS VEGAS REDEVELOPMENT AGENCY & TAX INCREMENT AREA

SCHEDULE B  
FUND 0004 EXTRAORDINARY MAINTENANCE CAPITAL PROJECTS FUND





|                                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|---------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                             | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>EXPENDITURES &amp; RESERVES</b>          |                                          |                                                  |                                        |                   |
| Type: Medium-Term Financing                 |                                          |                                                  |                                        |                   |
| Principal                                   | 1,220,000                                |                                                  |                                        |                   |
| Interest                                    | 24,400                                   |                                                  |                                        |                   |
| Fiscal Agent Charges                        |                                          |                                                  |                                        |                   |
| Reserves-Increase or (Decrease)             |                                          |                                                  |                                        |                   |
| Other (Specify)                             |                                          |                                                  |                                        |                   |
| Subtotal                                    | 1,244,400                                | 0                                                | 0                                      | 0                 |
| <b>*TOTAL RESERVED AMOUNT (MEMO ONLY)</b>   |                                          |                                                  |                                        |                   |
| Type: Tax-Increment Revenue Bonds           |                                          |                                                  |                                        |                   |
| Principal                                   | 3,335,000                                | 3,495,000                                        | 3,680,000                              |                   |
| Interest                                    | 1,684,365                                | 1,515,025                                        | 1,332,520                              |                   |
| Fiscal Agent Charges                        | 18,193                                   | 17,852                                           | 19,000                                 |                   |
| Reserves-Increase or (Decrease)             |                                          |                                                  |                                        |                   |
| Other (Tax Increment Financing Payment)     | 115,323                                  | 611,000                                          | 1,500,000                              |                   |
| Subtotal                                    | 5,152,881                                | 5,638,877                                        | 6,531,520                              | 0                 |
| <b>*TOTAL RESERVED AMOUNT (MEMO ONLY)</b>   | 2,201,888                                | 2,201,888                                        | 2,201,888                              |                   |
| <b>INTERGOVERNMENTAL</b>                    |                                          |                                                  |                                        |                   |
| Contributions to Other Governments          | 2,067,093                                | 2,963,635                                        | 2,914,624                              |                   |
| Function Total                              | 2,067,093                                | 2,963,635                                        | 2,914,624                              | 0                 |
| <b>OTHER USES</b>                           |                                          |                                                  |                                        |                   |
| Operating Transfers Out (Schedule T)        |                                          |                                                  |                                        |                   |
| Special Revenue Fund - 0002                 | 3,000,000                                | 9,900,000                                        | 2,000,000                              |                   |
| General Fund - 0001                         |                                          |                                                  | 1,500,000                              |                   |
| Total Other Uses                            | 3,000,000                                | 9,900,000                                        | 3,500,000                              | 0                 |
| <b>ENDING FUND BALANCE</b>                  |                                          |                                                  |                                        |                   |
| Reserved                                    | 2,201,888                                | 2,201,888                                        | 2,201,888                              |                   |
| Unreserved                                  | 1,400,780                                | 17,552                                           | 4,017,166                              |                   |
| <b>TOTAL ENDING FUND BALANCE</b>            | 3,602,668                                | 2,219,440                                        | 6,219,054                              | 0                 |
| <b>TOTAL COMMITMENTS &amp; FUND BALANCE</b> | 15,067,042                               | 20,721,952                                       | 19,165,198                             | 0                 |

CITY OF LAS VEGAS REDEVELOPMENT AGENCY & TAX INCREMENT AREA

SCHEDULE C - FUND 0003 DEBT SERVICE FUND  
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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 (Tax Increment Revenue Bonds)
- 11 - Proposed

| (1)                                          | (2) | (3)    | (4)                            | (5)           | (6)                      | (7)              | (8)                                             | (9)                                                                    | (10)                 | (11)                |
|----------------------------------------------|-----|--------|--------------------------------|---------------|--------------------------|------------------|-------------------------------------------------|------------------------------------------------------------------------|----------------------|---------------------|
| NAME OF BOND OR LOAN                         | *   | TERM   | ORIGINAL<br>AMOUNT<br>OF ISSUE | ISSUE<br>DATE | FINAL<br>PAYMENT<br>DATE | INTEREST<br>RATE | BEGINNING<br>OUTSTANDING<br>BALANCE<br>7/1/2007 | REQUIREMENTS FOR FISCAL<br>YEAR ENDING 06/30/08<br>INTEREST<br>PAYABLE | PRINCIPAL<br>PAYABLE | (9) + (10)<br>TOTAL |
| <u>DEBT SERVICE FUND:</u>                    |     |        |                                |               |                          |                  |                                                 |                                                                        |                      |                     |
| LONG-TERM REFUNDING BONDS - 2003A            | 10  | 11 YRS | 19,115,000                     | 06/04/03      | 06/15/14                 | 3.00 - 5.00%     | 18,470,000                                      | 884,600                                                                | 170,000              | 1,054,600           |
| LONG-TERM REFUNDING BONDS - 2003B            | 10  | 11 YRS | 2,395,000                      | 06/04/03      | 06/15/14                 | 3.00 - 4.50%     | 1,645,000                                       | 68,700                                                                 | 200,000              | 268,700             |
| LONG-TERM BONDS - 1995A                      | 10  | 14 YRS | 16,525,000                     | 06/01/95      | 06/15/09                 | 4.25 - 5.6%      | 6,630,000                                       | 368,055                                                                | 3,225,000            | 3,593,055           |
| LONG-TERM BONDS - 1995B                      | 10  | 14 YRS | 565,000                        | 06/01/95      | 06/15/09                 | 5.25 - 6.25%     | 180,000                                         | 11,165                                                                 | 85,000               | 96,165              |
| SUBTOTAL OTHER (TAX INCREMENT REVENUE BONDS) |     |        | 38,600,000                     |               |                          |                  | 26,925,000                                      | 1,332,520                                                              | 3,680,000            | 5,012,520           |
| TOTAL ALL DEBT SERVICE                       |     |        | 38,600,000                     |               |                          |                  | 26,925,000                                      | 1,332,520                                                              | 3,680,000            | 5,012,520           |

SCHEDULE C-1 - INDEBTEDNESS

City of Las Vegas Redevelopment Agency & Tax Increment Area Budget Fiscal Year 2007-2008

Transfer Schedule for Fiscal Year 2007 - 2008

| FUND TYPE            | TRANSFERS IN    |      |              |      |           | TRANSFERS OUT |      |                 |      |           |
|----------------------|-----------------|------|--------------|------|-----------|---------------|------|-----------------|------|-----------|
|                      | TO FUND         | PAGE | FROM FUND    | PAGE | AMOUNT    | FROM FUND     | PAGE | TO FUND         | PAGE | AMOUNT    |
| GENERAL FUND         | GENERAL FUND    | 7    | DEBT SERVICE | 15   | 1,500,000 |               |      |                 |      |           |
|                      |                 |      |              |      |           |               |      |                 |      |           |
|                      |                 |      |              |      |           |               |      |                 |      |           |
| SUBTOTAL             |                 |      |              |      | 1,500,000 |               |      |                 |      | 0         |
| SPECIAL REVENUE FUND | SPECIAL REVENUE | 10   | DEBT SERVICE | 15   | 2,000,000 |               |      |                 |      |           |
|                      |                 |      |              |      |           |               |      |                 |      |           |
|                      |                 |      |              |      |           |               |      |                 |      |           |
| SUBTOTAL             |                 |      |              |      | 2,000,000 |               |      |                 |      | 0         |
| DEBT SERVICE FUND    |                 |      |              |      |           | DEBT SERVICE  | 15   | SPECIAL REVENUE | 10   | 2,000,000 |
|                      |                 |      |              |      |           | DEBT SERVICE  | 15   | GENERAL FUND    | 7    | 1,500,000 |
|                      |                 |      |              |      |           |               |      |                 |      |           |
| SUBTOTAL             |                 |      |              |      | 0         |               |      |                 |      | 3,500,000 |
| TOTAL TRANSFERS      |                 |      |              |      | 3,500,000 |               |      |                 |      | 3,500,000 |

CITY OF LAS VEGAS REDEVELOPMENT AGENCY & TAX INCREMENT AREA

SCHEDULE T - TRANSFER RECONCILIATION (OPERATING AND RESIDUAL EQUITY)



CITY OF LAS VEGAS  
REDEVELOPMENT AGENCY AND TAX INCREMENT AREA  
TENTATIVE BUDGET FISCAL YEAR 2008  
COMBINED TAX RATE CALCULATION

| OVERLAPPING ENTITY                        | OPERATING<br>RATE | DEBT<br>RATE | TOTAL<br>RATE | APPORTIONMENT<br>TO AGENCY |
|-------------------------------------------|-------------------|--------------|---------------|----------------------------|
| CITY OF LAS VEGAS                         | 0.6765            |              | 0.6765        | 0.6765                     |
| CLARK COUNTY                              | 0.6312            | 0.0254       | 0.6566        | 0.6566                     |
| LAS VEGAS / CLARK COUNTY LIBRARY DISTRICT | 0.0750            | 0.0123       | 0.0873        | 0.0873                     |
| CLARK COUNTY SCHOOL DISTRICT              | 0.7500            | 0.5534       | 1.3034        | 0.8982                     |
| CITY OF LAS VEGAS FIRE SAFETY INITIATIVE  | 0.0950            |              | 0.0950        |                            |
| STATE OF NEVADA                           | 0.1700            |              | 0.1700        | 0.1700                     |
| LAS VEGAS METRO POLICE MANPOWER           | 0.2800            |              | 0.2800        | 0.0800                     |
| LAS VEGAS METRO POLICE 911 SYSTEM         | 0.0050            |              | 0.0050        | 0.0050                     |
| LAS VEGAS ARTESIAN BASIN                  | 0.0008            |              | 0.0008        | 0.0008                     |
| COMBINED TAX RATE                         | 2.6835            | 0.5911       | 3.2746        | 2.5744                     |

INCREMENTAL VALUATION

|                               |                      |
|-------------------------------|----------------------|
| FY 2007-08 ASSESSED VALUATION | \$1,366,006,719      |
| FY 1996-97 ASSESSED VALUATION | (29,422,640)         |
| FY 1987-88 ASSESSED VALUATION | (6,119,755)          |
| FY 1985-86 ASSESSED VALUATION | (398,354,424)        |
| INCREMENT                     | <u>\$932,109,900</u> |



# City of Las Vegas

## FY 2008 Budget Hearing

May 15, 2007

### Fiscal Year 2008 Final Budget

|                   |                 |
|-------------------|-----------------|
| Total City Budget | \$1.4 billion   |
| City Population   | 603,000         |
| General Fund      | \$558.2 million |

## Capital Project Highlights

### Re-allocation of Capital Project Funds

|                     |            |
|---------------------|------------|
| Fire Station 49     | \$ 7.7     |
| Pavilion Pool Cover | 6.4        |
| Tropical/Durango    | 7.3        |
| Other               | <u>3.9</u> |
|                     | \$ 25.3    |

3

## Capital Improvement Plan

|                         |            |
|-------------------------|------------|
| General                 | \$29M      |
| City Facilities         | 41M        |
| Fire Services           | 17M        |
| Public Works            | 11M        |
| Traffic                 | 10M        |
| Parks & Leisure         | 180M       |
| Road & Flood            | 105M       |
| Detention & Enforcement | 5M         |
| Special Assessments     | <u>39M</u> |
| Total                   | \$437M     |

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## Operating Budget Highlights

- Add 27 new GF positions
  - 20 Firefighters/Paramedics
  - 5 Marshals
  - 2 Customer Service Reps
- Eliminate 7 vacant GF positions
- All increases offset by revenue increases or expenditure reductions

5

## Floyd Lamb @ Tule Springs

### FLS@TS Revenues

|               |                |
|---------------|----------------|
| Entrance Fees | \$ 172K        |
| Leases        | 24K            |
| Other         | <u>13K</u>     |
|               | <u>\$ 209K</u> |

### LS Positions

|                         |                |
|-------------------------|----------------|
| 2 Customer Service Reps | \$ 108K        |
| 8 Part Timers           | <u>89K</u>     |
|                         | <u>\$ 197K</u> |

6



## Overtime

- Overtime (OT) is a cost effective solution
  - Based on "time worked", benefits can be twice as costly as OT premium
- Two primary OT concerns
  - Equity of distribution
  - Safety/quality concerns arising from too many hours

7

## Marshal OT

- Through March, 14,889 hours costing \$722,358 (average is \$48.52/hr.)
- 2<sup>nd</sup> Yr. Marshal costs \$54.60/hr.
  - Productive hours are 1,744
  - Salary would be \$53,809
  - Benefits would be \$30,716
  - Support costs would be \$10,700

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## D&E Recommendation

- Expansion of city facilities requires additional coverage (currently through OT)
- Add 5 Marshals (January Academy)
- Reduce D&E's OT budget by net increase:
  - 5 Marshals (1/2 of year)    \$195K

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## Firefighter/Paramedic OT

- Through March, 7,848 shifts costing \$7,620,663 (\$971.03/shift)
- 2<sup>nd</sup> Yr. FF/PM costs \$888.92/shift
  - Productive shifts are 93.0
  - Salary would be \$48,859
  - Benefits would be \$28,811
  - Support costs would be \$5,000

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## Firefighter/Paramedic OT

- Rescue 47 and 48 under current academy
- Current F&R CBA requires OT to fill 20 vacant shifts per day

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## F&R Recommendation

- Re-allocate 7 vacant positions to F&R
- Add 20 FF/PM (October Academy)
- Sustain F&R's management of vacant shifts
- Reduce F&R's OT budget by net increase:
  - 20 FF/PM ( $\frac{3}{4}$  of year) \$ 1,240K
  - Less 6 vacant positions (624K)
  - Needed OT reduction needed \$ 616K

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## General Fund Operating

### Operating

|                   |            |
|-------------------|------------|
| FY08 Revenue      | \$ 551.7 M |
| FY08 Expenditures | (548.9)M   |

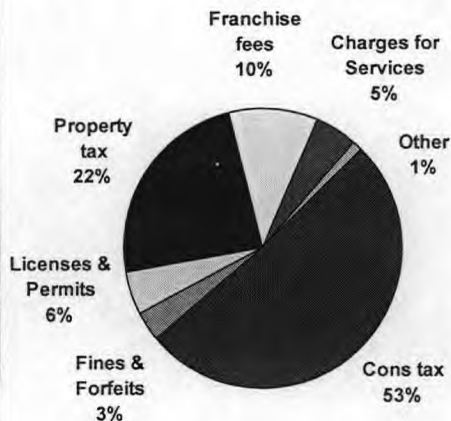
### Transfers

|                     |               |
|---------------------|---------------|
| Metro Capital       | (6.0)M        |
| Parks & Leisure CPF | (2.5)M        |
| Fire CPF            | <u>(0.8)M</u> |

|                            |           |
|----------------------------|-----------|
| Net reduction Fund Balance | \$ (6.5)M |
|----------------------------|-----------|

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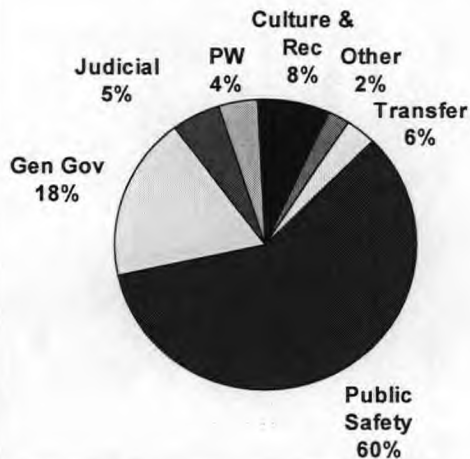
## General Fund Revenues



- FY08 budget revenues of \$551.7M exceed FY07 budget by \$11.4M
- C-Tax decrease by 2.5% (\$7.3M)
- Property tax increase by 11.2% (\$13.3M)

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## General Fund Expenditures



- FY08 expenses & transfers budgeted at \$558.2M
- Adding 27 new positions
- Eliminating 7 vacant positions
- Fire & Detention OT reductions

15

## Redevelopment Agency Budget

|                         |                |
|-------------------------|----------------|
| Tax Increment Revenue   | \$ 16.2M       |
| Debt Service            | (8.3)M         |
| Housing Set Aside       | (2.9)M         |
| Operations and Projects | <u>(20.3)M</u> |
|                         | \$ (15.3)M     |

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## For The Record

### Citizens Priority Advisory Council

- April 25, 2007
- Added 6-month CIP review

### NV Department of Taxation

- Acceptance of Tentative Budgets

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## City of Las Vegas

### FY2008 Budget Hearing

### Questions & Answers

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**AGENDA ITEM 42 - AMENDED BACKUP DOCUMENTATION**

**Proposed FY08 CIP Allocations**

(Numbers represent dollars in the millions)

|                                      | <u>Total</u> | <u>Unrestricted</u> | <u>RCT-1</u> | <u>RCT-2</u> | <u>RCT-3</u> | <u>RCT-4</u> | <u>RCT-5</u> | <u>RCT-6</u> |
|--------------------------------------|--------------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>SOURCES:</b>                      |              |                     |              |              |              |              |              |              |
| Closed/Close Out                     | 4.68         | 3.00                |              |              |              |              |              | 1.68         |
| Residential Construction tax         | 6.81         |                     | 0.80         | 0.21         | 0.17         | 1.36         | 0.59         | 3.68         |
| Artificial Turf                      | 0.93         | 0.93                |              |              |              |              |              |              |
| Shade Structures                     | 1.60         | 1.60                |              |              |              |              |              |              |
| Park Improvements                    | 1.00         | 1.00                |              |              |              |              |              |              |
| Ward 1 Field Lighting                | 0.23         | 0.23                |              |              |              |              |              |              |
| Fund Balance Reserves                | 5.00         | 5.00                |              |              |              |              |              |              |
| 4-9-07 Workshop Results              | 20.24        | 11.75               | 0.80         | 0.21         | 0.17         | 1.36         | 0.59         | 5.37         |
| Centennial Hills Park Phase 3        | 1.55         |                     |              |              |              |              |              | 1.55         |
| Iron Mountain/Fort Apache Park       | 0.37         |                     |              |              |              |              |              | 0.37         |
| Fire Station 48 (already has \$9.2M) | 3.10         | 3.10                |              |              |              |              |              |              |
| 5-2-07 Add Backs                     | 25.27        | 14.85               | 0.80         | 0.21         | 0.17         | 1.36         | 0.59         | 7.29         |
| <b>USES:</b>                         |              |                     |              |              |              |              |              |              |
| Fire Station 49                      | (7.70)       | (7.70)              |              |              |              |              |              |              |
| Council Chambers Simplification      | 0.00         | 0.00                |              |              |              |              |              |              |
| <u>Ward 1</u>                        |              |                     |              |              |              |              |              |              |
| Cancel Harmony Park                  | 0.15         |                     | 0.15         |              |              |              |              |              |
| Dexter Park Upgrades                 | (0.15)       |                     | (0.15)       |              |              |              |              |              |
| Essex Park Splash Play Pad           | (0.22)       |                     | (0.22)       |              |              |              |              |              |
| (1) Rose Warren Playground Lights    | (0.10)       |                     | (0.10)       |              |              |              |              |              |
| (1) Wasden Play Field Lights         | (0.15)       |                     | (0.15)       |              |              |              |              |              |
| (3) Hyde Park Basketball             | (0.33)       |                     | (0.33)       |              |              |              |              |              |
| Baskin Tennis Courts Replacement     | (0.71)       | (0.71)              |              |              |              |              |              |              |
| <u>Ward 2</u>                        |              |                     |              |              |              |              |              |              |
| Pavilion Pool Cover                  | (6.41)       | (6.20)              |              | (0.21)       |              |              |              |              |
| <u>Ward 3</u>                        |              |                     |              |              |              |              |              |              |
| Rafael Rivera Tennis Resurface       | (0.03)       |                     |              |              | (0.03)       |              |              |              |
| (4) Appropriated for Future Projects | (0.14)       |                     |              |              | (0.14)       |              |              |              |
| (1) Desert Pines Football Artif Turf |              |                     |              |              |              |              |              |              |
| <u>Ward 4</u>                        |              |                     |              |              |              |              |              |              |
| (4) Appropriated for Future Projects | (1.36)       |                     |              |              |              | (1.36)       |              |              |
| <u>Ward 5</u>                        |              |                     |              |              |              |              |              |              |
| (2) Fountain Football Scoreboards    | (0.15)       |                     |              |              |              |              | (0.15)       |              |
| Doolittle Wall Gaps                  | (0.05)       |                     |              |              |              |              | (0.05)       |              |
| Doolittle walking track repair       | (0.05)       |                     |              |              |              |              | (0.05)       |              |
| (4) Appropriated for Future Projects | (0.34)       |                     |              |              |              |              | (0.34)       |              |
| <u>Ward 6</u>                        |              |                     |              |              |              |              |              |              |
| Tropical/Durango                     | (7.29)       |                     |              |              |              |              |              | (7.29)       |
| Floyd Lamb Well                      | (0.24)       | (0.24)              |              |              |              |              |              |              |
| Floyd Lamb security/access Fencing   | 0.00         | 0.00                |              |              |              |              |              |              |
| Floyd Lamb Sidewalk replacement      | 0.00         | 0.00                |              |              |              |              |              |              |
| Balance                              | 0.00         | 0.00                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |

(1) These are school sites; there may be Open Doors/Open Schools policy questions

(2) Previous scoreboards have been sponsored by leagues; who will be designated to insure installation, maintenance, operation, and training of league representatives?

(3) No current cost estimate available; LS looking into the need for new courts at this location

(4) Balances remaining in RCT revenues will be appropriated for neighborhood park projects to be identified at a later date

**Ward 1 RCT - Dollars in \$1,000s**

|                                         | CIP Workshops   |              |                 |
|-----------------------------------------|-----------------|--------------|-----------------|
|                                         | <u>04/09/07</u> | <u>ADJ</u>   | <u>05/02/07</u> |
| FY07 Beginning Fund Balance             | \$ 872          |              | \$ 872          |
| FY08 Revenues & Interest                | 75              | -            | 75              |
| Allocations (i.e., funding to be spent) |                 |              |                 |
| Harmony Park - Canceled                 | (150)           | 150          | -               |
| Dexter Park Upgrades                    |                 | (150)        | (150)           |
| Essex Park Splash Play Pad              |                 | (220)        | (220)           |
| Rose Warren Playground Lights           |                 | (100)        | (100)           |
| Wasden Play Field Lights                |                 | (150)        | (150)           |
| Hyde Park Basketball                    |                 | (327)        | (327)           |
| FY08 Ending Fund Balance                | <u>797</u>      | <u>(797)</u> | <u>-</u>        |

**Ward 2 RCT - Dollars in \$1,000s**

|                                         | CIP Workshops   |              |                 |
|-----------------------------------------|-----------------|--------------|-----------------|
|                                         | <u>04/09/07</u> | <u>ADJ</u>   | <u>05/02/07</u> |
| FY07 Beginning Fund Balance             | \$ 446          |              | \$ 446          |
| FY08 Revenues & Interest                | 196             | -            | 196             |
| Allocations (i.e., funding to be spent) |                 |              |                 |
| Pavilion Pool Cover                     | <u>(400)</u>    | <u>(242)</u> | <u>(642)</u>    |
| FY08 Ending Fund Balance                | <u>242</u>      | <u>(242)</u> | <u>-</u>        |

**Ward 3 RCT - Dollars in \$1,000s**

|                                         | CIP Workshops   |              |                 |
|-----------------------------------------|-----------------|--------------|-----------------|
|                                         | <u>04/09/07</u> | <u>ADJ</u>   | <u>05/02/07</u> |
| FY07 Beginning Fund Balance             | \$ 137          |              | \$ 137          |
| FY08 Revenues & Interest                | 29              | -            | 29              |
| Allocations (i.e., funding to be spent) |                 |              |                 |
| Rafael Rivera Tennis Resurface          | -               | (30)         | (30)            |
| Desert Pines Football Artif Turf        | -               |              | -               |
| Appropriated for Future Projects        | -               | (136)        | (136)           |
| FY08 Ending Fund Balance                | <u>166</u>      | <u>(166)</u> | <u>-</u>        |



**Ward 4 RCT - Dollars in \$1,000s**

|                                                                             | CIP Workshops   |                |                 |
|-----------------------------------------------------------------------------|-----------------|----------------|-----------------|
|                                                                             | <u>04/09/07</u> | <u>ADJ</u>     | <u>05/02/07</u> |
| FY07 Beginning Fund Balance                                                 | \$ 1,192        |                | \$ 1,192        |
| FY08 Revenues & Interest                                                    | 169             | -              | 169             |
| Allocations (i.e., funding to be spent)<br>Appropriated for Future Projects | -               | (1,361)        | (1,361)         |
| FY08 Ending Fund Balance                                                    | <u>1,361</u>    | <u>(1,361)</u> | <u>-</u>        |

# **Ward 5 RCT - Dollars in \$1,000s**

|                                         | CIP Workshops   |              |                 |
|-----------------------------------------|-----------------|--------------|-----------------|
|                                         | <u>04/09/07</u> | <u>ADJ</u>   | <u>05/02/07</u> |
| FY07 Beginning Fund Balance             | \$ 604          |              | \$ 604          |
| FY08 Revenues & Interest                | 84              | -            | 84              |
| Allocations (i.e., funding to be spent) |                 |              |                 |
| Lorenzi Park Upgrades                   | (100)           |              | (100)           |
| Fountain Football Scoreboards           | -               | (150)        | (150)           |
| Doolittle Wall Gaps                     | -               | (50)         | (50)            |
| Doolittle walking track repair          | -               | (50)         | (50)            |
| Appropriated for Future Projects        | -               | (338)        | (338)           |
| FY08 Ending Fund Balance                | <u>588</u>      | <u>(588)</u> | <u>-</u>        |

# Ward 6 RCT - Dollars in \$1,000s

|                                         | CIP Workshops   |                |                 |
|-----------------------------------------|-----------------|----------------|-----------------|
|                                         | <u>04/09/07</u> | <u>ADJ</u>     | <u>05/02/07</u> |
| FY07 Beginning Fund Balance             | \$ 10,618       |                | \$ 10,618       |
| FY08 Revenues & Interest                | 1,424           | -              | 1,424           |
| Allocations (i.e., funding to be spent) |                 |                |                 |
| Polly Gonzales Memorial Park            |                 | (17)           | (17)            |
| Winding Trails Park                     |                 | (26)           | (26)            |
| Centennial Hills Park Phase 3           | (1,552)         | 1,552          | -               |
| Floyd Lamb (safety imp. per FOD)        | (400)           |                | (400)           |
| Iron Mountain/Fort Apache Park          | (677)           | 377            | (300)           |
| Mountain Ridge Park Phase 4             | (1,729)         | 1,729          | -               |
| Teton Trails Park                       | (4,000)         | -              | (4,000)         |
| Tropical/Durango Park                   | -               | (7,299)        | (7,299)         |
| FY08 Ending Fund Balance                | <u>3,684</u>    | <u>(3,684)</u> | <u>-</u>        |

THE CITIZENS PRIORITY ADVISORY COMMITTEE

---

*City Of Las Vegas • 400 Stewart • Las Vegas, NV • 89101*

April 25, 2007

Mayor Oscar B. Goodman  
Mayor Pro-Tem Gary Reese  
Councilman Larry Brown  
Councilman Steve Wolfson  
Councilwoman Lois Tarkanian  
Councilman Steven D. Ross  
Councilwoman Brenda J. Williams (Interim)

Re: **FISCAL YEAR 2008 BUDGET**

Dear Mayor and Council:

The Citizens Priority Advisory Committee (CPAC) was created to provide citizen guidance to the City in the development of its budget and the management of its fiscal affairs. The role of the CPAC has been largely that of policy development, assisting City staff in the development and publication of progressive fiscal and budget policies.

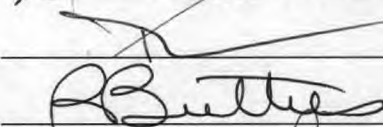
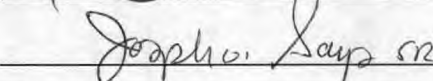
In that role, we provide our endorsement to the attached 33 budget policies which were used in formulating this year's budget. It is our belief that these policies, as followed, will provide the City with sound fiscal direction through this coming year. We also reaffirm our endorsement of the City's fiscal policies, and commend the City for adhering to these policies.

In addition, we encourage the City's continued pursuit of system and process improvements with the goal of attaining "best business practices" as applicable to a local government.

We appreciate the opportunity of working with City staff in this process.

Sincerely,

The Citizens Priority Advisory Committee

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

MRV:tw

Attachment

cc:

Douglas A. Selby  
Steve Houchens  
Betsy Fretwell  
Orlando Sanchez  
Mark R. Vincent

Submitted at City Council *ERDA*  
Date *5/15/07* Item *485*

# **CITY OF LAS VEGAS**

## **BUDGET POLICIES**

### **I. BUDGETS**

- A. Budgets will be developed based on historical cost trending, adjusted for specific needs where appropriate.
- B. Appropriations for ongoing expenditures will not exceed ongoing revenues.
- C. Budgets will be reflected at full cost (no vacancy factor) including overhead where appropriate and will be evaluated from the perspective of annualized operating cost.
- D. Budget evaluations will consider current and ensuing year impact.
- E. New programs to be funded (1) from fees, (2) from efficiencies, (3) from general revenues.
- F. Privatization will be considered in providing for expanded or new programs
- G. Program costing will be followed: central service costs will be recovered from outside sources.
- H. Reasonable training and travel will be funded.
- I. Opportunities will be sought to improve performance through technology.
- J. Capital outlays, which reduce operating costs, will be prioritized.

### **II. POSITIONS AND PERSONNEL**

- A. Vacant positions shall be evaluated and re-justified.
- B. All positions will be fully funded (no vacancy factors).
- C. Savings from vacancies will be used to fund one-time costs or replenish fund balance.
- D. Funds will be expended to train and equip the City's workforce.
- E. Continuous process improvements will be pursued to improve quality and seek efficiencies.
- F. Reasonable and customary technical/professional memberships will be funded.

### **III. CAPITAL**

- A. Interest earnings from selected funds shall be dedicated to one time capital needs.
- B. Bonds will only be considered for capital needs where (a) there is a valid 5-year capital improvement plan and (b) it is determined that the City can absorb the operating costs of the new facility in its operating budget.



**CITY OF LAS VEGAS  
BUDGET POLICIES**

- C. Major capital acquisitions will be identified and listed in the CIP for the next five years, and will project annual operating costs to be funded from General Fund in future years.
- D. Capital additions shall identify the added net cost of operations.
- E. Capital request shall be measured and evaluated by their cost benefit.
- F. A formal review of the Capital Improvement Plan will be conducted every six months.

**IV. REVENUES**

- A. 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 State imposed limit.
- B. Revenue Projections will be based on conservative growth estimations.
- C. One-time revenues will only be used for one-time expenses.
- D. Fees and charges will be increased, where appropriate, to reflect increased cost in operations, including inflation and increased mandates.
- E. Revenues will be optimally sought as provided by law.
- F. Growth related revenues will be used to defray the costs of growth.
- G. Public/public or public/private partnerships will be sought to enhance funding.
- H. Fees will be generically and consistently applied and collected.

**V. FUND BALANCE AND RESERVES**

- A. The General Fund ending fund balance should equal at least 12 percent of operating revenues.
- B. Statutory balances shall be maintained in self-insurance funds.
- C. Sufficient amounts of replacement reserves shall be maintained in capital replacement funds.
- D. Sick and Annual Leave will be funded to cover current year plus out year.

Reaffirmed by City Council at the May 15, 2007 Budget Hearing.

Attest:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor

**AGENDA SUMMARY PAGE**  
**SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT**  
**AGENCY MEETING OF: MAY 15, 2007**

**DEPARTMENT: FINANCE AND BUSINESS SERVICES**

**DIRECTOR: MARK R. VINCENT**

☐ Consent ☒ Discussion

**SUBJECT:**

Public hearing and possible action regarding Fiscal Year 2008 City of Las Vegas Tentative Budget and Fiscal Year 2008 City of Las Vegas Final Budget, including the Five-Year Capital Improvement Plan

**Fiscal Impact**

☒

No Impact

☐

Augmentation Required

☐

Budget Funds Available

**Amount:**

**Funding Source:**

**Dept./Division:**

**PURPOSE/BACKGROUND:**

Discussion and possible action regarding the Fiscal Year 2008 City of Las Vegas Tentative Budget as filed with the Nevada Department of Taxation on April 13, 2007 and adoption of Fiscal Year 2008 City of Las Vegas Final Budget, including the Five-Year Capital Improvement Plan, as amended with guidance from City Council.

**RECOMMENDATION:**

Staff recommends adoption of Fiscal Year 2008 City of Las Vegas Final Budget, including the Five-Year Capital Improvement Plan, as amended with guidance from City Council.

**BACKUP DOCUMENTATION:**

Fiscal Year 2008 City of Las Vegas Tentative Budget

Motion made by GARY REESE to Approve as Recommended

Passed For: 7; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 0

BRENDA J. WILLIAMS, LOIS TARKANIAN, LARRY BROWN, OSCAR B. GOODMAN,  
GARY REESE, STEVE WOLFSON, STEVEN D. ROSS; (Against-None); (Abstain-None);  
(Did Not Vote-None); (Excused-None)

Minutes:

See Item 4 for related discussion and backup.



April 13, 2007

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, 2008.

This budget contains two funds requiring property tax revenues totaling \$132,202,942.

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

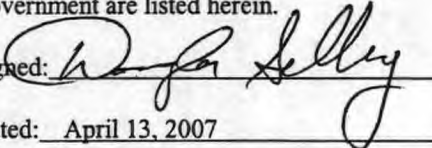
The budget contains 24 governmental funds with estimated expenditures of \$1,078,256,558, and 15 proprietary funds with estimated expenses of \$325,955,059.

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 Douglas A. Selby  
City Manager

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

Signed:   
Dated: April 13, 2007

#### APPROVED BY THE GOVERNING BOARD:

#### SCHEDULED PUBLIC HEARING

Date and Time May 15, 2007, 9 a.m. Publication Date May 7, 2007

Place City Council Chambers, Las Vegas City Hall, 400 Stewart Avenue, Las Vegas, NV 89101

#### LAS VEGAS CITY COUNCIL

OSCAR B. GOODMAN  
MAYOR

GARY REESE  
MAYOR PRO TEM

LARRY BROWN

STEVE WOLFSON

LOIS TARKANIAN

STEVEN D. ROSS

BRENDA J. WILLIAMS  
INTERIM

DOUGLAS A. SELBY  
CITY MANAGER

CITY OF LAS VEGAS  
400 STEWART AVENUE  
LAS VEGAS, NEVADA 89101

VOICE 702.229.6011  
TDD 702.386.9108  
www.lasvegasnevada.gov

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**CITY OF LAS VEGAS, NEVADA  
FY 2008 TENTATIVE BUDGET**

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**LAS VEGAS CITY COUNCIL**

**OSCAR B. GOODMAN**  
MAYOR

**GARY REESE**  
MAYOR PRO TEM

**LARRY BROWN**  
**STEVE WOLFSON**  
**LOIS TARKANIAN**  
**STEVEN D. ROSS**  
**BRENDA J. WILLIAMS**  
INTERIM

**DOUGLAS A. SELBY**  
CITY MANAGER

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VOICE 702.229.6011  
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[www.lasvegasnevada.gov](http://www.lasvegasnevada.gov)

April 13, 2007

Honorable Oscar B. 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 2008. This document represents the City's proposed spending plan and has been prepared in conformance with Chapter 354 of the Nevada Revised Statutes:

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. Finally, 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, set 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 eight priorities:

- Provide a safe environment for our residents, businesses, and visitors using a community oriented approach.
- Aggressively attract and retain diverse businesses in addition to gaming.
- Support and encourage affordability, livability, and pride in our neighborhoods.
- Manage cost and revenue resources to achieve efficient operations.

## **Tentative Budget Message**

### **Page 2**

- Create, integrate, and manage orderly and sustainable development and growth of our community.
- Revitalize and invigorate our mature areas and the urban core.
- Provide an open government which allows access, participation, and respectful communication.
- Promote healthy lifestyles for all segments of the community.

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

### **Budget Highlights**

This budget anticipates General Fund revenue growth in FY 2008 of 5.6 percent over FY 2007 estimates, including transfers. Consolidated Tax, 50.9 percent of the FY 2008 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. We anticipate that the future affects of this revenue distribution formula will be to dampen the immediate impacts of significant changes (increases or decreases) in our contributions to these tax bases.

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 planned for \$140.5 million for its share of FY 2008 Metro police services operations. This represents an 8.1 percent increase over FY 2007. In a joint agreement with Clark County, the budget includes debt service costs associated with the construction and furnishing of the MetroCom facility and the training academy and substation in the Northwest.

The City's Detention & Enforcement Department will receive approximately \$6.6 million in revenue from other governmental entities. Excess capacity in the facility is being used to house an average of 200 detainees each day from the Clark County, US Marshals and Boulder City.

Enterprise Funds will receive approximately \$4 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. Budget policies are presented to, and discussed by, the Citizens' Priority Advisory Committee during the budget process.

Some of the more significant budget policies used to prepare this budget include the following:

- **Budgets**
  - Appropriations for ongoing expenditures will not exceed ongoing revenues.
  - Budgets will be reflected at full cost (no vacancy factor) including overhead where appropriate and will be evaluated from the perspective of annualized operating cost.
  - Budget evaluations will consider current and ensuing 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 fully funded (no vacancy factors).
  - 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 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 costs 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.



## **Tentative Budget Message**

### **Page 4**

- **Fund balance and reserves**
  - The ending fund balance should equal *at least* 12 percent of operating revenues.
  - Statutory balances shall be maintained in self-insurance funds.

### **General Fund**

The budget for the General Fund amounts to \$558 million, including transfers. This is a 2.5 percent increase over the FY 2007 estimates. The primary contributors are \$11.5 million to fund contractual increases in wages and benefits and fully fund all approved positions and a \$10.6 million increase to the Metropolitan Police Department.

We forecast revenues and transfers of \$551.5 million in the General Fund. We project the taxes represented in the consolidated formula (SB254) will increase by approximately 4.4 percent, comprising 50.9 percent of our revenue base. Taxation estimates indicate our property taxes (20.9 percent of our base) will increase by approximately 10.6 percent. Overall, budgeted revenues and transfers will increase by 5.6 percent in FY 2008 over FY 2007 estimates.

### **Special Revenue Funds**

These funds account for monies received from specific revenue sources which limit their use to specified purposes. Sixty-four percent of the revenues funding these programs are from intergovernmental sources such as grants, reimbursements, and contributions. Appropriations in the Special Revenue Funds category total \$129.5 million. Of this amount, approximately 32.5 percent is committed to major capital projects. Housing and Community Development Block Grants, approximately 16.7 percent of appropriations in this fund, are allocated to targeted neighborhoods according to the City's Neighborhood Improvement Plan.

### **Capital Projects Fund**

The budget appropriates \$436.7 million for a variety of capital projects, most of which involve improvements to infrastructure. Of this amount, \$38.8 million is for improvements to special assessment districts.



## **Tentative Budget Message**

### **Page 5**

The remaining major capital budgets for FY 2007 include the following:

|                          |                 |
|--------------------------|-----------------|
| Parks and recreation     | \$180.0 million |
| Roads and flood projects | \$104.5 million |
| City facilities          | \$41.0 million  |
| Fire services            | \$17.1 million  |
| Street rehabilitation    | \$10.3 million  |
| Traffic improvements     | \$9.6 million   |

Funding for these projects come largely from dedicated or specified revenue sources, or represent 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 five enterprise funds that are designed to account for business-like ventures such as Sanitation, Building & Safety (formerly Development Services), Municipal Parking, the Municipal Golf Course, and the Video Production Enterprise Fund. Enterprise-type programs reflect total operating expenses of \$100.2 million. The majority (71 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 \$35.3 million including upgrade of the WPCF and sewer lines.

### **Other Funds**

Internal Service Funds total \$203.9 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 \$32.7 million in debt service, of which \$1 million is funded through property taxes from voter-approved general obligation bonds.

**Tentative Budget Message**  
**Page 6**

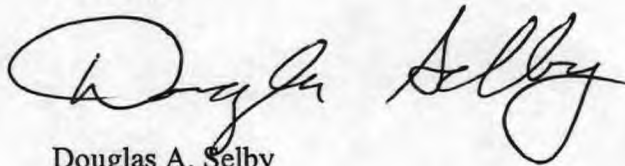
**Process**

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 was held on May 15, 2007.

I want to express my appreciation to all the City Departments, and to the Director and staff of the Finance and Business Services 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,

A handwritten signature in black ink, appearing to read "Douglas A. Selby". The signature is fluid and cursive, with the first name "Douglas" being more prominent than the last name "Selby".

Douglas A. Selby  
City Manager

Budget Summary for City of Las Vegas  
Schedule S-1

|                                    | GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS |                      |                      | PROPRIETARY                    | TENTATIVE                         |
|------------------------------------|--------------------------------------------------|----------------------|----------------------|--------------------------------|-----------------------------------|
|                                    | ACTUAL PRIOR                                     | ESTIMATED            | BUDGET               | FUNDS                          | TOTAL                             |
|                                    | YEAR 06/30/06<br>(1)                             | YEAR 06/30/07<br>(2) | YEAR 06/30/08<br>(3) | BUDGET<br>YEAR 06/30/08<br>(4) | (MEMO ONLY)<br>COLUMNS 3+4<br>(5) |
| REVENUES:                          |                                                  |                      |                      |                                |                                   |
| Property Taxes                     | 109,166,901                                      | 119,721,779          | 132,202,942          |                                | 132,202,942                       |
| Other Taxes                        | 8,143,144                                        | 6,239,641            | 5,809,245            |                                | 5,809,245                         |
| Licenses & Permits                 | 78,652,657                                       | 83,660,545           | 86,594,675           | 18,051,260                     | 104,645,935                       |
| Intergovernmental Resources        | 398,257,419                                      | 373,461,196          | 569,574,198          | 13,170,000                     | 582,744,198                       |
| Charges for Services               | 37,866,725                                       | 35,685,039           | 35,846,933           | 294,640,338                    | 330,487,271                       |
| Fines & Forfeits                   | 15,176,504                                       | 16,769,463           | 17,436,533           | 3,000,000                      | 20,436,533                        |
| Special Assessments                | 2,056,011                                        | 1,529,603            | 1,562,231            |                                | 1,562,231                         |
| Miscellaneous                      | 18,358,204                                       | 22,815,197           | 25,411,481           | 33,378,615                     | 58,790,096                        |
| <b>TOTAL REVENUES</b>              | <b>667,677,565</b>                               | <b>659,882,463</b>   | <b>874,438,238</b>   | <b>362,240,213</b>             | <b>1,236,678,451</b>              |
| EXPENDITURES-EXPENSES:             |                                                  |                      |                      |                                |                                   |
| General Government                 | 97,503,089                                       | 113,757,848          | 156,369,122          | 193,684,820                    | 350,053,942                       |
| Judicial                           | 25,383,696                                       | 27,654,870           | 32,511,656           |                                | 32,511,656                        |
| Public Safety                      | 281,356,402                                      | 316,868,865          | 364,640,616          | 34,426,027                     | 399,066,643                       |
| Public Works                       | 108,541,771                                      | 106,283,264          | 182,499,109          | 5,626,855                      | 188,125,964                       |
| Sanitation                         |                                                  |                      |                      | 65,975,192                     | 65,975,192                        |
| Health                             | 2,640,156                                        | 2,845,000            | 2,841,115            |                                | 2,841,115                         |
| Welfare                            | 1,007,726                                        | 1,071,540            | 1,400,077            |                                | 1,400,077                         |
| Culture & Recreation               | 80,193,394                                       | 101,357,122          | 231,279,782          | 2,881,617                      | 234,161,399                       |
| Economic Development & Assistance  | 19,785,990                                       | 26,779,456           | 72,537,297           | 1,506,440                      | 74,043,737                        |
| Intergovernmental Expenditures     |                                                  |                      |                      | 16,618,000                     | 16,618,000                        |
| Contingencies                      | XXXXXXXXXXXX                                     | XXXXXXXXXXXX         |                      |                                |                                   |
| Utility Enterprises                |                                                  |                      |                      |                                |                                   |
| Hospitals                          |                                                  |                      |                      |                                |                                   |
| Transit Systems                    | 1,289,948                                        | 1,287,498            | 1,447,242            |                                | 1,447,242                         |
| Airports                           |                                                  |                      |                      |                                |                                   |
| Other Enterprises                  |                                                  |                      |                      |                                |                                   |
| Debt Service - Principal           | 21,899,718                                       | 19,345,791           | 20,920,867           | XXXXXXXXXXXX                   | 20,920,867                        |
| Interest Cost/Fiscal Charges       | 7,922,331                                        | 10,155,273           | 11,809,675           | 5,236,108                      | 17,045,783                        |
| <b>TOTAL EXPENDITURES-EXPENSES</b> | <b>647,524,221</b>                               | <b>727,406,527</b>   | <b>1,078,256,558</b> | <b>325,955,059</b>             | <b>1,404,211,617</b>              |
| Excess of Revenues over (under)    |                                                  |                      |                      |                                |                                   |
| Expenditures-Expenses              | 20,153,344                                       | (67,524,064)         | (203,818,320)        | 36,285,154                     | (167,533,166)                     |

Budget Summary for City of Las Vegas  
Schedule S-1

|                                                                                               | GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS |                                        |                             | PROPRIETARY FUNDS BUDGET | TENTATIVE                            |
|-----------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------|-----------------------------|--------------------------|--------------------------------------|
|                                                                                               | ACTUAL PRIOR YEAR 06/30/06<br>(1)                | ESTIMATED CURRENT YEAR 06/30/07<br>(2) | BUDGET YEAR 06/30/08<br>(3) | YEAR 06/30/08<br>(4)     | TOTAL (MEMO ONLY) COLUMNS 3+4<br>(5) |
| OTHER FINANCING SOURCES (USES):                                                               |                                                  |                                        |                             |                          |                                      |
| Proceeds of Long-term Debt                                                                    | 90,858,000                                       | 34,970,000                             | 146,950,000                 |                          | 146,950,000                          |
| Premium on Bonds                                                                              | 2,673,309                                        |                                        |                             |                          |                                      |
| Sale of General Fixed Assets                                                                  | 1,447,373                                        |                                        |                             | 100,000                  | 100,000                              |
| Discount/Issuance Costs on Bonds                                                              |                                                  |                                        |                             |                          |                                      |
| Bond Escrow Refunding - Defeasance of Debt                                                    | (44,504,899)                                     |                                        |                             |                          |                                      |
| Operating Transfers In                                                                        | 92,878,078                                       | 85,603,526                             | 79,023,363                  | 1,200,000                | 80,223,363                           |
| Operating Transfers Out                                                                       | (96,911,941)                                     | (86,321,865)                           | (78,684,944)                | (1,538,419)              | (80,223,363)                         |
| TOTAL OTHER FINANCING SOURCES (USES)                                                          | 46,439,920                                       | 34,251,661                             | 147,288,419                 | (238,419)                | 147,050,000                          |
| Excess of Revenues and Other Sources over<br>(under) Expenditures and Other Uses (Net Income) | 66,593,264                                       | (33,272,403)                           | (56,529,901)                | 36,046,735               | (20,483,166)                         |
| FUND BALANCE JULY 1, BEGINNING OF YEAR:                                                       |                                                  |                                        |                             | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |
| Reserved                                                                                      | 15,137,885                                       | 14,263,846                             | 13,130,749                  | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |
| Unreserved                                                                                    | 386,282,580                                      | 453,749,883                            | 421,610,577                 | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |
| TOTAL BEGINNING FUND BALANCE                                                                  | 401,420,465                                      | 468,013,729                            | 434,741,326                 | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |
| Prior Period Adjustments                                                                      |                                                  |                                        |                             | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |
| Residual Equity Transfers                                                                     |                                                  |                                        |                             | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |
| FUND BALANCE JUNE 30, END OF YEAR                                                             |                                                  |                                        |                             | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |
| Reserved                                                                                      | 14,263,846                                       | 13,130,749                             | 11,253,075                  | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |
| Unreserved                                                                                    | 453,749,883                                      | 421,610,577                            | 366,958,350                 | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |
| TOTAL ENDING FUND BALANCE                                                                     | 468,013,729                                      | 434,741,326                            | 378,211,425                 | XXXXXXXXXXXX             | XXXXXXXXXXXX                         |



**FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION**

|                                   | ACTUAL<br>PRIOR YEAR<br>ENDING 06/30/06 | ESTIMATED<br>CURRENT YEAR<br>ENDING 06/30/07 | BUDGET YEAR<br>ENDING 06/30/08 |
|-----------------------------------|-----------------------------------------|----------------------------------------------|--------------------------------|
| General Government                | 583.58                                  | 602.58                                       | 598.54                         |
| Judicial                          | 222.85                                  | 227.85                                       | 229.85                         |
| Public Safety                     | 1,290.05                                | 1,333.05                                     | 1,329.05                       |
| Public Works                      | 191.80                                  | 194.80                                       | 206.80                         |
| Sanitation                        | 207.40                                  | 212.40                                       | 206.40                         |
| Health                            | 15.00                                   | 15.00                                        | 15.00                          |
| Welfare                           | 9.95                                    | 9.95                                         | 9.95                           |
| Culture & Recreation              | 479.57                                  | 492.57                                       | 500.74                         |
| Economic Development & Assistance | 96.48                                   | 98.48                                        | 96.48                          |
| <b>TOTAL GENERAL GOVERNMENT</b>   | <b>3,096.68</b>                         | <b>3,186.68</b>                              | <b>3,192.81</b>                |
| Utilities                         |                                         |                                              |                                |
| Hospitals                         |                                         |                                              |                                |
| Transit Systems                   | 11.47                                   | 11.47                                        | 12.43                          |
| Airports                          |                                         |                                              |                                |
| Other                             |                                         |                                              |                                |
| <b>TOTAL</b>                      | <b>3,108.15</b>                         | <b>3,198.15</b>                              | <b>3,205.24</b>                |

Employee's Retirement Contribution is paid by: Employee ( ) Local Government ( X )  
(For other than Police & Fire Protection Employees)

|                                               |                        |                        |                          |
|-----------------------------------------------|------------------------|------------------------|--------------------------|
| <b>POPULATION (AS OF JULY 1)</b>              | <b>569,838</b>         | <b>579,840</b>         | <b>603,000</b>           |
| <b>Source of Population Estimate*</b>         | <b>State of Nevada</b> | <b>State of Nevada</b> | <b>CLV-Planning Dept</b> |
| Assessed Valuation (Secured & Unsecured Only) | 16,477,557,041         | 22,028,939,538         | 24,649,348,111           |
| Net Proceeds of Mines                         |                        |                        |                          |
| <b>TOTAL ASSESSED VALUE</b>                   | <b>16,477,557,041</b>  | <b>22,028,939,538</b>  | <b>24,649,348,111</b>    |
| <b>TAX RATE</b>                               |                        |                        |                          |
| General Fund                                  | 0.6765                 | 0.6765                 | 0.6765                   |
| Special Revenue Funds                         | 0.0950                 | 0.0950                 | 0.0950                   |
| Capital Project Funds                         |                        |                        |                          |
| Debt Service Funds                            | 0.0059                 | 0.0062                 |                          |
| Enterprise Funds                              |                        |                        |                          |
| Other                                         |                        |                        |                          |
| <b>TOTAL TAX RATE</b>                         | <b>0.7774</b>          | <b>0.7777</b>          | <b>0.7715</b>            |

\* 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.

City of Las Vegas

**SCHEDULE S-2 - STATISTICAL DATA**



PROPERTY TAX RATE & REVENUE RECONCILIATION

Fiscal Year 2007-2008  
TENTATIVE

|                                                                          | (1)                 | (2)                   | (3)                                           | (4)                | (5)                                                        | (6)                            | (7)                                        |
|--------------------------------------------------------------------------|---------------------|-----------------------|-----------------------------------------------|--------------------|------------------------------------------------------------|--------------------------------|--------------------------------------------|
|                                                                          | ALLOWED<br>TAX RATE | ASSESSED<br>VALUATION | ALLOWED AD VALOREM<br>REVENUE [(1) x (2)/100] | TAX RATE<br>LEVIED | TOTAL AD VALOREM<br>REVENUE WITH<br>NO CAP [(2) x (4)/100] | AD VALOREM<br>TAX<br>ABATEMENT | BUDGETED<br>AD VALOREM<br>REVENUE WITH CAP |
| OPERATING RATE:                                                          |                     |                       |                                               |                    |                                                            |                                |                                            |
| A. PROPERTY TAX Subject to<br>Revenue Limitations                        | 0.8644              | 24,649,348,111        | 213,197,750                                   | 0.6765             | 166,752,800                                                | 51,348,824                     | 115,403,976                                |
| B. PROPERTY TAX Outside<br>Revenue Limitations:<br>Net Proceeds of Mines |                     |                       |                                               |                    |                                                            |                                |                                            |
| VOTER APPROVED:                                                          |                     |                       |                                               |                    |                                                            |                                |                                            |
| C. Voter Approved Overrides                                              | 0.0950              |                       | 23,416,881                                    | 0.0950             | 23,416,881                                                 | 6,617,915                      | 16,798,966                                 |
| LEGISLATIVE OVERRIDES                                                    |                     |                       |                                               |                    |                                                            |                                |                                            |
| D. Accident Indigent (NRS 428.185)                                       |                     |                       |                                               |                    |                                                            |                                |                                            |
| E. Medical Indigent (NRS 428.285)                                        |                     |                       |                                               |                    |                                                            |                                |                                            |
| F. Capital Acquisition (NRS 354.59815)                                   |                     |                       |                                               |                    |                                                            |                                |                                            |
| Youth Services Levy                                                      |                     |                       |                                               |                    |                                                            |                                |                                            |
| G. (NRS 62.327.150, 62B. 160)                                            |                     |                       |                                               |                    |                                                            |                                |                                            |
| H. Legislative Overrides                                                 |                     |                       |                                               |                    |                                                            |                                |                                            |
| I. SCCRT Loss (NRS 354.59813)                                            | 0.5561              |                       | 137,080,739                                   |                    |                                                            |                                |                                            |
| J. Other:                                                                |                     |                       |                                               |                    |                                                            |                                |                                            |
| K. Other:                                                                |                     |                       |                                               |                    |                                                            |                                |                                            |
| L. SUBTOTAL LEGISLATIVE<br>OVERRIDES                                     | 0.5561              |                       | 137,080,739                                   |                    |                                                            |                                |                                            |
| M. SUBTOTAL A, B, C, L                                                   | 1.5155              |                       | 373,695,370                                   | 0.7715             | 190,169,681                                                | 57,966,739                     | 132,202,942                                |
| N. Debt                                                                  |                     |                       |                                               |                    |                                                            |                                |                                            |
| O. TOTAL M & N                                                           | 1.5155              |                       | 373,695,370                                   | 0.7715             | 190,169,681                                                | 57,966,739                     | 132,202,942                                |

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, 2008

Budget Summary for City of Las Vegas

TENTATIVE

| GOVERNMENTAL FUNDS AND<br>EXPENDABLE TRUST FUNDS            | BEGINNING<br>FUND<br>BALANCES | CONSOLIDATED<br>TAX REVENUE | PROPERTY<br>TAX<br>REQUIRED | TAX<br>RATE | OTHER<br>REVENUES | OTHER FINANCING<br>SOURCES<br>OTHER THAN<br>TRANSFERS IN | OPERATING<br>TRANSFERS IN | TOTAL          |
|-------------------------------------------------------------|-------------------------------|-----------------------------|-----------------------------|-------------|-------------------|----------------------------------------------------------|---------------------------|----------------|
| FUND NAME                                                   | (1)                           | (2)                         | (3)                         | (4)         | (5)               | (6)                                                      | (7)                       | (8)            |
| GENERAL FUND                                                | 75,837,006                    | 280,786,341                 | 115,403,976                 | 0.6765      | 141,132,648       |                                                          | 14,146,826                | 627,306,797    |
| Multipurpose SRF                                            | 22,225,651                    |                             |                             |             | 33,786,647        |                                                          | 681,000                   | 56,693,298     |
| LV Convention & Visitors Authority SRF                      | 909,441                       |                             |                             |             | 6,017,196         |                                                          |                           | 6,926,637      |
| Fremont Street Room Tax SRF                                 | 1,978,950                     |                             |                             |             | 1,669,864         |                                                          |                           | 3,648,814      |
| SID Administration SRF                                      | 11,665,960                    |                             |                             |             | 3,260,487         |                                                          | 304,400                   | 15,230,847     |
| Park Construction Program SRF                               | 14,211,779                    |                             |                             |             | 2,015,000         |                                                          |                           | 16,226,779     |
| Transportation Programs SRF                                 | 11,189,394                    |                             |                             |             | 2,852,484         |                                                          |                           | 14,041,878     |
| Street Maintenance SRF                                      | 12,949,905                    |                             |                             |             | 9,549,052         |                                                          |                           | 22,498,957     |
| Housing Program SRF                                         | 4,160,335                     |                             |                             |             | 6,848,708         |                                                          | 80,037                    | 11,089,080     |
| Housing & Urban Development SRF                             | 3,649,430                     |                             |                             |             | 21,548,047        |                                                          |                           | 25,197,477     |
| Industrial Development SRF                                  | 11,792,909                    |                             |                             |             | 1,869,452         |                                                          |                           | 13,662,361     |
| Fire Safety Initiative SRF                                  | 3,590,590                     |                             | 16,798,966                  | 0.0950      | 391,000           |                                                          |                           | 20,780,556     |
| General CPF                                                 | 40,122,312                    |                             |                             |             | 1,158,268         |                                                          |                           | 41,280,580     |
| City Facilities CPF                                         | 54,042,419                    |                             |                             |             | 2,200,000         |                                                          | 3,500,000                 | 59,742,419     |
| Fire Services CPF                                           | 23,828,567                    |                             |                             |             | 563,238           | 10,000,000                                               | 2,300,000                 | 36,691,805     |
| Public Works CPF                                            | 7,693,859                     |                             |                             |             | 7,142,256         |                                                          | 1,432,007                 | 16,268,122     |
| Traffic Improvements CPF                                    | 8,786,093                     |                             |                             |             | 7,935,489         |                                                          |                           | 16,721,582     |
| Parks & Leisure Activities CPF                              | 86,056,901                    |                             |                             |             | 105,000,000       |                                                          | 26,531,905                | 217,588,806    |
| Road & Flood CPF                                            | 5,043,490                     |                             |                             |             | 100,985,538       |                                                          |                           | 106,029,028    |
| Detention & Enforcement CPF                                 | 5,123,623                     |                             |                             |             | 150,000           |                                                          |                           | 5,273,623      |
| Special Assessments CPF                                     | 17,912,120                    |                             |                             |             | 4,745,509         | 136,950,000                                              | 1,660,000                 | 161,267,629    |
| Extraordinary Maintenance CPF                               | 610,620                       |                             |                             |             | 27,666            |                                                          |                           | 638,286        |
| DEBT SERVICE                                                | 9,793,693                     |                             |                             |             | 442,306           |                                                          | 28,387,188                | 38,623,187     |
| Cemetery Operations PF                                      | 1,566,279                     |                             |                             |             | 158,100           |                                                          |                           | 1,724,379      |
| Subtotal Governmental Fund Types,<br>Expendable Trust Funds | 434,741,326                   | 280,786,341                 | 132,202,942                 | 0.7715      | 461,448,955       | 146,950,000                                              | 79,023,363                | 1,535,152,927  |
| PROPRIETARY FUNDS                                           | XXXXXXXXXX                    |                             |                             |             | XXXXXXXXXX        | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX            | XXXXXXXXXXXXXX |
| TOTAL ALL FUNDS                                             | XXXXXXXXXX                    | 280,786,341                 | 132,202,942                 | 0.7715      | XXXXXXXXXX        | XXXXXXXXXXXXXX                                           | XXXXXXXXXXXXXX            | XXXXXXXXXXXXXX |

SCHEDULE A-1 ESTIMATED EXPENDITURES & OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2008

Budget Summary for City of Las Vegas

TENTATIVE

| GOVERNMENTAL FUNDS AND<br>EXPENDABLE TRUST FUNDS          |   |                            |                             | SERVICES,<br>SUPPLIES<br>& OTHER<br>CHARGES** | CAPITAL<br>OUTLAY*** | CONTINGENCIES<br>AND USES<br>OTHER THAN<br>OPERATING<br>TRANSFERS OUT | OPERATING<br>TRANSFERS<br>OUT | ENDING FUND<br>BALANCES | TOTAL         |
|-----------------------------------------------------------|---|----------------------------|-----------------------------|-----------------------------------------------|----------------------|-----------------------------------------------------------------------|-------------------------------|-------------------------|---------------|
| FUND NAME                                                 | * | SALARIES<br>& WAGES<br>(1) | EMPLOYEE<br>BENEFITS<br>(2) | (3)                                           | (4)                  | (5)                                                                   | (6)                           | (7)                     | (8)           |
| GENERAL FUND                                              | - | 182,067,148                | 119,432,303                 | 238,145,435                                   | 53,055               |                                                                       | 18,293,101                    | 69,315,755              | 627,306,797   |
| Multipurpose SRF                                          | R | 792,693                    | 764,201                     | 24,902,218                                    | 80,972               |                                                                       | 9,560,000                     | 20,593,214              | 56,693,298    |
| LV Convention & Visitors Authority SRF                    | R |                            |                             |                                               |                      |                                                                       | 6,926,196                     | 441                     | 6,926,637     |
| Fremont Street Room Tax SRF                               | R |                            |                             | 400,000                                       |                      |                                                                       | 1,273,865                     | 1,974,949               | 3,648,814     |
| SID Administration SRF                                    | R | 254,990                    | 147,990                     | 1,950,188                                     |                      |                                                                       | 1,660,000                     | 11,217,679              | 15,230,847    |
| Park Construction Program SRF                             | R |                            |                             |                                               |                      |                                                                       | 14,000,000                    | 2,226,779               | 16,226,779    |
| Transportation Programs SRF                               | R |                            |                             | 5,000                                         |                      |                                                                       | 932,470                       | 13,104,408              | 14,041,878    |
| Street Maintenance SRF                                    | R |                            |                             | 6,561,942                                     |                      |                                                                       | 1,000,000                     | 14,937,015              | 22,498,957    |
| Housing Program SRF                                       | R | 69,530                     | 65,540                      | 8,141,776                                     | 2,000,000            |                                                                       | 262,387                       | 549,847                 | 11,089,080    |
| Housing & Urban Development SRF                           | R | 886,360                    | 792,960                     | 13,162,483                                    |                      |                                                                       | 6,769,975                     | 3,585,699               | 25,197,477    |
| Industrial Development SRF                                | R | 630,350                    | 365,790                     | 590,884                                       | 8,000,000            |                                                                       |                               | 4,075,337               | 13,662,361    |
| Fire Safety Initiative SRF                                | R |                            |                             |                                               |                      |                                                                       | 16,499,782                    | 4,280,774               | 20,780,556    |
| General CPF                                               | C |                            |                             | 500,000                                       | 28,616,578           |                                                                       |                               | 12,164,002              | 41,280,580    |
| City Facilities CPF                                       | C |                            |                             |                                               | 41,000,000           |                                                                       |                               | 18,742,419              | 59,742,419    |
| Fire Services CPF                                         | C |                            |                             |                                               | 17,100,000           |                                                                       |                               | 19,591,805              | 36,691,805    |
| Public Works CPF                                          | C |                            |                             |                                               | 10,250,000           |                                                                       |                               | 6,018,122               | 16,268,122    |
| Traffic Improvements CPF                                  | C |                            |                             |                                               | 9,637,896            |                                                                       |                               | 7,083,686               | 16,721,582    |
| Parks & Leisure Activities CPF                            | C |                            |                             |                                               | 180,000,000          |                                                                       |                               | 37,588,806              | 217,588,806   |
| Road & Flood CPF                                          | C |                            |                             | 1,800,000                                     | 102,731,506          |                                                                       |                               | 1,497,522               | 106,029,028   |
| Detention & Enforcement CPF                               | C |                            |                             |                                               | 4,800,000            |                                                                       |                               | 473,623                 | 5,273,623     |
| Special Assessments CPF                                   | C |                            |                             | 11,785,750                                    | 26,965,478           |                                                                       | 1,507,168                     | 121,009,233             | 161,267,629   |
| Extraordinary Maintenance CPF                             | C |                            |                             |                                               |                      |                                                                       |                               | 638,286                 | 638,286       |
| DEBT SERVICE                                              | D |                            |                             | 32,730,542                                    |                      |                                                                       |                               | 5,892,645               | 38,623,187    |
| Cemetery Operations PF                                    | P |                            |                             | 75,000                                        |                      |                                                                       |                               | 1,649,379               | 1,724,379     |
| TOTAL GOVERNMENTAL FUND TYPES<br>& EXPENDABLE TRUST FUNDS |   | 184,701,071                | 121,568,784                 | 340,751,218                                   | 431,235,485          | -                                                                     | 78,684,944                    | 378,211,425             | 1,535,152,927 |

\* 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, 2008

Budget Summary for City of Las Vegas

TENTATIVE

| FUND NAME                                 | * | OPERATING<br>REVENUES<br>(1) | OPERATING<br>EXPENSES**<br>(2) | NONOPERATING<br>REVENUES<br>(3) | NONOPERATING<br>EXPENSES<br>(4) | OPERATING TRANSFERS |                  | NET INCOME<br>(7) |
|-------------------------------------------|---|------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------|------------------|-------------------|
|                                           |   |                              |                                |                                 |                                 | IN<br>(5)           | OUT<br>(6)       |                   |
| Municipal Golf Course EF                  | E | 1,350,000                    | 2,881,617                      |                                 | 587,351                         | 1,200,000           |                  | (918,968)         |
| Sanitation EF                             | E | 88,031,000                   | 71,602,047                     | 37,937,000                      | 19,148,757                      |                     | 1,000,000        | 34,217,196        |
| Municipal Parking EF                      | E | 6,262,900                    | 4,929,431                      | 1,731,940                       | 1,400,000                       |                     | 338,419          | 1,326,990         |
| Video Production EF                       | E | 2,322,047                    | 1,741,942                      | 68,701                          | 150,000                         |                     | 200,000          | 298,806           |
| Building & Safety EF                      | E | 17,287,830                   | 18,999,960                     | 461,395                         |                                 |                     |                  | (1,250,735)       |
| Reimbursable Expenses ISF                 | I | 3,059,979                    | 3,092,119                      | 55,933                          |                                 |                     |                  | 23,793            |
| Fire Communications ISF                   | I | 9,428,863                    | 10,053,734                     | 43,000                          |                                 |                     |                  | (581,871)         |
| Graphic Arts ISF                          | I | 2,400,000                    | 2,163,748                      | 58,977                          |                                 |                     |                  | 295,229           |
| Computer Services ISF                     | I | 7,486,794                    | 10,202,657                     | 318,238                         |                                 |                     |                  | (2,397,625)       |
| Communications ISF                        | I | 1,100,000                    | 1,681,184                      | 119,273                         |                                 |                     |                  | (461,911)         |
| Automotive Operations ISF                 | I | 14,343,754                   | 13,049,878                     | 1,347,769                       |                                 |                     |                  | 2,641,645         |
| Employee Benefit ISF                      | I | 160,760,000                  | 160,342,300                    | 1,905,500                       | 568,000                         |                     |                  | 1,755,200         |
| Liability Insurance & Property Damage ISF | I | 2,807,000                    | 2,300,846                      | 374,900                         |                                 |                     |                  | 881,054           |
| Fire Equipment Acquisition ISF            | I | 1,000,000                    | 900,000                        | 193,750                         |                                 |                     |                  | 293,750           |
| Miscellaneous Stores ISF                  | I | 83,670                       | 159,488                        |                                 |                                 |                     |                  | (75,818)          |
| <b>TOTAL</b>                              |   | <b>317,723,837</b>           | <b>304,100,951</b>             | <b>44,616,376</b>               | <b>21,854,108</b>               | <b>1,200,000</b>    | <b>1,538,419</b> | <b>36,046,735</b> |

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

\*\* Including Depreciation

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| REVENUES                                    | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|---------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                             | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>TAXES</b>                                |                                          |                                                  |                                        |                   |
| Ad Valorem Property Tax                     | 94,866,381                               | 104,300,138                                      | 115,403,976                            |                   |
| Room Tax                                    | 2,455,374                                | 2,430,820                                        | 2,479,436                              |                   |
| Total Taxes                                 | 97,321,755                               | 106,730,958                                      | 117,883,412                            | 0                 |
| <b>LICENSES &amp; PERMITS</b>               |                                          |                                                  |                                        |                   |
| Business Licenses & Permits:                |                                          |                                                  |                                        |                   |
| Business Licenses                           | 13,838,572                               | 15,084,043                                       | 15,536,565                             |                   |
| Liquor Licenses                             | 1,808,911                                | 1,955,000                                        | 2,013,650                              |                   |
| City Gaming Licenses                        | 3,937,235                                | 3,800,581                                        | 3,804,382                              |                   |
| Franchise Fees:                             |                                          |                                                  |                                        |                   |
| Gas Utility                                 | 7,253,325                                | 8,341,324                                        | 8,591,564                              |                   |
| Electric Utility                            | 24,453,095                               | 26,435,595                                       | 27,493,019                             |                   |
| Sanitation Utility                          | 3,171,664                                | 3,373,400                                        | 3,540,000                              |                   |
| Telephone Utility                           | 10,306,450                               | 10,512,578                                       | 10,775,392                             |                   |
| Garbage Collection                          | 3,133,930                                | 3,233,839                                        | 3,411,700                              |                   |
| Cable Television                            | 2,804,100                                | 3,224,715                                        | 3,498,816                              |                   |
| Ambulance                                   | 349,418                                  | 375,838                                          | 383,355                                |                   |
| Nonbusiness Licenses & Permits:             |                                          |                                                  |                                        |                   |
| Animal Permits                              | 7,175                                    | 9,748                                            | 10,040                                 |                   |
| Building Permits                            | 3,310,066                                | 3,425,367                                        | 3,528,128                              |                   |
| Offsite Permits                             | 1,992,416                                | 1,925,031                                        | 2,021,283                              |                   |
| Miscellaneous Permits                       | 750                                      | 1,020                                            | 1,051                                  |                   |
| Total Licenses & Permits                    | 76,367,107                               | 81,698,079                                       | 84,608,945                             | 0                 |
| <b>INTERGOVERNMENTAL REVENUES</b>           |                                          |                                                  |                                        |                   |
| Other Federal Revenue                       | 1,015                                    | 10,700                                           | 11,000                                 |                   |
| State Shared Revenue:                       |                                          |                                                  |                                        |                   |
| Consolidated Tax                            | 264,253,250                              | 268,921,273                                      | 280,786,341                            |                   |
| Other State Revenues                        | 67,973                                   | 60,000                                           | 61,000                                 |                   |
| Local Government Revenues:                  |                                          |                                                  |                                        |                   |
| County Gaming Licenses (City Share)         | 3,917,459                                | 3,766,521                                        | 3,770,288                              |                   |
| Other Local Government Revenues             | 764,824                                  | 795,417                                          | 803,371                                |                   |
| Other Local Units Payments in Lieu of Taxes | 114,262                                  | 101,500                                          | 102,000                                |                   |
| Total Intergovernmental Revenues            | 269,118,783                              | 273,655,411                                      | 285,534,000                            | 0                 |
| Continued to next page                      |                                          |                                                  |                                        |                   |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

| REVENUES                           | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                    | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>CHARGES FOR SERVICES</b>        |                                          |                                                  |                                        |                   |
| General Government:                |                                          |                                                  |                                        |                   |
| Intracity Reimbursable Charges     | 3,650,597                                | 3,814,875                                        | 3,967,470                              |                   |
| Planning & Development Charges     | 890,602                                  | 707,226                                          | 735,515                                |                   |
| Business License Application Fees  | 309,603                                  | 360,134                                          | 374,540                                |                   |
| Other                              | 429,550                                  | 414,278                                          | 430,849                                |                   |
| Judicial:                          |                                          |                                                  |                                        |                   |
| Financial Counseling Fees          | 318,747                                  | 394,600                                          | 402,492                                |                   |
| Court Counseling Fees              | 1,302,485                                | 1,237,570                                        | 1,262,322                              |                   |
| Traffic School Fees                | 682,967                                  | 753,640                                          | 768,713                                |                   |
| Assessment Center Fees             | 71,107                                   | 97,883                                           | 99,841                                 |                   |
| Court Fees                         | 1,609,638                                | 1,911,047                                        | 1,949,268                              |                   |
| Other                              | 37,088                                   | 35,769                                           | 37,200                                 |                   |
| Public Safety:                     |                                          |                                                  |                                        |                   |
| Intracity Reimbursable Charges     | 252,671                                  | 264,041                                          | 274,603                                |                   |
| EMS Transport                      | 2,376,428                                | 2,257,608                                        | 2,302,760                              |                   |
| Inmate Housing                     | 9,461,165                                | 6,251,315                                        | 6,631,395                              |                   |
| Other                              | 1,286,279                                | 1,240,547                                        | 1,290,168                              |                   |
| Public Works:                      |                                          |                                                  |                                        |                   |
| Intracity Reimbursable Charges     | 2,583,706                                | 2,699,973                                        | 2,807,972                              |                   |
| Other                              | 220,013                                  | 212,191                                          | 220,678                                |                   |
| Health:                            |                                          |                                                  |                                        |                   |
| Animal Shelter Fees                | 11,363                                   | 12,000                                           | 12,000                                 |                   |
| Culture & Recreation:              |                                          |                                                  |                                        |                   |
| Intracity Reimbursable Charges     | 16,041                                   | 16,763                                           | 17,434                                 |                   |
| Theater Admissions                 | 117,516                                  | 116,373                                          | 122,192                                |                   |
| Swimming Pool Fees                 | 267,585                                  | 292,531                                          | 307,157                                |                   |
| Softball Fees                      | 254,019                                  | 223,794                                          | 234,984                                |                   |
| Recreation Fees                    | 2,090,791                                | 2,564,359                                        | 2,692,578                              |                   |
| Other                              | 143,064                                  | 137,975                                          | 143,497                                |                   |
| Economic Development & Assistance: |                                          |                                                  |                                        |                   |
| Intracity Reimbursable Charges     | 138,604                                  | 144,841                                          | 150,635                                |                   |
| Transit Systems:                   |                                          |                                                  |                                        |                   |
| Transport Fees                     | 306,040                                  | 165,000                                          | 169,125                                |                   |
| Total Charges for Services         | 28,827,669                               | 26,326,333                                       | 27,405,388                             | 0                 |
| <b>FINES &amp; FORFEITS</b>        |                                          |                                                  |                                        |                   |
| Court Fines                        | 14,749,114                               | 16,196,336                                       | 16,844,189                             |                   |
| Forfeited Bail                     | 427,390                                  | 384,651                                          | 392,344                                |                   |
| Total Fines & Forfeits             | 15,176,504                               | 16,580,987                                       | 17,236,533                             | 0                 |
| Continued to next page             |                                          |                                                  |                                        |                   |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

Page 10

Form 8  
12/4/2006

| REVENUES                               | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                        | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| MISCELLANEOUS                          |                                          |                                                  |                                        |                   |
| Interest Earnings                      | 1,821,731                                | 2,277,165                                        | 2,368,252                              |                   |
| Rentals                                | 1,271,052                                | 1,525,262                                        | 1,586,272                              |                   |
| Contributions & Donations              | 144,147                                  | 181,384                                          | 188,639                                |                   |
| Other Fees, Charges & Reimbursements   | 390,874                                  | 491,850                                          | 511,524                                |                   |
| Total Miscellaneous                    | 3,627,804                                | 4,475,661                                        | 4,654,687                              | 0                 |
| SUBTOTAL REVENUE ALL SOURCES           | 490,439,622                              | 509,467,429                                      | 537,322,965                            | 0                 |
| OTHER FINANCING SOURCES                |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)    |                                          |                                                  |                                        |                   |
| Multipurpose SRF                       | 128,715                                  | 121,000                                          |                                        |                   |
| HUD SRF                                | 175,586                                  | 70,666                                           | 98,666                                 |                   |
| Fire Safety Initiative SRF             | 11,190,400                               | 11,800,000                                       | 13,048,160                             |                   |
| Parks & Leisure Activities CPF         | 800,000                                  |                                                  |                                        |                   |
| Sanitation EF                          | 1,000,000                                | 1,000,000                                        | 1,000,000                              |                   |
| Sale of Fixed Assets                   | 257,229                                  |                                                  |                                        |                   |
| SUBTOTAL OTHER FINANCING SOURCES       | 13,551,930                               | 12,991,666                                       | 14,146,826                             | 0                 |
| BEGINNING FUND BALANCE                 |                                          |                                                  |                                        |                   |
| Reserved                               | 4,898,896                                | 4,911,187                                        | 4,911,187                              |                   |
| Unreserved                             | 69,378,189                               | 92,788,640                                       | 70,925,819                             |                   |
| TOTAL BEGINNING FUND BALANCE           | 74,277,085                               | 97,699,827                                       | 75,837,006                             | 0                 |
| Prior Period Adjustments               |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T) |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES              | 578,268,637                              | 620,158,922                                      | 627,306,797                            | 0                 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

Page 11

Form 9  
12/4/2006

| EXPENDITURES BY FUNCTION<br>AND ACTIVITY | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>GENERAL GOVERNMENT</b>                |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 32,997,941                               | 33,801,433                                       | 35,729,541                             |                   |
| Employee Benefits                        | 13,401,710                               | 19,653,579                                       | 22,421,500                             |                   |
| Services & Supplies                      | 28,434,239                               | 42,066,822                                       | 42,380,619                             |                   |
| Capital Outlay                           | 18,871                                   | 123,968                                          |                                        |                   |
| Function Total                           | 74,852,761                               | 95,645,802                                       | 100,531,660                            | 0                 |
| <b>JUDICIAL</b>                          |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 12,534,703                               | 12,630,062                                       | 12,412,385                             |                   |
| Employee Benefits                        | 5,406,648                                | 7,100,429                                        | 10,912,640                             |                   |
| Services & Supplies                      | 4,546,187                                | 5,423,785                                        | 6,122,904                              |                   |
| Capital Outlay                           |                                          |                                                  | 48,005                                 |                   |
| Function Total                           | 22,487,538                               | 25,154,276                                       | 29,495,934                             | 0                 |
| <b>PUBLIC SAFETY</b>                     |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 91,722,883                               | 88,503,005                                       | 95,175,500                             |                   |
| Employee Benefits                        | 40,449,710                               | 60,411,938                                       | 64,273,030                             |                   |
| Services & Supplies                      | 138,166,551                              | 159,027,472                                      | 171,118,390                            |                   |
| Capital Outlay                           | 316,920                                  | 678,678                                          |                                        |                   |
| Function Total                           | 270,656,064                              | 308,621,093                                      | 330,566,920                            | 0                 |
| <b>PUBLIC WORKS</b>                      |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 10,324,882                               | 10,408,878                                       | 11,744,607                             |                   |
| Employee Benefits                        | 3,854,658                                | 6,141,459                                        | 6,738,050                              |                   |
| Services & Supplies                      | 2,260,088                                | 2,900,011                                        | 3,916,776                              |                   |
| Capital Outlay                           | 93,039                                   |                                                  |                                        |                   |
| Function Total                           | 16,532,667                               | 19,450,348                                       | 22,399,433                             | 0                 |
| <b>HEALTH</b>                            |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 1,098,897                                | 945,000                                          | 968,539                                |                   |
| Employee Benefits                        | 422,284                                  | 575,000                                          | 499,230                                |                   |
| Services & Supplies                      | 1,013,914                                | 1,165,000                                        | 1,228,346                              |                   |
| Function Total                           | 2,535,095                                | 2,685,000                                        | 2,696,115                              | 0                 |
| <b>CULTURE &amp; RECREATION</b>          |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 20,514,235                               | 20,297,546                                       | 21,988,156                             |                   |
| Employee Benefits                        | 7,917,225                                | 10,706,351                                       | 11,232,333                             |                   |
| Services & Supplies                      | 10,425,552                               | 11,007,832                                       | 11,092,634                             |                   |
| Capital Outlay                           | 113,758                                  | 139,836                                          | 5,050                                  |                   |
| Function Total                           | 38,970,770                               | 42,151,565                                       | 44,318,173                             | 0                 |
| Continued to next page                   |                                          |                                                  |                                        |                   |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND  
RECAP OF ALL FUNCTIONS



| EXPENDITURES BY FUNCTION<br>AND ACTIVITY | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| ECONOMIC DEVELOPMENT & ASSISTANCE        |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 3,606,656                                | 3,445,837                                        | 3,402,711                              |                   |
| Employee Benefits                        | 1,420,288                                | 2,066,505                                        | 3,031,370                              |                   |
| Services & Supplies                      | 1,444,377                                | 1,945,955                                        | 1,808,383                              |                   |
| Capital Outlay                           | 64,674                                   |                                                  |                                        |                   |
| Function Total                           | 6,535,995                                | 7,458,297                                        | 8,242,464                              | 0                 |
| TRANSIT SYSTEMS                          |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 610,674                                  | 550,199                                          | 645,709                                |                   |
| Employee Benefits                        | 289,186                                  | 312,262                                          | 324,150                                |                   |
| Services & Supplies                      | 390,088                                  | 425,037                                          | 477,383                                |                   |
| Function Total                           | 1,289,948                                | 1,287,498                                        | 1,447,242                              | 0                 |
| Operating Transfers Out (Schedule T)     | 46,707,972                               | 41,868,037                                       | 18,293,101                             |                   |
| TOTAL ALL FUNCTIONS                      | 480,568,810                              | 544,321,916                                      | 557,991,042                            | 0                 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND  
RECAP OF ALL FUNCTIONS



| EXPENDITURES BY FUNCTION<br>AND ACTIVITY | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>LEGISLATIVE</b>                       |                                          |                                                  |                                        |                   |
| City Council:                            |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 1,666,069                                | 1,686,528                                        | 1,883,690                              |                   |
| Employee Benefits                        | 729,768                                  | 783,100                                          | 1,084,270                              |                   |
| Services & Supplies                      | 343,493                                  | 500,326                                          | 656,881                                |                   |
| Activity Total                           | 2,739,330                                | 2,969,954                                        | 3,624,841                              | 0                 |
| <b>ELECTIONS</b>                         |                                          |                                                  |                                        |                   |
| City Clerk:                              |                                          |                                                  |                                        |                   |
| Services & Supplies                      |                                          | 807,766                                          |                                        |                   |
| Activity Total                           | 0                                        | 807,766                                          | 0                                      | 0                 |
| <b>EXECUTIVE</b>                         |                                          |                                                  |                                        |                   |
| City Manager:                            |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 1,992,640                                | 3,196,073                                        | 3,487,612                              |                   |
| Employee Benefits                        | 937,102                                  | 1,733,009                                        | 1,905,420                              |                   |
| Services & Supplies                      | 848,097                                  | 2,668,813                                        | 2,860,181                              |                   |
| Activity Total                           | 3,777,839                                | 7,597,895                                        | 8,253,213                              | 0                 |
| <b>FINANCIAL ADMINISTRATION</b>          |                                          |                                                  |                                        |                   |
| City Clerk:                              |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 1,042,598                                | 1,034,284                                        | 1,161,280                              |                   |
| Employee Benefits                        | 409,142                                  | 606,050                                          | 666,690                                |                   |
| Services & Supplies                      | 380,102                                  | 488,221                                          | 478,255                                |                   |
| Capital Outlay                           | 18,871                                   |                                                  |                                        |                   |
|                                          | 1,850,713                                | 2,128,555                                        | 2,306,225                              | 0                 |
| City Attorney:                           |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 2,618,982                                | 2,516,251                                        | 2,600,700                              |                   |
| Employee Benefits                        | 922,826                                  | 1,451,056                                        | 1,504,910                              |                   |
| Services & Supplies                      | 734,941                                  | 1,462,045                                        | 502,189                                |                   |
|                                          | 4,276,749                                | 5,429,352                                        | 4,607,799                              | 0                 |
| Human Resources:                         |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 2,589,370                                | 2,448,000                                        | 2,331,550                              |                   |
| Employee Benefits                        | 1,036,520                                | 1,480,950                                        | 2,167,740                              |                   |
| Services & Supplies                      | 906,406                                  | 990,090                                          | 992,306                                |                   |
|                                          | 4,532,296                                | 4,919,040                                        | 5,491,596                              | 0                 |
|                                          |                                          |                                                  |                                        |                   |
| Continued to next page                   |                                          |                                                  |                                        |                   |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND  
FUNCTION GENERAL GOVERNMENT

| EXPENDITURES BY FUNCTION<br>AND ACTIVITY | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>FINANCIAL ADMINISTRATION</b>          |                                          |                                                  |                                        |                   |
| Finance & Business Services:             |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 5,084,545                                | 5,059,408                                        | 5,560,618                              |                   |
| Employee Benefits                        | 2,052,022                                | 3,013,320                                        | 3,206,500                              |                   |
| Services & Supplies                      | 1,435,235                                | 1,787,868                                        | 1,922,922                              |                   |
| Capital Outlay                           |                                          | 9,850                                            |                                        |                   |
|                                          | 8,571,802                                | 9,870,446                                        | 10,690,040                             | 0                 |
| Internal Audit:                          |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 569,958                                  | 607,211                                          | 633,710                                |                   |
| Employee Benefits                        | 242,921                                  | 356,403                                          | 367,670                                |                   |
| Services & Supplies                      | 123,598                                  | 171,241                                          | 128,447                                |                   |
|                                          | 936,477                                  | 1,134,855                                        | 1,129,827                              | 0                 |
| Activity Total                           | 20,168,037                               | 23,482,248                                       | 24,225,487                             | 0                 |
| <b>OTHER</b>                             |                                          |                                                  |                                        |                   |
| Architectural Services:                  |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 1,270,522                                | 1,135,542                                        | 1,011,170                              |                   |
| Employee Benefits                        | 464,597                                  | 680,039                                          | 586,840                                |                   |
| Services & Supplies                      | 157,767                                  | 163,727                                          | 187,117                                |                   |
|                                          | 1,892,886                                | 1,979,308                                        | 1,785,127                              | 0                 |
| Planning & Development:                  |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 3,401,996                                | 3,384,000                                        | 3,312,240                              |                   |
| Employee Benefits                        | 1,353,935                                | 2,041,800                                        | 3,039,270                              |                   |
| Services & Supplies                      | 898,564                                  | 874,400                                          | 858,050                                |                   |
|                                          | 5,654,495                                | 6,300,200                                        | 7,209,560                              | 0                 |
| Information Technologies:                |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 5,258,622                                | 5,147,000                                        | 5,381,671                              |                   |
| Employee Benefits                        | 1,988,852                                | 3,090,000                                        | 3,097,610                              |                   |
| Services & Supplies                      | 1,945,298                                | 2,789,000                                        | 2,869,115                              |                   |
| Capital Outlay                           |                                          | 35,140                                           |                                        |                   |
|                                          | 9,192,772                                | 11,061,140                                       | 11,348,396                             | 0                 |
| Purchasing & Contracts:                  |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 1,649,307                                | 1,692,511                                        | 1,801,520                              |                   |
| Employee Benefits                        | 634,306                                  | 932,352                                          | 1,039,540                              |                   |
| Services & Supplies                      | 184,045                                  | 299,312                                          | 241,529                                |                   |
|                                          | 2,467,658                                | 2,924,175                                        | 3,082,589                              | 0                 |
|                                          |                                          |                                                  |                                        |                   |
| Continued to next page                   |                                          |                                                  |                                        |                   |

CITY OF LAS VEGAS

— SCHEDULE B - GENERAL FUND  
FUNCTION GENERAL GOVERNMENT



| EXPENDITURES BY FUNCTION<br>AND ACTIVITY      | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                               | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>MUNICIPAL COURTS</b>                       |                                          |                                                  |                                        |                   |
| Municipal Courts:                             |                                          |                                                  |                                        |                   |
| Salaries & Wages                              | 8,565,590                                | 8,622,739                                        | 8,081,885                              |                   |
| Employee Benefits                             | 3,750,407                                | 4,737,909                                        | 7,715,670                              |                   |
| Services & Supplies                           | 2,916,637                                | 3,778,292                                        | 4,182,804                              |                   |
|                                               | 15,232,634                               | 17,138,940                                       | 19,980,359                             | 0                 |
| City Attorney-Criminal Division:              |                                          |                                                  |                                        |                   |
| Salaries & Wages                              | 2,124,159                                | 2,147,267                                        | 2,413,600                              |                   |
| Employee Benefits                             | 906,009                                  | 1,284,256                                        | 1,481,000                              |                   |
| Services & Supplies                           | 551,570                                  | 597,099                                          | 776,236                                |                   |
|                                               | 3,581,738                                | 4,028,622                                        | 4,670,836                              | 0                 |
| Activity Total                                | 18,814,372                               | 21,167,562                                       | 24,651,195                             | 0                 |
| <b>PUBLIC DEFENDER</b>                        |                                          |                                                  |                                        |                   |
| Public Defender:                              |                                          |                                                  |                                        |                   |
| Services & Supplies                           | 513,441                                  | 480,900                                          | 485,296                                |                   |
| Activity Total                                | 513,441                                  | 480,900                                          | 485,296                                | 0                 |
| <b>ALTERNATIVE SENTENCING &amp; EDUCATION</b> |                                          |                                                  |                                        |                   |
| Alternative Sentencing & Education:           |                                          |                                                  |                                        |                   |
| Salaries & Wages                              | 1,844,954                                | 1,860,056                                        | 1,916,900                              |                   |
| Employee Benefits                             | 750,232                                  | 1,078,264                                        | 1,715,970                              |                   |
| Services & Supplies                           | 564,539                                  | 567,494                                          | 678,568                                |                   |
| Capital Outlay                                |                                          |                                                  | 48,005                                 |                   |
| Activity Total                                | 3,159,725                                | 3,505,814                                        | 4,359,443                              | 0                 |
| <b>FUNCTION TOTAL</b>                         |                                          |                                                  |                                        |                   |
|                                               | 22,487,538                               | 25,154,276                                       | 29,495,934                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND  
FUNCTION JUDICIAL

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12/4/2006



| EXPENDITURES BY FUNCTION<br>AND ACTIVITY | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>POLICE</b>                            |                                          |                                                  |                                        |                   |
| Metropolitan Police Department:          |                                          |                                                  |                                        |                   |
| Services & Supplies                      | 114,275,964                              | 129,960,148                                      | 140,521,279                            |                   |
|                                          | 114,275,964                              | 129,960,148                                      | 140,521,279                            | 0                 |
| City Marshals:                           |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 5,313,490                                | 5,220,000                                        | 5,666,671                              |                   |
| Employee Benefits                        | 2,442,771                                | 3,710,000                                        | 3,896,130                              |                   |
| Services & Supplies                      | 1,069,736                                | 1,575,000                                        | 1,759,928                              |                   |
| Capital Outlay                           | 11,000                                   | 12,633                                           |                                        |                   |
|                                          | 8,836,997                                | 10,517,633                                       | 11,322,729                             | 0                 |
| Activity Total                           | 123,112,961                              | 140,477,781                                      | 151,844,008                            | 0                 |
| <b>FIRE</b>                              |                                          |                                                  |                                        |                   |
| Fire & Rescue:                           |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 57,443,443                               | 54,849,147                                       | 58,495,539                             |                   |
| Employee Benefits                        | 25,684,136                               | 37,321,665                                       | 39,318,040                             |                   |
| Services & Supplies                      | 10,696,892                               | 12,278,000                                       | 12,669,969                             |                   |
| Capital Outlay                           | 285,103                                  | 396,195                                          |                                        |                   |
| Activity Total                           | 94,109,574                               | 104,845,007                                      | 110,483,548                            | 0                 |
| <b>CORRECTIONS</b>                       |                                          |                                                  |                                        |                   |
| Detention & Correctional Services:       |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 21,165,156                               | 20,640,000                                       | 22,341,827                             |                   |
| Employee Benefits                        | 9,382,916                                | 14,834,000                                       | 15,709,910                             |                   |
| Services & Supplies                      | 9,172,792                                | 12,025,000                                       | 12,848,301                             |                   |
| Capital Outlay                           | 10,425                                   | 269,850                                          |                                        |                   |
| Activity Total                           | 39,731,289                               | 47,768,850                                       | 50,900,038                             | 0                 |
| <b>OTHER PROTECTION</b>                  |                                          |                                                  |                                        |                   |
| Neighborhood Response:                   |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 1,313,287                                | 1,411,101                                        | 1,376,483                              |                   |
| Employee Benefits                        | 522,840                                  | 763,022                                          | 1,287,230                              |                   |
| Services & Supplies                      | 436,008                                  | 374,194                                          | 454,100                                |                   |
|                                          | 2,272,135                                | 2,548,317                                        | 3,117,813                              | 0                 |
| Traffic Engineering:                     |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 6,487,507                                | 6,382,757                                        | 7,294,980                              |                   |
| Employee Benefits                        | 2,417,047                                | 3,783,251                                        | 4,061,720                              |                   |
| Services & Supplies                      | 2,515,159                                | 2,815,130                                        | 2,864,813                              |                   |
| Capital Outlay                           | 10,392                                   |                                                  |                                        |                   |
|                                          | 11,430,105                               | 12,981,138                                       | 14,221,513                             | 0                 |
| Activity Total                           | 13,702,240                               | 15,529,455                                       | 17,339,326                             | 0                 |
| <b>FUNCTION TOTAL</b>                    | <b>270,656,064</b>                       | <b>308,621,093</b>                               | <b>330,566,920</b>                     | <b>0</b>          |

CITY OF LAS VEGAS

**SCHEDULE B - GENERAL FUND  
FUNCTION PUBLIC SAFETY**



| EXPENDITURES BY FUNCTION<br>AND ACTIVITY | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>ADMINISTRATION</b>                    |                                          |                                                  |                                        |                   |
| Public Works Administration:             |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 622,837                                  | 536,168                                          | 714,430                                |                   |
| Employee Benefits                        | 243,742                                  | 321,538                                          | 414,590                                |                   |
| Services & Supplies                      | 110,493                                  | 156,969                                          | 292,878                                |                   |
| Activity Total                           | 977,072                                  | 1,014,675                                        | 1,421,898                              | 0                 |
| <b>ENGINEERING</b>                       |                                          |                                                  |                                        |                   |
| Engineering & Planning:                  |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 8,889,035                                | 9,018,945                                        | 10,110,670                             |                   |
| Employee Benefits                        | 3,320,272                                | 5,345,606                                        | 5,820,500                              |                   |
| Services & Supplies                      | 1,669,429                                | 2,141,518                                        | 2,891,070                              |                   |
| Capital Outlay                           | 93,039                                   |                                                  |                                        |                   |
| Activity Total                           | 13,971,775                               | 16,506,069                                       | 18,822,240                             | 0                 |
| <b>PAVED STREETS</b>                     |                                          |                                                  |                                        |                   |
| Street Maintenance:                      |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 813,010                                  | 853,765                                          | 919,507                                |                   |
| Employee Benefits                        | 290,644                                  | 474,315                                          | 502,960                                |                   |
| Services & Supplies                      | 480,166                                  | 601,524                                          | 732,828                                |                   |
| Activity Total                           | 1,583,820                                | 1,929,604                                        | 2,155,295                              | 0                 |
| <b>FUNCTION TOTAL</b>                    |                                          |                                                  |                                        |                   |
|                                          | 16,532,667                               | 19,450,348                                       | 22,399,433                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND  
FUNCTION PUBLIC WORKS

| EXPENDITURES BY FUNCTION<br>AND ACTIVITY | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>ANIMAL CONTROL</b>                    |                                          |                                                  |                                        |                   |
| Animal Care & Control:                   |                                          |                                                  |                                        |                   |
| Salaries & Wages                         | 1,098,897                                | 945,000                                          | 968,539                                |                   |
| Employee Benefits                        | 422,284                                  | 575,000                                          | 499,230                                |                   |
| Services & Supplies                      | 918,969                                  | 1,045,000                                        | 1,108,346                              |                   |
| Activity Total                           | 2,440,150                                | 2,565,000                                        | 2,576,115                              | 0                 |
| <b>CEMETERY OPERATION</b>                |                                          |                                                  |                                        |                   |
| Woodlawn Cemetery:                       |                                          |                                                  |                                        |                   |
| Services & Supplies                      | 94,945                                   | 70,000                                           | 70,000                                 |                   |
| Activity Total                           | 94,945                                   | 70,000                                           | 70,000                                 | 0                 |
| <b>COMMUNICABLE DISEASE CONTROL</b>      |                                          |                                                  |                                        |                   |
| Communicable Disease Control:            |                                          |                                                  |                                        |                   |
| Services & Supplies                      |                                          | 50,000                                           | 50,000                                 |                   |
| Activity Total                           | 0                                        | 50,000                                           | 50,000                                 | 0                 |
| <b>FUNCTION TOTAL</b>                    |                                          |                                                  |                                        |                   |
|                                          | 2,535,095                                | 2,685,000                                        | 2,696,115                              | 0                 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND  
FUNCTION HEALTH

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| EXPENDITURES BY FUNCTION<br>AND ACTIVITY       | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>CULTURE &amp; RECREATION ADMINISTRATION</b> |                                          |                                                  |                                        |                   |
| Administration:                                |                                          |                                                  |                                        |                   |
| Salaries & Wages                               | 1,509,727                                | 1,403,230                                        | 1,548,884                              |                   |
| Employee Benefits                              | 620,922                                  | 827,144                                          | 878,310                                |                   |
| Services & Supplies                            | 267,299                                  | 222,794                                          | 261,008                                |                   |
| Activity Total                                 | 2,397,948                                | 2,453,168                                        | 2,688,202                              | 0                 |
| <b>PARTICIPANT RECREATION</b>                  |                                          |                                                  |                                        |                   |
| Recreation & Adaptive Programming:             |                                          |                                                  |                                        |                   |
| Salaries & Wages                               | 7,724,621                                | 7,938,063                                        | 8,518,684                              |                   |
| Employee Benefits                              | 2,659,210                                | 3,683,403                                        | 3,885,962                              |                   |
| Services & Supplies                            | 3,521,076                                | 3,499,543                                        | 4,069,457                              |                   |
| Capital Outlay                                 | 35,467                                   | 42,529                                           |                                        |                   |
| Activity Total                                 | 13,940,374                               | 15,163,538                                       | 16,474,103                             | 0                 |
| <b>SPECTATOR RECREATION</b>                    |                                          |                                                  |                                        |                   |
| Cultural & Community Affairs:                  |                                          |                                                  |                                        |                   |
| Salaries & Wages                               | 2,742,637                                | 2,268,872                                        | 2,258,928                              |                   |
| Employee Benefits                              | 995,425                                  | 1,155,681                                        | 1,077,980                              |                   |
| Services & Supplies                            | 1,659,927                                | 1,360,367                                        | 1,038,902                              |                   |
| Capital Outlay                                 | 78,291                                   | 97,307                                           | 5,050                                  |                   |
| Activity Total                                 | 5,476,280                                | 4,882,227                                        | 4,380,860                              | 0                 |
| <b>PARKS</b>                                   |                                          |                                                  |                                        |                   |
| Parks & Open Spaces:                           |                                          |                                                  |                                        |                   |
| Salaries & Wages                               | 7,002,185                                | 7,058,924                                        | 8,009,298                              |                   |
| Employee Benefits                              | 2,937,685                                | 4,124,140                                        | 4,495,140                              |                   |
| Services & Supplies                            | 4,479,584                                | 5,497,609                                        | 5,307,118                              |                   |
| Activity Total                                 | 14,419,454                               | 16,680,673                                       | 17,811,556                             | 0                 |
| <b>SENIOR CITIZENS</b>                         |                                          |                                                  |                                        |                   |
| Senior Citizen Activities:                     |                                          |                                                  |                                        |                   |
| Salaries & Wages                               | 1,535,065                                | 1,628,457                                        | 1,652,362                              |                   |
| Employee Benefits                              | 703,983                                  | 915,983                                          | 894,941                                |                   |
| Services & Supplies                            | 497,666                                  | 427,519                                          | 416,149                                |                   |
| Activity Total                                 | 2,736,714                                | 2,971,959                                        | 2,963,452                              | 0                 |
| <b>FUNCTION TOTAL</b>                          | <b>38,970,770</b>                        | <b>42,151,565</b>                                | <b>44,318,173</b>                      | <b>0</b>          |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND  
FUNCTION CULTURE & RECREATION







| EXPENDITURES BY FUNCTION<br>AND ACTIVITY | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING TRANSFERS OUT                  |                                          |                                                  |                                        |                   |
| Special Revenue Funds:                   |                                          |                                                  |                                        |                   |
| Multipurpose SRF                         | 2,460,690                                | 1,378,000                                        | 621,000                                |                   |
| Housing Program SRF                      | 80,037                                   | 80,037                                           | 80,037                                 |                   |
| Capital Projects Funds:                  |                                          |                                                  |                                        |                   |
| City Facilities CPF                      | 3,365,000                                |                                                  |                                        |                   |
| Fire Services CPF                        |                                          | 13,000,000                                       | 2,300,000                              |                   |
| Public Works CPF                         | 1,025,000                                | 500,000                                          |                                        |                   |
| Traffic Improvements CPF                 | 2,061,367                                |                                                  |                                        |                   |
| Parks & Leisure Activities CPF           | 14,415,487                               | 11,000,000                                       | 1,000,000                              |                   |
| Road & Flood CPF                         | 978,146                                  |                                                  |                                        |                   |
| Detention & Enforcement CPF              | 3,150,000                                |                                                  |                                        |                   |
| Debt Service Funds:                      |                                          |                                                  |                                        |                   |
| Debt Service Fund                        | 12,898,245                               | 14,910,000                                       | 13,092,064                             |                   |
| Enterprise Funds:                        |                                          |                                                  |                                        |                   |
| Municipal Golf Course EF                 | 1,274,000                                | 1,000,000                                        | 1,200,000                              |                   |
| Internal Service Funds:                  |                                          |                                                  |                                        |                   |
| Communications ISF                       | 500,000                                  |                                                  |                                        |                   |
| Automotive Operations ISF                | 1,500,000                                |                                                  |                                        |                   |
| Employee Benefit ISF                     | 3,000,000                                |                                                  |                                        |                   |
| FUNCTION TOTAL                           | 46,707,972                               | 41,868,037                                       | 18,293,101                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND  
FUNCTION OPERATING TRANSFERS OUT

| EXPENDITURES BY FUNCTION<br>AND ACTIVITY                                                    | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|---------------------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                                             | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| PAGE    FUNCTION SUMMARY                                                                    |                                          |                                                  |                                        |                   |
| 16 GENERAL GOVERNMENT                                                                       | 74,852,761                               | 95,645,802                                       | 100,531,660                            |                   |
| 17 JUDICIAL                                                                                 | 22,487,538                               | 25,154,276                                       | 29,495,934                             |                   |
| 18 PUBLIC SAFETY                                                                            | 270,656,064                              | 308,621,093                                      | 330,566,920                            |                   |
| 19 PUBLIC WORKS                                                                             | 16,532,667                               | 19,450,348                                       | 22,399,433                             |                   |
| 20 HEALTH                                                                                   | 2,535,095                                | 2,685,000                                        | 2,696,115                              |                   |
| 21 CULTURE & RECREATION                                                                     | 38,970,770                               | 42,151,565                                       | 44,318,173                             |                   |
| 22 ECONOMIC DEVELOPMENT & ASSISTANCE                                                        | 6,535,995                                | 7,458,297                                        | 8,242,464                              |                   |
| 23 TRANSIT SYSTEMS                                                                          | 1,289,948                                | 1,287,498                                        | 1,447,242                              |                   |
| <br>                                                                                        |                                          |                                                  |                                        |                   |
| TOTAL EXPENDITURES - ALL FUNCTIONS                                                          | 433,860,838                              | 502,453,879                                      | 539,697,941                            | 0                 |
| OTHER USES:<br><u>CONTINGENCY</u> (Not to exceed 3% of<br>Total Expenditures all Functions) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| 24 OPERATING TRANSFERS OUT (Schedule T)                                                     | 46,707,972                               | 41,868,037                                       | 18,293,101                             | 0                 |
| TOTAL EXPENDITURES AND OTHER USES                                                           | 480,568,810                              | 544,321,916                                      | 557,991,042                            | 0                 |
| ENDING FUND BALANCE                                                                         |                                          |                                                  |                                        |                   |
| Reserved                                                                                    | 4,911,187                                | 4,911,187                                        | 4,911,187                              |                   |
| Unreserved                                                                                  | 92,788,640                               | 70,925,819                                       | 64,404,568                             |                   |
| TOTAL ENDING FUND BALANCE                                                                   | 97,699,827                               | 75,837,006                                       | 69,315,755                             | 0                 |
| TOTAL GENERAL FUND                                                                          |                                          |                                                  |                                        |                   |
| COMMITMENTS AND FUND BALANCE                                                                | 578,268,637                              | 620,158,922                                      | 627,306,797                            | 0                 |

CITY OF LAS VEGAS

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

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| REVENUES                                                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| Taxes-Property                                                           | 13,466,482                               | 14,472,000                                       | 16,798,966                             |                   |
| Taxes-Other                                                              | 5,687,770                                | 3,808,821                                        | 3,329,809                              |                   |
| Licenses & Permits                                                       | 981,813                                  | 362,466                                          | 385,730                                |                   |
| Intergovernmental Revenues                                               | 48,557,647                               | 54,321,144                                       | 68,520,883                             |                   |
| Charges for Services                                                     | 8,653,813                                | 8,664,225                                        | 8,385,545                              |                   |
| Fines & Forfeits                                                         |                                          | 188,476                                          | 200,000                                |                   |
| Miscellaneous                                                            | 7,495,250                                | 7,968,580                                        | 8,985,970                              |                   |
| Subtotal                                                                 | 84,842,775                               | 89,785,712                                       | 106,606,903                            | 0                 |
| OTHER FINANCING SOURCES (specify)<br>Operating Transfers In (Schedule T) |                                          |                                                  |                                        |                   |
| General Fund                                                             | 2,540,727                                | 1,458,037                                        | 701,037                                |                   |
| HUD SRF                                                                  | 177,311                                  | 88,000                                           | 60,000                                 |                   |
| Public Works CPF                                                         | 3,000,000                                |                                                  |                                        |                   |
| Special Assessments CPF                                                  | 46,284                                   | 52,500                                           | 304,400                                |                   |
| Fire Communications ISF                                                  |                                          | 2,443                                            |                                        |                   |
| Total Other Financing Sources                                            | 5,764,322                                | 1,600,980                                        | 1,065,437                              | 0                 |
| Total Revenues & Other Financing Sources                                 | 90,607,097                               | 91,386,692                                       | 107,672,340                            | 0                 |
| BEGINNING FUND BALANCE                                                   |                                          |                                                  |                                        |                   |
| Reserved                                                                 | 1,005,754                                | 1,005,754                                        | 983,387                                |                   |
| Unreserved                                                               | 80,628,833                               | 95,970,759                                       | 97,340,957                             |                   |
| TOTAL BEGINNING FUND BALANCE                                             | 81,634,587                               | 96,976,513                                       | 98,324,344                             | 0                 |
| Prior Period Adjustments                                                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)                                   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                                                | 172,241,684                              | 188,363,205                                      | 205,996,684                            | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

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| EXPENDITURES              | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|---------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                           | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>GENERAL GOVERNMENT</b> |                                          |                                                  |                                        |                   |
| Salaries & Wages          | 264,231                                  | 227,019                                          | 254,990                                |                   |
| Employee Benefits         | 105,223                                  | 137,232                                          | 147,990                                |                   |
| Services & Supplies       | 10,738,275                               | 10,547,795                                       | 14,434,482                             |                   |
| Function Total            | 11,107,729                               | 10,912,046                                       | 14,837,462                             | 0                 |
| <b>JUDICIAL</b>           |                                          |                                                  |                                        |                   |
| Salaries & Wages          | 131,574                                  | 72,274                                           | 129,810                                |                   |
| Employee Benefits         | 71,472                                   | 44,654                                           | 137,870                                |                   |
| Services & Supplies       | 2,693,112                                | 2,383,666                                        | 2,667,070                              |                   |
| Capital Outlay            |                                          |                                                  | 80,972                                 |                   |
| Function Total            | 2,896,158                                | 2,500,594                                        | 3,015,722                              | 0                 |
| <b>PUBLIC SAFETY</b>      |                                          |                                                  |                                        |                   |
| Services & Supplies       | 1,641,089                                | 3,059,642                                        | 2,535,800                              |                   |
| Capital Outlay            | 337,215                                  | 118,744                                          |                                        |                   |
| Function Total            | 1,978,304                                | 3,178,386                                        | 2,535,800                              | 0                 |
| <b>PUBLIC WORKS</b>       |                                          |                                                  |                                        |                   |
| Services & Supplies       | 5,631,047                                | 7,857,100                                        | 6,566,942                              |                   |
| Function Total            | 5,631,047                                | 7,857,100                                        | 6,566,942                              | 0                 |
| <b>HEALTH</b>             |                                          |                                                  |                                        |                   |
| Services & Supplies       | 58,732                                   | 90,000                                           | 70,000                                 |                   |
| Capital Outlay            | 5,719                                    |                                                  |                                        |                   |
| Function Total            | 64,451                                   | 90,000                                           | 70,000                                 | 0                 |
| <b>WELFARE</b>            |                                          |                                                  |                                        |                   |
| Salaries & Wages          | 581,752                                  | 589,190                                          | 587,320                                |                   |
| Employee Benefits         | 219,367                                  | 331,880                                          | 464,770                                |                   |
| Services & Supplies       | 206,607                                  | 150,470                                          | 347,987                                |                   |
| Function Total            | 1,007,726                                | 1,071,540                                        | 1,400,077                              | 0                 |
| Continued to next page    |                                          |                                                  |                                        |                   |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY



| EXPENDITURES (continued)                            | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>CULTURE &amp; RECREATION</b>                     |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 18,869                                   | 31,934                                           | 75,563                                 |                   |
| Employee Benefits                                   | 23,693                                   | 88,154                                           | 161,561                                |                   |
| Services & Supplies                                 | 5,364,946                                | 5,488,839                                        | 6,724,485                              |                   |
| Function Total                                      | 5,407,508                                | 5,608,927                                        | 6,961,609                              | 0                 |
| <b>ECONOMIC DEVELOPMENT &amp; ASSISTANCE</b>        |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 1,640,761                                | 1,573,295                                        | 1,586,240                              |                   |
| Employee Benefits                                   | 617,650                                  | 957,322                                          | 1,224,290                              |                   |
| Services & Supplies                                 | 8,992,079                                | 13,741,787                                       | 22,367,725                             |                   |
| Capital Outlay                                      | 11,828                                   |                                                  | 10,000,000                             |                   |
| Function Total                                      | 11,262,318                               | 16,272,404                                       | 35,178,255                             | 0                 |
| Subtotal                                            | 39,355,241                               | 47,490,997                                       | 70,565,867                             | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| General Fund                                        | 11,494,701                               | 11,991,666                                       | 13,146,826                             |                   |
| Multipurpose SRF                                    | 177,311                                  | 88,000                                           | 60,000                                 |                   |
| General CPF                                         | 1,987,677                                | 282,333                                          |                                        |                   |
| City Facilities CPF                                 |                                          | 8,560,000                                        | 3,500,000                              |                   |
| Fire Services CPF                                   |                                          | 1,000,000                                        |                                        |                   |
| Public Works CPF                                    | 98,993                                   | 1,390,000                                        | 1,432,007                              |                   |
| Parks & Leisure Activities CPF                      | 7,020,074                                | 7,201,512                                        | 25,531,905                             |                   |
| Road & Flood CPF                                    | 3,100,000                                |                                                  |                                        |                   |
| Special Assessments CPF                             |                                          | 68,000                                           | 1,660,000                              |                   |
| Debt Service Fund                                   | 11,704,035                               | 11,706,152                                       | 13,553,937                             |                   |
| Fire Communications ISF                             | 46,062                                   | 30,446                                           |                                        |                   |
| Fire Equipment Acquisition ISF                      | 281,077                                  | 229,755                                          |                                        |                   |
| Total Other Uses                                    | 35,909,930                               | 42,547,864                                       | 58,884,675                             | 0                 |
| Total Expenditures & Other Uses                     | 75,265,171                               | 90,038,861                                       | 129,450,542                            | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            | 1,005,754                                | 983,387                                          | 993,157                                |                   |
| Unreserved                                          | 95,970,759                               | 97,340,957                                       | 75,552,985                             |                   |
| TOTAL ENDING FUND BALANCE                           | 96,976,513                               | 98,324,344                                       | 76,546,142                             | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 172,241,684                              | 188,363,205                                      | 205,996,684                            | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

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| REVENUES                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                      | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>LICENSES &amp; PERMITS</b>        |                                          |                                                  |                                        |                   |
| Franchise Fees                       | 207,860                                  |                                                  |                                        |                   |
| Tortoise Habitat Fees                | 773,953                                  | 362,466                                          | 385,730                                |                   |
| Total Licenses & Permits             | 981,813                                  | 362,466                                          | 385,730                                | 0                 |
| <b>INTERGOVERNMENTAL REVENUES</b>    |                                          |                                                  |                                        |                   |
| Federal Grants                       | 3,002,956                                | 3,302,258                                        | 2,592,960                              |                   |
| State Grants                         | 40,252                                   | 208,620                                          | 10,000                                 |                   |
| Local Grants                         |                                          | 30,000                                           | 33,000                                 |                   |
| Other Local Government Revenues      | 13,773,241                               | 18,581,286                                       | 19,436,868                             |                   |
| Contributions from NRS 19.031 Fees   | 394,015                                  | 413,950                                          | 415,000                                |                   |
| Total Intergovernmental Revenues     | 17,210,464                               | 22,536,114                                       | 22,487,828                             | 0                 |
| <b>CHARGES FOR SERVICES</b>          |                                          |                                                  |                                        |                   |
| Judicial:                            |                                          |                                                  |                                        |                   |
| Court Administrative Assessments     | 687,442                                  | 739,484                                          | 700,000                                |                   |
| Court Construction Assessments       | 872,031                                  | 939,084                                          | 900,000                                |                   |
| Public Safety:                       |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials        | 528,959                                  | 500,000                                          | 400,000                                |                   |
| Culture & Recreation:                |                                          |                                                  |                                        |                   |
| Recreation Fees                      | 6,269,292                                | 6,122,167                                        | 6,018,925                              |                   |
| Total Charges for Services           | 8,357,724                                | 8,300,735                                        | 8,018,925                              | 0                 |
| <b>FINES &amp; FORFEITS</b>          |                                          |                                                  |                                        |                   |
| Other Fines and Penalties            |                                          | 188,476                                          | 200,000                                |                   |
| Total Fines and Forfeits             | 0                                        | 188,476                                          | 200,000                                | 0                 |
| <b>MISCELLANEOUS</b>                 |                                          |                                                  |                                        |                   |
| Interest Earnings                    | 384,199                                  | 955,038                                          | 1,011,388                              |                   |
| Rentals                              | 27,983                                   | 20,250                                           | 25,500                                 |                   |
| Contributions & Donations            | 205,141                                  | 70,443                                           | 60,000                                 |                   |
| Other Fees, Charges & Reimbursements | 1,704,886                                | 1,541,522                                        | 1,597,276                              |                   |
| Total Miscellaneous                  | 2,322,209                                | 2,587,253                                        | 2,694,164                              | 0                 |
| Subtotal                             | 28,872,210                               | 33,975,044                                       | 33,786,647                             | 0                 |
| Continued to next page               |                                          |                                                  |                                        |                   |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 201000 MULTIPURPOSE SRF

| REVENUES (continued)                                                     | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OTHER FINANCING SOURCES (specify)<br>Operating Transfers In (Schedule T) |                                          |                                                  |                                        |                   |
| General Fund                                                             | 2,460,690                                | 1,378,000                                        | 621,000                                |                   |
| HUD SRF                                                                  | 177,311                                  | 88,000                                           | 60,000                                 |                   |
| Fire Communications ISF                                                  |                                          | 2,443                                            |                                        |                   |
| Total Other Financing Sources                                            | 2,638,001                                | 1,468,443                                        | 681,000                                | 0                 |
| Total Revenues & Other Financing Sources                                 | 31,510,211                               | 35,443,487                                       | 34,467,647                             | 0                 |
| BEGINNING FUND BALANCE                                                   |                                          |                                                  |                                        |                   |
| Reserved                                                                 |                                          |                                                  |                                        |                   |
| Unreserved                                                               | 12,835,320                               | 22,061,369                                       | 22,225,651                             |                   |
| TOTAL BEGINNING FUND BALANCE                                             | 12,835,320                               | 22,061,369                                       | 22,225,651                             | 0                 |
| Prior Period Adjustments                                                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)                                   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                                                | 44,345,531                               | 57,504,856                                       | 56,693,298                             | 0                 |

CITY OF LAS VEGAS

**SCHEDULE B**  
**FUND 201000 MULTIPURPOSE SRF**

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| EXPENDITURES                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>GENERAL GOVERNMENT</b>           |                                          |                                                  |                                        |                   |
| Other:                              |                                          |                                                  |                                        |                   |
| Salaries & Wages                    | 37,191                                   |                                                  |                                        |                   |
| Employee Benefits                   | 14,321                                   |                                                  |                                        |                   |
| Services & Supplies                 | 9,828,217                                | 9,598,998                                        | 12,484,294                             |                   |
| Function Total                      | 9,879,729                                | 9,598,998                                        | 12,484,294                             | 0                 |
| <b>JUDICIAL</b>                     |                                          |                                                  |                                        |                   |
| Municipal Courts:                   |                                          |                                                  |                                        |                   |
| Salaries & Wages                    | 79,654                                   | 40,219                                           | 80,670                                 |                   |
| Employee Benefits                   | 48,939                                   | 18,428                                           | 91,600                                 |                   |
| Services & Supplies                 | 2,635,939                                | 2,380,406                                        | 2,658,960                              |                   |
| Capital Outlay                      |                                          |                                                  | 80,972                                 |                   |
| Activity Total                      | 2,764,532                                | 2,439,053                                        | 2,912,202                              | 0                 |
| Alternative Sentencing & Education: |                                          |                                                  |                                        |                   |
| Salaries & Wages                    | 51,920                                   | 32,055                                           | 49,140                                 |                   |
| Employee Benefits                   | 22,533                                   | 26,226                                           | 46,270                                 |                   |
| Services & Supplies                 | 57,173                                   | 3,260                                            | 8,110                                  |                   |
| Activity Total                      | 131,626                                  | 61,541                                           | 103,520                                | 0                 |
| Function Total                      | 2,896,158                                | 2,500,594                                        | 3,015,722                              | 0                 |
| <b>PUBLIC SAFETY</b>                |                                          |                                                  |                                        |                   |
| Police:                             |                                          |                                                  |                                        |                   |
| Services & Supplies                 | 1,716                                    |                                                  |                                        |                   |
| Activity Total                      | 1,716                                    | 0                                                | 0                                      | 0                 |
| Fire:                               |                                          |                                                  |                                        |                   |
| Services & Supplies                 | 1,176,462                                | 2,721,458                                        | 1,935,800                              |                   |
| Capital Outlay                      | 337,215                                  | 58,744                                           |                                        |                   |
| Activity Total                      | 1,513,677                                | 2,780,202                                        | 1,935,800                              | 0                 |
| Corrections:                        |                                          |                                                  |                                        |                   |
| Services & Supplies                 | 446,955                                  | 295,803                                          | 600,000                                |                   |
| Capital Outlay                      |                                          | 60,000                                           |                                        |                   |
| Activity Total                      | 446,955                                  | 355,803                                          | 600,000                                | 0                 |
| Other Protection:                   |                                          |                                                  |                                        |                   |
| Services & Supplies                 | 115                                      |                                                  |                                        |                   |
| Activity Total                      | 115                                      | 0                                                | 0                                      | 0                 |
| Function Total                      | 1,962,463                                | 3,136,005                                        | 2,535,800                              | 0                 |
| Continued to next page              |                                          |                                                  |                                        |                   |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 201000 MULTIPURPOSE SRF





| EXPENDITURES (continued)                            | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>ECONOMIC DEVELOPMENT &amp; ASSISTANCE</b>        |                                          |                                                  |                                        |                   |
| Community Action Programs:                          |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 588,273                                  | 312,700                                          | 65,994                                 |                   |
| Activity Total                                      | 588,273                                  | 312,700                                          | 65,994                                 | 0                 |
| Economic Development & Assistance:                  |                                          |                                                  |                                        |                   |
| Services & Supplies                                 |                                          | 1,610                                            | 6,588                                  |                   |
| Activity Total                                      | 0                                        | 1,610                                            | 6,588                                  | 0                 |
| Function Total                                      | 588,273                                  | 314,310                                          | 72,582                                 | 0                 |
| Subtotal                                            | 21,806,308                               | 22,320,374                                       | 26,540,084                             | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| General Fund                                        | 128,715                                  | 121,000                                          |                                        |                   |
| City Facilities CPF                                 |                                          | 8,560,000                                        | 3,500,000                              |                   |
| Parks & Leisure Activities CPF                      | 22,000                                   | 4,017,630                                        | 6,060,000                              |                   |
| Fire Communications ISF                             | 46,062                                   | 30,446                                           |                                        |                   |
| Fire Equipment Acquisition ISF                      | 281,077                                  | 229,755                                          |                                        |                   |
| Total Other Uses                                    | 477,854                                  | 12,958,831                                       | 9,560,000                              | 0                 |
| Total Expenditures & Other Uses                     | 22,284,162                               | 35,279,205                                       | 36,100,084                             | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 22,061,369                               | 22,225,651                                       | 20,593,214                             |                   |
| TOTAL ENDING FUND BALANCE                           | 22,061,369                               | 22,225,651                                       | 20,593,214                             | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 44,345,531                               | 57,504,856                                       | 56,693,298                             | 0                 |

CITY OF LAS VEGAS

**SCHEDULE B**  
**FUND 201000 MULTIPURPOSE SRF**

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| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| INTERGOVERNMENTAL REVENUES               |                                          |                                                  |                                        |                   |
| Local Grants-LVCVA                       | 6,500,289                                | 6,577,720                                        | 6,017,196                              |                   |
| Total Intergovernmental Revenues         | 6,500,289                                | 6,577,720                                        | 6,017,196                              | 0                 |
| MISCELLANEOUS                            |                                          |                                                  |                                        |                   |
| Interest Earnings                        |                                          |                                                  |                                        |                   |
| Total Miscellaneous                      | 0                                        | 0                                                | 0                                      | 0                 |
| Subtotal                                 | 6,500,289                                | 6,577,720                                        | 6,017,196                              | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                        |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 6,500,289                                | 6,577,720                                        | 6,017,196                              | 0                 |
| BEGINNING FUND BALANCE                   |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 803,052                                  | 909,440                                          | 909,441                                |                   |
| TOTAL BEGINNING FUND BALANCE             | 803,052                                  | 909,440                                          | 909,441                                | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 7,303,341                                | 7,487,160                                        | 6,926,637                              | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>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                      | 1,612,243                                | 1,812,299                                        | 2,159,613                              |                   |
| Debt Service Fund                                   | 4,781,658                                | 4,765,420                                        | 4,766,583                              |                   |
| Total Other Uses                                    | 6,393,901                                | 6,577,719                                        | 6,926,196                              | 0                 |
| Total Expenditures & Other Uses                     | 6,393,901                                | 6,577,719                                        | 6,926,196                              | 0                 |
| ENDING FUND BALANCE                                 |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 909,440                                  | 909,441                                          | 441                                    |                   |
| TOTAL ENDING FUND BALANCE                           | 909,440                                  | 909,441                                          | 441                                    | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 7,303,341                                | 7,487,160                                        | 6,926,637                              | 0                 |

CITY OF LAS VEGAS

SCHEDULE B

FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

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| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| TAXES                                    |                                          |                                                  |                                        |                   |
| Room Taxes                               | 1,653,585                                | 1,598,821                                        | 1,614,809                              |                   |
| Total Taxes                              | 1,653,585                                | 1,598,821                                        | 1,614,809                              | 0                 |
| MISCELLANEOUS                            |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 70,626                                   | 51,962                                           | 55,055                                 |                   |
| Total Miscellaneous                      | 70,626                                   | 51,962                                           | 55,055                                 | 0                 |
|                                          |                                          |                                                  |                                        |                   |
| Subtotal                                 | 1,724,211                                | 1,650,783                                        | 1,669,864                              | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                        |                   |
|                                          |                                          |                                                  |                                        |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 1,724,211                                | 1,650,783                                        | 1,669,864                              | 0                 |
| BEGINNING FUND BALANCE                   |                                          |                                                  |                                        |                   |
| Reserved                                 | 400,000                                  | 400,000                                          | 400,000                                |                   |
| Unreserved                               | 1,408,640                                | 1,634,482                                        | 1,578,950                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 1,808,640                                | 2,034,482                                        | 1,978,950                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 3,532,851                                | 3,685,265                                        | 3,648,814                              | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 203000 FREMONT STREET ROOM TAX SRF

| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| ECONOMIC DEVELOPMENT & ASSISTANCE                   |                                          |                                                  |                                        |                   |
| Urban Redevelopment:                                |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 261,454                                  | 454,400                                          | 400,000                                |                   |
| Function Total                                      | 261,454                                  | 454,400                                          | 400,000                                | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 261,454                                  | 454,400                                          | 400,000                                | 0                 |
| OTHER USES                                          |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| Debt Service Fund                                   | 1,236,915                                | 1,251,915                                        | 1,273,865                              |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Total Other Uses                                    | 1,236,915                                | 1,251,915                                        | 1,273,865                              | 0                 |
| Total Expenditures & Other Uses                     | 1,498,369                                | 1,706,315                                        | 1,673,865                              | 0                 |
| ENDING FUND BALANCE                                 |                                          |                                                  |                                        |                   |
| Reserved                                            | 400,000                                  | 400,000                                          | 400,000                                |                   |
| Unreserved                                          | 1,634,482                                | 1,578,950                                        | 1,574,949                              |                   |
| TOTAL ENDING FUND BALANCE                           | 2,034,482                                | 1,978,950                                        | 1,974,949                              | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 3,532,851                                | 3,685,265                                        | 3,648,814                              | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 203000 FREMONT STREET ROOM TAX SRF

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|                                          | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| REVENUES                                 |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                     |                                          |                                                  |                                        |                   |
| General Government:                      |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials            | 35,386                                   | 36,085                                           | 36,620                                 |                   |
| Total Charges for Services               | 35,386                                   | 36,085                                           | 36,620                                 | 0                 |
| MISCELLANEOUS                            |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 234,170                                  | 455,783                                          | 492,432                                |                   |
| SID Administration Fees                  | 2,048,414                                | 1,653,515                                        | 2,731,435                              |                   |
| Total Miscellaneous                      | 2,282,584                                | 2,109,298                                        | 3,223,867                              | 0                 |
| Subtotal                                 | 2,317,970                                | 2,145,383                                        | 3,260,487                              | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)      |                                          |                                                  |                                        |                   |
| Special Assessments CPF                  | 46,284                                   | 52,500                                           | 304,400                                |                   |
| Total Other Financing Sources            | 46,284                                   | 52,500                                           | 304,400                                | 0                 |
| Total Revenues & Other Financing Sources | 2,364,254                                | 2,197,883                                        | 3,564,887                              | 0                 |
| BEGINNING FUND BALANCE                   |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 9,712,871                                | 10,849,125                                       | 11,665,960                             |                   |
| TOTAL BEGINNING FUND BALANCE             | 9,712,871                                | 10,849,125                                       | 11,665,960                             | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 12,077,125                               | 13,047,008                                       | 15,230,847                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 204000 SID ADMINISTRATION SRF

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>GENERAL GOVERNMENT</b>                           |                                          |                                                  |                                        |                   |
| Financial Administration:                           |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 227,040                                  | 227,019                                          | 254,990                                |                   |
| Employee Benefits                                   | 90,902                                   | 137,232                                          | 147,990                                |                   |
| Services & Supplies                                 | 865,711                                  | 896,297                                          | 1,645,788                              |                   |
| Activity Total                                      | 1,183,653                                | 1,260,548                                        | 2,048,768                              | 0                 |
| Other:                                              |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 44,347                                   | 52,500                                           | 304,400                                |                   |
| Activity Total                                      | 44,347                                   | 52,500                                           | 304,400                                | 0                 |
| Function Total                                      | 1,228,000                                | 1,313,048                                        | 2,353,168                              | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 1,228,000                                | 1,313,048                                        | 2,353,168                              | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Special Assessments CPF                             |                                          | 68,000                                           | 1,660,000                              |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Total Other Uses                                    | 0                                        | 68,000                                           | 1,660,000                              | 0                 |
| Total Expenditures & Other Uses                     | 1,228,000                                | 1,381,048                                        | 4,013,168                              | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 10,849,125                               | 11,665,960                                       | 11,217,679                             |                   |
| TOTAL ENDING FUND BALANCE                           | 10,849,125                               | 11,665,960                                       | 11,217,679                             | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 12,077,125                               | 13,047,008                                       | 15,230,847                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 204000 SID ADMINISTRATION SRF

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| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| INTERGOVERNMENTAL REVENUES               |                                          |                                                  |                                        |                   |
| Other State Revenues-NDOT                | 1,974                                    |                                                  |                                        |                   |
| Other Local Government Revenues-RTC      | 13,867                                   |                                                  |                                        |                   |
| Total Intergovernmental Revenues         | 15,841                                   | 0                                                | 0                                      | 0                 |
| MISCELLANEOUS                            |                                          |                                                  |                                        |                   |
| Interest Earnings                        |                                          |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements     | 1,200                                    |                                                  |                                        |                   |
| Total Miscellaneous                      | 1,200                                    | 0                                                | 0                                      | 0                 |
| Subtotal                                 | 17,041                                   | 0                                                | 0                                      | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                        |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 17,041                                   | 0                                                | 0                                      | 0                 |
| BEGINNING FUND BALANCE                   |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 41,181                                   | 42,381                                           |                                        |                   |
| TOTAL BEGINNING FUND BALANCE             | 41,181                                   | 42,381                                           | 0                                      | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 58,222                                   | 42,381                                           | 0                                      | 0                 |

CITY OF LAS VEGAS

SCHEDULE B

FUND 205000 FREEWAY AND ARTERIAL SYSTEM OF TRANSPORTATION SRF

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| PUBLIC SAFETY                                       |                                          |                                                  |                                        |                   |
| Other Protection:<br>Services & Supplies            | 15,841                                   | 42,381                                           |                                        |                   |
| Function Total                                      | 15,841                                   | 42,381                                           | 0                                      | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 15,841                                   | 42,381                                           | 0                                      | 0                 |
| OTHER USES                                          |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Total Other Uses                                    | 0                                        | 0                                                | 0                                      | 0                 |
| Total Expenditures & Other Uses                     | 15,841                                   | 42,381                                           | 0                                      | 0                 |
| ENDING FUND BALANCE                                 |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 42,381                                   |                                                  |                                        |                   |
| TOTAL ENDING FUND BALANCE                           | 42,381                                   | 0                                                | 0                                      | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 58,222                                   | 42,381                                           | 0                                      | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 205000 FREEWAY AND ARTERIAL SYSTEM OF TRANSPORTATION SRF

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| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>TAXES</b>                             |                                          |                                                  |                                        |                   |
| Residential Park Construction Tax        | 4,034,185                                | 2,210,000                                        | 1,715,000                              |                   |
| Total Taxes                              | 4,034,185                                | 2,210,000                                        | 1,715,000                              | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 376,327                                  | 570,000                                          | 300,000                                |                   |
| Other Fees, Charges & Reimbursements     | 343,852                                  |                                                  |                                        |                   |
| Total Miscellaneous                      | 720,179                                  | 570,000                                          | 300,000                                | 0                 |
| Subtotal                                 | 4,754,364                                | 2,780,000                                        | 2,015,000                              | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b> |                                          |                                                  |                                        |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 4,754,364                                | 2,780,000                                        | 2,015,000                              | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 12,641,527                               | 12,501,779                                       | 14,211,779                             |                   |
| TOTAL BEGINNING FUND BALANCE             | 12,641,527                               | 12,501,779                                       | 14,211,779                             | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>         | <b>17,395,891</b>                        | <b>15,281,779</b>                                | <b>16,226,779</b>                      | <b>0</b>          |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 206000 PARK CONSTRUCTION PROGRAM SRF

| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>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                      | 4,894,112                                | 1,070,000                                        | 14,000,000                             |                   |
| Total Other Uses                                    | 4,894,112                                | 1,070,000                                        | 14,000,000                             | 0                 |
| Total Expenditures & Other Uses                     | 4,894,112                                | 1,070,000                                        | 14,000,000                             | 0                 |
| ENDING FUND BALANCE                                 |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 12,501,779                               | 14,211,779                                       | 2,226,779                              |                   |
| TOTAL ENDING FUND BALANCE                           | 12,501,779                               | 14,211,779                                       | 2,226,779                              | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 17,395,891                               | 15,281,779                                       | 16,226,779                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 206000 PARK CONSTRUCTION PROGRAM SRF

| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| INTERGOVERNMENTAL REVENUES               |                                          |                                                  |                                        |                   |
| Other Local Government Revenues          | 2,389,702                                | 2,362,338                                        | 2,385,961                              |                   |
| Total Intergovernmental Revenues         | 2,389,702                                | 2,362,338                                        | 2,385,961                              | 0                 |
| MISCELLANEOUS                            |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 222,592                                  | 439,683                                          | 466,523                                |                   |
| Total Miscellaneous                      | 222,592                                  | 439,683                                          | 466,523                                | 0                 |
| Subtotal                                 | 2,612,294                                | 2,802,021                                        | 2,852,484                              | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                        |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 2,612,294                                | 2,802,021                                        | 2,852,484                              | 0                 |
| BEGINNING FUND BALANCE                   |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 7,642,505                                | 9,323,241                                        | 11,189,394                             |                   |
| TOTAL BEGINNING FUND BALANCE             | 7,642,505                                | 9,323,241                                        | 11,189,394                             | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 10,254,799                               | 12,125,262                                       | 14,041,878                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 207000 TRANSPORTATION PROGRAMS SRF

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>PUBLIC WORKS</b>                                 |                                          |                                                  |                                        |                   |
| Paved Streets:                                      |                                          |                                                  |                                        |                   |
| Services & Supplies                                 |                                          |                                                  | 5,000                                  |                   |
| Function Total                                      | 0                                        | 0                                                | 5,000                                  | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 0                                        | 0                                                | 5,000                                  | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| Debt Service Fund                                   | 931,558                                  | 935,868                                          | 932,470                                |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Total Other Uses                                    | 931,558                                  | 935,868                                          | 932,470                                | 0                 |
| Total Expenditures & Other Uses                     | 931,558                                  | 935,868                                          | 937,470                                | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 9,323,241                                | 11,189,394                                       | 13,104,408                             |                   |
| TOTAL ENDING FUND BALANCE                           | 9,323,241                                | 11,189,394                                       | 13,104,408                             | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 10,254,799                               | 12,125,262                                       | 14,041,878                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 207000 TRANSPORTATION PROGRAMS SRF

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| REVENUES                                   | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                            | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>INTERGOVERNMENTAL REVENUES</b>          |                                          |                                                  |                                        |                   |
| Motor Vehicle Fuel Tax (.01) County Option | 2,486,689                                | 2,569,050                                        | 2,613,601                              |                   |
| Motor Vehicle Fuel Tax (.0175) General     | 3,439,943                                | 3,436,066                                        | 3,384,621                              |                   |
| Motor Vehicle Fuel Tax (.0235) Special     | 2,866,948                                | 3,113,974                                        | 3,004,088                              |                   |
| Total Intergovernmental Revenues           | 8,793,580                                | 9,119,090                                        | 9,002,310                              | 0                 |
| <b>CHARGES FOR SERVICES</b>                |                                          |                                                  |                                        |                   |
| Public Works:                              |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials              |                                          |                                                  |                                        |                   |
| Total Charges for Services                 | 0                                        | 0                                                | 0                                      | 0                 |
| <b>MISCELLANEOUS</b>                       |                                          |                                                  |                                        |                   |
| Interest Earnings                          | 301,902                                  | 515,287                                          | 546,742                                |                   |
| Other Fees, Charges & Reimbursements       | 43,121                                   | 21,815                                           |                                        |                   |
| Total Miscellaneous                        | 345,023                                  | 537,102                                          | 546,742                                | 0                 |
| Subtotal                                   | 9,138,603                                | 9,656,192                                        | 9,549,052                              | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b>   |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)        |                                          |                                                  |                                        |                   |
| Public Works CPF                           | 3,000,000                                |                                                  |                                        |                   |
| Total Other Financing Sources              | 3,000,000                                | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources   | 12,138,603                               | 9,656,192                                        | 9,549,052                              | 0                 |
| <b>BEGINNING FUND BALANCE</b>              |                                          |                                                  |                                        |                   |
| Reserved                                   |                                          |                                                  |                                        |                   |
| Unreserved                                 | 6,008,257                                | 12,515,813                                       | 12,949,905                             |                   |
| TOTAL BEGINNING FUND BALANCE               | 6,008,257                                | 12,515,813                                       | 12,949,905                             | 0                 |
| Prior Period Adjustments                   |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)     |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>           | <b>18,146,860</b>                        | <b>22,172,005</b>                                | <b>22,498,957</b>                      | <b>0</b>          |

CITY OF LAS VEGAS

**SCHEDULE B**  
**FUND 208000 STREET MAINTENANCE SRF**

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>PUBLIC WORKS</b>                                 |                                          |                                                  |                                        |                   |
| Paved Streets:                                      |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 5,631,047                                | 7,857,100                                        | 6,561,942                              |                   |
| Function Total                                      | 5,631,047                                | 7,857,100                                        | 6,561,942                              | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 5,631,047                                | 7,857,100                                        | 6,561,942                              | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| Public Works CPF                                    |                                          | 1,365,000                                        | 1,000,000                              |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Total Other Uses                                    | 0                                        | 1,365,000                                        | 1,000,000                              | 0                 |
| Total Expenditures & Other Uses                     | 5,631,047                                | 9,222,100                                        | 7,561,942                              | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 12,515,813                               | 12,949,905                                       | 14,937,015                             |                   |
| TOTAL ENDING FUND BALANCE                           | 12,515,813                               | 12,949,905                                       | 14,937,015                             | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 18,146,860                               | 22,172,005                                       | 22,498,957                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 208000 STREET MAINTENANCE SRF

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| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>INTERGOVERNMENTAL REVENUES</b>        |                                          |                                                  |                                        |                   |
| State Grants                             | 305,631                                  | 155,000                                          | 4,551,328                              |                   |
| Other Local Government Revenues          | 2,067,093                                | 2,468,000                                        | 2,099,100                              |                   |
| Total Intergovernmental Revenues         | 2,372,724                                | 2,623,000                                        | 6,650,428                              | 0                 |
| <b>CHARGES FOR SERVICES</b>              |                                          |                                                  |                                        |                   |
| Economic Development & Assistance:       |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials            |                                          | 4,015                                            |                                        |                   |
| Total Charges for Services               | 0                                        | 4,015                                            | 0                                      | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 58,043                                   | 60,000                                           | 66,980                                 |                   |
| Rehab Loans Interest & Penalties         |                                          | 132,900                                          | 131,300                                |                   |
| Other Fees, Charges & Reimbursements     | 146,662                                  | 47,080                                           |                                        |                   |
| Total Miscellaneous                      | 204,705                                  | 239,980                                          | 198,280                                | 0                 |
| Subtotal                                 | 2,577,429                                | 2,866,995                                        | 6,848,708                              | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b> |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)      |                                          |                                                  |                                        |                   |
| General Fund                             | 80,037                                   | 80,037                                           | 80,037                                 |                   |
| Total Other Financing Sources            | 80,037                                   | 80,037                                           | 80,037                                 | 0                 |
| Total Revenues & Other Financing Sources | 2,657,466                                | 2,947,032                                        | 6,928,745                              | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 3,883,667                                | 5,150,214                                        | 4,160,335                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 3,883,667                                | 5,150,214                                        | 4,160,335                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>         | <b>6,541,133</b>                         | <b>8,097,246</b>                                 | <b>11,089,080</b>                      | <b>0</b>          |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 209000 HOUSING PROGRAM SRF

| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>ECONOMIC DEVELOPMENT &amp; ASSISTANCE</b>        |                                          |                                                  |                                        |                   |
| Housing:                                            |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 82,812                                   | 83,661                                           | 69,530                                 |                   |
| Employee Benefits                                   | 29,981                                   | 51,504                                           | 65,540                                 |                   |
| Services & Supplies                                 | 753,351                                  | 3,276,972                                        | 8,141,776                              |                   |
| Capital Outlay                                      |                                          |                                                  | 2,000,000                              |                   |
| Function Total                                      | 866,144                                  | 3,412,137                                        | 10,276,846                             | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 866,144                                  | 3,412,137                                        | 10,276,846                             | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| Debt Service Fund                                   | 524,775                                  | 524,774                                          | 262,387                                |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Total Other Uses                                    | 524,775                                  | 524,774                                          | 262,387                                | 0                 |
| Total Expenditures & Other Uses                     | 1,390,919                                | 3,936,911                                        | 10,539,233                             | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 5,150,214                                | 4,160,335                                        | 549,847                                |                   |
| TOTAL ENDING FUND BALANCE                           | 5,150,214                                | 4,160,335                                        | 549,847                                | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 6,541,133                                | 8,097,246                                        | 11,089,080                             | 0                 |

CITY OF LAS VEGAS

**SCHEDULE B**  
**FUND 209000 HOUSING PROGRAM SRF**

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| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>INTERGOVERNMENTAL REVENUES</b>        |                                          |                                                  |                                        |                   |
| Federal Grants-HUD                       | 11,275,047                               | 11,102,882                                       | 18,397,527                             |                   |
| State Grants                             |                                          |                                                  | 1,879,633                              |                   |
| Total Intergovernmental Revenues         | 11,275,047                               | 11,102,882                                       | 20,277,160                             | 0                 |
| <b>CHARGES FOR SERVICES</b>              |                                          |                                                  |                                        |                   |
| Economic Development & Assistance:       |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials            | 260,703                                  | 323,390                                          | 330,000                                |                   |
| Total Charges for Services               | 260,703                                  | 323,390                                          | 330,000                                | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Rentals                                  | 319,811                                  | 390,517                                          | 397,364                                |                   |
| Rehab Loans Interest & Penalties         | 116,356                                  | 210,750                                          | 143,523                                |                   |
| Other Fees, Charges & Reimbursements     | 427,780                                  | 298,760                                          | 400,000                                |                   |
| Total Miscellaneous                      | 863,947                                  | 900,027                                          | 940,887                                | 0                 |
| Subtotal                                 | 12,399,697                               | 12,326,299                                       | 21,548,047                             | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b> |                                          |                                                  |                                        |                   |
|                                          |                                          |                                                  |                                        |                   |
|                                          |                                          |                                                  |                                        |                   |
|                                          |                                          |                                                  |                                        |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 12,399,697                               | 12,326,299                                       | 21,548,047                             | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 | 605,754                                  | 605,754                                          | 583,387                                |                   |
| Unreserved                               | 2,846,418                                | 3,000,057                                        | 3,066,043                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 3,452,172                                | 3,605,811                                        | 3,649,430                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>         | <b>15,851,869</b>                        | <b>15,932,110</b>                                | <b>25,197,477</b>                      | <b>0</b>          |

CITY OF LAS VEGAS

**SCHEDULE B**  
**FUND 210000 HOUSING & URBAN DEVELOPMENT SRF**





| EXPENDITURES (continued)                            | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| Subtotal                                            | 8,272,665                                | 10,492,742                                       | 14,841,803                             | 0                 |
| OTHER USES                                          |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| General Fund                                        | 175,586                                  | 70,666                                           | 98,666                                 |                   |
| Multipurpose SRF                                    | 177,311                                  | 88,000                                           | 60,000                                 |                   |
| General CPF                                         | 1,987,677                                | 282,333                                          |                                        |                   |
| Public Works CPF                                    | 92,993                                   |                                                  | 407,007                                |                   |
| Parks & Leisure Activities CPF                      | 491,719                                  | 301,583                                          | 3,312,292                              |                   |
| Debt Service Fund                                   | 1,048,107                                | 1,047,356                                        | 2,892,010                              |                   |
| Total Other Uses                                    | 3,973,393                                | 1,789,938                                        | 6,769,975                              | 0                 |
| Total Expenditures & Other Uses                     | 12,246,058                               | 12,282,680                                       | 21,611,778                             | 0                 |
| ENDING FUND BALANCE                                 |                                          |                                                  |                                        |                   |
| Reserved                                            | 605,754                                  | 583,387                                          | 593,157                                |                   |
| Unreserved                                          | 3,000,057                                | 3,066,043                                        | 2,992,542                              |                   |
| TOTAL ENDING FUND BALANCE                           | 3,605,811                                | 3,649,430                                        | 3,585,699                              | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 15,851,869                               | 15,932,110                                       | 25,197,477                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

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| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| INTERGOVERNMENTAL REVENUES               |                                          |                                                  |                                        |                   |
| Other Local Government Revenues          |                                          |                                                  | 1,700,000                              |                   |
| Total Intergovernmental Revenues         | 0                                        | 0                                                | 1,700,000                              | 0                 |
| MISCELLANEOUS                            |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 102,011                                  | 90,902                                           | 96,452                                 |                   |
| Rentals                                  | 32,980                                   | 35,870                                           | 32,000                                 |                   |
| Other Fees, Charges & Reimbursements     | 43,131                                   | 40,503                                           | 41,000                                 |                   |
| Total Miscellaneous                      | 178,122                                  | 167,275                                          | 169,452                                | 0                 |
| Subtotal                                 | 178,122                                  | 167,275                                          | 1,869,452                              | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                        |                   |
| Sale of Fixed Assets                     |                                          |                                                  |                                        |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 178,122                                  | 167,275                                          | 1,869,452                              | 0                 |
| BEGINNING FUND BALANCE                   |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 17,420,109                               | 13,224,449                                       | 11,792,909                             |                   |
| TOTAL BEGINNING FUND BALANCE             | 17,420,109                               | 13,224,449                                       | 11,792,909                             | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 17,598,231                               | 13,391,724                                       | 13,662,361                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 211000 INDUSTRIAL DEVELOPMENT SRF

| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>ECONOMIC DEVELOPMENT &amp; ASSISTANCE</b>        |                                          |                                                  |                                        |                   |
| Economic Development & Assistance:                  |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 620,401                                  | 611,754                                          | 630,350                                |                   |
| Employee Benefits                                   | 238,588                                  | 381,083                                          | 365,790                                |                   |
| Services & Supplies                                 | 402,965                                  | 605,978                                          | 590,884                                |                   |
| Capital Outlay                                      | 11,828                                   |                                                  | 8,000,000                              |                   |
| Function Total                                      | 1,273,782                                | 1,598,815                                        | 9,587,024                              | 0                 |
| Subtotal                                            | 1,273,782                                | 1,598,815                                        | 9,587,024                              | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| Road & Flood CPF                                    | 3,100,000                                |                                                  |                                        |                   |
| Total Other Uses                                    | 3,100,000                                | 0                                                | 0                                      | 0                 |
| Total Expenditures & Other Uses                     | 4,373,782                                | 1,598,815                                        | 9,587,024                              | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 13,224,449                               | 11,792,909                                       | 4,075,337                              |                   |
| TOTAL ENDING FUND BALANCE                           | 13,224,449                               | 11,792,909                                       | 4,075,337                              | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 17,598,231                               | 13,391,724                                       | 13,662,361                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 211000 INDUSTRIAL DEVELOPMENT SRF

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| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>TAXES</b>                             |                                          |                                                  |                                        |                   |
| Ad Valorem Property Tax                  | 13,466,482                               | 14,472,000                                       | 16,798,966                             |                   |
| Total Taxes                              | 13,466,482                               | 14,472,000                                       | 16,798,966                             | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 284,063                                  | 366,000                                          | 391,000                                |                   |
| Total Miscellaneous                      | 284,063                                  | 366,000                                          | 391,000                                | 0                 |
| Subtotal                                 | 13,750,545                               | 14,838,000                                       | 17,189,966                             | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                        |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 13,750,545                               | 14,838,000                                       | 17,189,966                             | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 5,385,286                                | 4,758,409                                        | 3,590,590                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 5,385,286                                | 4,758,409                                        | 3,590,590                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 19,135,831                               | 19,596,409                                       | 20,780,556                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 212000 FIRE SAFETY INITIATIVE SRF

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| Subtotal                                            | 0                                        | 0                                                | 0                                      | 0                 |
| OTHER USES                                          |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| General Fund                                        | 11,190,400                               | 11,800,000                                       | 13,048,160                             |                   |
| Fire Services CPF                                   |                                          | 1,000,000                                        |                                        |                   |
| Public Works CPF                                    | 6,000                                    | 25,000                                           | 25,000                                 |                   |
| Road & Flood CPF                                    |                                          |                                                  |                                        |                   |
| Debt Service Fund                                   | 3,181,022                                | 3,180,819                                        | 3,426,622                              |                   |
| Total Other Uses                                    | 14,377,422                               | 16,005,819                                       | 16,499,782                             | 0                 |
| Total Expenditures & Other Uses                     | 14,377,422                               | 16,005,819                                       | 16,499,782                             | 0                 |
| ENDING FUND BALANCE                                 |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 4,758,409                                | 3,590,590                                        | 4,280,774                              |                   |
| TOTAL ENDING FUND BALANCE                           | 4,758,409                                | 3,590,590                                        | 4,280,774                              | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 19,135,831                               | 19,596,409                                       | 20,780,556                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 212000 FIRE SAFETY INITIATIVE SRF

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| REVENUE                              | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                      | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>LICENSES &amp; PERMITS</b>        |                                          |                                                  |                                        |                   |
| Impact Fees                          | 1,303,737                                | 1,600,000                                        | 1,600,000                              |                   |
| Total Licenses & Permits             | 1,303,737                                | 1,600,000                                        | 1,600,000                              | 0                 |
| <b>INTERGOVERNMENTAL REVENUES</b>    |                                          |                                                  |                                        |                   |
| Federal Grants                       | 6,464,559                                | 2,875,480                                        | 102,000,000                            |                   |
| Other Federal Revenues               | 53,012                                   |                                                  |                                        |                   |
| State Grants                         | 37,574                                   | 1,277,000                                        |                                        |                   |
| Other State Revenues                 | (26,300)                                 | 470,970                                          | 553,088                                |                   |
| Other Local Government Revenues      | 72,807,744                               | 40,861,191                                       | 112,966,227                            |                   |
| Total Intergovernmental Revenues     | 79,336,589                               | 45,484,641                                       | 215,519,315                            | 0                 |
| <b>CHARGES FOR SERVICES</b>          |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials        | 151,396                                  | 629,421                                          |                                        |                   |
| Other Fees                           | 180,795                                  | 9,060                                            |                                        |                   |
| Total Charges for Services           | 332,191                                  | 638,481                                          | 0                                      | 0                 |
| <b>SPECIAL ASSESSMENTS</b>           |                                          |                                                  |                                        |                   |
| Capital Improvement                  | 2,056,011                                | 1,529,603                                        | 1,562,231                              |                   |
| Total Special Assessments            | 2,056,011                                | 1,529,603                                        | 1,562,231                              | 0                 |
| <b>MISCELLANEOUS</b>                 |                                          |                                                  |                                        |                   |
| Interest Earnings                    | 6,341,610                                | 9,624,820                                        | 11,226,418                             |                   |
| Contributions & Donations            | 345,910                                  |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements | 203,103                                  | 227,830                                          |                                        |                   |
| Total Miscellaneous                  | 6,890,623                                | 9,852,650                                        | 11,226,418                             | 0                 |
| Subtotal                             | 89,919,151                               | 59,105,375                                       | 229,907,964                            | 0                 |
| Continued to next page               |                                          |                                                  |                                        |                   |

CITY OF LAS VEGAS

**SCHEDULE B**  
**FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY**

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| REVENUE                                                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OTHER FINANCING SOURCES (specify)<br>Operating Transfers In (Schedule T) |                                          |                                                  |                                        |                   |
| General Fund                                                             | 24,995,000                               | 24,500,000                                       | 3,300,000                              |                   |
| Multipurpose SRF                                                         | 22,000                                   | 12,577,630                                       | 9,560,000                              |                   |
| LV Convention & Visitors Authority SRF                                   | 1,612,243                                | 1,812,299                                        | 2,159,613                              |                   |
| SID Administration SRF                                                   |                                          | 68,000                                           | 1,660,000                              |                   |
| Park Construction Program SRF                                            | 4,894,112                                | 1,070,000                                        | 14,000,000                             |                   |
| Street Maintenance SRF                                                   |                                          | 1,365,000                                        | 1,000,000                              |                   |
| Housing & Urban Development SRF                                          | 2,572,389                                | 583,916                                          | 3,719,299                              |                   |
| Industrial Development SRF                                               | 3,100,000                                |                                                  |                                        |                   |
| Fire Safety Initiative SRF                                               | 6,000                                    | 25,000                                           | 25,000                                 |                   |
| City Facilities CPF                                                      | 800,000                                  |                                                  |                                        |                   |
| Public Works CPF                                                         |                                          | 1,000,000                                        |                                        |                   |
| Parks & Leisure Activities CPF                                           | 8,000,000                                |                                                  |                                        |                   |
| Road & Flood CPF                                                         | 9,750                                    |                                                  |                                        |                   |
| Special Assessments CPF                                                  | 61,966                                   |                                                  |                                        |                   |
| Development Services EF                                                  | 1,005,000                                |                                                  |                                        |                   |
| Sale of Fixed Assets                                                     | 1,190,144                                |                                                  |                                        |                   |
| General Obligation Bond Proceeds                                         | 47,000,000                               | 32,000,000                                       | 10,000,000                             |                   |
| Local Improvement Bond Proceeds                                          |                                          |                                                  | 135,200,000                            |                   |
| Special Assessment Bond Proceeds                                         | 38,472                                   | 2,970,000                                        | 1,750,000                              |                   |
| Premium On Bonds                                                         | 808,500                                  |                                                  |                                        |                   |
| Total Other Financing Sources                                            | 96,115,576                               | 77,971,845                                       | 182,373,912                            | 0                 |
| Total Revenues & Other Financing Sources                                 | 186,034,727                              | 137,077,220                                      | 412,281,876                            | 0                 |
| BEGINNING FUND BALANCE                                                   |                                          |                                                  |                                        |                   |
| Reserved                                                                 |                                          |                                                  |                                        |                   |
| Unreserved                                                               | 234,644,130                              | 261,939,335                                      | 249,220,004                            |                   |
| TOTAL BEGINNING FUND BALANCE                                             | 234,644,130                              | 261,939,335                                      | 249,220,004                            | 0                 |
| Prior Period Adjustments                                                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)                                   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                                                | 420,678,857                              | 399,016,555                                      | 661,501,880                            | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY







| REVENUE                                                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| MISCELLANEOUS                                                            |                                          |                                                  |                                        |                   |
| Interest Earnings                                                        | 49,387                                   | 1,838,386                                        | 1,158,268                              |                   |
| Other Fees, Charges & Reimbursements                                     | 15                                       |                                                  |                                        |                   |
| Total Miscellaneous                                                      | 49,402                                   | 1,838,386                                        | 1,158,268                              | 0                 |
| Subtotal                                                                 | 49,402                                   | 1,838,386                                        | 1,158,268                              | 0                 |
| OTHER FINANCING SOURCES (specify)<br>Operating Transfers In (Schedule T) |                                          |                                                  |                                        |                   |
| Housing & Urban Development SRF                                          | 1,987,677                                | 282,333                                          |                                        |                   |
| Parks & Leisure Activities CPF                                           | 8,000,000                                |                                                  |                                        |                   |
| General Obligation Bond Proceeds                                         |                                          | 32,000,000                                       |                                        |                   |
| Total Other Financing Sources                                            | 9,987,677                                | 32,282,333                                       | 0                                      | 0                 |
| Total Revenues & Other Financing Sources                                 | 10,037,079                               | 34,120,719                                       | 1,158,268                              | 0                 |
| BEGINNING FUND BALANCE                                                   |                                          |                                                  |                                        |                   |
| Reserved                                                                 |                                          |                                                  |                                        |                   |
| Unreserved                                                               | 1,000,946                                | 9,050,348                                        | 40,122,312                             |                   |
| TOTAL BEGINNING FUND BALANCE                                             | 1,000,946                                | 9,050,348                                        | 40,122,312                             | 0                 |
| Prior Period Adjustments                                                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)                                   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                                                | 11,038,025                               | 43,171,067                                       | 41,280,580                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 401000 GENERAL CPF

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>ECONOMIC DEVELOPMENT &amp; ASSISTANCE</b>        |                                          |                                                  |                                        |                   |
| Urban Redevelopment:                                |                                          |                                                  |                                        |                   |
| Services & Supplies                                 |                                          |                                                  | 500,000                                |                   |
| Capital Outlay                                      | 1,987,677                                | 282,333                                          |                                        |                   |
| Activity Total                                      | 1,987,677                                | 282,333                                          | 500,000                                | 0                 |
| Economic Development & Assistance:                  |                                          |                                                  |                                        |                   |
| Capital Outlay                                      |                                          | 2,766,422                                        | 28,616,578                             |                   |
| Activity Total                                      | 0                                        | 2,766,422                                        | 28,616,578                             | 0                 |
| Function Total                                      | 1,987,677                                | 3,048,755                                        | 29,116,578                             | 0                 |
| Subtotal                                            | 1,987,677                                | 3,048,755                                        | 29,116,578                             | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Total Other Uses                                    | 0                                        | 0                                                | 0                                      | 0                 |
| Total Expenditures & Other Uses                     | 1,987,677                                | 3,048,755                                        | 29,116,578                             | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 9,050,348                                | 40,122,312                                       | 12,164,002                             |                   |
| TOTAL ENDING FUND BALANCE                           | 9,050,348                                | 40,122,312                                       | 12,164,002                             | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE                    | 11,038,025                               | 43,171,067                                       | 41,280,580                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 401000 GENERAL CPF

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| REVENUE                                                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| MISCELLANEOUS                                                            |                                          |                                                  |                                        |                   |
| Interest Earnings                                                        | 1,433,360                                | 2,100,000                                        | 2,200,000                              |                   |
| Other Fees, Charges & Reimbursements                                     | 1,040                                    |                                                  |                                        |                   |
| Total Miscellaneous                                                      | 1,434,400                                | 2,100,000                                        | 2,200,000                              | 0                 |
| Subtotal                                                                 | 1,434,400                                | 2,100,000                                        | 2,200,000                              | 0                 |
| OTHER FINANCING SOURCES (specify)<br>Operating Transfers In (Schedule T) |                                          |                                                  |                                        |                   |
| General Fund                                                             | 3,365,000                                |                                                  |                                        |                   |
| Multipurpose SRF                                                         |                                          | 8,560,000                                        | 3,500,000                              |                   |
| Development Services EF                                                  | 1,005,000                                |                                                  |                                        |                   |
| Sale of Fixed Assets                                                     | 1,190,144                                |                                                  |                                        |                   |
| Total Other Financing Sources                                            | 5,560,144                                | 8,560,000                                        | 3,500,000                              | 0                 |
| Total Revenues & Other Financing Sources                                 | 6,994,544                                | 10,660,000                                       | 5,700,000                              | 0                 |
| BEGINNING FUND BALANCE                                                   |                                          |                                                  |                                        |                   |
| Reserved                                                                 |                                          |                                                  |                                        |                   |
| Unreserved                                                               | 55,930,474                               | 50,582,419                                       | 54,042,419                             |                   |
| TOTAL BEGINNING FUND BALANCE                                             | 55,930,474                               | 50,582,419                                       | 54,042,419                             | 0                 |
| Prior Period Adjustments                                                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)                                   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                                                | 62,925,018                               | 61,242,419                                       | 59,742,419                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 402000 CITY FACILITIES CPF

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| GENERAL GOVERNMENT                                  |                                          |                                                  |                                        |                   |
| Other:                                              |                                          |                                                  |                                        |                   |
| Capital Outlay                                      | 11,542,599                               | 7,200,000                                        | 41,000,000                             |                   |
| Function Total                                      | 11,542,599                               | 7,200,000                                        | 41,000,000                             | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 11,542,599                               | 7,200,000                                        | 41,000,000                             | 0                 |
| OTHER USES                                          |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Parks & Leisure Activities CPF                      | 800,000                                  |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Total Other Uses                                    | 800,000                                  | 0                                                | 0                                      | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
| Total Expenditures & Other Uses                     | 12,342,599                               | 7,200,000                                        | 41,000,000                             | 0                 |
| ENDING FUND BALANCE                                 |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 50,582,419                               | 54,042,419                                       | 18,742,419                             |                   |
| TOTAL ENDING FUND BALANCE                           | 50,582,419                               | 54,042,419                                       | 18,742,419                             | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE                    | 62,925,018                               | 61,242,419                                       | 59,742,419                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 402000 CITY FACILITIES CPF

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| REVENUE                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| INTERGOVERNMENTAL REVENUES               |                                          |                                                  |                                        |                   |
| Other Local Government Revenues          | (48)                                     | 60,000                                           |                                        |                   |
| Total Intergovernmental Revenues         | (48)                                     | 60,000                                           | 0                                      | 0                 |
| MISCELLANEOUS                            |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 319,870                                  | 284,233                                          | 563,238                                |                   |
| Total Miscellaneous                      | 319,870                                  | 284,233                                          | 563,238                                | 0                 |
| Subtotal                                 | 319,822                                  | 344,233                                          | 563,238                                | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)      |                                          |                                                  |                                        |                   |
| General Fund                             |                                          | 13,000,000                                       | 2,300,000                              |                   |
| General Obligation Bond Proceeds         |                                          |                                                  | 10,000,000                             |                   |
| Total Other Financing Sources            | 0                                        | 13,000,000                                       | 12,300,000                             | 0                 |
| Total Revenues & Other Financing Sources | 319,822                                  | 13,344,233                                       | 12,863,238                             | 0                 |
| BEGINNING FUND BALANCE                   |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 12,472,020                               | 11,284,334                                       | 23,828,567                             |                   |
| TOTAL BEGINNING FUND BALANCE             | 12,472,020                               | 11,284,334                                       | 23,828,567                             | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 12,791,842                               | 24,628,567                                       | 36,691,805                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 403000 FIRE SERVICES CPF

| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| PUBLIC SAFETY                                       |                                          |                                                  |                                        |                   |
| Fire:                                               |                                          |                                                  |                                        |                   |
| Capital Outlay                                      | 1,507,508                                | 800,000                                          | 17,100,000                             |                   |
| Function Total                                      | 1,507,508                                | 800,000                                          | 17,100,000                             | 0                 |
| Subtotal                                            | 1,507,508                                | 800,000                                          | 17,100,000                             | 0                 |
| OTHER USES                                          |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Total Other Uses                                    | 0                                        | 0                                                | 0                                      | 0                 |
| Total Expenditures & Other Uses                     | 1,507,508                                | 800,000                                          | 17,100,000                             | 0                 |
| ENDING FUND BALANCE                                 |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 11,284,334                               | 23,828,567                                       | 19,591,805                             |                   |
| TOTAL ENDING FUND BALANCE                           | 11,284,334                               | 23,828,567                                       | 19,591,805                             | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE                    | 12,791,842                               | 24,628,567                                       | 36,691,805                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 403000 FIRE SERVICES CPF

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| REVENUE                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>INTERGOVERNMENTAL REVENUES</b>        |                                          |                                                  |                                        |                   |
| Other Local Government Revenues          | 4,168,525                                | 3,855,190                                        | 6,582,256                              |                   |
| Total Intergovernmental Revenues         | 4,168,525                                | 3,855,190                                        | 6,582,256                              | 0                 |
| <b>CHARGES FOR SERVICES</b>              |                                          |                                                  |                                        |                   |
| Public Works:                            |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials            |                                          | 626,515                                          |                                        |                   |
| Other Fees                               | 1,199                                    |                                                  |                                        |                   |
| Total Charges for Services               | 1,199                                    | 626,515                                          | 0                                      | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 271,595                                  | 528,000                                          | 560,000                                |                   |
| Contributions & Donations                | 45,910                                   |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements     | 700                                      | 33,846                                           |                                        |                   |
| Total Miscellaneous                      | 318,205                                  | 561,846                                          | 560,000                                | 0                 |
| Subtotal                                 | 4,487,929                                | 5,043,551                                        | 7,142,256                              | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b> |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)      |                                          |                                                  |                                        |                   |
| General Fund                             | 1,025,000                                | 500,000                                          |                                        |                   |
| Street Maintenance SRF                   |                                          | 1,365,000                                        | 1,000,000                              |                   |
| Housing & Urban Development SRF          | 92,993                                   |                                                  | 407,007                                |                   |
| Fire Safety Initiative SRF               | 6,000                                    | 25,000                                           | 25,000                                 |                   |
| Total Other Financing Sources            | 1,123,993                                | 1,890,000                                        | 1,432,007                              | 0                 |
| Total Revenues & Other Financing Sources | 5,611,922                                | 6,933,551                                        | 8,574,263                              | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 14,546,734                               | 11,900,308                                       | 7,693,859                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 14,546,734                               | 11,900,308                                       | 7,693,859                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>         | <b>20,158,656</b>                        | <b>18,833,859</b>                                | <b>16,268,122</b>                      | <b>0</b>          |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 404000 PUBLIC WORKS CPF

| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>PUBLIC WORKS</b>                                 |                                          |                                                  |                                        |                   |
| Paved Streets:<br>Capital Outlay                    | 4,554,723                                | 10,000,000                                       | 10,000,000                             |                   |
| Activity Total                                      | 4,554,723                                | 10,000,000                                       | 10,000,000                             | 0                 |
| Storm Drainage:<br>Capital Outlay                   | 703,625                                  | 140,000                                          | 250,000                                |                   |
| Activity Total                                      | 703,625                                  | 140,000                                          | 250,000                                | 0                 |
| Function Total                                      | 5,258,348                                | 10,140,000                                       | 10,250,000                             | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 5,258,348                                | 10,140,000                                       | 10,250,000                             | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| Street Maintenance SRF                              | 3,000,000                                |                                                  |                                        |                   |
| Parks & Leisure Activities CPF                      |                                          | 1,000,000                                        |                                        |                   |
| Total Other Uses                                    | 3,000,000                                | 1,000,000                                        | 0                                      | 0                 |
| Total Expenditures & Other Uses                     | 8,258,348                                | 11,140,000                                       | 10,250,000                             | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 11,900,308                               | 7,693,859                                        | 6,018,122                              |                   |
| TOTAL ENDING FUND BALANCE                           | 11,900,308                               | 7,693,859                                        | 6,018,122                              | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE                    | 20,158,656                               | 18,833,859                                       | 16,268,122                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 404000 PUBLIC WORKS CPF

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| REVENUE                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>LICENSES &amp; PERMITS</b>            |                                          |                                                  |                                        |                   |
| Impact Fees                              | 1,303,737                                | 1,600,000                                        | 1,600,000                              |                   |
| Total Licenses & Permits                 | 1,303,737                                | 1,600,000                                        | 1,600,000                              | 0                 |
| <b>INTERGOVERNMENTAL REVENUES</b>        |                                          |                                                  |                                        |                   |
| Other State Revenues-NDOT                | 11,353                                   | 281,135                                          |                                        |                   |
| Other Local Government Revenues          | 2,665,095                                | 1,988,062                                        | 5,951,521                              |                   |
| Total Intergovernmental Revenues         | 2,676,448                                | 2,269,197                                        | 5,951,521                              | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 189,271                                  | 193,766                                          | 383,968                                |                   |
| Other Fees, Charges & Reimbursements     | 720                                      | 770                                              |                                        |                   |
| Total Miscellaneous                      | 189,991                                  | 194,536                                          | 383,968                                | 0                 |
| Subtotal                                 | 4,170,176                                | 4,063,733                                        | 7,935,489                              | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b> |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)      |                                          |                                                  |                                        |                   |
| General Fund                             | 2,061,367                                |                                                  |                                        |                   |
| Total Other Financing Sources            | 2,061,367                                | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 6,231,543                                | 4,063,733                                        | 7,935,489                              | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 7,501,791                                | 8,551,746                                        | 8,786,093                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 7,501,791                                | 8,551,746                                        | 8,786,093                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>         | <b>13,733,334</b>                        | <b>12,615,479</b>                                | <b>16,721,582</b>                      | <b>0</b>          |

CITY OF LAS VEGAS

**SCHEDULE B**  
**FUND 405000 TRAFFIC IMPROVEMENTS CPF**



| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>PUBLIC SAFETY</b>                                |                                          |                                                  |                                        |                   |
| Other Protection:                                   |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 501,857                                  |                                                  |                                        |                   |
| Capital Outlay                                      | 4,679,731                                | 3,829,386                                        | 9,637,896                              |                   |
| Function Total                                      | 5,181,588                                | 3,829,386                                        | 9,637,896                              | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 5,181,588                                | 3,829,386                                        | 9,637,896                              | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| 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                     | 5,181,588                                | 3,829,386                                        | 9,637,896                              | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 8,551,746                                | 8,786,093                                        | 7,083,686                              |                   |
| TOTAL ENDING FUND BALANCE                           | 8,551,746                                | 8,786,093                                        | 7,083,686                              | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE                    | 13,733,334                               | 12,615,479                                       | 16,721,582                             | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 405000 TRAFFIC IMPROVEMENTS CPF

| REVENUE                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>INTERGOVERNMENTAL REVENUES</b>        |                                          |                                                  |                                        |                   |
| Federal Grants                           | 6,464,559                                | 2,875,480                                        | 102,000,000                            |                   |
| State Grants                             | 37,574                                   | 1,277,000                                        |                                        |                   |
| Other Local Government Revenues          | 871,010                                  | 764,000                                          |                                        |                   |
| Total Intergovernmental Revenues         | 7,373,143                                | 4,916,480                                        | 102,000,000                            | 0                 |
| <b>CHARGES FOR SERVICES</b>              |                                          |                                                  |                                        |                   |
| Culture & Recreation:                    |                                          |                                                  |                                        |                   |
| Other Fees                               | 179,596                                  | 9,060                                            |                                        |                   |
| Total Charges for Services               | 179,596                                  | 9,060                                            | 0                                      | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 2,015,606                                | 2,900,000                                        | 3,000,000                              |                   |
| Other Fees, Charges & Reimbursements     | 61,951                                   |                                                  |                                        |                   |
| Total Miscellaneous                      | 2,077,557                                | 2,900,000                                        | 3,000,000                              | 0                 |
| Subtotal                                 | 9,630,296                                | 7,825,540                                        | 105,000,000                            | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b> |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)      |                                          |                                                  |                                        |                   |
| General Fund                             | 14,415,487                               | 11,000,000                                       | 1,000,000                              |                   |
| Multipurpose SRF                         | 22,000                                   | 4,017,630                                        | 6,060,000                              |                   |
| LV Convention & Visitors Authority SRF   | 1,612,243                                | 1,812,299                                        | 2,159,613                              |                   |
| Park Construction Program SRF            | 4,894,112                                | 1,070,000                                        | 14,000,000                             |                   |
| Housing & Urban Development SRF          | 491,719                                  | 301,583                                          | 3,312,292                              |                   |
| City Facilities CPF                      | 800,000                                  |                                                  |                                        |                   |
| Public Works CPF                         |                                          | 1,000,000                                        |                                        |                   |
| General Obligation Bond Proceeds         | 47,000,000                               |                                                  |                                        |                   |
| Premium On Bonds                         | 808,500                                  |                                                  |                                        |                   |
| Total Other Financing Sources            | 70,044,061                               | 19,201,512                                       | 26,531,905                             | 0                 |
| Total Revenues & Other Financing Sources | 79,674,357                               | 27,027,052                                       | 131,531,905                            | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 77,567,238                               | 112,626,479                                      | 86,056,901                             |                   |
| TOTAL BEGINNING FUND BALANCE             | 77,567,238                               | 112,626,479                                      | 86,056,901                             | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>         | 157,241,595                              | 139,653,531                                      | 217,588,806                            | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 406000 PARKS & LEISURE ACTIVITIES CPF

| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>CULTURE &amp; RECREATION</b>                     |                                          |                                                  |                                        |                   |
| Parks:                                              |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 375,219                                  |                                                  |                                        |                   |
| Capital Outlay                                      | 18,461,907                               | 25,000,000                                       | 71,000,000                             |                   |
| Activity Total                                      | 18,837,126                               | 25,000,000                                       | 71,000,000                             | 0                 |
| Senior Citizens:                                    |                                          |                                                  |                                        |                   |
| Capital Outlay                                      | 391,288                                  | 2,000,000                                        | 3,000,000                              |                   |
| Activity Total                                      | 391,288                                  | 2,000,000                                        | 3,000,000                              | 0                 |
| Special Facilities:                                 |                                          |                                                  |                                        |                   |
| Capital Outlay                                      |                                          | 3,596,630                                        | 6,000,000                              |                   |
| Activity Total                                      | 0                                        | 3,596,630                                        | 6,000,000                              | 0                 |
| Participation Recreation:                           |                                          |                                                  |                                        |                   |
| Capital Outlay                                      | 16,586,702                               | 23,000,000                                       | 100,000,000                            |                   |
| Activity Total                                      | 16,586,702                               | 23,000,000                                       | 100,000,000                            | 0                 |
| Function Total                                      | 35,815,116                               | 53,596,630                                       | 180,000,000                            | 0                 |
| Subtotal                                            | 35,815,116                               | 53,596,630                                       | 180,000,000                            | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| General Fund                                        | 800,000                                  |                                                  |                                        |                   |
| General CPF                                         | 8,000,000                                |                                                  |                                        |                   |
| Discount/Issuance Costs                             |                                          |                                                  |                                        |                   |
| Total Other Uses                                    | 8,800,000                                | 0                                                | 0                                      | 0                 |
| Total Expenditures & Other Uses                     | 44,615,116                               | 53,596,630                                       | 180,000,000                            | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 112,626,479                              | 86,056,901                                       | 37,588,806                             |                   |
| <b>TOTAL ENDING FUND BALANCE</b>                    | 112,626,479                              | 86,056,901                                       | 37,588,806                             | 0                 |
| <b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>         | 157,241,595                              | 139,653,531                                      | 217,588,806                            | 0                 |

CITY OF LAS VEGAS

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

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| REVENUE                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>INTERGOVERNMENTAL REVENUES</b>        |                                          |                                                  |                                        |                   |
| Other State Revenues-NDOT                | (37,653)                                 | 189,835                                          | 553,088                                |                   |
| Other Local Government Revenues          | 65,103,162                               | 34,193,939                                       | 100,432,450                            |                   |
| Total Intergovernmental Revenues         | 65,065,509                               | 34,383,774                                       | 100,985,538                            | 0                 |
| <b>CHARGES FOR SERVICES</b>              |                                          |                                                  |                                        |                   |
| Public Works:                            |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials            | 151,396                                  | 2,906                                            |                                        |                   |
| Total Charges for Services               | 151,396                                  | 2,906                                            | 0                                      | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Contributions & Donations                | 300,000                                  |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements     | 15,610                                   | 5,325                                            |                                        |                   |
| Total Miscellaneous                      | 315,610                                  | 5,325                                            | 0                                      | 0                 |
| Subtotal                                 | 65,532,515                               | 34,392,005                                       | 100,985,538                            | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b> |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)      |                                          |                                                  |                                        |                   |
| General Fund                             | 978,146                                  |                                                  |                                        |                   |
| Industrial Development SRF               | 3,100,000                                |                                                  |                                        |                   |
| Special Assessments CPF                  | 61,966                                   |                                                  |                                        |                   |
| Total Other Financing Sources            | 4,140,112                                | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 69,672,627                               | 34,392,005                                       | 100,985,538                            | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 4,263,008                                | 8,153,242                                        | 5,043,490                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 4,263,008                                | 8,153,242                                        | 5,043,490                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>         | <b>73,935,635</b>                        | <b>42,545,247</b>                                | <b>106,029,028</b>                     | <b>0</b>          |

CITY OF LAS VEGAS

**SCHEDULE B**  
**FUND 407000 ROAD & FLOOD CPF**

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>PUBLIC WORKS</b>                                 |                                          |                                                  |                                        |                   |
| Paved Streets:                                      |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 18,202,029                               |                                                  |                                        |                   |
| Capital Outlay                                      | 28,903,085                               | 27,654,181                                       | 67,311,351                             |                   |
| Activity Total                                      | 47,105,114                               | 27,654,181                                       | 67,311,351                             | 0                 |
| Storm Drainage:                                     |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 1,458,026                                | 1,700,000                                        | 1,800,000                              |                   |
| Capital Outlay                                      | 17,209,503                               | 8,147,576                                        | 35,420,155                             |                   |
| Activity Total                                      | 18,667,529                               | 9,847,576                                        | 37,220,155                             | 0                 |
| Function Total                                      | 65,772,643                               | 37,501,757                                       | 104,531,506                            | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 65,772,643                               | 37,501,757                                       | 104,531,506                            | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| Special Assessments CPF                             | 9,750                                    |                                                  |                                        |                   |
| Total Other Uses                                    | 9,750                                    | 0                                                | 0                                      | 0                 |
| Total Expenditures & Other Uses                     | 65,782,393                               | 37,501,757                                       | 104,531,506                            | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 8,153,242                                | 5,043,490                                        | 1,497,522                              |                   |
| TOTAL ENDING FUND BALANCE                           | 8,153,242                                | 5,043,490                                        | 1,497,522                              | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE                    | 73,935,635                               | 42,545,247                                       | 106,029,028                            | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 407000 ROAD & FLOOD CPF

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| REVENUE                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>INTERGOVERNMENTAL REVENUES</b>        |                                          |                                                  |                                        |                   |
| Other Federal Revenues                   | 53,012                                   |                                                  |                                        |                   |
| Total Intergovernmental Revenues         | 53,012                                   | 0                                                | 0                                      | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 72,682                                   | 237,000                                          | 150,000                                |                   |
| Other Fees, Charges & Reimbursements     | 6,802                                    |                                                  |                                        |                   |
| Total Miscellaneous                      | 79,484                                   | 237,000                                          | 150,000                                | 0                 |
| Subtotal                                 | 132,496                                  | 237,000                                          | 150,000                                | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b> |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)      |                                          |                                                  |                                        |                   |
| General Fund                             | 3,150,000                                |                                                  |                                        |                   |
| Total Other Financing Sources            | 3,150,000                                | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 3,282,496                                | 237,000                                          | 150,000                                | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 4,077,065                                | 5,326,623                                        | 5,123,623                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 4,077,065                                | 5,326,623                                        | 5,123,623                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>         | <b>7,359,561</b>                         | <b>5,563,623</b>                                 | <b>5,273,623</b>                       | <b>0</b>          |

CITY OF LAS VEGAS

**SCHEDULE B**  
**FUND 408000 DETENTION & ENFORCEMENT CPF**

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>PUBLIC SAFETY</b>                                |                                          |                                                  |                                        |                   |
| Police:                                             |                                          |                                                  |                                        |                   |
| Capital Outlay                                      | 31,306                                   |                                                  |                                        |                   |
| Activity Total                                      | 31,306                                   | 0                                                | 0                                      | 0                 |
| Corrections:                                        |                                          |                                                  |                                        |                   |
| Capital Outlay                                      | 2,001,632                                | 440,000                                          | 4,800,000                              |                   |
| Activity Total                                      | 2,001,632                                | 440,000                                          | 4,800,000                              | 0                 |
| Function Total                                      | 2,032,938                                | 440,000                                          | 4,800,000                              | 0                 |
| Subtotal                                            | 2,032,938                                | 440,000                                          | 4,800,000                              | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| 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                     | 2,032,938                                | 440,000                                          | 4,800,000                              | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 5,326,623                                | 5,123,623                                        | 473,623                                |                   |
| TOTAL ENDING FUND BALANCE                           | 5,326,623                                | 5,123,623                                        | 473,623                                | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE                    | 7,359,561                                | 5,563,623                                        | 5,273,623                              | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 408000 DETENTION & ENFORCEMENT CPF

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| REVENUE                                  | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>SPECIAL ASSESSMENTS</b>               |                                          |                                                  |                                        |                   |
| Capital Improvement                      | 2,056,011                                | 1,529,603                                        | 1,562,231                              |                   |
| Total Special Assessments                | 2,056,011                                | 1,529,603                                        | 1,562,231                              | 0                 |
| <b>MISCELLANEOUS</b>                     |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 1,974,938                                | 1,517,361                                        | 3,183,278                              |                   |
| Other Fees, Charges & Reimbursements     | 116,265                                  | 187,889                                          |                                        |                   |
| Total Miscellaneous                      | 2,091,203                                | 1,705,250                                        | 3,183,278                              | 0                 |
| Subtotal                                 | 4,147,214                                | 3,234,853                                        | 4,745,509                              | 0                 |
| <b>OTHER FINANCING SOURCES (specify)</b> |                                          |                                                  |                                        |                   |
| Operating Transfers In (Schedule T)      |                                          |                                                  |                                        |                   |
| SID Administration SRF                   |                                          | 68,000                                           | 1,660,000                              |                   |
| Road & Flood CPF                         | 9,750                                    |                                                  |                                        |                   |
| Local Improvement Bond Proceeds          |                                          |                                                  | 135,200,000                            |                   |
| Special Assessment Bond Proceeds         | 38,472                                   | 2,970,000                                        | 1,750,000                              |                   |
| Total Other Financing Sources            | 48,222                                   | 3,038,000                                        | 138,610,000                            | 0                 |
| Total Revenues & Other Financing Sources | 4,195,436                                | 6,272,853                                        | 143,355,509                            | 0                 |
| <b>BEGINNING FUND BALANCE</b>            |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 56,715,209                               | 43,879,290                                       | 17,912,120                             |                   |
| TOTAL BEGINNING FUND BALANCE             | 56,715,209                               | 43,879,290                                       | 17,912,120                             | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 60,910,645                               | 50,152,143                                       | 161,267,629                            | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 409000 SPECIAL ASSESSMENTS CPF

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>PUBLIC WORKS</b>                                 |                                          |                                                  |                                        |                   |
| Special Assessments:                                |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 13,902,129                               | 24,845,628                                       | 11,785,750                             |                   |
| Capital Outlay                                      | 1,444,937                                | 6,488,431                                        | 26,965,478                             |                   |
| Function Total                                      | 15,347,066                               | 31,334,059                                       | 38,751,228                             | 0                 |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
|                                                     |                                          |                                                  |                                        |                   |
| Subtotal                                            | 15,347,066                               | 31,334,059                                       | 38,751,228                             | 0                 |
| <b>OTHER USES</b>                                   |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Operating Transfers Out (Schedule T)                |                                          |                                                  |                                        |                   |
| SID Administration SRF                              | 46,284                                   | 52,500                                           | 304,400                                |                   |
| Road & Flood CPF                                    | 61,966                                   |                                                  |                                        |                   |
| Debt Service Fund                                   | 1,576,039                                | 853,464                                          | 1,202,768                              |                   |
| Total Other Uses                                    | 1,684,289                                | 905,964                                          | 1,507,168                              | 0                 |
| Total Expenditures & Other Uses                     | 17,031,355                               | 32,240,023                                       | 40,258,396                             | 0                 |
| <b>ENDING FUND BALANCE</b>                          |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 43,879,290                               | 17,912,120                                       | 121,009,233                            | 0                 |
| TOTAL ENDING FUND BALANCE                           | 43,879,290                               | 17,912,120                                       | 121,009,233                            | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE                    | 60,910,645                               | 50,152,143                                       | 161,267,629                            | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 409000 SPECIAL ASSESSMENTS CPF

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| REVENUE                                  | (1)                                      | (2)                                              | (3)                                                  | (4)               |
|------------------------------------------|------------------------------------------|--------------------------------------------------|------------------------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | BUDGET YEAR ENDING 06/30/08<br>TENTATIVE<br>APPROVED | FINAL<br>APPROVED |
| MISCELLANEOUS                            |                                          |                                                  |                                                      |                   |
| Interest Earnings                        | 14,901                                   | 26,074                                           | 27,666                                               |                   |
| Total Miscellaneous                      | 14,901                                   | 26,074                                           | 27,666                                               | 0                 |
|                                          |                                          |                                                  |                                                      |                   |
|                                          |                                          |                                                  |                                                      |                   |
|                                          |                                          |                                                  |                                                      |                   |
|                                          |                                          |                                                  |                                                      |                   |
|                                          |                                          |                                                  |                                                      |                   |
|                                          |                                          |                                                  |                                                      |                   |
|                                          |                                          |                                                  |                                                      |                   |
| Subtotal                                 | 14,901                                   | 26,074                                           | 27,666                                               | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                                      |                   |
|                                          |                                          |                                                  |                                                      |                   |
|                                          |                                          |                                                  |                                                      |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                                    | 0                 |
| Total Revenues & Other Financing Sources | 14,901                                   | 26,074                                           | 27,666                                               | 0                 |
| BEGINNING FUND BALANCE                   |                                          |                                                  |                                                      |                   |
| Reserved                                 |                                          |                                                  |                                                      |                   |
| Unreserved                               | 569,645                                  | 584,546                                          | 610,620                                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 569,645                                  | 584,546                                          | 610,620                                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                                      |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                                      |                   |
| TOTAL AVAILABLE RESOURCES                | 584,546                                  | 610,620                                          | 638,286                                              | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 410000 EXTRAORDINARY MAINTENANCE CPF

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| REVENUES                                                               | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                        | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>INTERGOVERNMENTAL REVENUES</b>                                      |                                          |                                                  |                                        |                   |
| Other Local Government Revenues                                        | 1,244,400                                |                                                  |                                        |                   |
| Total Intergovernmental Revenues                                       | 1,244,400                                | 0                                                | 0                                      | 0                 |
| <b>MISCELLANEOUS</b>                                                   |                                          |                                                  |                                        |                   |
| Interest Earnings                                                      | 247,550                                  | 416,859                                          | 442,306                                |                   |
| Total Miscellaneous                                                    | 247,550                                  | 416,859                                          | 442,306                                | 0                 |
| Subtotal                                                               | 1,491,950                                | 416,859                                          | 442,306                                | 0                 |
| <b>OTHER FINANCING SOURCES (Specify)<br/>Transfers In (Schedule T)</b> |                                          |                                                  |                                        |                   |
| General Fund                                                           | 12,898,245                               | 14,910,000                                       | 13,092,064                             |                   |
| LV Convention & Visitors Authority SRF                                 | 4,781,658                                | 4,765,420                                        | 4,766,583                              |                   |
| Fremont Street Room Tax SRF                                            | 1,236,915                                | 1,251,915                                        | 1,273,865                              |                   |
| Transportation Programs SRF                                            | 931,558                                  | 935,868                                          | 932,470                                |                   |
| Housing Program SRF                                                    | 524,775                                  | 524,774                                          | 262,387                                |                   |
| Housing & Urban Development SRF                                        | 1,048,107                                | 1,047,356                                        | 2,892,010                              |                   |
| Fire Safety Initiative SRF                                             | 3,181,022                                | 3,180,819                                        | 3,426,622                              |                   |
| Special Assessments CPF                                                | 1,576,039                                | 853,464                                          | 1,202,768                              |                   |
| Municipal Parking EF                                                   | 362,276                                  | 339,419                                          | 338,419                                |                   |
| Video Production EF                                                    | 200,000                                  | 200,000                                          | 200,000                                |                   |
| Special Improvement Bond Proceeds                                      | 779,528                                  |                                                  |                                        |                   |
| Refunding Bond Proceeds                                                | 43,040,000                               |                                                  |                                        |                   |
| Premium                                                                | 1,864,809                                |                                                  |                                        |                   |
| Total Other Financing Sources                                          | 72,424,932                               | 28,009,035                                       | 28,387,188                             | 0                 |
| <b>BEGINNING FUND BALANCE</b>                                          |                                          |                                                  |                                        |                   |
| Reserved                                                               | 8,270,737                                | 7,376,532                                        | 6,261,880                              |                   |
| Unreserved                                                             | 78,492                                   | 1,525,129                                        | 2,534,984                              |                   |
| TOTAL BEGINNING FUND BALANCE                                           | 8,349,229                                | 8,901,661                                        | 8,796,864                              | 0                 |
| Prior Period Adjustment(s)                                             |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)                                 |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>                                       | <b>82,266,111</b>                        | <b>37,327,555</b>                                | <b>37,626,358</b>                      | <b>0</b>          |

CITY OF LAS VEGAS

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

| EXPENDITURES & RESERVES                    | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                            | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| Type: G. O. Revenue Supported Bonds        |                                          |                                                  |                                        |                   |
| Principal                                  | 5,055,000                                | 4,035,000                                        | 4,910,000                              |                   |
| Interest                                   | 3,513,090                                | 6,821,408                                        | 7,432,360                              |                   |
| Fiscal Agent Charges                       | 390,602                                  | 21,740                                           | 200,000                                |                   |
| Reserves-Increase or (Decrease)            | 3,750                                    | (60,135)                                         | 1,250                                  |                   |
| Other (Specify)                            |                                          |                                                  |                                        |                   |
| Subtotal                                   | 8,958,692                                | 10,878,148                                       | 12,542,360                             | 0                 |
| TOTAL RESERVED (MEMO ONLY)                 | 904,933                                  | 844,798                                          | 846,048                                |                   |
| Type: Medium-Term Financing                |                                          |                                                  |                                        |                   |
| Principal                                  | 14,187,927                               | 13,835,391                                       | 14,289,967                             |                   |
| Interest                                   | 3,520,682                                | 2,954,179                                        | 3,271,152                              |                   |
| Fiscal Agent Charges                       |                                          |                                                  | 200,000                                |                   |
| Reserves-Increase or (Decrease)            | (897,955)                                | (1,054,517)                                      | (914,399)                              |                   |
| Other (Arbitrage Rebate)                   | 70,443                                   | 9,508                                            | 150,000                                |                   |
| Subtotal                                   | 17,779,052                               | 16,799,078                                       | 17,911,119                             | 0                 |
| TOTAL RESERVED (MEMO ONLY)                 | 6,471,599                                | 5,417,082                                        | 4,502,683                              |                   |
| Type: Special Assessment Bonds             |                                          |                                                  |                                        |                   |
| Principal                                  | 1,771,791                                | 560,400                                          | 775,900                                |                   |
| Interest                                   | 305,229                                  | 293,065                                          | 426,868                                |                   |
| Fiscal Agent Charges                       | 44,787                                   |                                                  | 100,000                                |                   |
| Reserves-Increase or (Decrease)            |                                          |                                                  |                                        |                   |
| Other (Specify)                            |                                          |                                                  |                                        |                   |
| Subtotal                                   | 2,121,807                                | 853,465                                          | 1,302,768                              | 0                 |
| TOTAL RESERVED (MEMO ONLY)                 |                                          |                                                  |                                        |                   |
| OTHER USES                                 |                                          |                                                  |                                        |                   |
| Bond Escrow Refunding - Defeasance of Debt | 44,504,899                               |                                                  |                                        |                   |
| Total Other Uses                           | 44,504,899                               | 0                                                | 0                                      | 0                 |
| ENDING FUND BALANCE                        |                                          |                                                  |                                        |                   |
| Reserved                                   | 7,376,532                                | 6,261,880                                        | 5,348,731                              |                   |
| Unreserved                                 | 1,525,129                                | 2,534,984                                        | 521,380                                |                   |
| TOTAL ENDING FUND BALANCE                  | 8,901,661                                | 8,796,864                                        | 5,870,111                              | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE           | 82,266,111                               | 37,327,555                                       | 37,626,358                             | 0                 |

CITY OF LAS VEGAS

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

| REVENUES                               | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                        | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>TAXES</b>                           |                                          |                                                  |                                        |                   |
| Ad Valorem Property Tax                | 834,038                                  | 949,641                                          |                                        |                   |
| Total Taxes                            | 834,038                                  | 949,641                                          | 0                                      | 0                 |
| <b>MISCELLANEOUS</b>                   |                                          |                                                  |                                        |                   |
| Interest Earnings                      | 2,479                                    | 2,947                                            |                                        |                   |
| Total Miscellaneous                    | 2,479                                    | 2,947                                            | 0                                      | 0                 |
| Subtotal                               | 836,517                                  | 952,588                                          | 0                                      | 0                 |
| OTHER FINANCING SOURCES (specify)      |                                          |                                                  |                                        |                   |
| Total Other Financing Sources          | 0                                        | 0                                                | 0                                      | 0                 |
| BEGINNING FUND BALANCE                 |                                          |                                                  |                                        |                   |
| Reserved                               | 962,498                                  | 970,373                                          | 974,295                                |                   |
| Unreserved                             | 178,097                                  | 44,241                                           | 22,534                                 |                   |
| TOTAL BEGINNING FUND BALANCE           | 1,140,595                                | 1,014,614                                        | 996,829                                | 0                 |
| Prior Period Adjustment(s)             |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T) |                                          |                                                  |                                        |                   |
| <b>TOTAL AVAILABLE RESOURCES</b>       | <b>1,977,112</b>                         | <b>1,967,202</b>                                 | <b>996,829</b>                         | <b>0</b>          |

CITY OF LAS VEGAS

SCHEDULE C - DEBT SERVICE FUND  
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)



| EXPENDITURES & RESERVES          | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                  | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| Type: G. O. Bonds (Fire)         |                                          |                                                  |                                        |                   |
| Principal                        | 885,000                                  | 915,000                                          | 945,000                                |                   |
| Interest                         | 77,498                                   | 55,373                                           | 29,295                                 |                   |
| Fiscal Agent Charges             |                                          |                                                  |                                        |                   |
| Reserves-Increase or (Decrease)  | 7,875                                    | 3,922                                            | (974,295)                              |                   |
| Other (Specify)                  |                                          |                                                  |                                        |                   |
| Subtotal                         | 962,498                                  | 970,373                                          | 974,295                                | 0                 |
| TOTAL RESERVED (MEMO ONLY)       | 970,373                                  | 974,295                                          |                                        |                   |
| Type:                            |                                          |                                                  |                                        |                   |
| Principal                        |                                          |                                                  |                                        |                   |
| Interest                         |                                          |                                                  |                                        |                   |
| Fiscal Agent Charges             |                                          |                                                  |                                        |                   |
| Reserves-Increase or (Decrease)  |                                          |                                                  |                                        |                   |
| Other (Specify)                  |                                          |                                                  |                                        |                   |
| Subtotal                         | 0                                        | 0                                                | 0                                      | 0                 |
| TOTAL RESERVED (MEMO ONLY)       |                                          |                                                  |                                        |                   |
| Type:                            |                                          |                                                  |                                        |                   |
| Principal                        |                                          |                                                  |                                        |                   |
| Interest                         |                                          |                                                  |                                        |                   |
| Fiscal Agent Charges             |                                          |                                                  |                                        |                   |
| Reserves-Increase or (Decrease)  |                                          |                                                  |                                        |                   |
| Other (Specify)                  |                                          |                                                  |                                        |                   |
| Subtotal                         | 0                                        | 0                                                | 0                                      | 0                 |
| TOTAL RESERVED (MEMO ONLY)       |                                          |                                                  |                                        |                   |
| Type:                            |                                          |                                                  |                                        |                   |
| Principal                        |                                          |                                                  |                                        |                   |
| Interest                         |                                          |                                                  |                                        |                   |
| Fiscal Agent Charges             |                                          |                                                  |                                        |                   |
| Reserves-Increase or (Decrease)  |                                          |                                                  |                                        |                   |
| Other (Specify)                  |                                          |                                                  |                                        |                   |
| Subtotal                         | 0                                        | 0                                                | 0                                      | 0                 |
| TOTAL RESERVED (MEMO ONLY)       |                                          |                                                  |                                        |                   |
| ENDING FUND BALANCE              |                                          |                                                  |                                        |                   |
| Reserved                         | 970,373                                  | 974,295                                          |                                        |                   |
| Unreserved                       | 44,241                                   | 22,534                                           | 22,534                                 |                   |
| TOTAL ENDING FUND BALANCE        | 1,014,614                                | 996,829                                          | 22,534                                 | 0                 |
| TOTAL COMMITMENTS & FUND BALANCE | 1,977,112                                | 1,967,202                                        | 996,829                                | 0                 |

CITY OF LAS VEGAS

SCHEDULE C - DEBT SERVICE FUND  
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)



| REVENUES                                 | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/07 |                   |
|------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                          | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2005 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2006 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| CHARGES FOR SERVICES                     |                                          |                                                  |                                        |                   |
| Health:                                  |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials            | 53,052                                   | 56,000                                           | 56,000                                 |                   |
| Total Charges for Services               | 53,052                                   | 56,000                                           | 56,000                                 | 0                 |
| MISCELLANEOUS                            |                                          |                                                  |                                        |                   |
| Interest Earnings                        | 94,498                                   | 98,500                                           | 102,100                                |                   |
| Total Miscellaneous                      | 94,498                                   | 98,500                                           | 102,100                                | 0                 |
| Subtotal                                 | 147,550                                  | 154,500                                          | 158,100                                | 0                 |
| OTHER FINANCING SOURCES (specify)        |                                          |                                                  |                                        |                   |
| Total Other Financing Sources            | 0                                        | 0                                                | 0                                      | 0                 |
| Total Revenues & Other Financing Sources | 147,550                                  | 154,500                                          | 158,100                                | 0                 |
| BEGINNING FUND BALANCE                   |                                          |                                                  |                                        |                   |
| Reserved                                 |                                          |                                                  |                                        |                   |
| Unreserved                               | 1,374,839                                | 1,481,779                                        | 1,566,279                              |                   |
| TOTAL BEGINNING FUND BALANCE             | 1,374,839                                | 1,481,779                                        | 1,566,279                              | 0                 |
| Prior Period Adjustments                 |                                          |                                                  |                                        |                   |
| Residual Equity Transfers (Schedule T)   |                                          |                                                  |                                        |                   |
| TOTAL AVAILABLE RESOURCES                | 1,522,389                                | 1,636,279                                        | 1,724,379                              | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

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| EXPENDITURES                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/07 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2005 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2006 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| HEALTH                                              |                                          |                                                  |                                        |                   |
| Cemetery Operation:                                 |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 40,610                                   | 70,000                                           | 75,000                                 |                   |
| Function Total                                      | 40,610                                   | 70,000                                           | 75,000                                 | 0                 |
| Subtotal                                            | 40,610                                   | 70,000                                           | 75,000                                 | 0                 |
| OTHER USES                                          |                                          |                                                  |                                        |                   |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX                               | XXXXXXXXXX                                       |                                        |                   |
| Total Other Uses                                    | 0                                        | 0                                                | 0                                      | 0                 |
| Total Expenditures & Other Uses                     | 40,610                                   | 70,000                                           | 75,000                                 | 0                 |
| ENDING FUND BALANCE                                 |                                          |                                                  |                                        |                   |
| Reserved                                            |                                          |                                                  |                                        |                   |
| Unreserved                                          | 1,481,779                                | 1,566,279                                        | 1,649,379                              |                   |
| TOTAL ENDING FUND BALANCE                           | 1,481,779                                | 1,566,279                                        | 1,649,379                              | 0                 |
| TOTAL FUND COMMITMENTS & FUND BALANCE               | 1,522,389                                | 1,636,279                                        | 1,724,379                              | 0                 |

CITY OF LAS VEGAS

SCHEDULE B  
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

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| PROPRIETARY FUND                                    | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>OPERATING REVENUE</b>                            |                                          |                                                  |                                        |                   |
| Licenses & Permits                                  | 19,473,706                               | 16,940,044                                       | 18,051,260                             |                   |
| Charges for Services                                | 84,457,583                               | 86,327,131                                       | 92,287,400                             |                   |
| Fines & Forfeits                                    | 3,000,780                                | 2,750,000                                        | 3,000,000                              |                   |
| Miscellaneous                                       | 1,448,884                                | 2,160,169                                        | 1,915,117                              |                   |
| <b>Total Operating Revenue</b>                      | <b>108,380,953</b>                       | <b>108,177,344</b>                               | <b>115,253,777</b>                     | <b>0</b>          |
| <b>OPERATING EXPENSE</b>                            |                                          |                                                  |                                        |                   |
| General Government                                  | 2,237,213                                | 2,398,012                                        | 2,791,205                              |                   |
| Public Safety                                       | 18,674,646                               | 19,837,000                                       | 22,880,128                             |                   |
| Public Works                                        | 4,724,189                                | 5,432,815                                        | 5,626,855                              |                   |
| Sanitation                                          | 58,654,565                               | 65,997,416                                       | 65,975,192                             |                   |
| Culture & Recreation                                | 2,289,684                                | 2,451,124                                        | 2,881,617                              |                   |
| <b>Total Operating Expense</b>                      | <b>86,580,297</b>                        | <b>96,116,367</b>                                | <b>100,154,997</b>                     | <b>0</b>          |
| <b>Operating Income or (Loss)</b>                   | <b>21,800,656</b>                        | <b>12,060,977</b>                                | <b>15,098,780</b>                      | <b>0</b>          |
| <b>NONOPERATING REVENUES</b>                        |                                          |                                                  |                                        |                   |
| Interest Earnings                                   | 2,712,448                                | 5,506,440                                        | 5,840,836                              |                   |
| Sewer Connection Charges                            | 22,689,411                               | 12,850,000                                       | 13,000,000                             |                   |
| Gain (Loss) on Sale of Assets                       | 2,758,871                                |                                                  |                                        |                   |
| Other State Revenues                                | 51,035                                   | 25,000                                           |                                        |                   |
| Other Local Government Revenues                     | 1,730,952                                | 2,022,000                                        | 1,975,000                              |                   |
| SNWA Infrastructure Fund                            | 10,515,504                               | 10,700,000                                       | 10,700,000                             |                   |
| Capital Contributions                               | 7,502,100                                | 8,000,000                                        | 8,683,200                              |                   |
| <b>Total Nonoperating Revenues</b>                  | <b>47,960,321</b>                        | <b>39,103,440</b>                                | <b>40,199,036</b>                      | <b>0</b>          |
| <b>NONOPERATING EXPENSES</b>                        |                                          |                                                  |                                        |                   |
| Interest Expense                                    | 5,667,809                                | 6,039,401                                        | 5,236,108                              |                   |
| Arbitrage Expense                                   | 2,500                                    |                                                  |                                        |                   |
| Contributions to Other Governments                  | 4,954,262                                | 10,703,080                                       | 16,050,000                             |                   |
| <b>Total Nonoperating Expenses</b>                  | <b>10,624,571</b>                        | <b>16,742,481</b>                                | <b>21,286,108</b>                      | <b>0</b>          |
| <b>NET INCOME (LOSS) before Operating Transfers</b> | <b>59,136,406</b>                        | <b>34,421,936</b>                                | <b>34,011,708</b>                      | <b>0</b>          |
| <b>Operating Transfers (Schedule T)</b>             |                                          |                                                  |                                        |                   |
| In                                                  | 1,274,000                                | 1,046,556                                        | 1,200,000                              |                   |
| Out                                                 | (2,567,276)                              | (1,539,419)                                      | (1,538,419)                            |                   |
| <b>Net Operating Transfers</b>                      | <b>(1,293,276)</b>                       | <b>(492,863)</b>                                 | <b>(338,419)</b>                       | <b>0</b>          |
| <b>NET INCOME (LOSS)</b>                            | <b>57,843,130</b>                        | <b>33,929,073</b>                                | <b>33,673,289</b>                      | <b>0</b>          |

**CITY OF LAS VEGAS**

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

| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 108,246,283                              | 108,177,344                                      | 115,253,777                            |                   |
| Cash Paid to Suppliers for Goods & Services                             | (30,605,178)                             | (35,638,124)                                     | (34,845,289)                           |                   |
| Cash Paid to Employees for Services                                     | (36,114,734)                             | (40,286,623)                                     | (45,149,153)                           |                   |
| a. Net cash provided (used) by operating activities                     | 41,526,371                               | 32,252,597                                       | 35,259,335                             | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| Operating Transfers In                                                  | 1,274,000                                | 1,046,556                                        | 1,200,000                              |                   |
| Received from Other Governments                                         | 1,806,123                                | 2,047,000                                        | 1,975,000                              |                   |
| Cash Paid to Other Funds                                                | (1,401,002)                              |                                                  |                                        |                   |
| Operating Transfers Out                                                 | (2,567,276)                              | (1,539,419)                                      | (1,538,419)                            |                   |
| Contributions Paid to Other Governments                                 | (3,434,142)                              | (10,703,080)                                     | (16,050,000)                           |                   |
| b. Net cash provided (used) by noncapital financing activities          | (4,322,297)                              | (9,148,943)                                      | (14,413,419)                           | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| Proceeds from GO Bonds                                                  | 32,748,840                               |                                                  |                                        |                   |
| Paid for Defeasance of Debt                                             | (33,399,459)                             |                                                  |                                        |                   |
| Sewer Connection Charges                                                | 22,689,411                               | 12,850,000                                       | 13,000,000                             |                   |
| SNWA Infrastructure Fund                                                | 9,559,698                                | 10,700,000                                       | 10,700,000                             |                   |
| Proceeds from Sale of Fixed Assets                                      | 2,761,819                                |                                                  |                                        |                   |
| Acquisition, Construction or Improvement of Capital Assets              | (15,356,500)                             | (12,147,680)                                     | (35,460,324)                           |                   |
| Principal Paid on Bonds                                                 | (9,880,000)                              | (10,425,000)                                     | (11,000,000)                           |                   |
| Arbitrage Rebate Paid                                                   | (2,500)                                  |                                                  |                                        |                   |
| Interest Paid                                                           | (5,281,471)                              | (5,419,150)                                      | (4,792,248)                            |                   |
| c. Net cash provided (used) by capital and related financing activities | 3,839,838                                | (4,441,830)                                      | (27,552,572)                           | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                   | 2,554,369                                | 5,506,440                                        | 5,840,836                              |                   |
| d. Net cash provided (used) in investing activities                     | 2,554,369                                | 5,506,440                                        | 5,840,836                              | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | 43,598,281                               | 24,168,264                                       | (865,820)                              | 0                 |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              | 75,520,779                               | 119,119,060                                      | 143,287,324                            |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | 119,119,060                              | 143,287,324                                      | 142,421,504                            | 0                 |



| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| Culture & Recreation:                        |                                          |                                                  |                                        |                   |
| Miscellaneous Fees & Charges                 | 1,242,038                                | 1,250,000                                        | 1,250,000                              |                   |
| MISCELLANEOUS                                |                                          |                                                  |                                        |                   |
| Rentals                                      | 180,000                                  | 105,000                                          | 100,000                                |                   |
| Other Fees, Charges & Reimbursements         | 10,726                                   |                                                  |                                        |                   |
| Total Operating Revenue                      | 1,432,764                                | 1,355,000                                        | 1,350,000                              | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| CULTURE & RECREATION                         |                                          |                                                  |                                        |                   |
| Participant Recreation:                      |                                          |                                                  |                                        |                   |
| Services & Supplies                          | 1,405,521                                | 1,550,000                                        | 1,995,629                              |                   |
| Cost of Stores Issued                        | 108,040                                  | 125,000                                          | 109,573                                |                   |
| Depreciation/Amortization                    | 776,123                                  | 776,124                                          | 776,415                                |                   |
| Total Operating Expense                      | 2,289,684                                | 2,451,124                                        | 2,881,617                              | 0                 |
| Operating Income or (Loss)                   | (856,920)                                | (1,096,124)                                      | (1,531,617)                            | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            |                                          |                                                  |                                        |                   |
| Gain (Loss) on Sale of Assets                | 2,761,819                                |                                                  |                                        |                   |
| Total Nonoperating Revenues                  | 2,761,819                                | 0                                                | 0                                      | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Interest Expense                             | 637,860                                  | 613,901                                          | 587,351                                |                   |
| Contributions to Other Governments           | 88,266                                   | 33,480                                           |                                        |                   |
| Total Nonoperating Expenses                  | 726,126                                  | 647,381                                          | 587,351                                | 0                 |
| NET INCOME (LOSS) before Operating Transfers | 1,178,773                                | (1,743,505)                                      | (2,118,968)                            | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           | 1,274,000                                | 1,000,000                                        | 1,200,000                              |                   |
| Out                                          |                                          |                                                  |                                        |                   |
| Net Operating Transfers                      | 1,274,000                                | 1,000,000                                        | 1,200,000                              | 0                 |
| NET INCOME (LOSS)                            | 2,452,773                                | (743,505)                                        | (918,968)                              | 0                 |

CITY OF LAS VEGAS

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



| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 1,434,453                                | 1,355,000                                        | 1,350,000                              |                   |
| Cash Paid to Suppliers for Goods & Services                             | (1,450,487)                              | (1,550,000)                                      | (1,995,629)                            |                   |
|                                                                         |                                          |                                                  |                                        |                   |
| a. Net cash provided (used) by operating activities                     | (16,034)                                 | (195,000)                                        | (645,629)                              | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| Operating Transfers In                                                  | 1,274,000                                | 1,000,000                                        | 1,200,000                              |                   |
| Cash Paid to Other Funds                                                | (1,328,668)                              |                                                  |                                        |                   |
| Contributions Paid to Other Governments                                 | (88,266)                                 | (33,480)                                         |                                        |                   |
|                                                                         |                                          |                                                  |                                        |                   |
| b. Net cash provided (used) by noncapital financing activities          | (142,934)                                | 966,520                                          | 1,200,000                              | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| Proceeds from Sale of Fixed Assets                                      | 2,761,819                                |                                                  |                                        |                   |
| Acquisition, Construction or Improvement of Capital Assets              | (7,817)                                  |                                                  |                                        |                   |
| Principal Paid on Bonds                                                 | (395,000)                                | (425,000)                                        | (455,000)                              |                   |
| Interest Paid                                                           | (640,607)                                | (616,963)                                        | (590,563)                              |                   |
|                                                                         |                                          |                                                  |                                        |                   |
| c. Net cash provided (used) by capital and related financing activities | 1,718,395                                | (1,041,963)                                      | (1,045,563)                            | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
|                                                                         |                                          |                                                  |                                        |                   |
|                                                                         |                                          |                                                  |                                        |                   |
| d. Net cash provided (used) in investing activities                     | 0                                        | 0                                                | 0                                      | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | 1,559,427                                | (270,443)                                        | (491,192)                              | 0                 |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              |                                          | 1,559,427                                        | 1,288,984                              |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | 1,559,427                                | 1,288,984                                        | 797,792                                | 0                 |

CITY OF LAS VEGAS

Schedule F-2 - Statement of Cash Flows 502000 MUNICIPAL GOLF COURSE EF (Fund)

| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| Public Works:                                |                                          |                                                  |                                        |                   |
| Miscellaneous Fees & Charges                 | 280,234                                  | 35,000                                           | 35,000                                 |                   |
| Sanitation:                                  |                                          |                                                  |                                        |                   |
| Sewer Service Charges                        | 67,798,618                               | 70,531,000                                       | 74,753,000                             |                   |
| Sewer Service Charges-North Las Vegas        | 9,992,217                                | 11,000,000                                       | 12,000,000                             |                   |
| Sale of Reclaimed Water                      | 246,114                                  | 270,806                                          | 528,000                                |                   |
| Miscellaneous Fees & Charges                 | 1,431,382                                | 179,000                                          | 179,000                                |                   |
| MISCELLANEOUS                                |                                          |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements         | 39,353                                   | 539,500                                          | 536,000                                |                   |
| Total Operating Revenue                      | 79,787,918                               | 82,555,306                                       | 88,031,000                             | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| PUBLIC WORKS                                 |                                          |                                                  |                                        |                   |
| Storm Drainage:                              |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 2,105,300                                | 2,259,000                                        | 2,617,030                              |                   |
| Employee Benefits                            | 885,743                                  | 1,380,000                                        | 1,433,520                              |                   |
| Services & Supplies                          | 1,537,417                                | 1,598,000                                        | 1,376,305                              |                   |
| Depreciation/Amortization                    | 195,729                                  | 195,815                                          | 200,000                                |                   |
| SANITATION                                   |                                          |                                                  |                                        |                   |
| Sewage Collection & Disposal:                |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 10,105,958                               | 9,964,000                                        | 11,154,162                             |                   |
| Employee Benefits                            | 4,148,321                                | 5,986,000                                        | 6,291,284                              |                   |
| Services & Supplies                          | 21,146,893                               | 25,780,000                                       | 23,781,514                             |                   |
| Depreciation/Amortization                    | 18,384,882                               | 18,921,416                                       | 18,930,367                             |                   |
| Street Cleaning:                             |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 2,216,994                                | 2,225,000                                        | 2,541,649                              |                   |
| Employee Benefits                            | 966,820                                  | 1,345,000                                        | 1,296,388                              |                   |
| Services & Supplies                          | 1,684,697                                | 1,776,000                                        | 1,979,828                              |                   |
| Total Operating Expense                      | 63,378,754                               | 71,430,231                                       | 71,602,047                             | 0                 |
| Operating Income or (Loss)                   | 16,409,164                               | 11,125,075                                       | 16,428,953                             | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            | 2,311,279                                | 4,694,000                                        | 4,978,800                              |                   |
| Sewer Connection Charges                     | 22,689,411                               | 12,850,000                                       | 13,000,000                             |                   |
| Gain (Loss) on Sale of Assets                | (2,948)                                  |                                                  |                                        |                   |
| Other State Revenues                         | 51,035                                   | 25,000                                           |                                        |                   |
| Other Local Government Revenues              | 330,952                                  | 622,000                                          | 575,000                                |                   |
| SNWA Infrastructure Fund                     | 10,515,504                               | 10,700,000                                       | 10,700,000                             |                   |
| Capital Contributions                        | 7,502,100                                | 8,000,000                                        | 8,683,200                              |                   |
| Total Nonoperating Revenues                  | 43,397,333                               | 36,891,000                                       | 37,937,000                             | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Interest Expense                             | 5,021,409                                | 5,416,500                                        | 4,648,757                              |                   |
| Arbitrage Expense                            | 2,500                                    |                                                  |                                        |                   |
| Contributions to Other Governments           | 3,315,996                                | 9,119,600                                        | 14,500,000                             |                   |
| Total Nonoperating Expenses                  | 8,339,905                                | 14,536,100                                       | 19,148,757                             | 0                 |
| NET INCOME (LOSS) before Operating Transfers | 51,466,592                               | 33,479,975                                       | 35,217,196                             | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           |                                          | 46,556                                           |                                        |                   |
| Out                                          | (1,000,000)                              | (1,000,000)                                      | (1,000,000)                            |                   |
| Net Operating Transfers                      | (1,000,000)                              | (953,444)                                        | (1,000,000)                            | 0                 |
| NET INCOME (LOSS)                            | 50,466,592                               | 32,526,531                                       | 34,217,196                             | 0                 |

CITY OF LAS VEGAS

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

| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 79,641,815                               | 82,555,306                                       | 88,031,000                             |                   |
| Cash Paid to Suppliers for Goods & Services                             | (24,576,835)                             | (29,154,000)                                     | (27,137,647)                           |                   |
| Cash Paid to Employees for Services                                     | (20,086,385)                             | (23,159,000)                                     | (25,334,033)                           |                   |
| a. Net cash provided (used) by operating activities                     | 34,978,595                               | 30,242,306                                       | 35,559,320                             | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| Operating Transfers In                                                  |                                          | 46,556                                           |                                        |                   |
| Received from Other Governments                                         | 406,123                                  | 647,000                                          | 575,000                                |                   |
| Operating Transfers Out                                                 | (1,000,000)                              | (1,000,000)                                      | (1,000,000)                            |                   |
| Contributions Paid to Other Governments                                 | (1,795,876)                              | (9,119,600)                                      | (14,500,000)                           |                   |
| b. Net cash provided (used) by noncapital financing activities          | (2,389,753)                              | (9,426,044)                                      | (14,925,000)                           | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| Proceeds from GO Bonds                                                  | 32,748,840                               |                                                  |                                        |                   |
| Paid for Defeasance of Debt                                             | (33,399,459)                             |                                                  |                                        |                   |
| Sewer Connection Charges                                                | 22,689,411                               | 12,850,000                                       | 13,000,000                             |                   |
| SNWA Infrastructure Fund                                                | 9,559,698                                | 10,700,000                                       | 10,700,000                             |                   |
| Acquisition, Construction or Improvement of Capital Assets              | (15,287,210)                             | (12,000,000)                                     | (35,316,400)                           |                   |
| Principal Paid on Bonds                                                 | (9,485,000)                              | (10,000,000)                                     | (10,545,000)                           |                   |
| Arbitrage Rebate Paid                                                   | (2,500)                                  |                                                  |                                        |                   |
| Interest Paid                                                           | (4,632,324)                              | (4,802,187)                                      | (4,201,685)                            |                   |
| c. Net cash provided (used) by capital and related financing activities | 2,191,456                                | (3,252,187)                                      | (26,363,085)                           | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                   | 2,168,732                                | 4,694,000                                        | 4,978,800                              |                   |
| d. Net cash provided (used) in investing activities                     | 2,168,732                                | 4,694,000                                        | 4,978,800                              | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | 36,949,030                               | 22,258,075                                       | (749,965)                              | 0                 |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              | 62,511,155                               | 99,460,185                                       | 121,718,260                            |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | 99,460,185                               | 121,718,260                                      | 120,968,295                            | 0                 |

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

| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| General Government:                          |                                          |                                                  |                                        |                   |
| Parking Fees                                 | 819,745                                  | 692,000                                          | 672,500                                |                   |
| Parking Meter Fees                           | 329,270                                  | 325,000                                          | 325,000                                |                   |
| Public Safety:                               |                                          |                                                  |                                        |                   |
| Parking Meter Fees                           | 981,157                                  | 985,000                                          | 985,000                                |                   |
| Miscellaneous Fees & Charges                 | 11,460                                   | 3,100                                            | 1,900                                  |                   |
| FINES & FORFEITS                             |                                          |                                                  |                                        |                   |
| Parking Fines                                | 3,000,780                                | 2,750,000                                        | 3,000,000                              |                   |
| MISCELLANEOUS                                |                                          |                                                  |                                        |                   |
| Rentals                                      | 1,185,107                                | 1,233,500                                        | 1,233,500                              |                   |
| Other Fees, Charges & Reimbursements         | 31,430                                   | 45,200                                           | 45,000                                 |                   |
| Total Operating Revenue                      | 6,358,949                                | 6,033,800                                        | 6,262,900                              | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| GENERAL GOVERNMENT                           |                                          |                                                  |                                        |                   |
| Other:                                       |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 158,633                                  | 165,000                                          | 161,010                                |                   |
| Employee Benefits                            | 63,342                                   | 102,000                                          | 90,650                                 |                   |
| Services & Supplies                          | 580,888                                  | 521,000                                          | 797,403                                |                   |
| Depreciation/Amortization                    | 115                                      | 115                                              | 200                                    |                   |
| PUBLIC SAFETY                                |                                          |                                                  |                                        |                   |
| Traffic Control:                             |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 1,557,612                                | 1,425,000                                        | 1,650,564                              |                   |
| Employee Benefits                            | 642,847                                  | 860,000                                          | 931,360                                |                   |
| Services & Supplies                          | 993,411                                  | 967,000                                          | 1,294,244                              |                   |
| Depreciation/Amortization                    | 3,035                                    | 2,961                                            | 4,000                                  |                   |
| Total Operating Expense                      | 3,999,883                                | 4,043,076                                        | 4,929,431                              | 0                 |
| Operating Income or (Loss)                   | 2,359,066                                | 1,990,724                                        | 1,333,469                              | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            | 154,050                                  | 312,841                                          | 331,940                                |                   |
| Other Local Government Revenues              | 1,400,000                                | 1,400,000                                        | 1,400,000                              |                   |
| Total Nonoperating Revenues                  | 1,554,050                                | 1,712,841                                        | 1,731,940                              | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Interest Expense                             | 8,540                                    | 9,000                                            |                                        |                   |
| Contributions to Other Governments           | 1,400,000                                | 1,400,000                                        | 1,400,000                              |                   |
| Total Nonoperating Expenses                  | 1,408,540                                | 1,409,000                                        | 1,400,000                              | 0                 |
| NET INCOME (LOSS) before Operating Transfers | 2,504,576                                | 2,294,565                                        | 1,665,409                              | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           |                                          |                                                  |                                        |                   |
| Out                                          | (362,276)                                | (339,419)                                        | (338,419)                              |                   |
| Net Operating Transfers                      | (362,276)                                | (339,419)                                        | (338,419)                              | 0                 |
| NET INCOME (LOSS)                            | 2,142,300                                | 1,955,146                                        | 1,326,990                              | 0                 |

CITY OF LAS VEGAS

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



| PROPRIETARY FUND                                                               | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                                | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                                   | 6,367,657                                | 6,033,800                                        | 6,262,900                              |                   |
| Cash Paid to Suppliers for Goods & Services                                    | (1,503,676)                              | (1,488,000)                                      | (2,091,647)                            |                   |
| Cash Paid to Employees for Services                                            | (2,430,580)                              | (2,552,000)                                      | (2,833,584)                            |                   |
| <b>a. Net cash provided (used) by operating activities</b>                     | <b>2,433,401</b>                         | <b>1,993,800</b>                                 | <b>1,337,669</b>                       | <b>0</b>          |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                     |                                          |                                                  |                                        |                   |
| Received from Other Governments                                                | 1,400,000                                | 1,400,000                                        | 1,400,000                              |                   |
| Cash Paid to Other Funds                                                       | (72,334)                                 |                                                  |                                        |                   |
| Operating Transfers Out                                                        | (362,276)                                | (339,419)                                        | (338,419)                              |                   |
| Contributions Paid to Other Governments                                        | (1,400,000)                              | (1,400,000)                                      | (1,400,000)                            |                   |
| <b>b. Net cash provided (used) by noncapital financing activities</b>          | <b>(434,610)</b>                         | <b>(339,419)</b>                                 | <b>(338,419)</b>                       | <b>0</b>          |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>            |                                          |                                                  |                                        |                   |
| Interest Paid                                                                  | (8,540)                                  |                                                  |                                        |                   |
| <b>c. Net cash provided (used) by capital and related financing activities</b> | <b>(8,540)</b>                           | <b>0</b>                                         | <b>0</b>                               | <b>0</b>          |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                          | 147,366                                  | 312,841                                          | 331,940                                |                   |
| <b>d. Net cash provided (used) in investing activities</b>                     | <b>147,366</b>                           | <b>312,841</b>                                   | <b>331,940</b>                         | <b>0</b>          |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>          | <b>2,137,617</b>                         | <b>1,967,222</b>                                 | <b>1,331,190</b>                       | <b>0</b>          |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                                     | <b>4,416,774</b>                         | <b>6,554,391</b>                                 | <b>8,521,613</b>                       |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                                    | <b>6,554,391</b>                         | <b>8,521,613</b>                                 | <b>9,852,803</b>                       | <b>0</b>          |



| PROPRIETARY FUND                                    | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>OPERATING REVENUE</b>                            |                                          |                                                  |                                        |                   |
| <b>LICENSES &amp; PERMITS</b>                       |                                          |                                                  |                                        |                   |
| Business Licenses & Permits:                        |                                          |                                                  |                                        |                   |
| Franchise Fees-Cable Television                     | 1,869,400                                | 2,015,990                                        | 2,297,047                              |                   |
| <b>CHARGES FOR SERVICES</b>                         |                                          |                                                  |                                        |                   |
| General Government:                                 |                                          |                                                  |                                        |                   |
| Miscellaneous Fees & Charges                        | 22,084                                   | 61,350                                           | 25,000                                 |                   |
| Total Operating Revenue                             | 1,891,484                                | 2,077,340                                        | 2,322,047                              | 0                 |
| <b>OPERATING EXPENSE</b>                            |                                          |                                                  |                                        |                   |
| <b>GENERAL GOVERNMENT</b>                           |                                          |                                                  |                                        |                   |
| Other:                                              |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 650,708                                  | 684,609                                          | 822,290                                |                   |
| Employee Benefits                                   | 275,871                                  | 370,675                                          | 444,670                                |                   |
| Services & Supplies                                 | 350,556                                  | 384,424                                          | 334,982                                |                   |
| Depreciation/Amortization                           | 157,100                                  | 170,189                                          | 140,000                                |                   |
| Total Operating Expense                             | 1,434,235                                | 1,609,897                                        | 1,741,942                              | 0                 |
| Operating Income or (Loss)                          | 457,249                                  | 467,443                                          | 580,105                                | 0                 |
| <b>NONOPERATING REVENUES</b>                        |                                          |                                                  |                                        |                   |
| Interest Earnings                                   | 34,957                                   | 64,749                                           | 68,701                                 |                   |
| Total Nonoperating Revenues                         | 34,957                                   | 64,749                                           | 68,701                                 | 0                 |
| <b>NONOPERATING EXPENSES</b>                        |                                          |                                                  |                                        |                   |
| Contributions to Other Governments                  | 150,000                                  | 150,000                                          | 150,000                                |                   |
| Total Nonoperating Expenses                         | 150,000                                  | 150,000                                          | 150,000                                | 0                 |
| <b>NET INCOME (LOSS) before Operating Transfers</b> | 342,206                                  | 382,192                                          | 498,806                                | 0                 |
| Operating Transfers (Schedule T)                    |                                          |                                                  |                                        |                   |
| In                                                  |                                          |                                                  |                                        |                   |
| Out                                                 | (200,000)                                | (200,000)                                        | (200,000)                              |                   |
| Net Operating Transfers                             | (200,000)                                | (200,000)                                        | (200,000)                              | 0                 |
| <b>NET INCOME (LOSS)</b>                            | 142,206                                  | 182,192                                          | 298,806                                | 0                 |

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)  
FUND 506000 VIDEO PRODUCTION EF

| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 1,889,820                                | 2,077,340                                        | 2,322,047                              |                   |
| Cash Paid to Suppliers for Goods & Services                             | (385,687)                                | (384,424)                                        | (334,982)                              |                   |
| Cash Paid to Employees for Services                                     | (914,792)                                | (1,055,284)                                      | (1,266,960)                            |                   |
| a. Net cash provided (used) by operating activities                     | 589,341                                  | 637,632                                          | 720,105                                | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| Operating Transfers Out                                                 | (200,000)                                | (200,000)                                        | (200,000)                              |                   |
| Contributions Paid to Other Governments                                 | (150,000)                                | (150,000)                                        | (150,000)                              |                   |
| b. Net cash provided (used) by noncapital financing activities          | (350,000)                                | (350,000)                                        | (350,000)                              | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| Acquisition, Construction or Improvement of Capital Assets              | (61,473)                                 | (141,680)                                        | (112,924)                              |                   |
| c. Net cash provided (used) by capital and related financing activities | (61,473)                                 | (141,680)                                        | (112,924)                              | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                   | 34,694                                   | 64,749                                           | 68,701                                 |                   |
| d. Net cash provided (used) in investing activities                     | 34,694                                   | 64,749                                           | 68,701                                 | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | <b>212,562</b>                           | <b>210,701</b>                                   | <b>325,882</b>                         | <b>0</b>          |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              | <b>1,145,005</b>                         | <b>1,357,567</b>                                 | <b>1,568,268</b>                       |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | <b>1,357,567</b>                         | <b>1,568,268</b>                                 | <b>1,894,150</b>                       | <b>0</b>          |

CITY OF LAS VEGAS  
Schedule F-2 - Statement of Cash Flows FUND 506000 VIDEO PRODUCTION EF (Fund)

| PROPRIETARY FUND                                    | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>OPERATING REVENUE</b>                            |                                          |                                                  |                                        |                   |
| <b>LICENSES &amp; PERMITS</b>                       |                                          |                                                  |                                        |                   |
| Business Licenses & Permits:                        |                                          |                                                  |                                        |                   |
| Building Permits                                    | 16,429,819                               | 13,965,346                                       | 14,663,613                             |                   |
| Miscellaneous Permits                               | 1,174,487                                | 958,708                                          | 1,090,600                              |                   |
| <b>CHARGES FOR SERVICES</b>                         |                                          |                                                  |                                        |                   |
| Public Safety:                                      |                                          |                                                  |                                        |                   |
| Construction & Subdivision Inspections              | 974,607                                  | 684,093                                          | 1,200,000                              |                   |
| Miscellaneous Fees & Charges                        | 328,657                                  | 310,782                                          | 333,000                                |                   |
| <b>MISCELLANEOUS</b>                                |                                          |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements                | 2,268                                    | 236,969                                          | 617                                    |                   |
| Total Operating Revenue                             | 18,909,838                               | 16,155,898                                       | 17,287,830                             | 0                 |
| <b>OPERATING EXPENSE</b>                            |                                          |                                                  |                                        |                   |
| <b>PUBLIC SAFETY</b>                                |                                          |                                                  |                                        |                   |
| Protective Inspection:                              |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 9,317,387                                | 8,558,956                                        | 10,429,689                             |                   |
| Employee Benefits                                   | 3,478,764                                | 4,961,383                                        | 5,284,887                              |                   |
| Services & Supplies                                 | 2,681,590                                | 3,061,700                                        | 3,285,384                              |                   |
| Total Operating Expense                             | 15,477,741                               | 16,582,039                                       | 18,999,960                             | 0                 |
| Operating Income or (Loss)                          | 3,432,097                                | (426,141)                                        | (1,712,130)                            | 0                 |
| <b>NONOPERATING REVENUES</b>                        |                                          |                                                  |                                        |                   |
| Interest Earnings                                   | 212,162                                  | 434,850                                          | 461,395                                |                   |
| Total Nonoperating Revenues                         | 212,162                                  | 434,850                                          | 461,395                                | 0                 |
| <b>NONOPERATING EXPENSES</b>                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                         | 0                                        | 0                                                | 0                                      | 0                 |
| <b>NET INCOME (LOSS) before Operating Transfers</b> | 3,644,259                                | 8,709                                            | (1,250,735)                            | 0                 |
| Operating Transfers (Schedule T) :                  |                                          |                                                  |                                        |                   |
| In                                                  |                                          |                                                  |                                        |                   |
| Out                                                 | (1,005,000)                              |                                                  |                                        |                   |
| Net Operating Transfers                             | (1,005,000)                              | 0                                                | 0                                      | 0                 |
| <b>NET INCOME (LOSS)</b>                            | 2,639,259                                | 8,709                                            | (1,250,735)                            | 0                 |

**CITY OF LAS VEGAS**

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

| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 18,912,538                               | 16,155,898                                       | 17,287,830                             |                   |
| Cash Paid to Suppliers for Goods & Services                             | (2,688,493)                              | (3,061,700)                                      | (3,285,384)                            |                   |
| Cash Paid to Employees for Services                                     | (12,682,977)                             | (13,520,339)                                     | (15,714,576)                           |                   |
| a. Net cash provided (used) by operating activities                     | 3,541,068                                | (426,141)                                        | (1,712,130)                            | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| Operating Transfers Out                                                 | (1,005,000)                              |                                                  |                                        |                   |
| b. Net cash provided (used) by noncapital financing activities          | (1,005,000)                              | 0                                                | 0                                      | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| Acquisition, Construction or Improvement of Capital Assets              |                                          | (6,000)                                          | (31,000)                               |                   |
| c. Net cash provided (used) by capital and related financing activities | 0                                        | (6,000)                                          | (31,000)                               | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                   | 203,577                                  | 434,850                                          | 461,395                                | 0                 |
| d. Net cash provided (used) in investing activities                     | 203,577                                  | 434,850                                          | 461,395                                | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | <b>2,739,645</b>                         | <b>2,709</b>                                     | <b>(1,281,735)</b>                     | <b>0</b>          |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              | <b>7,447,845</b>                         | <b>10,187,490</b>                                | <b>10,190,199</b>                      |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | <b>10,187,490</b>                        | <b>10,190,199</b>                                | <b>8,908,464</b>                       | <b>0</b>          |



| PROPRIETARY FUND                                    | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>OPERATING REVENUE</b>                            |                                          |                                                  |                                        |                   |
| Charges for Services                                | 64,912,560                               | 175,215,136                                      | 202,352,938                            |                   |
| Miscellaneous                                       | 174,384                                  | 158,152                                          | 117,122                                |                   |
| <b>Total Operating Revenue</b>                      | <b>65,086,944</b>                        | <b>175,373,288</b>                               | <b>202,470,060</b>                     | <b>0</b>          |
| <b>OPERATING EXPENSE</b>                            |                                          |                                                  |                                        |                   |
| General Government                                  | 48,003,879                               | 160,869,738                                      | 190,893,615                            |                   |
| Public Safety                                       | 10,049,374                               | 11,202,089                                       | 11,545,899                             |                   |
| Economic Development & Assistance                   | 974,239                                  | 1,198,217                                        | 1,506,440                              |                   |
| <b>Total Operating Expense</b>                      | <b>59,027,492</b>                        | <b>173,270,044</b>                               | <b>203,945,954</b>                     | <b>0</b>          |
| Operating Income or (Loss)                          | 6,059,452                                | 2,103,244                                        | (1,475,894)                            | 0                 |
| <b>NONOPERATING REVENUES</b>                        |                                          |                                                  |                                        |                   |
| Interest Earnings                                   | 1,703,260                                | 3,611,079                                        | 3,822,340                              |                   |
| Gain (Loss) on Sale of Assets                       | 307,318                                  | 519,076                                          | 100,000                                |                   |
| Federal Grants                                      | 160,000                                  | 60,000                                           | 495,000                                |                   |
| <b>Total Nonoperating Revenues</b>                  | <b>2,170,578</b>                         | <b>4,190,155</b>                                 | <b>4,417,340</b>                       | <b>0</b>          |
| <b>NONOPERATING EXPENSES</b>                        |                                          |                                                  |                                        |                   |
| Contributions to Other Governments                  | 695,821                                  | 800,000                                          | 568,000                                |                   |
| <b>Total Nonoperating Expenses</b>                  | <b>695,821</b>                           | <b>800,000</b>                                   | <b>568,000</b>                         | <b>0</b>          |
| <b>NET INCOME (LOSS) before Operating Transfers</b> | <b>7,534,209</b>                         | <b>5,493,399</b>                                 | <b>2,373,446</b>                       | <b>0</b>          |
| Operating Transfers (Schedule T)                    |                                          |                                                  |                                        |                   |
| In                                                  | 5,327,139                                | 260,201                                          |                                        |                   |
| Out                                                 |                                          | (48,999)                                         |                                        |                   |
| Net Operating Transfers                             | 5,327,139                                | 211,202                                          | 0                                      | 0                 |
| <b>NET INCOME (LOSS)</b>                            | <b>12,861,348</b>                        | <b>5,704,601</b>                                 | <b>2,373,446</b>                       | <b>0</b>          |

CITY OF LAS VEGAS

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



| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 65,631,640                               | 175,373,288                                      | 202,470,060                            |                   |
| Cash Paid to Suppliers for Goods & Services                             | (42,225,966)                             | (45,326,830)                                     | (51,659,650)                           |                   |
| Cash Paid to Employees for Services                                     | (13,692,131)                             | (122,433,828)                                    | (146,196,084)                          |                   |
| a. Net cash provided (used) by operating activities                     | 9,713,543                                | 7,612,630                                        | 4,614,326                              | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| Operating Transfers In                                                  | 5,327,139                                | 260,201                                          |                                        |                   |
| Cash Received from Other Funds                                          | 370,609                                  | 110,870                                          | 75,818                                 |                   |
| Federal Grants                                                          | 160,000                                  |                                                  |                                        |                   |
| Operating Transfers Out                                                 |                                          | (2,443)                                          |                                        |                   |
| Subsidies Paid to Other Governments                                     | (695,821)                                | (800,000)                                        | (568,000)                              |                   |
| Cash Paid to Other Funds                                                |                                          |                                                  |                                        |                   |
| b. Net cash provided (used) by noncapital financing activities          | 5,161,927                                | (431,372)                                        | (492,182)                              | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| Proceeds from Sale of Fixed Assets                                      | 365,022                                  | 519,076                                          | 100,000                                |                   |
| Federal Grants                                                          |                                          | 60,000                                           | 495,000                                |                   |
| Acquisition, Construction or Improvement of Capital Assets              | (5,027,995)                              | (9,241,938)                                      | (6,752,945)                            |                   |
| c. Net cash provided (used) by capital and related financing activities | (4,662,973)                              | (8,662,862)                                      | (6,157,945)                            | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Sale of Investment Securities                                           | 202,853                                  |                                                  |                                        |                   |
| Interest and Dividends on Investments                                   | 1,724,448                                | 3,611,079                                        | 3,822,340                              |                   |
| d. Net cash provided (used) in investing activities                     | 1,927,301                                | 3,611,079                                        | 3,822,340                              | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | 12,139,798                               | 2,129,475                                        | 1,786,539                              | 0                 |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              | 60,912,085                               | 73,051,883                                       | 75,181,358                             |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | 73,051,883                               | 75,181,358                                       | 76,967,897                             | 0                 |

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

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| PROPRIETARY FUND                                    | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>OPERATING REVENUE</b>                            |                                          |                                                  |                                        |                   |
| <b>CHARGES FOR SERVICES</b>                         |                                          |                                                  |                                        |                   |
| General Government:                                 |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials                       | 972,780                                  | 977,400                                          | 1,079,000                              |                   |
| Public Safety:                                      |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials                       | 394,169                                  | 451,633                                          | 474,539                                |                   |
| Economic Development & Assistance:                  |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials                       | 974,209                                  | 1,198,217                                        | 1,506,440                              |                   |
| <b>MISCELLANEOUS</b>                                |                                          |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements                | 30                                       |                                                  |                                        |                   |
| Total Operating Revenue                             | 2,341,188                                | 2,627,250                                        | 3,059,979                              | 0                 |
| <b>OPERATING EXPENSE</b>                            |                                          |                                                  |                                        |                   |
| <b>GENERAL GOVERNMENT</b>                           |                                          |                                                  |                                        |                   |
| Financial Administration:                           |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 865,671                                  | 882,200                                          | 954,000                                |                   |
| Employee Benefits                                   | 106,004                                  | 88,100                                           | 146,600                                |                   |
| Services & Supplies                                 |                                          | 7,100                                            | 10,540                                 |                   |
| Executive:                                          |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 4,416                                    |                                                  |                                        |                   |
| <b>PUBLIC SAFETY</b>                                |                                          |                                                  |                                        |                   |
| Police:                                             |                                          |                                                  |                                        |                   |
| Services & Supplies                                 | 394,169                                  | 451,633                                          | 474,539                                |                   |
| <b>ECONOMIC DEVELOPMENT &amp; ASSISTANCE</b>        |                                          |                                                  |                                        |                   |
| ED&A Administration:                                |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 611,029                                  | 637,669                                          | 819,900                                |                   |
| Employee Benefits                                   | 247,992                                  | 387,080                                          | 468,090                                |                   |
| Services & Supplies                                 | 115,218                                  | 173,468                                          | 218,450                                |                   |
| Total Operating Expense                             | 2,344,499                                | 2,627,250                                        | 3,092,119                              | 0                 |
| Operating Income or (Loss)                          | (3,311)                                  | 0                                                | (32,140)                               | 0                 |
| <b>NONOPERATING REVENUES</b>                        |                                          |                                                  |                                        |                   |
| Interest Earnings                                   | 33,021                                   | 52,693                                           | 55,933                                 |                   |
| Total Nonoperating Revenues                         | 33,021                                   | 52,693                                           | 55,933                                 | 0                 |
| <b>NONOPERATING EXPENSES</b>                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                         | 0                                        | 0                                                | 0                                      | 0                 |
| <b>NET INCOME (LOSS) before Operating Transfers</b> | 29,710                                   | 52,693                                           | 23,793                                 | 0                 |
| Operating Transfers (Schedule T)                    |                                          |                                                  |                                        |                   |
| In                                                  |                                          |                                                  |                                        |                   |
| Out                                                 |                                          |                                                  |                                        |                   |
| Net Operating Transfers                             | 0                                        | 0                                                | 0                                      | 0                 |
| <b>NET INCOME (LOSS)</b>                            | 29,710                                   | 52,693                                           | 23,793                                 | 0                 |

CITY OF LAS VEGAS

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

| PROPRIETARY FUND                                                               | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                                | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                                   | 2,906,882                                | 2,627,250                                        | 3,059,979                              |                   |
| Cash Paid to Suppliers for Goods & Services                                    | (586,307)                                | (632,201)                                        | (703,529)                              |                   |
| Cash Paid to Employees for Services                                            | (1,499,538)                              | (1,995,049)                                      | (2,388,590)                            |                   |
| <b>a. Net cash provided (used) by operating activities</b>                     | <b>821,037</b>                           | <b>0</b>                                         | <b>(32,140)</b>                        | <b>0</b>          |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                     |                                          |                                                  |                                        |                   |
| <b>b. Net cash provided (used) by noncapital financing activities</b>          | <b>0</b>                                 | <b>0</b>                                         | <b>0</b>                               | <b>0</b>          |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>            |                                          |                                                  |                                        |                   |
| <b>c. Net cash provided (used) by capital and related financing activities</b> | <b>0</b>                                 | <b>0</b>                                         | <b>0</b>                               | <b>0</b>          |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                          | 33,554                                   | 52,693                                           | 55,933                                 |                   |
| <b>d. Net cash provided (used) in investing activities</b>                     | <b>33,554</b>                            | <b>52,693</b>                                    | <b>55,933</b>                          | <b>0</b>          |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>          | <b>854,591</b>                           | <b>52,693</b>                                    | <b>23,793</b>                          | <b>0</b>          |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                                     | <b>3,842,791</b>                         | <b>4,697,382</b>                                 | <b>4,750,075</b>                       |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                                    | <b>4,697,382</b>                         | <b>4,750,075</b>                                 | <b>4,773,868</b>                       | <b>0</b>          |

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

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| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| Public Safety:                               |                                          |                                                  |                                        |                   |
| Fire Alarm Services-Las Vegas                | 3,936,412                                | 4,254,126                                        | 4,401,462                              |                   |
| Fire Alarm Services-Clark County             | 3,316,069                                | 3,966,404                                        | 4,119,675                              |                   |
| Fire Alarm Services-North Las Vegas          | 621,235                                  | 667,783                                          | 738,931                                |                   |
| Fire Alarm Services-Laughlin                 | 97,085                                   | 123,765                                          | 128,596                                |                   |
| Fire Alarm Services-Moapa Valley District    | 30,652                                   | 38,526                                           | 40,199                                 |                   |
| Charges for Labor & Materials                | 6,565                                    | 5,943                                            |                                        |                   |
| Total Operating Revenue                      | 8,008,018                                | 9,056,547                                        | 9,428,863                              | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| PUBLIC SAFETY                                |                                          |                                                  |                                        |                   |
| Fire Communications:                         |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 4,303,013                                | 4,475,558                                        | 4,793,020                              |                   |
| Employee Benefits                            | 1,644,511                                | 2,572,965                                        | 2,452,480                              |                   |
| Services & Supplies                          | 2,261,663                                | 2,002,080                                        | 2,183,363                              |                   |
| Depreciation/Amortization                    | 666,346                                  | 655,449                                          | 624,871                                |                   |
| Total Operating Expense                      | 8,875,533                                | 9,706,052                                        | 10,053,734                             | 0                 |
| Operating Income or (Loss)                   | (867,515)                                | (649,505)                                        | (624,871)                              | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            | 23,477                                   | 40,000                                           | 43,000                                 |                   |
| Gain (Loss) on Sale of Assets                | (8,171)                                  |                                                  |                                        |                   |
| Total Nonoperating Revenues                  | 15,306                                   | 40,000                                           | 43,000                                 | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                  | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS) before Operating Transfers | (852,209)                                | (609,505)                                        | (581,871)                              | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           | 46,062                                   | 30,446                                           |                                        |                   |
| Out                                          |                                          | (2,443)                                          |                                        |                   |
| Net Operating Transfers                      | 46,062                                   | 28,003                                           | 0                                      | 0                 |
| NET INCOME (LOSS)                            | (806,147)                                | (581,502)                                        | (581,871)                              | 0                 |

CITY OF LAS VEGAS

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



| PROPRIETARY FUND                                                               | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                                | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                                   | 8,218,639                                | 9,056,547                                        | 9,428,863                              |                   |
| Cash Paid to Suppliers for Goods & Services                                    | (2,176,466)                              | (2,002,080)                                      | (2,183,363)                            |                   |
| Cash Paid to Employees for Services                                            | (5,865,554)                              | (7,048,523)                                      | (7,245,500)                            |                   |
| <b>a. Net cash provided (used) by operating activities</b>                     | 176,619                                  | 5,944                                            | 0                                      | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                     |                                          |                                                  |                                        |                   |
| Operating Transfers In                                                         | 46,062                                   | 30,446                                           |                                        |                   |
| Operating Transfers Out                                                        |                                          | (2,443)                                          |                                        |                   |
| <b>b. Net cash provided (used) by noncapital financing activities</b>          | 46,062                                   | 28,003                                           | 0                                      | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>            |                                          |                                                  |                                        |                   |
| <b>c. Net cash provided (used) by capital and related financing activities</b> | 0                                        | 0                                                | 0                                      | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                          | 19,173                                   | 40,000                                           | 43,000                                 |                   |
| <b>d. Net cash provided (used) in investing activities</b>                     | 19,173                                   | 40,000                                           | 43,000                                 | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>          | 241,854                                  | 73,947                                           | 43,000                                 | 0                 |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                                     | 863,520                                  | 1,105,374                                        | 1,179,321                              |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                                    | 1,105,374                                | 1,179,321                                        | 1,222,321                              | 0                 |



| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| General Government:                          |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials                | 2,267,649                                | 2,250,000                                        | 2,400,000                              |                   |
| MISCELLANEOUS                                |                                          |                                                  |                                        |                   |
| Rentals                                      |                                          |                                                  |                                        |                   |
| Total Operating Revenue                      | 2,267,649                                | 2,250,000                                        | 2,400,000                              | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| GENERAL GOVERNMENT                           |                                          |                                                  |                                        |                   |
| Other:                                       |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 477,622                                  | 448,798                                          | 474,900                                |                   |
| Employee Benefits                            | 207,888                                  | 240,805                                          | 274,050                                |                   |
| Services & Supplies                          | 967,124                                  | 1,030,736                                        | 1,126,930                              |                   |
| Cost of Stores Issued                        | 108,736                                  | 182,152                                          | 174,520                                |                   |
| Depreciation/Amortization                    | 66,611                                   | 60,244                                           | 113,348                                |                   |
| Total Operating Expense                      | 1,827,981                                | 1,962,735                                        | 2,163,748                              | 0                 |
| Operating Income or (Loss)                   | 439,668                                  | 287,265                                          | 236,252                                | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            | 23,968                                   | 55,584                                           | 58,977                                 |                   |
| Gain (Loss) on Sale of Assets                | (2,096)                                  |                                                  |                                        |                   |
| Total Nonoperating Revenues                  | 21,872                                   | 55,584                                           | 58,977                                 | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                  | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS) before Operating Transfers | 461,540                                  | 342,849                                          | 295,229                                | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           |                                          |                                                  |                                        |                   |
| Out                                          |                                          |                                                  |                                        |                   |
| Net Operating Transfers                      | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS)                            | 461,540                                  | 342,849                                          | 295,229                                | 0                 |

CITY OF LAS VEGAS

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

| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 2,280,207                                | 2,250,000                                        | 2,400,000                              | 0                 |
| Cash Paid to Suppliers for Goods & Services                             | (1,110,020)                              | (1,212,888)                                      | (1,301,450)                            | 0                 |
| Cash Paid to Employees for Services                                     | (684,118)                                | (689,603)                                        | (748,950)                              | 0                 |
| a. Net cash provided (used) by operating activities                     | 486,069                                  | 347,509                                          | 349,600                                | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| b. Net cash provided (used) by noncapital financing activities          | 0                                        | 0                                                | 0                                      | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| Acquisition, Construction or Improvement of Capital Assets              | (84,546)                                 | (79,000)                                         |                                        |                   |
| c. Net cash provided (used) by capital and related financing activities | (84,546)                                 | (79,000)                                         | 0                                      | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                   | 22,649                                   | 55,584                                           | 58,977                                 | 0                 |
| d. Net cash provided (used) in investing activities                     | 22,649                                   | 55,584                                           | 58,977                                 | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | <b>424,172</b>                           | <b>324,093</b>                                   | <b>408,577</b>                         | <b>0</b>          |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              | <b>801,739</b>                           | <b>1,225,911</b>                                 | <b>1,550,004</b>                       |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | <b>1,225,911</b>                         | <b>1,550,004</b>                                 | <b>1,958,581</b>                       | <b>0</b>          |

CITY OF LAS VEGAS  
Schedule F-2 - Statement of Cash Flows FUND 603000 GRAPHIC ARTS ISF (Fund)

| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| General Government:                          |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials                | 1,028,137                                | 1,035,000                                        | 1,040,000                              |                   |
| Charges for Equipment Use                    | 4,625,271                                | 5,200,000                                        | 5,338,640                              |                   |
| Charges for Equipment Replacement            | 920,495                                  | 995,000                                          | 1,058,154                              |                   |
| MISCELLANEOUS                                |                                          |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements         | 67,293                                   | 50,000                                           | 50,000                                 |                   |
| Total Operating Revenue                      | 6,641,196                                | 7,280,000                                        | 7,486,794                              | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| GENERAL GOVERNMENT                           |                                          |                                                  |                                        |                   |
| Other:                                       |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 912,853                                  | 958,000                                          | 1,065,640                              |                   |
| Employee Benefits                            | 357,938                                  | 567,000                                          | 591,530                                |                   |
| Services & Supplies                          | 3,876,990                                | 5,546,000                                        | 6,370,487                              |                   |
| Cost of Stores Issued                        | 1,826,833                                | 2,700,000                                        | 1,925,000                              |                   |
| Depreciation/Amortization                    | 202,488                                  | 200,000                                          | 250,000                                |                   |
| Total Operating Expense                      | 7,177,102                                | 9,971,000                                        | 10,202,657                             | 0                 |
| Operating Income or (Loss)                   | (535,906)                                | (2,691,000)                                      | (2,715,863)                            | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            | 201,286                                  | 299,929                                          | 318,238                                |                   |
| Gain (Loss) on Sale of Assets                | (9,715)                                  |                                                  |                                        |                   |
| Total Nonoperating Revenues                  | 191,571                                  | 299,929                                          | 318,238                                | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                  | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS) before Operating Transfers | (344,335)                                | (2,391,071)                                      | (2,397,625)                            | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           |                                          |                                                  |                                        |                   |
| Out                                          |                                          |                                                  |                                        |                   |
| Net Operating Transfers                      | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS)                            | (344,335)                                | (2,391,071)                                      | (2,397,625)                            | 0                 |

CITY OF LAS VEGAS

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

| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 6,641,196                                | 7,280,000                                        | 7,486,794                              |                   |
| Cash Paid to Suppliers for Goods & Services                             | (6,912,744)                              | (8,246,000)                                      | (8,295,487)                            |                   |
| Cash Paid to Employees for Services                                     | (1,260,682)                              | (1,525,000)                                      | (1,657,170)                            |                   |
| a. Net cash provided (used) by operating activities                     | (1,532,230)                              | (2,491,000)                                      | (2,465,863)                            | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| b. Net cash provided (used) by noncapital financing activities          | 0                                        | 0                                                | 0                                      | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| Acquisition, Construction or Improvement of Capital Assets              | (100,802)                                | (300,000)                                        | (300,000)                              |                   |
| c. Net cash provided (used) by capital and related financing activities | (100,802)                                | (300,000)                                        | (300,000)                              | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                   | 217,077                                  | 299,929                                          | 318,238                                |                   |
| d. Net cash provided (used) in investing activities                     | 217,077                                  | 299,929                                          | 318,238                                | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | (1,415,955)                              | (2,491,071)                                      | (2,447,625)                            | 0                 |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              | 9,331,320                                | 7,915,365                                        | 5,424,294                              |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | 7,915,365                                | 5,424,294                                        | 2,976,669                              | 0                 |

CITY OF LAS VEGAS

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



| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| General Government:                          |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials                | 9,415                                    | 1,000,000                                        |                                        |                   |
| Charges for Equipment Use                    | 706,682                                  | 750,000                                          | 1,100,000                              |                   |
| Total Operating Revenue                      | 716,097                                  | 1,750,000                                        | 1,100,000                              | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| GENERAL GOVERNMENT                           |                                          |                                                  |                                        |                   |
| Other:                                       |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 191,080                                  | 162,860                                          | 191,630                                |                   |
| Employee Benefits                            | 71,419                                   | 95,954                                           | 108,850                                |                   |
| Services & Supplies                          | 249,315                                  | 276,082                                          | 388,804                                |                   |
| Cost of Stores Issued                        | 161,572                                  | 667,931                                          | 941,900                                |                   |
| Depreciation/Amortization                    | 39,898                                   | 53,484                                           | 50,000                                 |                   |
| Total Operating Expense                      | 713,284                                  | 1,256,311                                        | 1,681,184                              | 0                 |
| Operating Income or (Loss)                   | 2,813                                    | 493,689                                          | (581,184)                              | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            | 63,391                                   | 112,412                                          | 119,273                                |                   |
| Total Nonoperating Revenues                  | 63,391                                   | 112,412                                          | 119,273                                | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                  | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS) before Operating Transfers | 66,204                                   | 606,101                                          | (461,911)                              | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           | 500,000                                  |                                                  |                                        |                   |
| Out                                          |                                          |                                                  |                                        |                   |
| Net Operating Transfers                      | 500,000                                  | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS)                            | 566,204                                  | 606,101                                          | (461,911)                              | 0                 |

CITY OF LAS VEGAS

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



| PROPRIETARY FUND                                                               | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                                | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                                   | 716,097                                  | 1,750,000                                        | 1,100,000                              |                   |
| Cash Paid to Suppliers for Goods & Services                                    | (571,996)                                | (944,013)                                        | (1,330,704)                            |                   |
| Cash Paid to Employees for Services                                            | (256,842)                                | (258,814)                                        | (300,480)                              |                   |
| <b>a. Net cash provided (used) by operating activities</b>                     | <b>(112,741)</b>                         | <b>547,173</b>                                   | <b>(531,184)</b>                       | <b>0</b>          |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                     |                                          |                                                  |                                        |                   |
| Operating Transfers In                                                         | 500,000                                  |                                                  |                                        |                   |
| <b>b. Net cash provided (used) by noncapital financing activities</b>          | <b>500,000</b>                           | <b>0</b>                                         | <b>0</b>                               | <b>0</b>          |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>            |                                          |                                                  |                                        |                   |
| Acquisition, Construction or Improvement of Capital Assets                     | (341,024)                                |                                                  |                                        |                   |
| <b>c. Net cash provided (used) by capital and related financing activities</b> | <b>(341,024)</b>                         | <b>0</b>                                         | <b>0</b>                               | <b>0</b>          |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                          | 62,231                                   | 112,412                                          | 119,273                                |                   |
| <b>d. Net cash provided (used) in investing activities</b>                     | <b>62,231</b>                            | <b>112,412</b>                                   | <b>119,273</b>                         | <b>0</b>          |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>          | <b>108,466</b>                           | <b>659,585</b>                                   | <b>(411,911)</b>                       | <b>0</b>          |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                                     | <b>2,494,057</b>                         | <b>2,602,523</b>                                 | <b>3,262,108</b>                       |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                                    | <b>2,602,523</b>                         | <b>3,262,108</b>                                 | <b>2,850,197</b>                       | <b>0</b>          |

| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| General Government:                          |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials                | 1,341,065                                | 1,557,285                                        | 1,948,013                              |                   |
| Charges for Equipment Use                    | 6,128,536                                | 6,610,269                                        | 6,347,795                              |                   |
| Charges for Capital Recovery                 | 4,567,876                                | 6,076,001                                        | 5,997,946                              |                   |
| MISCELLANEOUS                                |                                          |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements         | 66,854                                   | 66,676                                           | 50,000                                 |                   |
| Total Operating Revenue                      | 12,104,331                               | 14,310,231                                       | 14,343,754                             | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| GENERAL GOVERNMENT                           |                                          |                                                  |                                        |                   |
| Other:                                       |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 2,288,112                                | 2,248,643                                        | 2,662,642                              |                   |
| Employee Benefits                            | 973,154                                  | 1,126,596                                        | 1,443,172                              |                   |
| Services & Supplies                          | 1,420,303                                | 1,257,722                                        | 1,334,063                              |                   |
| Cost of Stores Issued                        | 3,237,950                                | 3,045,166                                        | 3,458,000                              |                   |
| Depreciation/Amortization                    | 2,852,663                                | 3,642,139                                        | 4,152,001                              |                   |
| Total Operating Expense                      | 10,772,182                               | 11,320,266                                       | 13,049,878                             | 0                 |
| Operating Income or (Loss)                   | 1,332,149                                | 2,989,965                                        | 1,293,876                              | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            | 409,386                                  | 709,461                                          | 752,769                                |                   |
| Gain (Loss) on Sale of Assets                | 280,211                                  | 519,076                                          | 100,000                                |                   |
| Federal Grants                               | 160,000                                  | 60,000                                           | 495,000                                |                   |
| Total Nonoperating Revenues                  | 849,597                                  | 1,288,537                                        | 1,347,769                              | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                  | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS) before Operating Transfers | 2,181,746                                | 4,278,502                                        | 2,641,645                              | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           | 1,500,000                                |                                                  |                                        |                   |
| Out                                          |                                          | (46,556)                                         |                                        |                   |
| Net Operating Transfers                      | 1,500,000                                | (46,556)                                         | 0                                      | 0                 |
| NET INCOME (LOSS)                            | 3,681,746                                | 4,231,946                                        | 2,641,645                              | 0                 |

CITY OF LAS VEGAS

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

| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 11,961,930                               | 14,310,231                                       | 14,343,754                             |                   |
| Cash Paid to Suppliers for Goods & Services                             | (4,677,676)                              | (4,302,888)                                      | (4,792,063)                            |                   |
| Cash Paid to Employees for Services                                     | (3,232,705)                              | (3,375,239)                                      | (4,105,814)                            |                   |
| a. Net cash provided (used) by operating activities                     | 4,051,549                                | 6,632,104                                        | 5,445,877                              | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| Operating Transfers In                                                  | 1,500,000                                |                                                  |                                        |                   |
| Federal Grants                                                          | 160,000                                  |                                                  |                                        |                   |
| Operating Transfers Out                                                 |                                          |                                                  |                                        |                   |
| b. Net cash provided (used) by noncapital financing activities          | 1,660,000                                | 0                                                | 0                                      | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| Proceeds from Sale of Fixed Assets                                      | 313,988                                  | 519,076                                          | 100,000                                |                   |
| Federal Grants                                                          |                                          | 60,000                                           | 495,000                                |                   |
| Acquisition, Construction or Improvement of Capital Assets              | (3,330,419)                              | (7,804,645)                                      | (4,972,945)                            |                   |
| c. Net cash provided (used) by capital and related financing activities | (3,016,431)                              | (7,225,569)                                      | (4,377,945)                            | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                   | 411,019                                  | 709,461                                          | 752,769                                |                   |
| d. Net cash provided (used) in investing activities                     | 411,019                                  | 709,461                                          | 752,769                                | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | 3,106,137                                | 115,996                                          | 1,820,701                              | 0                 |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              | 14,360,665                               | 17,466,802                                       | 17,582,798                             |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | 17,466,802                               | 17,582,798                                       | 19,403,499                             | 0                 |

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

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| PROPRIETARY FUND                                    | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-----------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                     | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>OPERATING REVENUE</b>                            |                                          |                                                  |                                        |                   |
| <b>CHARGES FOR SERVICES</b>                         |                                          |                                                  |                                        |                   |
| General Government:                                 |                                          |                                                  |                                        |                   |
| Charges for Insurance-Employer                      | 24,501,502                               | 131,370,000                                      | 156,780,000                            |                   |
| Charges for Insurance-Employee                      | 3,417,132                                | 3,200,000                                        | 3,200,000                              |                   |
| Charges for Insurance-Nonemployee                   | 1,169,640                                | 780,000                                          | 780,000                                |                   |
| <b>Total Operating Revenue</b>                      | <b>29,088,274</b>                        | <b>135,350,000</b>                               | <b>160,760,000</b>                     | <b>0</b>          |
| <b>OPERATING EXPENSE</b>                            |                                          |                                                  |                                        |                   |
| <b>GENERAL GOVERNMENT</b>                           |                                          |                                                  |                                        |                   |
| Financial Administration:                           |                                          |                                                  |                                        |                   |
| Salaries & Wages                                    | 247,544                                  | 37,511,000                                       | 33,020,940                             |                   |
| Employee Benefits                                   | 106,741                                  | 69,587,000                                       | 96,160,220                             |                   |
| Services & Supplies                                 | 2,523,256                                | 2,629,600                                        | 2,526,065                              |                   |
| Insurance Claims                                    | 18,223,013                               | 18,930,000                                       | 24,869,075                             |                   |
| Insurance Premiums                                  | 3,590,047                                | 4,883,000                                        | 3,766,000                              |                   |
| <b>Total Operating Expense</b>                      | <b>24,690,601</b>                        | <b>133,540,600</b>                               | <b>160,342,300</b>                     | <b>0</b>          |
| <b>Operating Income or (Loss)</b>                   | <b>4,397,673</b>                         | <b>1,809,400</b>                                 | <b>417,700</b>                         | <b>0</b>          |
| <b>NONOPERATING REVENUES</b>                        |                                          |                                                  |                                        |                   |
| Interest Earnings                                   | 718,666                                  | 1,798,000                                        | 1,905,500                              |                   |
| <b>Total Nonoperating Revenues</b>                  | <b>718,666</b>                           | <b>1,798,000</b>                                 | <b>1,905,500</b>                       | <b>0</b>          |
| <b>NONOPERATING EXPENSES</b>                        |                                          |                                                  |                                        |                   |
| Contributions to Other Governments                  | 695,821                                  | 800,000                                          | 568,000                                |                   |
| <b>Total Nonoperating Expenses</b>                  | <b>695,821</b>                           | <b>800,000</b>                                   | <b>568,000</b>                         | <b>0</b>          |
| <b>NET INCOME (LOSS) before Operating Transfers</b> | <b>4,420,518</b>                         | <b>2,807,400</b>                                 | <b>1,755,200</b>                       | <b>0</b>          |
| Operating Transfers (Schedule T)                    |                                          |                                                  |                                        |                   |
| In                                                  | 3,000,000                                |                                                  |                                        |                   |
| Out                                                 |                                          |                                                  |                                        |                   |
| <b>Net Operating Transfers</b>                      | <b>3,000,000</b>                         | <b>0</b>                                         | <b>0</b>                               | <b>0</b>          |
| <b>NET INCOME (LOSS)</b>                            | <b>7,420,518</b>                         | <b>2,807,400</b>                                 | <b>1,755,200</b>                       | <b>0</b>          |

CITY OF LAS VEGAS

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



| PROPRIETARY FUND                                                               | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                                | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                                   | 28,864,411                               | 135,350,000                                      | 160,760,000                            |                   |
| Cash Paid to Suppliers for Goods & Services                                    | (24,313,139)                             | (26,442,600)                                     | (31,161,140)                           |                   |
| Cash Paid to Employees for Services                                            | (347,246)                                | (107,098,000)                                    | (129,181,160)                          |                   |
| <b>a. Net cash provided (used) by operating activities</b>                     | <b>4,204,026</b>                         | <b>1,809,400</b>                                 | <b>417,700</b>                         | <b>0</b>          |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                     |                                          |                                                  |                                        |                   |
| Operating Transfers In                                                         | 3,000,000                                |                                                  |                                        |                   |
| Subsidies Paid to Other Governments                                            | (695,821)                                | (800,000)                                        | (568,000)                              |                   |
| <b>b. Net cash provided (used) by noncapital financing activities</b>          | <b>2,304,179</b>                         | <b>(800,000)</b>                                 | <b>(568,000)</b>                       | <b>0</b>          |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>            |                                          |                                                  |                                        |                   |
| <b>c. Net cash provided (used) by capital and related financing activities</b> | <b>0</b>                                 | <b>0</b>                                         | <b>0</b>                               | <b>0</b>          |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Sale of Investment Securities                                                  | 66,425                                   |                                                  |                                        |                   |
| Interest and Dividends on Investments                                          | 726,446                                  | 1,798,000                                        | 1,905,500                              |                   |
| <b>d. Net cash provided (used) in investing activities</b>                     | <b>792,871</b>                           | <b>1,798,000</b>                                 | <b>1,905,500</b>                       | <b>0</b>          |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>          | <b>7,301,076</b>                         | <b>2,807,400</b>                                 | <b>1,755,200</b>                       | <b>0</b>          |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                                     | <b>23,233,449</b>                        | <b>30,534,525</b>                                | <b>33,341,925</b>                      |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                                    | <b>30,534,525</b>                        | <b>33,341,925</b>                                | <b>35,097,125</b>                      | <b>0</b>          |

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

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| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| General Government:                          |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials                | 203,946                                  | 479,000                                          | 204,000                                |                   |
| Charges for Equipment Use                    | 21,117                                   | 29,000                                           | 21,000                                 |                   |
| Charges for Insurance                        | 1,784,657                                | 1,437,000                                        | 2,582,000                              |                   |
| MISCELLANEOUS                                |                                          |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements         | 25,139                                   | 22,300                                           |                                        |                   |
| Total Operating Revenue                      | 2,034,859                                | 1,967,300                                        | 2,807,000                              | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| GENERAL GOVERNMENT                           |                                          |                                                  |                                        |                   |
| Financial Administration:                    |                                          |                                                  |                                        |                   |
| Salaries & Wages                             | 346,317                                  | 281,600                                          | 359,660                                |                   |
| Employee Benefits                            | 153,890                                  | 162,000                                          | 208,760                                |                   |
| Services & Supplies                          | 484,193                                  | 454,700                                          | 318,726                                |                   |
| Insurance Claims                             | 562,670                                  | 745,100                                          | 957,700                                |                   |
| Insurance Premiums                           | 253,271                                  | 160,600                                          | 456,000                                |                   |
| Total Operating Expense                      | 1,800,341                                | 1,804,000                                        | 2,300,846                              | 0                 |
| Operating Income or (Loss)                   | 234,518                                  | 163,300                                          | 506,154                                | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            | 144,929                                  | 360,400                                          | 374,900                                |                   |
| Total Nonoperating Revenues                  | 144,929                                  | 360,400                                          | 374,900                                | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                  | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS) before Operating Transfers | 379,447                                  | 523,700                                          | 881,054                                | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           |                                          |                                                  |                                        |                   |
| Out                                          |                                          |                                                  |                                        |                   |
| Net Operating Transfers                      | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS)                            | 379,447                                  | 523,700                                          | 881,054                                | 0                 |

CITY OF LAS VEGAS

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

| PROPRIETARY FUND                                                               | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|--------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                                | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                                   | 2,156,946                                | 1,967,300                                        | 2,807,000                              |                   |
| Cash Paid to Suppliers for Goods & Services                                    | (1,412,559)                              | (1,360,400)                                      | (1,732,426)                            |                   |
| Cash Paid to Employees for Services                                            | (545,446)                                | (443,600)                                        | (568,420)                              |                   |
| <b>a. Net cash provided (used) by operating activities</b>                     | <b>198,941</b>                           | <b>163,300</b>                                   | <b>506,154</b>                         | <b>0</b>          |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                     |                                          |                                                  |                                        |                   |
| <b>b. Net cash provided (used) by noncapital financing activities</b>          | <b>0</b>                                 | <b>0</b>                                         | <b>0</b>                               | <b>0</b>          |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>            |                                          |                                                  |                                        |                   |
| <b>c. Net cash provided (used) by capital and related financing activities</b> | <b>0</b>                                 | <b>0</b>                                         | <b>0</b>                               | <b>0</b>          |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                |                                          |                                                  |                                        |                   |
| Sale of Investment Securities                                                  | 136,428                                  |                                                  |                                        |                   |
| Interest and Dividends on Investments                                          | 145,445                                  | 360,400                                          | 374,900                                |                   |
| <b>d. Net cash provided (used) in investing activities</b>                     | <b>281,873</b>                           | <b>360,400</b>                                   | <b>374,900</b>                         | <b>0</b>          |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>          | <b>480,814</b>                           | <b>523,700</b>                                   | <b>881,054</b>                         | <b>0</b>          |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                                     | <b>3,064,958</b>                         | <b>3,545,772</b>                                 | <b>4,069,472</b>                       |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                                    | <b>3,545,772</b>                         | <b>4,069,472</b>                                 | <b>4,950,526</b>                       | <b>0</b>          |

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

| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| Public Safety:                               |                                          |                                                  |                                        |                   |
| Charges for Capital Recovery                 | 1,790,882                                | 709,070                                          | 1,000,000                              |                   |
| Total Operating Revenue                      | 1,790,882                                | 709,070                                          | 1,000,000                              | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| PUBLIC SAFETY                                |                                          |                                                  |                                        |                   |
| Fire:                                        |                                          |                                                  |                                        |                   |
| Depreciation/Amortization                    | 690,752                                  | 898,070                                          | 900,000                                |                   |
| Total Operating Expense                      | 690,752                                  | 898,070                                          | 900,000                                | 0                 |
| Operating Income or (Loss)                   | 1,100,130                                | (189,000)                                        | 100,000                                | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Interest Earnings                            | 85,136                                   | 182,600                                          | 193,750                                |                   |
| Gain (Loss) on Sale of Assets                | 47,089                                   |                                                  |                                        |                   |
| Total Nonoperating Revenues                  | 132,225                                  | 182,600                                          | 193,750                                | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                  | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS) before Operating Transfers | 1,232,355                                | (6,400)                                          | 293,750                                | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           | 281,077                                  | 229,755                                          |                                        |                   |
| Out                                          |                                          |                                                  |                                        |                   |
| Net Operating Transfers                      | 281,077                                  | 229,755                                          | 0                                      | 0                 |
| NET INCOME (LOSS)                            | 1,513,432                                | 223,355                                          | 293,750                                | 0                 |

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)  
FUND 611000 FIRE EQUIPMENT ACQUISITION ISF

| PROPRIETARY FUND                                                           | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                            | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>                        |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                               | 1,790,882                                | 709,070                                          | 1,000,000                              |                   |
| a. Net cash provided (used) by<br>operating activities                     | 1,790,882                                | 709,070                                          | 1,000,000                              | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>             |                                          |                                                  |                                        |                   |
| Operating Transfers In                                                     | 281,077                                  | 229,755                                          |                                        |                   |
| b. Net cash provided (used) by<br>noncapital financing activities          | 281,077                                  | 229,755                                          | 0                                      | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES:</b>    |                                          |                                                  |                                        |                   |
| Proceeds from Sale of Fixed Assets                                         | 51,034                                   |                                                  |                                        |                   |
| Acquisition, Construction or Improvement<br>of Capital Assets              | (1,171,204)                              | (1,058,293)                                      | (1,480,000)                            |                   |
| c. Net cash provided (used) by capital<br>and related financing activities | (1,120,170)                              | (1,058,293)                                      | (1,480,000)                            | 0                 |
| <b>D. CASH FLOWS FROM INVESTING<br/>ACTIVITIES:</b>                        |                                          |                                                  |                                        |                   |
| Interest and Dividends on Investments                                      | 86,854                                   | 182,600                                          | 193,750                                | 0                 |
| d. Net cash provided (used) in investing activities                        | 86,854                                   | 182,600                                          | 193,750                                | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash<br/>equivalents (a+b+c+d)</b>  | 1,038,643                                | 63,132                                           | (286,250)                              | 0                 |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                                 | 2,919,586                                | 3,958,229                                        | 4,021,361                              |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                                | 3,958,229                                | 4,021,361                                        | 3,735,111                              | 0                 |

CITY OF LAS VEGAS

Schedule F-2 - Statement of Cash Flows FUND 611000 FIRE EQUIPMENT ACQUISITION ISF (Fund)

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| PROPRIETARY FUND                             | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|----------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                              | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| OPERATING REVENUE                            |                                          |                                                  |                                        |                   |
| CHARGES FOR SERVICES                         |                                          |                                                  |                                        |                   |
| Public Safety:                               |                                          |                                                  |                                        |                   |
| Charges for Labor & Materials                | 79,382                                   | 53,714                                           | 66,548                                 |                   |
| MISCELLANEOUS                                |                                          |                                                  |                                        |                   |
| Other Fees, Charges & Reimbursements         | 15,068                                   | 19,176                                           | 17,122                                 |                   |
| Total Operating Revenue                      | 94,450                                   | 72,890                                           | 83,670                                 | 0                 |
| OPERATING EXPENSE                            |                                          |                                                  |                                        |                   |
| GENERAL GOVERNMENT                           |                                          |                                                  |                                        |                   |
| Other:                                       |                                          |                                                  |                                        |                   |
| Services & Supplies                          | 38,564                                   | 27,957                                           | 33,261                                 |                   |
| Cost of Stores Issued                        | 7,733                                    | 9,469                                            | 8,601                                  |                   |
| PUBLIC SAFETY                                |                                          |                                                  |                                        |                   |
| Fire:                                        |                                          |                                                  |                                        |                   |
| Services & Supplies                          | 986                                      | 4,689                                            | 2,837                                  |                   |
| Cost of Stores Issued                        | 87,934                                   | 141,645                                          | 114,789                                |                   |
| Total Operating Expense                      | 135,217                                  | 183,760                                          | 159,488                                | 0                 |
| Operating Income or (Loss)                   | (40,767)                                 | (110,870)                                        | (75,818)                               | 0                 |
| NONOPERATING REVENUES                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Revenues                  | 0                                        | 0                                                | 0                                      | 0                 |
| NONOPERATING EXPENSES                        |                                          |                                                  |                                        |                   |
| Total Nonoperating Expenses                  | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS) before Operating Transfers | (40,767)                                 | (110,870)                                        | (75,818)                               | 0                 |
| Operating Transfers (Schedule T)             |                                          |                                                  |                                        |                   |
| In                                           |                                          |                                                  |                                        |                   |
| Out                                          |                                          |                                                  |                                        |                   |
| Net Operating Transfers                      | 0                                        | 0                                                | 0                                      | 0                 |
| NET INCOME (LOSS)                            | (40,767)                                 | (110,870)                                        | (75,818)                               | 0                 |

CITY OF LAS VEGAS

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

FUND 612000 MISCELLANEOUS STORES ISF



| PROPRIETARY FUND                                                        | (1)                                      | (2)                                              | (3) (4)<br>BUDGET YEAR ENDING 06/30/08 |                   |
|-------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------|----------------------------------------|-------------------|
|                                                                         | ACTUAL PRIOR<br>YEAR ENDING<br>6/30/2006 | ESTIMATED<br>CURRENT<br>YEAR ENDING<br>6/30/2007 | TENTATIVE<br>APPROVED                  | FINAL<br>APPROVED |
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| Cash Received from Customers                                            | 94,450                                   | 72,890                                           | 83,670                                 |                   |
| Cash Paid to Suppliers for Goods & Services                             | (465,059)                                | (183,760)                                        | (159,488)                              |                   |
| a. Net cash provided (used) by operating activities                     | (370,609)                                | (110,870)                                        | (75,818)                               | 0                 |
| <b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>              |                                          |                                                  |                                        |                   |
| Cash Received from Other Funds                                          | 370,609                                  | 110,870                                          | 75,818                                 |                   |
| b. Net cash provided (used) by noncapital financing activities          | 370,609                                  | 110,870                                          | 75,818                                 | 0                 |
| <b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>     |                                          |                                                  |                                        |                   |
| c. Net cash provided (used) by capital and related financing activities | 0                                        | 0                                                | 0                                      | 0                 |
| <b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |                                          |                                                  |                                        |                   |
| d. Net cash provided (used) in investing activities                     | 0                                        | 0                                                | 0                                      | 0                 |
| <b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>   | 0                                        | 0                                                | 0                                      | 0                 |
| <b>CASH AND CASH EQUIVALENTS AT JULY 1</b>                              |                                          |                                                  |                                        |                   |
| <b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>                             | 0                                        | 0                                                | 0                                      | 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)                                                 | (2) | (3)    | (4)                            | (5)           | (6)                      | (7)              | (8)                                             | (9)                                                                    | (10)                 | (11)                |
|-----------------------------------------------------|-----|--------|--------------------------------|---------------|--------------------------|------------------|-------------------------------------------------|------------------------------------------------------------------------|----------------------|---------------------|
| NAME OF BOND OR LOAN<br>List and Subtotal By Fund   | *   | TERM   | ORIGINAL<br>AMOUNT<br>OF ISSUE | ISSUE<br>DATE | FINAL<br>PAYMENT<br>DATE | INTEREST<br>RATE | BEGINNING<br>OUTSTANDING<br>BALANCE<br>07/01/07 | REQUIREMENTS FOR FISCAL<br>YEAR ENDING 06/30/08<br>INTEREST<br>PAYABLE | PRINCIPAL<br>PAYABLE | (9) + (10)<br>TOTAL |
| <b>DEBT SERVICE FUND:</b>                           |     |        |                                |               |                          |                  |                                                 |                                                                        |                      |                     |
| FIRE PROTECTION REFUNDING BONDS                     | 1   | 5 YRS  | 4,410,000                      | 02/06/03      | 03/01/08                 | 2.85-3.10%       | 945,000                                         | 29,295                                                                 | 945,000              | 974,295             |
| Subtotal General Obligation Bonds                   |     |        | 4,410,000                      |               |                          |                  | 945,000                                         | 29,295                                                                 | 945,000              | 974,295             |
| REDEVELOPMENT PROJECT BONDS                         | 2   | 14 YRS | 17,000,000                     | 11/01/98      | 06/01/12                 | 5.95-6.25%       | 8,325,000                                       | 498,913                                                                | 1,580,000            | 2,078,913           |
| MUNICIPAL PARKING BONDS                             | 2   | 20 YRS | 10,000,000                     | 10/01/99      | 06/01/19                 | 5.00-5.75%       | 975,000                                         | 109,207                                                                | 475,000              | 584,207             |
| TRANSPORTATION REFUNDING BONDS                      | 2   | 7 YRS  | 5,100,000                      | 02/06/03      | 07/01/09                 | 2.50-3.50%       | 2,650,000                                       | 72,470                                                                 | 860,000              | 932,470             |
| FREMONT STREET EXPERIENCE REFUNDING BONDS           | 2   | 13 YRS | 12,535,000                     | 02/06/03      | 07/01/15                 | 2.75-4.95%       | 9,885,000                                       | 423,865                                                                | 850,000              | 1,273,865           |
| PARKING BONDS Series 2002A                          | 2   | 30 YRS | 25,000,000                     | 12/01/02      | 06/30/13                 | 3.00-5.25%       | 3,205,000                                       | 49,250                                                                 | 475,000              | 524,250             |
| VARIOUS PURPOSE REFUNDING BONDS SERIES 2005B        | 2   | 14 YRS | 21,295,000                     | 07/01/05      | 06/01/19                 | 3.00-5.00%       | 21,295,000                                      | 1,034,025                                                              |                      | 1,034,025           |
| VARIOUS PURPOSE REFUNDING BONDS SERIES 2006A        | 2   | 18 YRS | 18,000,000                     | 05/01/06      | 05/01/24                 | 5.625-5.90%      | 18,000,000                                      | 1,059,067                                                              | 670,000              | 1,729,067           |
| VARIOUS PURPOSE SERIES 2006B                        | 2   | 30YRS  | 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                        | 2   | 30YRS  | 32,000,000                     | 08/22/06      | 06/01/36                 | Daily Rate       | 32,000,000                                      | 1,760,000                                                              |                      | 1,760,000           |
| Subtotal General Obligation Revenue Supported Bonds |     |        | 191,675,000                    |               |                          |                  | 147,080,000                                     | 7,432,360                                                              | 4,910,000            | 12,342,360          |
| VARIOUS PURPOSE BONDS                               | 5   | 10 YRS | 10,000,000                     | 11/15/97      | 11/01/07                 | 4.00-4.63%       | 1,215,000                                       | 28,097                                                                 | 1,215,000            | 1,243,097           |
| PARK / RECREATION BONDS                             | 5   | 10 YRS | 25,000,000                     | 08/15/99      | 02/01/10                 | 3.65-5.00%       | 11,715,000                                      | 493,985                                                                | 3,380,000            | 3,873,985           |
| MEDIUM TERM PARKING GARAGE BONDS                    | 5   | 10 YRS | 7,500,000                      | 06/01/00      | 06/01/10                 | 7.75-7.90%       | 2,820,000                                       | 221,435                                                                | 875,000              | 1,096,435           |
| CULTURAL / SENIOR CENTER BONDS                      | 5   | 10 YRS | 8,000,000                      | 11/01/00      | 08/01/10                 | 5.00-5.25%       | 3,780,000                                       | 169,607                                                                | 875,000              | 1,044,607           |
| PUBLIC SAFETY BONDS                                 | 5   | 10 YRS | 22,550,000                     | 04/01/01      | 04/01/11                 | 4.00-4.20%       | 11,545,000                                      | 471,622                                                                | 2,705,000            | 3,176,622           |
| RECREATION BONDS                                    | 5   | 10 YRS | 20,000,000                     | 12/09/03      | 11/01/13                 | 2.00-3.60%       | 14,690,000                                      | 421,545                                                                | 1,925,000            | 2,346,545           |
| HOUSING NOTE                                        | 5   | 5 YRS  | 2,000,000                      | 11/26/03      | 10/01/07                 | 2.48%            | 259,967                                         | 2,420                                                                  | 259,967              | 262,387             |
| RECREATION BONDS SERIES 2004C                       | 5   | 10 YRS | 20,000,000                     | 09/01/04      | 10/01/14                 | 3.00-4.00%       | 16,400,000                                      | 565,038                                                                | 1,855,000            | 2,420,038           |
| CULTURAL / STUPAK COMMUNITY CENTER                  | 5   | 10 YRS | 12,500,000                     | 05/01/07      | 05/01/17                 | 5.50%            | 12,000,000                                      | 647,403                                                                | 1,200,000            | 1,847,403           |
| PUBLIC SAFETY BONDS                                 | 11  | 10 YRS | 10,000,000                     | 01/10/08      | 01/10/18                 | 5.50%            |                                                 | 250,000                                                                |                      | 250,000             |
| Subtotal Medium-Term Financing                      |     |        | 137,550,000                    |               |                          |                  | 74,424,967                                      | 3,271,152                                                              | 14,289,967           | 17,561,119          |
| <b>SUBTOTAL</b>                                     |     |        | 333,635,000                    |               |                          |                  | 222,449,967                                     | 10,732,807                                                             | 20,144,967           | 30,877,774          |

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2007-2008

|              | 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 | HUD SRF                    | 55 | 98,666     | General Fund  | 24                       | Multipurpose SRF         | 32         | 621,000    |
|              |              |    | Fire Safety Initiative SRF | 60 | 13,048,160 |               |                          | Housing Program SRF      | 51         | 80,037     |
|              |              |    | Sanitation EF              | 95 | 1,000,000  |               |                          | Fire Services CPF        | 69         | 2,300,000  |
|              |              |    |                            |    |            |               |                          | Parks & Leisure Actv CPF | 75         | 1,000,000  |
|              |              |    |                            |    |            |               | Debt Service Fund        | 85                       | 13,092,064 |            |
|              |              |    |                            |    |            |               | Municipal Golf Course EF | 93                       | 1,200,000  |            |
| SUBTOTAL     |              |    |                            |    | 14,146,826 |               |                          |                          |            | 18,293,101 |

|                       |                        |    |                           |    |           |                            |    |                          |    |            |
|-----------------------|------------------------|----|---------------------------|----|-----------|----------------------------|----|--------------------------|----|------------|
| SPECIAL REVENUE FUNDS | Multipurpose SRF       | 32 | General Fund              | 24 | 621,000   | Multipurpose SRF           | 35 | City Facilities CPF      | 67 | 3,500,000  |
|                       |                        |    | Housing & Urban Devel SRF | 55 | 60,000    |                            |    | Parks & Leisure Actv CPF | 75 | 6,060,000  |
|                       | SID Administration SRF | 41 | Special Assessments CPF   | 82 | 304,400   | LVCVA SRF                  | 38 | Parks & Leisure Actv CPF | 75 | 2,159,613  |
|                       | Housing Programs SRF   | 51 | General Fund              | 24 | 80,037    |                            |    | Debt Service Fund        | 85 | 4,766,583  |
|                       |                        |    |                           |    |           | Fremont Str Room Tax SRF   | 40 | Debt Service Fund        | 85 | 1,273,865  |
|                       |                        |    |                           |    |           | SID Administration SRF     | 42 | Special Assessments CPF  | 81 | 1,660,000  |
|                       |                        |    |                           |    |           | Park Construction Prog SRF | 46 | Parks & Leisure Actv CPF | 75 | 14,000,000 |
|                       |                        |    |                           |    |           | Transportation Prog SRF    | 48 | Debt Service Fund        | 85 | 932,470    |
|                       |                        |    |                           |    |           | Street Maintenance SRF     | 50 | Public Works CPF         | 71 | 1,000,000  |
|                       |                        |    |                           |    |           | Housing Program SRF        | 52 | Debt Service Fund        | 85 | 262,387    |
|                       |                        |    |                           |    |           | Housing & Urban Devel SRF  | 55 | General Fund             | 11 | 98,666     |
|                       |                        |    |                           |    |           |                            |    | Multipurpose SRF         | 32 | 60,000     |
|                       |                        |    |                           |    |           |                            |    | Public Works CPF         | 71 | 407,007    |
|                       |                        |    |                           |    |           |                            |    | Parks & Leisure Actv CPF | 75 | 3,312,292  |
|                       |                        |    |                           |    |           |                            |    | Debt Service Fund        | 85 | 2,892,010  |
|                       |                        |    |                           |    |           | Fire Safety Initiative SRF | 60 | General Fund             | 11 | 13,048,160 |
|                       |                        |    |                           |    |           |                            |    | Public Works CPF         | 71 | 25,000     |
|                       |                        |    |                           |    |           |                            |    | Debt Service Fund        | 85 | 3,426,622  |
| SUBTOTAL              |                        |    |                           |    | 1,065,437 |                            |    |                          |    | 58,884,675 |

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)  
Tentative Approved Budget Year Ending 06/30/08

Transfer Schedule for Fiscal Year 2007-2008

| FUND TYPE              | TRANSFERS IN             |    |                            |    |            | TRANSFERS OUT           |    |                        |    |           |
|------------------------|--------------------------|----|----------------------------|----|------------|-------------------------|----|------------------------|----|-----------|
|                        | TO FUND                  | PG | FROM FUND                  | PG | AMOUNT     | FROM FUND               | PG | TO FUND                | PG | AMOUNT    |
| CAPITAL PROJECTS FUNDS | City Facilities CPF      | 67 | Multipurpose SRF           | 35 | 3,500,000  | Special Assessments CPF | 82 | SID Administration SRF | 41 | 304,400   |
|                        | Fire Services CPF        | 69 | General Fund               | 24 | 2,300,000  |                         |    | Debt Service Fund      | 85 | 1,202,768 |
|                        | Public Works CPF         | 71 | Street Maintenance SRF     | 50 | 1,000,000  |                         |    |                        |    |           |
|                        |                          |    | HUD SRF                    | 55 | 407,007    |                         |    |                        |    |           |
|                        |                          |    | Fire Safety Initiative SRF | 60 | 25,000     |                         |    |                        |    |           |
|                        |                          |    |                            |    |            |                         |    |                        |    |           |
|                        | Parks & Leisure Actv CPF | 75 | General Fund               | 24 | 1,000,000  |                         |    |                        |    |           |
|                        |                          |    | Multipurpose SRF           | 35 | 6,060,000  |                         |    |                        |    |           |
|                        |                          |    | LVCVA SRF                  | 38 | 2,159,613  |                         |    |                        |    |           |
|                        |                          |    | Park Construction Prog SRF | 46 | 14,000,000 |                         |    |                        |    |           |
|                        |                          |    | Housing & Urban Devel SRF  | 55 | 3,312,292  |                         |    |                        |    |           |
|                        | Special Assessments CPF  | 81 | SID Administration SRF     | 42 | 1,660,000  |                         |    |                        |    |           |
|                        |                          |    |                            |    |            |                         |    |                        |    |           |
| SUBTOTAL               |                          |    |                            |    | 35,423,912 |                         |    |                        |    | 1,507,168 |
| EXPENDABLE TRUST FUNDS |                          |    |                            |    |            |                         |    |                        |    |           |
|                        |                          |    |                            |    |            |                         |    |                        |    |           |
| SUBTOTAL               |                          |    |                            |    |            |                         |    |                        |    |           |
| DEBT SERVICE           | Debt Service Fund        | 85 | General Fund               | 24 | 13,092,064 |                         |    |                        |    |           |
|                        |                          |    | LVCVA SRF                  | 38 | 4,766,583  |                         |    |                        |    |           |
|                        |                          |    | Fremont Str Room Tax SRF   | 40 | 1,273,865  |                         |    |                        |    |           |
|                        |                          |    | Transportation Prog SRF    | 48 | 932,470    |                         |    |                        |    |           |
|                        |                          |    | Housing Program SRF        | 52 | 262,387    |                         |    |                        |    |           |
|                        |                          |    | Housing & Urban Devel SRF  | 55 | 2,892,010  |                         |    |                        |    |           |
|                        |                          |    | Fire Safety Initiative SRF | 60 | 3,426,622  |                         |    |                        |    |           |
|                        |                          |    | Special Assessments CPF    | 82 | 1,202,768  |                         |    |                        |    |           |
|                        |                          |    | Municipal Parking EF       | 97 | 338,419    |                         |    |                        |    |           |
|                        |                          |    | Video Production EF        | 99 | 200,000    |                         |    |                        |    |           |
| SUBTOTAL               |                          |    |                            |    | 28,387,188 |                         |    |                        |    |           |

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)  
Tentative Approved Budget Year Ending 06/30/08



Transfer Schedule for Fiscal Year 2007-2008

| FUND TYPE                 | TRANSFERS IN             |    |              |    |            | TRANSFERS OUT        |    |                   |    |            |
|---------------------------|--------------------------|----|--------------|----|------------|----------------------|----|-------------------|----|------------|
|                           | TO FUND                  | PG | FROM FUND    | PG | AMOUNT     | FROM FUND            | PG | TO FUND           | PG | AMOUNT     |
| ENTERPRISE FUNDS          | Municipal Golf Course EF | 93 | General Fund | 24 | 1,200,000  | Sanitation EF        | 95 | General Fund      | 11 | 1,000,000  |
|                           |                          |    |              |    |            | Municipal Parking EF | 97 | Debt Service Fund | 85 | 338,419    |
|                           |                          |    |              |    |            | Video Production EF  | 99 | Debt Service Fund | 85 | 200,000    |
| SUBTOTAL                  |                          |    |              |    | 1,200,000  |                      |    |                   |    | 1,538,419  |
| INTERNAL SERVICE FUNDS    |                          |    |              |    |            |                      |    |                   |    |            |
| SUBTOTAL                  |                          |    |              |    |            |                      |    |                   |    |            |
| RESIDUAL EQUITY TRANSFERS |                          |    |              |    |            |                      |    |                   |    |            |
| SUBTOTAL                  |                          |    |              |    |            |                      |    |                   |    |            |
| TOTAL TRANSFERS           |                          |    |              |    | 80,223,363 |                      |    |                   |    | 80,223,363 |

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)  
Tentative Approved Budget Year Ending 06/30/08



**Reconciliation of Tentative Budget to  
Comprehensive Annual Financial Report (CAFR)  
Fiscal Year Ended June 30, 2008**

|                                              | 6/30/2006<br><u>CAFR</u> | Fiscal Year 2008<br>Tentative Budget<br><u>Actual Prior Year</u> | <u>Difference</u> |
|----------------------------------------------|--------------------------|------------------------------------------------------------------|-------------------|
| <b>Housing Program Special Revenue Fund:</b> |                          |                                                                  |                   |
| Revenues                                     | \$ 510,336               | \$ 2,577,429                                                     | \$ (2,067,093)    |
| Other Financing Sources                      | 2,147,130                | 80,037                                                           | 2,067,093         |
| Expenditures                                 | (594,919)                | (866,144)                                                        | 271,225           |
| Other Financing Uses                         | (796,000)                | (524,775)                                                        | (271,225)         |
|                                              | <u>1,266,547</u>         | <u>1,266,547</u>                                                 | <u>0</u>          |
| Beginning Fund Balance                       | 3,883,667                | 3,883,667                                                        |                   |
| Ending Fund Balance                          | <u>\$ 5,150,214</u>      | <u>\$ 5,150,214</u>                                              | <u>\$ 0</u>       |

**Debt Service Fund:**

|                         |                     |                     |                |
|-------------------------|---------------------|---------------------|----------------|
| Revenues                | \$ 1,084,067        | \$ 2,328,467        | \$ (1,244,400) |
| Other Financing Sources | 73,669,332          | 72,424,932          | 1,244,400      |
| Expenditures            | (29,822,049)        | (29,822,049)        |                |
| Other Financing Uses    | (44,504,899)        | (44,504,899)        |                |
|                         | <u>426,451</u>      | <u>426,451</u>      | <u>0</u>       |
| Beginning Fund Balance  | 9,489,824           | 9,489,824           |                |
| Ending Fund Balance     | <u>\$ 9,916,275</u> | <u>\$ 9,916,275</u> | <u>\$ 0</u>    |

**Municipal Parking Enterprise Fund:**

|                                       |                     |                     |                    |
|---------------------------------------|---------------------|---------------------|--------------------|
| Total Operating Revenue               | \$ 6,358,949        | \$ 6,358,949        | \$                 |
| Total Operating Expense               | <u>3,999,883</u>    | <u>3,999,883</u>    |                    |
| Operating Income (Loss)               | 2,359,066           | 2,359,066           | 0                  |
| Total Nonoperating Revenue            | 154,050             | 1,554,050           | (1,400,000)        |
| Total Nonoperating Expense            | <u>(8,540)</u>      | <u>(1,408,540)</u>  | <u>1,400,000</u>   |
| Net Income Before Operating Transfers | 2,504,576           | 2,504,576           | 0                  |
| Operating Transfers In                | 1,400,000           |                     | 1,400,000          |
| Operating Transfers Out               | <u>(1,762,276)</u>  | <u>(362,276)</u>    | <u>(1,400,000)</u> |
| Net Income (Loss)                     | <u>\$ 2,142,300</u> | <u>\$ 2,142,300</u> | <u>\$ 0</u>        |

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

**City of Las Vegas  
Tentative Budget Fiscal Year 2008  
Combined Tax Rate Calculation**

| <b>Overlapping Entity</b>                | <b>Operating<br/>Rate</b> | <b>Debt<br/>Rate</b> | <b>Total<br/>Rate</b> |
|------------------------------------------|---------------------------|----------------------|-----------------------|
| City of Las Vegas                        | 0.6765                    |                      | 0.6765                |
| Clark County                             | 0.6312                    | 0.0254               | 0.6566                |
| Las Vegas/Clark County Library District  | 0.0750                    | 0.0123               | 0.0873                |
| Clark County School District             | 0.7500                    | 0.5534               | 1.3034                |
| City of Las Vegas Fire Safety Initiative | 0.0950                    |                      | 0.0950                |
| State of Nevada                          | 0.1700                    |                      | 0.1700                |
| Las Vegas Metro Police Manpower          | 0.2800                    |                      | 0.2800                |
| Las Vegas Metro Police 911 System        | 0.0050                    |                      | 0.0050                |
| Las Vegas Artesian Basin                 | 0.0008                    |                      | 0.0008                |
| Combined Tax Rate                        | 2.6835                    | 0.5911               | 3.2746                |

**AGENDA SUMMARY PAGE  
SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT  
AGENCY MEETING OF: MAY 15, 2007**

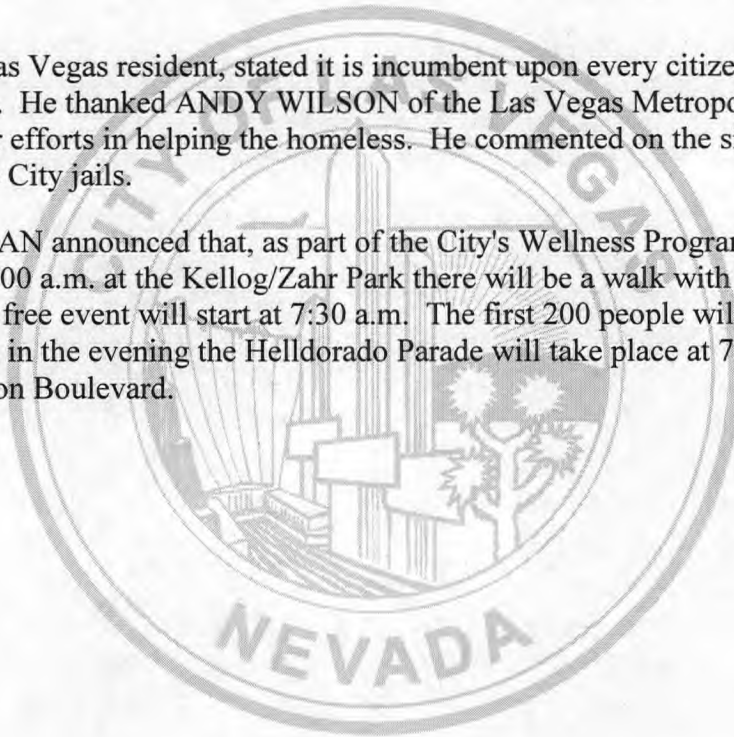
**SUBJECT:**

CITIZENS PARTICIPATION: PUBLIC COMMENT DURING THIS PORTION OF THE AGENDA MUST BE LIMITED TO MATTERS WITHIN THE JURISDICTION OF THE CITY COUNCIL. NO SUBJECT MAY BE ACTED UPON BY THE CITY COUNCIL UNLESS THAT SUBJECT IS ON THE AGENDA AND IS SCHEDULED FOR ACTION. IF YOU WISH TO BE HEARD, COME TO THE PODIUM AND GIVE YOUR NAME FOR THE RECORD. THE AMOUNT OF DISCUSSION ON ANY SINGLE SUBJECT, AS WELL AS THE AMOUNT OF TIME ANY SINGLE SPEAKER IS ALLOWED, MAY BE LIMITED

**Minutes:**

TED RUSSELL, Las Vegas resident, stated it is incumbent upon every citizen to support Nevada's Governor. He thanked ANDY WILSON of the Las Vegas Metropolitan Police Department, for her efforts in helping the homeless. He commented on the significant improvement in the City jails.

MAYOR GOODMAN announced that, as part of the City's Wellness Program, on Saturday, May 19, 2007, at 8:00 a.m. at the Kellog/Zahr Park there will be a walk with the Mayor. The registration for this free event will start at 7:30 a.m. The first 200 people will receive a free t-shirt. Additionally, in the evening the Helldorado Parade will take place at 7:00 p.m. at Fourth Street and Charleston Boulevard.



**AGENDA SUMMARY PAGE**  
**SPECIAL JOINT CITY COUNCIL AND REDEVELOPMENT**  
**AGENCY MEETING OF: MAY 15, 2007**

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**DEPARTMENT: CITY CLERK**

**DIRECTOR: BEVERLY K. BRIDGES, ACTING**

☐ Consent ☒ Discussion

**SUBJECT:**

ADJOURNMENT

Minutes:

MEETING ADJOURNED at 10:15 a.m.

