



**LAS VEGAS
CITY COUNCIL**

CAROLYN G. GOODMAN
Mayor

BRIAN KNUDSEN
Mayor Pro Tem

CEDRIC CREAR
VICTORIA SEAMAN
OLIVIA DIAZ

FRANCIS ALLEN-PALENSKE
NANCY E. BRUNE

MIKE JANSSEN
City Manager

May 30, 2024

Nevada Department of Taxation
Shellie Hughes, Executive Director
3850 Arrowhead Drive
Carson City, Nevada 89706

The City of Las Vegas, Nevada, herewith submits the Final Budget for the Fiscal Year Ending June 30, 2025.

This budget contains two funds requiring property tax revenues totaling \$164,247,500.

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

The budget contains 25 governmental funds with estimated expenditures of \$1,553,507,677 and 13 proprietary funds with estimated expenses of \$397,943,604.

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 Mike Janssen

City Manager

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

Signed: [Signature]

Dated: May 30, 2024

APPROVED BY THE GOVERNING BOARD:

[Signature]
[Signature]

[Signature]
[Signature]

SCHEDULED PUBLIC HEARING

Date and Time May 21, 2024 9:30 a.m. **Publication Date** May 9, 2024

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

CITY HALL

495 S. MAIN ST.
LAS VEGAS, NV 89101
702.229.6011 | VOICE
711 | TTY



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May 28, 2024

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

To the Mayor, Council, Residents, and Stakeholders of the City of Las Vegas:

I am pleased to present the City of Las Vegas' Final Budget for fiscal year 2025. This document represents the City's proposed spending plan and is prepared in conformance with Chapter 354 of the Nevada Revised Statutes.

The City of Las Vegas fiscal year 2025 budget process began in September 2023 with a review of the City's Internal Service Funds and their related budgets. Internal cross charges from these funds directly affect the budgeted cost for other funds and an early review gives a more complete operating cost structure. In January 2024, City management met with the Financial Advisory Committee which is comprised of business leaders and economists in the Las Vegas community to evaluate or review and confirm the revenue expectations or projections for fiscal year 2024 and the future expectation or projection for fiscal year 2025. Determining revenue is an important first step in shaping the expense structure for the next fiscal year's budget as it directly impacts the additional allocation of City services and development. Both the Financial Advisory Committee and City were in agreement at this January meeting that fiscal year 2024 revenue was on track to be higher than budgeted and that fiscal year 2025 should be budgeted conservatively as it is unknown if the year-over-year growth rate is sustainable long-term. The Formula 1 race in November 2023 and Super Bowl LVIII in February 2024 boosted consolidated tax collections; however, both the Committee and City were concerned about what the effects of higher inflation and higher interest rates could have on discretionary consumer spending for the rest of the year, which could offset the gains of those two major events.

Strength in the revenue sources for the City's General Fund indicate that fiscal year 2024 budgeted revenues will be exceeded by \$64.6 million or 5.4%. The fiscal year 2024 projected revenues for the General Fund of \$827.8 million would represent a 1.8% increase over fiscal year 2023 revenues. The local economy is still showing strength through strong consolidated tax receipts and a growing property tax base.

Production shows, sporting events and conventions continue to increase in number and contribute to the growing Las Vegas Valley economy. In calendar year 2023, 40.8 million people visited the Las Vegas area which was a 5.2% increase over calendar year 2022, but still 4.0% below 2019 levels. Convention attendance is growing after conventions were impacted by the pandemic. In 2023, 6.0 million people attended conventions in the Las Vegas area which was a 19.9% increase over calendar year 2022, but was 10.0% below pre-pandemic levels.

Other local economic indicators, including employment and housing, are being impacted by current economic factors including inflation and the high cost of borrowing. The City of Las Vegas unemployment rate stood at 5.2% in February 2024, which was 0.1% lower than February 2023. Housing prices have remained stable after rising at a record pace. The current median list price in April 2024 was \$450,000 which is a 3.7% increase from April 2023.

In February 2024, departments within the City presented their budget requests for fiscal year 2025 to the City Manager Team for consideration. The presentations from the departments included additional positions to support Council priorities, additional funding for inflationary increases and positions and funding for new City facilities coming online. A review of the requests from departments was performed by the City Manager Team in an effort to bring recommendations to City Council for approval of budget items that aided in meeting the needs of the residents and to address City Council priorities.

In March 2024, a tentative budget workshop was held with the City Council. The budget workshop's purpose was to present the recommended budget for fiscal year 2025 and confirm that Council priorities were being met. City Council developed strategic priorities as part of the 2020 Citywide Strategic Plan. This Plan guides the budget process and prioritizes where City dollars are spent. Council determined that the following priorities and objectives would comprise the Citywide Strategic Plan over the next three to five years:

1. Public Safety

- a. Implement crime preventive strategies through the development of public trust and community policing programs.
- b. Increase level of safety and satisfaction with law enforcement, fire and medical, and judicial services by improving quality of life for our residents, businesses, and visitors.
- c. Address nuisance impacts to businesses and neighborhoods through increased homelessness mitigation efforts.
- d. Develop multi-disciplinary human services to support the public safety system.

2. Healthcare

- a. Expand health care services, mental health, and substance abuse services for at-risk populations, including the homeless.
- b. Develop a stronger public health system through public/private partnerships that support the health and wellbeing of the community.
- c. Facilitate development of the Medical District to provide reliable access to medical services consistently throughout the community.
- d. Support efforts to improve technical and higher education in the healthcare field to include research.
- e. Foster the environment for employment opportunities for healthcare professionals in the community {UNLV Medical School}.

3. Diversify Economy

- a. Incentivize private investment to increase business development and housing options.
- b. Support education from Pre-K through workforce development to prepare for the increasing needs in the high-demand labor markets.
- c. Evaluate zoning and licensing restrictions to allow for new types of business development.
- d. Support large scale business development in the undeveloped portion of the City.

After the budget workshop with the City Council, a tentative budget was presented to Council on April 3, 2024. Further evaluation and identification of needs occurred after the presentation and a final budget was developed for approval at a final budget hearing held on May 21. The City will file the City Council approved final budget by June 1 with the State of Nevada as required by State law.

Final Budget Highlights

The City is submitting a \$2.3 billion fiscal year 2025 budget across all funds. The budget responds to Council priorities, our citizen survey, and use of the American Rescue Plan Act (ARPA) and other grant distributions. The budget represents the application of City policies, especially its fiscal and budget policies. The policies provide guidance in sustaining the fiscal integrity and viability of the City. As a management tool, the budget outlines operating programs and related activities, equipment, and facilities necessary to conduct those programs. The budget represents our financial plan, so the community can be informed of the City's fiscal condition and its focus for the coming year.

During the preparation of the fiscal year 2025 budget, a legal judgment against the City was decided by the Nevada Supreme Court in favor of the plaintiff in the amount of \$48 million plus interest which will accrue until paid. As a result, the City has focused on maintaining its level of staffing and service while adding limited positions and programs in order to accommodate the judgment payment.

General Fund

The revenue base for the City, like other local governments and the State of Nevada, significantly relies on tourism and gaming. Consolidated tax is the City's largest revenue source comprising 55.0% of General Fund revenues. When putting together the fiscal year 2025 budget, fiscal year 2024 consolidated tax receipts were estimated to be \$437.0 million compared to a budgeted amount of \$430.0 million. This represents a 1.6% positive variance to what was budgeted. Fiscal year 2023 actuals were \$428.3 million, \$3.3 million or 0.8% over the estimate when preparing the fiscal year 2024 budget. The City projects to exceed the fiscal year 2024 budgeted consolidated tax receipts by \$7.0 million. Fiscal year 2024 included the one-time impact of the Las Vegas-hosted Super Bowl LVIII and the City does expect this to limit fiscal year 2025 consolidated tax growth. Currently, consolidated tax is projected to be up 1.1% or \$5.0 million in fiscal year 2025 versus the fiscal year 2024 projection. Current inflationary pressures and the threat of a recession could cause consolidated tax revenue to stagnate or possibly even decline.

The City's second largest revenue source is property tax which comprises 17.7% of General Fund revenues. Property tax collections are expected to be up 9.0% in fiscal year 2024 and to increase by 4.5% in fiscal year 2025. Assessed values increased 10.0% for fiscal year 2025.

Business licensing, permitting and franchise fee revenues, which represent 15.1% of General Fund revenues are expected to increase 2.1% in fiscal year 2025. Permit fees from many projects and developments in the City are expected to increase 8.5% in fiscal year 2025. Franchise fees from natural gas are expected to increase by 6.2% in fiscal year 2025 with the cost of energy continuing to rise.

The City's other revenues represent 12.2% of total General Fund revenues. It is expected that this category of revenue will be up 3.8% in fiscal year 2025 as parks and recreation programs continue to be restored and expanded. Additional revenues are expected from emergency medical response for services calls as the City augments staffing with a planned strategic partnership.

In response to expected fiscal year 2024 revenues and smaller growth projected for fiscal year 2025, departments were allowed to request continuation of programs previously funded by ARPA funds to strengthen service levels in areas related to Council priorities. The General Fund expenditure appropriation for the fiscal year 2025 budget will increase by \$49.1 million compared to the fiscal year 2024 budget which includes enhanced service levels, new programs and normal expected expenditure growth. The City will continue to monitor economic conditions to ensure that expenditures remain within revenue expectations. The City will maintain its vacancy management program and evaluate the need for positions as they become open with consideration to Council priorities and service level restoration.

New and expanded services included in the fiscal year 2025 budget to meet Council priorities include:

- Completion/soft opening of the Civic Center Plaza including staff, security, supplies, utility costs and programming
- The City's share of the Las Vegas Metropolitan Police Department increased by 6.6%
- Transition and funding of 24 full time and two hourly positions previously funded by ARPA
- Four positions in Fire and Rescue
- Five Deputy City Marshals and two Corrections Officers
- Restructure of The Animal Foundation contract for animal shelter services
- Contractual and inflationary increases including the Homeless Resource Center
- Positions and hourly staff funding were added throughout City departments to support current workload

As a result of the budget additions, the final approved expenditure budget for the General Fund (excluding transfers) is \$750.3 million. This compares to a fiscal year 2024 budget of \$695.2 million and a year-end estimate of \$734.3 million. The fiscal year 2024 estimate assumes an additional \$18.8 million in ARPA City-sponsored projects will be spent, in addition to the \$55.5 million spent in fiscal year 2023. The corresponding revenue was recognized as revenue replacement under ARPA. Revenues are expected to exceed expenditures for the fiscal year 2024 budget. Actual expenditures were \$615.8 million in fiscal year 2023 not including fund transfers.

Special Revenue Funds

Special revenue funds are to manage revenue received for specific purposes. The fiscal year 2025 budget submitted for the special revenue funds totals \$241.3 million. A major portion of the special revenue fund budget is related to the expenditure of grant funds. The City has received numerous grants from the federal government to bring the economy back from effects of the COVID-19 pandemic with distributions from the ARPA being the largest receipt yet to be expended. The City received \$130.6 million in fiscal year 2022. As of fiscal year 2024, a total of \$75.3 million of this amount has been moved to the General Fund. Also, \$55.3 million has been allocated to be spent or distributed to programs associated with non-profit organizations and businesses in the community. There will be approximately \$20.3 million remaining of the \$55.3 million in fiscal year 2025. The spending and distributions fall into the four categories allowed by the established ARPA legislation signed into law on March 11, 2021:

- Funding for COVID-19 relief related activities
- Aid to individuals
- Aid to business
- Aid for housing

The expiration for use of ARPA monies that have been obligated is December 31, 2026.

The fiscal year 2025 budget includes the transfer of \$55 million from the Fiscal Stabilization Special Revenue Fund to the General Capital Projects Fund. The transfer was originally planned from the General Fund in fiscal year 2024, and due to the Nevada Supreme Court Order, the City instead transferred \$60 million to the Liability and Property Damage Internal Service Fund in anticipation of the need for the payment of the judgement.

The City has received and continues to receive grant funds to help with the housing needs of the economically disadvantaged population in the City. Through various types of grants from the U.S. Department of Housing and Urban Development, the City aims to deploy approximately \$34 million into the community for those in need of housing support.

A new Community Recovery Special Revenue Fund has been established for fiscal year 2025. This fund will receive revenue from legal settlements with opioid manufacturers, distributors and retailers in resolution to their contribution to the opioid epidemic. The City is currently working with community organization partners and looking internally to deploy about \$3 million of these funds for treatment and support programs for those suffering from drug addiction in fiscal year 2025.

Capital Projects Funds

The capital projects funds have a budget of \$655.6 million including fund transfers. Approximately 37.2%, or \$243.8 million, of the capital budget relates to traffic improvement, road construction/maintenance and flood control. An additional \$242.5 million, or 37.0%, is allocated to general government and City facilities. The remainder of the projected fiscal year 2025 capital expenditures are dedicated to public safety and parks and recreation. The better-than-expected financial position of the City has allowed for continued investment in capital projects.

Some of the major projects planned to begin or take place in fiscal year 2025 include:

- Animal Foundation Shelter building acquisition
- LVMPD Providence/Skye Canyon Area Substation and Park
- The Fire and Rescue Department will receive additional funds to accelerate the replacement of fire apparatus.
- Angel Park Improvements
- Bunker Park Regional Pickleball Complex
- Centennial Hills Community Center Pool Improvements
- Cragin Park Soccer Field
- Heers Park Improvements
- Strong Start Charter School Expansion

Enterprise Funds

The fiscal year 2025 budgets for the enterprise funds total \$248.6 million. Enterprise funds operate very much like a business relying on revenues to fund operating expenses and any capital needs. In addition, the Sanitation and Parking Enterprise Funds have debt associated with their operations.

Parking Enterprise Fund

Revenues in the Parking Enterprise Fund are derived from the operation of six City owned garages and the management of metered lots throughout the City. Currently, there are 6,450 metered spaces on roads and in parking lots that provide revenue to this fund. Special event parking and parking ticket penalties provide additional income. Revenues for fiscal year 2025 are budgeted to be \$15.2 million and will cover the operating expenses for parking activities as well as provide for investment in facility improvements. The City continues to monitor the parking needs of residents and visitors to identify where parking options are needed and target investment in those areas. One of the areas of greatest need identified is the Arts District, and the City will start construction on a new garage in fiscal year 2025.

Sanitation Enterprise Fund

The total expenditures budgeted for the Sanitation Enterprise Fund in fiscal year 2025 is \$205.3 million. Of this amount, expenditures for capital outlay are planned at \$69.6 million with \$21.9 million allocated for repair and maintenance of sewer lines and \$47.7 million is budgeted for replacement and upgrades at the City's Water Pollution Control Facility. Operating revenues for the fund are budgeted at \$127.6 million in fiscal year 2025 and support costs to operate and maintain the City's storm drainage system, wastewater treatment plant and thousands of miles of sewage transmission pipes throughout the City.

Building and Safety Enterprise Fund

The total expenditures budgeted for the Building and Safety Enterprise Fund in fiscal year 2025 is \$17.9 million. Revenues budgeted for fiscal year 2025 are \$18.3 million which will be an increase over projected revenues of \$16.0 million in fiscal year 2024. A robust building environment in the City with several large projects being built within Symphony Park and the City's Arts District are contributing to the significant projected revenue increase in this fund. Continued investment in systems and personnel supports and expedites the permit and inspection processes for developers and the stakeholders in the City of Las Vegas. Permitting activity is fully integrated through an electronic plans review system, wherein permit applications and permit issuance is available to customers 24/7/365.

Guiding Principles and Fiscal and Budget Policies

The needs generated from ongoing programs, and those expanded through the strategic planning process are developed subject to the Council's approval and 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.

Some of the more significant budget policies include the following:

- **Budgets**
 - Budgets will be developed based on historical trending, adjusted for specific needs, where appropriate.
 - Appropriations for ongoing expenditures will not exceed estimated ongoing revenues.
 - Budgets will reflect full cost of personnel less an appropriate vacancy factor.
 - Budget evaluations will consider current and ensuing year impact.
 - New ongoing programs should only be considered if projected revenues are sufficient to cover the projected costs of both existing ongoing programs and the new programs being proposed.
 - The full cost of centrally provided services to other funds will be allocated based on the historical and/or projected use of those services.
 - Opportunities will be sought to improve performance through technology.
- **Positions and personnel**
 - Vacant positions shall be evaluated and re-justified.
 - All positions authorized by Council will be funded at a discount to recognize expected vacancies and turnover.
 - 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 projects will be identified and listed in the 5-year capital improvement plan along with annual operating costs to be funded from operating budget revenues in future years.
- **Revenues**
 - Barring extraordinary events, the City shall self-impose a property tax limit based on the fiscal year 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.
 - Revenue projections will be based on conservative growth estimates.
 - One-time revenues will only be used for one-time expenses.
 - Fees and charges for services will be adjusted, where appropriate, to reflect changes in the total cost of providing these services less any Council-approved subsidy.
 - Public/public or public/private partnerships will be sought to enhance funding.

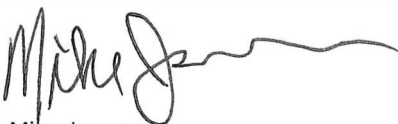
- **Fund balance and reserves**

- The General Fund unrestricted ending fund balance should equal at least 25% of budgeted operating expenditures for the current fiscal year.
- A separate Fiscal Stabilization Fund shall be maintained with a fund balance not-to-exceed 10% of General Fund expenditures for the prior fiscal year to provide for the stabilization of operations during periods of economic downturn or for the mitigation of the effects of disasters.
- Sufficient amounts of replacement reserves shall be maintained in capital replacement funds.
- Ending cash balances for Internal Service Funds (ISFs) should equal at least 10% of the prior year's expenditures for operations plus 25% for capital acquisitions with the exceptions of the following:
 - Reimbursable Expense ISF should equal at least the average of one month of prior year's operating expenses;
 - Automotive Operations ISF should equal at least 10% of prior year's operating expenditures plus two years of projected capital acquisitions;
 - Employee Benefit ISF should equal at least 25% of prior year's operating expenditures;
 - Liability & Property Damage ISF should equal at least 10% of prior year's operating expenditures plus two times the average of the last five years claims paid;
 - Computer Services ISF should equal at least 10% of prior year's operating expenditures excluding one-time projects; and
 - Workers' Compensation ISF should equal at least 10% of prior year's operating expenditures plus two times the average of the last five years claims paid.
- Excess revenues over expenditures may be programmed only after considering the following objectives:
 - Adequacy of General Fund reserve levels;
 - Unfunded long-term liabilities;
 - Capital priorities that lack sufficient dedicated funding sources; and
 - Operational expenditures such as employee compensation, benefits, infrastructure maintenance, and new programs may be considered only if the excess is deemed sustainable.

I want to express my appreciation to the City Council, the City Manager's team, all City departments and to the Director and staff of the Finance Department for their efforts in preparing this budget.

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

Sincerely,



Mike Janssen

City Manager

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CITY OF LAS VEGAS, NEVADA

FY 2025 FINAL BUDGET

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Budget Summary for City of Las Vegas
Schedule S-1

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2025 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2023 (1)	ESTIMATED CURRENT YEAR 6/30/2024 (2)	BUDGET YEAR 6/30/2025 (3)		
REVENUES:					
Property Taxes	143,645,608	156,694,257	164,247,500		164,247,500
Other Taxes	5,078,714	5,600,000	5,100,000		5,100,000
Licenses and Permits	113,758,801	117,092,481	119,523,644	15,100,045	134,623,689
Intergovernmental Revenues	719,014,043	756,931,232	813,102,887	13,500,000	826,602,887
Charges for Services	54,845,758	53,281,608	57,750,221	325,256,724	383,006,945
Fines and Forfeits	12,126,296	10,655,000	9,250,000	3,652,450	12,902,450
Special Assessments	3,683,008	1,941,151	3,145,250		3,145,250
Miscellaneous	42,377,894	100,803,900	63,679,150	25,002,634	88,681,784
TOTAL REVENUES	1,094,530,122	1,202,999,629	1,235,798,652	382,511,853	1,618,310,505
EXPENDITURES - EXPENSES:					
General Government	116,033,848	292,630,222	304,096,274	202,990,939	507,087,213
Judicial	32,950,286	34,749,843	37,082,702		37,082,702
Public Safety	454,138,897	537,462,179	620,865,059	51,954,167	672,819,226
Public Works	134,765,693	192,007,523	248,818,782	14,608,916	263,427,698
Sanitation				116,030,527	116,030,527
Health	6,674,473	9,335,541	15,272,940		15,272,940
Welfare	359				
Culture and Recreation	98,858,078	113,436,799	177,168,754	4,253,182	181,421,936
Economic Development and Assistance	51,950,168	80,465,420	101,167,409	6,133,501	107,300,910
Contingencies			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Enterprises					
Hospitals					
Airports					
Other Enterprises					
Debt Service - Principal	28,901,074	26,868,598	29,385,451	XXXXXXXXXX	29,385,451
Interest Cost/Fiscal Charges	17,360,407	20,741,525	19,650,306	1,972,372	21,622,678
TOTAL EXPENDITURES-EXPENSES	941,633,283	1,307,697,650	1,553,507,677	397,943,604	1,951,451,281
Excess of Revenue over (under) Expenditures- Expenses	152,896,839	(104,698,021)	(317,709,025)	(15,431,751)	(333,140,776)

Budget Summary for City of Las Vegas
Schedule S-1

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2025 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2023 (1)	ESTIMATED CURRENT YEAR 6/30/2024 (2)	BUDGET YEAR 6/30/2025 (3)		
OTHER FINANCING SOURCES (USES):					
Capital Transfers In				8,000,000	8,000,000
Sale of Capital Assets	55,282	13,692,299		600,000	600,000
Premium on Bonds	2,431,191				
Lease Issued	2,569,435				
Proceeds of Long-term Debt	73,340,000	30,000,000			
Software Subscriptions Issued	2,559,116				
Bond Escrow Refunding - Defeasance of Debt					
Operating Transfers In	359,689,235	212,485,582	191,738,413	27,779,000	219,517,413
Operating Transfers Out	(363,858,251)	(277,579,929)	(217,881,641)	(1,635,772)	(219,517,413)
TOTAL OTHER FINANCING SOURCES (USES)	76,786,008	(21,402,048)	(26,143,228)	34,743,228	8,600,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	229,682,847	(126,100,069)	(343,852,253)	19,311,477	(324,540,776)
FUND BALANCE JULY 1, BEGINNING OF YEAR	819,061,870	1,048,744,717	922,644,648		
Prior Period Adjustments					
Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR	1,048,744,717	922,644,648	578,792,395		
TOTAL ENDING FUND BALANCE	1,048,744,717	922,644,648	578,792,395		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25
General Government	558	602	601
Judicial	196	196	196
Public Safety	1,501	1535	1563
Public Works	155	153	148
Sanitation	218	221	221
Health	20	21	22
Welfare	-		
Culture & Recreation	934	942	948
Economic Development & Assistance	173	154	164
TOTAL GENERAL GOVERNMENT	3,755	3,824	3,863
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	3,755	3,824	3,863

POPULATION (AS OF JULY 1)	664,960	660,987	666,780
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured & Unsecured Only)	24,498,940,906	27,914,752,749	30,701,448,280
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	24,498,940,906	27,914,752,749	30,701,448,280
<u>TAX RATE</u>			
General Fund	0.6765	0.6765	0.6765
Special Revenue Funds	0.0950	0.0950	0.0950
Capital Project Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.7715	0.7715	0.7715

City of Las Vegas

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE & REVENUE RECONCILIATION

Fiscal Year 2024-2025

Final

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) x (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2) x (4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.8295	30,701,448,280	561,972,850	0.6765	207,695,298	65,607,798	142,087,500
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0950		29,166,376	0.0950	29,166,376	7,006,376	22,160,000
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)	0.4410		135,399,897				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4410		135,399,897				
M. SUBTOTAL A, B, C, L	2.3655		726,539,123	0.7715	236,861,674	72,614,174	164,247,500
N. Debt							
O. TOTAL M & N	2.3655		726,539,123	0.7715	236,861,674	72,614,174	164,247,500

City of Las Vegas

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

Note: The City's estimate for budgeted advalorem tax receipts differs slightly from State and County Assessor estimates. The City uses trend information for new, personal and centrally assessed property that yields a slightly higher number than provided.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES
GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES
 Budget Summary for City of Las Vegas

Budget for Fiscal Year Ending June 30, 2025

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)	Final
GENERAL FUND	219,255,152	442,000,000	142,087,500	0.6765	203,266,781		16,955,775	1,023,565,208	
Multipurpose SRF	52,252,862				59,041,914		3,565,500	114,860,276	
COVID-19 SRF	6,659,225				13,245,000			19,904,225	
LV Convention & Visitors Authority SRF	1,634,736				6,900,000			8,534,736	
SID Administration SRF	19,890,340				4,433,977		100,000	24,424,317	
Transportation Programs SRF	4,061,605				4,174,990			8,236,595	
Street Maintenance SRF	15,178,209				8,962,648			24,140,857	
Housing Program SRF	20,366,107				7,887,738			28,253,845	
Housing & Urban Development SRF	2,246,537				26,022,378			28,268,915	
Environmental Surcharge SRF	1,428,940				4,327,288			5,756,228	
Neighborhood Beautification SRF	303,629				9,054		250,000	562,683	
Community Recovery SRF	1,300,000				2,270,066			3,570,066	
Fiscal Stabilization SRF	56,978,636		22,160,000	0.0950				56,978,636	
Fire Safety Initiative SRF	1,672,592							23,832,592	
General CPF	64,301,219				4,224,035		60,646,111	129,171,365	
City Facilities CPF	163,390,856				10,826,645		26,744,000	200,961,501	
Fire Services CPF	28,015,280				9,679,956		4,650,000	42,345,236	
Traffic Improvements CPF	7,490,606				46,908,940		1,550,000	55,949,546	
Parks & Leisure Activities CPF	72,857,629				32,227,280		17,675,114	122,760,023	
Road & Flood CPF	47,708,833				167,476,305		11,844,363	227,029,501	
Department of Public Safety CPF	20,722,236				7,832,925			28,555,161	
Special Assessments CPF	89,583,623				4,412,702			93,996,325	
Capital Improvements CPF	4,992,045				3,076,545			8,068,590	
DEBT SERVICE	18,073,380				2,293,985		47,757,550	68,124,915	
Cemetery Operations PF	2,280,371				50,000			2,330,371	
Subtotal Governmental Fund Types, Expendable Trust Funds	922,644,648	442,000,000	164,247,500	0.7715	629,551,152		191,738,413	2,350,181,713	
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
TOTAL ALL FUNDS	XXXXXXXXXX	442,000,000	164,247,500		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	

SCHEDULE A-1 ESTIMATED EXPENDITURES & OTHER FINANCING USES
Budget Summary for City of Las Vegas

Budget for Fiscal Year Ending June 30, 2025										Final
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES & WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES & OTHER CHARGES*** (3)	CAPITAL OUTLAY*** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)	
FUND NAME	*									
GENERAL FUND	-	238,749,375	154,402,741	357,078,673	107,000		76,228,625	196,998,794	1,023,565,205	
Multipurpose SRF	R	6,674,329	2,114,004	47,314,881	5,238,710		12,677,044	40,841,308	114,860,276	
COVID-19 Recovery Programs SRF	R	1,040,134	729,777	9,590,812			4,000,000	4,543,502	19,904,225	
LV Convention & Visitors Authority SRF	R						6,934,106	1,600,630	8,534,736	
SID Administration SRF	R	502,140	292,366	2,929,825				20,699,986	24,424,317	
Transportation Program SRF	R			1,000			3,469,000	4,766,595	8,236,595	
Street Maintenance SRF	R	248,817	149,348	15,029,031			2,021,242	6,692,419	24,140,857	
Housing Program SRF	R	234,594	173,618	8,255,709				19,589,924	28,253,845	
Housing & Urban Development SRF	R	760,083	485,544	23,204,696			1,148,250	2,670,342	28,268,915	
Environmental Surcharge SRF	R	350,357	254,199	3,896,172	50,000			1,205,500	5,756,225	
Neighborhood Beautification SRF	R			350,000				212,683	562,683	
Community Recovery SRF	R			3,500,000				70,066	3,570,066	
Fiscal Stabilization SRF	R			50,000			55,000,000	1,928,636	56,978,636	
Fire Safety Initiative SRF	R			10,000			22,629,775	1,192,817	23,832,592	
General CPF	C	295,109	191,192	1,775,012	73,978,822		29,324,062	23,607,168	129,171,365	
City Facilities CPF	C			194,270	136,488,134		204,528	64,074,569	200,961,501	
Fire Services CPF	C			14,681	34,086,456		807,490	7,436,609	42,345,236	
Traffic Improvement CPF	C			878,230	53,487,178		5,137	1,579,001	55,949,546	
Parks & Leisure Activities CPF	C			341,755	87,080,543		79,824	35,257,901	122,760,023	
Road & Flood CPF	C			5,047,729	183,413,494		918,368	37,649,910	227,029,501	
Department of Public Safety CPF	C			6,631	11,648,120		27,937	16,872,473	28,555,161	
Special Assessments CPF	C			25,250	32,878,817		306,253	60,786,005	93,996,325	
Capital Improvements CPF	C			2,500			2,100,000	5,966,090	8,068,590	
DEBT SERVICE	D			47,605,819				20,519,096	68,124,915	
Cemetery Operations PF	P			300,000				2,030,371	2,330,371	
TOTAL GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS		248,854,938	158,792,789	527,402,676	618,457,274		217,881,641	578,792,395	2,350,181,713	

*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 Summary for City of Las Vegas

Budget for Fiscal Year Ending June 30, 2025

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Municipal Golf Course EF	E	2,936,000	3,603,182	121,387	650,000			(1,195,795)
Sanitation EF	E	127,568,650	130,639,443	33,145,418	1,756,354			28,318,271
Municipal Parking EF	E	15,202,650	17,091,139	5,151,371	200,079	1,279,000	591,000	3,750,803
Building & Safety EF	E	15,517,422	17,907,314	981,126				(1,408,766)
Reimbursable Expenses ISF	I	6,240,000	6,133,501					106,499
Fire Communications ISF	I	16,922,000	16,955,714	40,503				6,789
Computer Services ISF	I	25,732,250	35,024,725	512,293	15,939	1,500,000		(7,296,121)
Automotive Operations ISF	I	15,900,843	16,894,345	1,678,755				685,253
Workers Comp ISF	I	16,426,653	17,244,792	849,263				31,124
Employee Benefits ISF	I	66,480,251	63,937,124	866,854	1,500,000			1,909,981
Liability Insurance & Property Damage ISF	I	5,614,950	36,654,554	271,034		25,000,000		(5,768,570)
City Facilities ISF	I	30,800,000	29,846,147	205,138			1,044,772	114,219
Customer Service & Payment Center ISF	I	1,920,000	1,889,252	27,042				57,790
TOTAL		347,261,669	393,821,232	43,850,184	4,122,372	27,779,000	1,635,772	19,311,477

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

**Including Depreciation

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	124,732,828	136,000,000	142,087,500	142,087,500
Room Tax	4,336,119	4,300,000	4,106,329	4,100,000
Total Taxes	129,068,947	140,300,000	146,193,829	146,187,500
LICENSES & PERMITS				
Business Licenses	23,324,968	23,100,000	23,500,000	24,000,000
Medical Marijuana	4,226,480	4,430,000	4,400,000	4,400,000
Liquor Licenses	2,266,080	2,050,000	1,900,000	1,700,000
City Gaming Licenses	3,107,952	3,175,000	3,100,000	3,100,000
Franchise Fees				
Gas Utility	11,462,320	13,600,000	16,000,000	14,500,000
Electric Utility	36,609,078	37,000,000	37,000,000	37,000,000
Telephone Utility	7,604,384	7,300,000	7,400,000	7,400,000
Garbage Collection	4,849,819	5,000,000	5,250,000	5,250,000
Cable Television	5,205,830	4,600,000	4,600,000	4,600,000
Sanitation Assessment Fee	5,284,592	5,500,000	5,665,000	5,665,000
Utility Franchise Tax Rebates	(18,459)	(25,390)	25,000	(25,390)
Ambulance Franchise Fees	1,346,011	1,400,000	1,440,000	1,440,000
Animal Licenses	219,079	215,000	200,000	200,000
Misc Permits	4,289,114	5,000,000	4,700,000	5,500,000
Offsite Permits	2,953,577	3,200,000	3,006,771	3,400,000
Total Licenses & Permits	112,730,825	115,544,610	118,186,771	118,129,610
INTERGOVERNMENTAL REVENUES				
Consolidated Tax	428,321,327	437,000,000	442,000,000	442,000,000
Medicare Reimbursements	7,417,410	7,714,106	8,022,670	8,022,670
Interlocal Cooperative Agreements (Other Loc Gov)	87,260	87,260	87,260	87,260
Other Local Shared Revenue (County Gaming)	3,009,350	3,162,000	3,000,000	3,100,000
Contributions from Other	2,197,963	3,013,000	3,120,000	3,390,000
Federal Grants		1,210,000	1,500,000	1,500,000
State Shared (Other State Revenue)	684,921	755,005	750,000	750,000
Total Intergovernmental Revenues	441,718,231	452,941,371	458,479,930	458,849,930

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
General Government				
Planning & Development Fees	825,882	950,000	900,000	950,000
Reimbursable Charges	15,584,790	15,364,503	16,923,194	16,923,134
Other Fees	1,301,842	1,157,044	1,368,817	1,568,817
Judicial				
Municipal Court Charges	2,002,202	300,000	200,000	200,000
Other Fees		50	8	8
Public Safety				
Reimbursable Charges	1,951,986	1,858,061	1,260,307	1,260,307
Correction Charges	1,084	500	500	500
Other Fees	4,043,894	4,142,843	3,539,728	3,287,560
EMS Transport	16,961,019	18,200,001	22,649,999	22,649,999
Public Works				
Reimbursable Charges	2,258,348	2,123,790	1,746,652	1,746,652
Other Fees	127,210	119,555	120,477	120,477
Health				
Animal Shelter Fees	12,372	15,742	21,744	21,744
Culture and Recreation				
Data Processing Fees	212,923	200,000	200,000	200,000
Reimbursable Charges	15,619	22,323		
Recreational Fees	2,221,165	2,200,001	2,300,002	2,300,002
Other Fees	76,563	80,509	22,534	22,534
Economic Development and Assistance				
Reimbursable Charges	456,519	131,325	284,907	284,907
Other Fees			602	602
Total Charges for Services	48,053,418	46,866,247	51,539,471	51,537,243

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
FINES & FORFEITS				
Fines	7,008,836	5,400,000	4,508,485	5,000,000
Forfeited Bail	466,176	55,000	20,000	50,000
Total Fines & Forfeits	7,475,012	5,455,000	4,528,485	5,050,000
MISCELLANEOUS				
Interest Earnings	2,346,069	5,500,000	3,000,000	3,000,000
Rentals	1,979,975	2,000,000	2,300,341	2,300,000
Additional Miscellaneous	2,582,470	2,173,001	2,288,587	2,299,998
Total Miscellaneous	6,908,514	9,673,001	7,588,928	7,599,998
SUBTOTAL REVENUE ALL SOURCES	745,954,947	770,780,229	786,517,414	787,354,281
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	64,013,000	43,430,689	16,955,775	16,955,775
Lease Issued	1,568,781			
Software Subscriptions Issued	1,978,093			
Sale of Capital Assets	173	13,580,000		
SUBTOTAL OTHER FINANCING SOURCES	67,560,047	57,010,689	16,955,775	16,955,775
BEGINNING FUND BALANCE	195,595,398	247,924,237	217,816,447	219,255,152
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	195,595,398	247,924,237	217,816,447	219,255,152
TOTAL AVAILABLE RESOURCES	1,009,110,392	1,075,715,155	1,021,289,636	1,023,565,208

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND

EXPENDITURES BY FUNCTION	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Salaries and Wages	29,379,148	32,468,006	36,660,974	36,978,935
Employee Benefits	17,688,214	20,040,729	21,866,458	22,046,726
Service and Supplies	18,843,506	41,440,805	26,720,837	26,643,193
Capital Outlay Expenditures	1,355,803	13,580,450		
Function Total	67,266,671	107,529,990	85,248,269	85,668,854
Judicial				
Salaries and Wages	14,413,593	14,894,700	16,291,498	16,291,497
Employee Benefits	8,941,566	9,361,973	10,498,661	10,498,660
Service and Supplies	5,792,129	6,811,485	8,843,545	8,842,545
Capital Outlay Expenditures	107,192	45,294		
Function Total	29,254,480	31,113,452	35,633,704	35,632,702
Public Safety				
Salaries and Wages	131,134,204	140,112,754	148,626,217	148,859,856
Employee Benefits	83,449,120	96,234,811	101,767,745	101,956,127
Service and Supplies	209,789,043	234,699,116	259,439,858	256,465,256
Capital Outlay Expenditures	2,352,588	91,545	52,000	52,000
Function Total	426,724,955	471,138,226	509,885,820	507,333,239
Public Works				
Salaries and Wages	6,264,413	6,238,070	6,144,815	6,144,815
Employee Benefits	3,311,319	3,190,814	3,325,134	3,325,134
Service and Supplies	1,397,519	1,419,167	1,807,120	1,807,120
Function Total	10,973,251	10,848,051	11,277,069	11,277,069
Health				
Salaries and Wages	1,192,791	1,239,613	1,607,552	1,607,552
Employee Benefits	714,395	788,323	987,655	987,655
Service and Supplies	4,735,756	7,210,983	8,877,733	8,877,733
Capital Outlay Expenditures				
Function Total	6,642,942	9,238,919	11,472,940	11,472,940
Culture and Recreation				
Salaries and Wages	20,806,782	22,952,230	23,752,628	23,810,578
Employee Benefits	10,414,180	11,895,846	12,439,180	12,480,294
Service and Supplies	26,813,370	29,426,956	32,177,755	32,188,680
Capital Outlay Expenditures	7,290	49,250	55,000	55,000
Function Total	58,041,622	64,324,282	68,424,563	68,534,552

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Economic Development and Assistance				
Salaries and Wages	3,106,689	4,041,486	5,046,256	5,056,142
Employee Benefits	1,997,727	2,676,926	3,104,692	3,108,145
Service and Supplies	10,958,737	33,329,151	22,066,617	22,066,392
Capital Outlay Expenditures	81,875			
Function Total	16,145,028	40,047,563	30,217,565	30,230,679
Debt Service				
Principal Retirement	715,842	40,794	82,477	151,127
Interest	24,221	3,933	2,188	36,627
Function Total	740,063	44,727	84,665	187,754
Operating Transfers Out (Schedule T)	145,397,143	122,174,793	51,228,625	76,228,625
TOTAL ALL FUNCTIONS	761,186,155	856,460,003	803,473,220	826,566,414

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Legislative				
Salaries and Wages	2,547,079	2,754,461	3,087,161	3,087,161
Employee Benefits	1,569,607	1,770,588	1,858,460	1,858,460
Service and Supplies	1,230,141	1,358,725	1,495,448	1,495,448
Activity Total	5,346,827	5,883,774	6,441,069	6,441,069
Elections				
Salaries and Wages			241,714	241,714
Employee Benefits			131,683	131,683
Service and Supplies		1,000	37,410	37,410
Activity Total		1,000	410,807	410,807
Executive				
Salaries and Wages	5,420,180	5,953,356	6,461,416	6,478,362
Employee Benefits	3,271,638	3,658,133	3,830,239	3,836,162
Service and Supplies	4,006,374	20,115,902	3,763,309	3,755,581
Activity Total	12,698,192	29,727,391	14,054,964	14,070,105
Financial Administration				
Salaries and Wages	11,655,043	12,435,214	14,048,845	14,229,160
Employee Benefits	7,120,629	7,659,600	8,532,442	8,623,790
Service and Supplies	5,854,001	6,047,124	6,332,728	6,343,603
Capital Outlay Expenditures		450		
Activity Total	24,629,673	26,142,388	28,914,015	29,196,553
Other				
Salaries and Wages	9,756,846	11,324,975	12,821,838	12,942,538
Employee Benefits	5,726,340	6,952,408	7,513,634	7,596,631
Service and Supplies	7,752,990	13,918,054	15,091,942	15,011,151
Capital Outlay Expenditures	1,355,803	13,580,000		
Activity Total	24,591,979	45,775,437	35,427,414	35,550,320
FUNCTION TOTAL	67,266,671	107,529,990	85,248,269	85,668,854

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
Municipal Courts				
Salaries and Wages	13,510,749	13,962,786	14,169,541	14,169,540
Employee Benefits	8,406,811	8,773,832	9,244,981	9,244,980
Service and Supplies	4,441,734	4,880,528	6,681,754	6,680,754
Capital Outlay Expenditures	107,192	45,294		
Activity Total	26,466,486	27,662,440	30,096,276	30,095,274
Public Defender				
Salaries and Wages	59,685	65,800	30,824	30,824
Employee Benefits	40,209	43,250	1,739	1,739
Service and Supplies	816,991	876,765	1,106,986	1,106,986
Activity Total	916,885	985,815	1,139,549	1,139,549
Alternative Sentencing & Education				
Salaries and Wages	843,159	866,114	2,091,133	2,091,133
Employee Benefits	494,546	544,891	1,251,941	1,251,941
Service and Supplies	533,404	1,054,192	1,054,805	1,054,805
Activity Total	1,871,109	2,465,197	4,397,879	4,397,879
FUNCTION TOTAL	29,254,480	31,113,452	35,633,704	35,632,702

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
Police				
Salaries and Wages	8,622,690	9,187,763	10,041,294	10,041,294
Employee Benefits	5,857,554	7,534,122	8,785,288	8,785,288
Service and Supplies	156,343,804	174,841,761	188,831,300	185,648,382
Capital Outlay Expenditures	314,262		35,000	35,000
Activity Total	171,138,310	191,563,646	207,692,882	204,509,964
Fire				
Salaries and Wages	83,063,469	87,279,943	92,359,979	92,503,639
Employee Benefits	54,916,926	61,794,212	64,901,133	65,029,741
Service and Supplies	28,628,084	30,361,091	39,085,171	39,271,075
Capital Outlay Expenditures	1,594,014	55,906		
Activity Total	168,202,493	179,491,152	196,346,283	196,804,455
Corrections				
Salaries and Wages	28,974,803	31,839,736	33,412,500	33,497,840
Employee Benefits	17,404,683	20,480,363	21,184,561	21,242,714
Service and Supplies	14,548,045	16,233,207	17,308,857	17,331,319
Capital Outlay Expenditures	408,472	23,207	17,000	17,000
Activity Total	61,336,003	68,576,513	71,922,918	72,088,873
Protective Inspection				
Salaries and Wages	1,870,774	2,092,885	2,241,993	2,241,993
Employee Benefits	874,058	1,025,166	1,038,747	1,038,747
Service and Supplies	832,056	867,347	1,026,498	1,026,498
Activity Total	3,576,888	3,985,398	4,307,238	4,307,238
Other Protection				
Salaries and Wages	7,062,201	7,982,786	8,451,398	8,451,398
Employee Benefits	3,443,753	4,288,957	4,559,226	4,559,226
Service and Supplies	8,883,442	9,770,162	10,383,946	10,383,946
Capital Outlay Expenditures	35,840	12,432		
Activity Total	19,425,236	22,054,337	23,394,570	23,394,570
Neighborhood Services				

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Salaries and Wages	1,540,267	1,729,641	2,119,053	2,123,692
Employee Benefits	952,146	1,111,991	1,298,790	1,300,411
Service and Supplies	553,612	2,625,548	2,804,086	2,804,036
Activity Total	3,046,025	5,467,180	6,221,929	6,228,139
FUNCTION TOTAL	426,724,955	471,138,226	509,885,820	507,333,239

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
Public Works Administration				
Salaries and Wages	410,596	289,424	297,516	297,516
Employee Benefits	229,978	166,286	173,863	173,863
Service and Supplies	54,702	128,269	190,666	190,666
Activity Total	695,276	583,979	662,045	662,045
Engineering				
Salaries and Wages	5,442,097	5,474,060	5,424,514	5,424,514
Employee Benefits	2,865,113	2,794,091	2,921,799	2,921,799
Service and Supplies	1,197,732	1,088,728	1,444,793	1,444,793
Activity Total	9,504,942	9,356,879	9,791,106	9,791,106
Paved Streets				
Salaries and Wages	411,720	474,586	422,785	422,785
Employee Benefits	216,228	230,437	229,472	229,472
Service and Supplies	145,085	202,170	171,661	171,661
Activity Total	773,033	907,193	823,918	823,918
FUNCTION TOTAL	10,973,251	10,848,051	11,277,069	11,277,069

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Public Works

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
Animal Control				
Salaries and Wages	1,155,016	1,182,246	1,546,859	1,546,859
Employee Benefits	684,041	742,312	936,116	936,116
Service and Supplies	3,703,375	5,730,058	7,482,003	7,482,003
Capital Outlay Expenditures				
Activity Total	5,542,432	7,654,616	9,964,978	9,964,978
Cemetery Operation				
Salaries and Wages	37,775	57,367	60,693	60,693
Employee Benefits	30,354	46,011	51,539	51,539
Service and Supplies	996,578	1,418,027	1,345,730	1,345,730
Activity Total	1,064,707	1,521,405	1,457,962	1,457,962
Communicable Disease Control				
Service and Supplies	35,803	62,898	50,000	50,000
Activity Total	35,803	62,898	50,000	50,000
FUNCTION TOTAL	6,642,942	9,238,919	11,472,940	11,472,940

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Health

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Culture & Recreation Administration				
Salaries and Wages	4,046,165	4,185,978	4,727,857	4,727,857
Employee Benefits	2,310,107	2,479,975	2,657,506	2,657,506
Service and Supplies	2,830,730	3,315,610	4,120,557	4,120,557
Activity Total	9,187,002	9,981,563	11,505,920	11,505,920
Participant Recreation				
Salaries and Wages	15,484,126	9,420,067	9,425,229	9,431,823
Employee Benefits	7,427,609	5,747,516	5,945,545	5,947,850
Service and Supplies	22,639,460	18,499,571	18,379,898	18,379,898
Capital Outlay Expenditures	7,290	49,250		
Activity Total	45,558,485	33,716,404	33,750,672	33,759,571
Parks				
Salaries and Wages	427,733	8,565,460	8,670,524	8,721,880
Employee Benefits	266,411	3,300,453	3,404,574	3,443,383
Service and Supplies	231,958	6,479,808	8,306,493	8,317,418
Capital Outlay Expenditures			55,000	55,000
Activity Total	926,102	18,345,721	20,436,591	20,537,681
Senior Citizens				
Salaries and Wages	848,758	780,725	929,018	929,018
Employee Benefits	410,053	367,902	431,555	431,555
Service and Supplies	1,111,222	1,131,967	1,370,807	1,370,807
Activity Total	2,370,033	2,280,594	2,731,380	2,731,380
FUNCTION TOTAL	58,041,622	64,324,282	68,424,563	68,534,552

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Culture and Recreation

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
Economic Development & Assistance				
Salaries and Wages			24,330	25,059
Employee Benefits			18,934	19,189
Service and Supplies		5,500,000	3,057,881	3,057,856
Activity Total		5,500,000	3,101,145	3,102,104
Community Action Programs				
Salaries and Wages	1,289,482	1,794,461	2,154,867	2,159,399
Employee Benefits	759,748	1,073,060	1,263,764	1,265,347
Service and Supplies	1,898,976	5,721,532	5,213,872	5,213,797
Activity Total	3,948,206	8,589,053	8,632,503	8,638,543
Neighborhood Services				
Salaries and Wages	1,817,207	2,247,025	2,867,059	2,871,684
Employee Benefits	1,237,979	1,603,866	1,821,994	1,823,609
Service and Supplies	9,059,761	22,107,619	13,794,864	13,794,739
Capital Outlay Expenditures	81,875			
Activity Total	12,196,822	25,958,510	18,483,917	18,490,032
FUNCTION TOTAL	16,145,028	40,047,563	30,217,565	30,230,679

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Economic Development and Assistance

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	(4) FINAL APPROVED
Debt Service				
Principal Retirements	715,842	40,794	82,477	151,127
Interest	24,221	3,933	2,188	36,627
Activity Total	740,063	44,727	84,665	187,754
FUNCTION TOTAL	740,063	44,727	84,665	187,754

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Debt Service

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
OPERATING TRANSFERS OUT				
Ongoing Operations Transfers Out:				
Special Revenue Funds:				
Multipurpose SRF	3,052,643	1,315,000	3,565,500	3,565,500
Environmental Surcharge SRF	800,000			
Neighborhood Beautification Program SRF	250,000	250,000	250,000	250,000
Debt Service Funds:				
CLV Debt Service	19,314,500	22,706,649	21,813,125	21,813,125
Capital Projects Funds:				
General CPF	34,050,000	13,550,000	750,000	2,662,585
City Facilities CPF	54,605,000	4,762,000	16,950,000	16,402,000
Fire Services CPF		300,000		
Parks & Leisure Activities CPF	26,355,000	8,488,000	5,900,000	4,535,415
Road & Flood CPF	500,000	1,400,000	2,000,000	2,000,000
Department of Public Safety CPF	1,000,000	3,000,000		
Enterprise Funds:				
Municipal Golf Course EF	400,000			
Internal Service Funds:				
Computer Services ISF	5,040,000	3,165,000		
Automotive Operations ISF	30,000	3,238,144		
Liability Insurance & Property Damage ISF		60,000,000		25,000,000
TOTAL ALL FUNCTIONS	145,397,143	122,174,793	51,228,625	76,228,625

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
FUNCTION: OPERATING TRANSFERS OUT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
FUNCTION SUMMARY				
General Government	67,266,671	107,529,990	85,248,269	85,668,854
Judicial	29,254,480	31,113,452	35,633,704	35,632,702
Public Safety	426,724,955	471,138,226	509,885,820	507,333,239
Public Works	10,973,251	10,848,051	11,277,069	11,277,069
Health	6,642,942	9,238,919	11,472,940	11,472,940
Culture and Recreation	58,041,622	64,324,282	68,424,563	68,534,552
Economic Development and Assistance	16,145,028	40,047,563	30,217,565	30,230,679
Debt Service	740,063	44,727	84,665	187,754
TOTAL EXPENDITURES - ALL FUNCTIONS	615,789,012	734,285,210	752,244,595	750,337,789
OTHER USES: CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)			XXXXXXXXXX	XXXXXXXXXX
Operating Transfers Out (Schedule T)	145,397,143	122,174,793	51,228,625	76,228,625
TOTAL EXPENDITURES AND OTHER USES	761,186,155	856,460,003	803,473,220	826,566,414
ENDING FUND BALANCE	247,924,237	219,255,152	217,816,416	196,998,794
TOTAL GENERAL FUND COMMITMENTS & FUND BALANCE	1,009,110,392	1,075,715,155	1,021,289,636	1,023,565,208

CITY OF LAS VEGAS

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES & FUND BALANCE
100000: GENERAL FUND - ALL FUNCTIONS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Ad Valorem Property Tax	18,912,780	20,694,257	21,640,000	22,160,000
Total Taxes	18,912,780	20,694,257	21,640,000	22,160,000
Licenses & Permits				
Misc Permits	100,934	141,480	100,000	100,000
Offsite Permits	328,405	600,000	600,000	600,000
Total Licenses & Permits	429,339	741,480	700,000	700,000
Intergovernmental Revenues				
State Shared	11,147,665	9,263,367	8,101,412	8,101,412
Interlocal Cooperative Agreements (Other Loc Gov)	25,210,289	24,190,920	21,900,000	21,900,000
Contributions from Other	9,627,538	8,242,777	8,230,000	8,050,000
Other Federal Revenue	70,715,423	55,517,757	12,810,000	12,810,000
Federal Grants	19,273,348	28,137,086	32,935,368	33,085,368
State Grants	392,760	742,435	3,006,500	3,006,500
State Shared (Other State Revenue)	5,359,844	4,636,849	4,486,276	4,486,276
Total Intergovernmental Revenues	141,726,867	130,731,191	91,469,556	91,439,556
Charges for Services				
General Government				
Reimbursable Charges	529,086	548,452	615,000	615,000
Recreational Fees	2,580	2,600	3,000	3,000
Activity Total	531,666	551,052	618,000	618,000
Judicial				
Municipal Court Charges	820,154	648,992	650,000	650,000
Activity Total	820,154	648,992	650,000	650,000
Public Safety				
Reimbursable Charges	223,876	2,500	10,000	10,000
Other Fees	147,416	100,000	100,000	100,000
Activity Total	371,292	102,500	110,000	110,000
Public Works				
Reimbursable Charges	560,256	540,000	550,000	550,000

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Activity Total	560,256	540,000	550,000	550,000
Culture and Recreation				
Recreational Fees	3,985,589	4,267,853	3,917,200	3,917,200
Activity Total	3,985,589	4,267,853	3,917,200	3,917,200
Economic Development and Assistance				
Reimbursable Charges	471,832	256,723	317,778	317,778
Other Fees				
Activity Total	471,832	256,723	317,778	317,778
Total Charges for Services	6,740,789	6,367,120	6,162,978	6,162,978
Fines & Forfeits				
Fines	4,651,284	4,200,000	4,200,000	4,200,000
Total Fines & Forfeits	4,651,284	4,200,000	4,200,000	4,200,000
Special Assessments				
SID Revenues	3,113,626	1,376,824	2,254,000	2,404,000
Total Special Assessments	3,113,626	1,376,824	2,254,000	2,404,000
Miscellaneous				
Interest Earnings	5,381,177	9,059,179	5,336,514	4,475,770
Rentals	3,016,812	3,233,224	3,343,985	3,343,985
Additional Miscellaneous	14,979,399	11,160,143	23,983,100	24,548,764
Total Miscellaneous	23,377,388	23,452,546	32,663,599	32,368,519
Subtotal	198,952,073	187,563,418	159,090,133	159,435,053
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	4,102,643	1,565,000	3,815,500	3,815,500
Multipurpose SRF	1,200,000	300,000		
General CPF	500,000	7,500,000		
Road & Flood CPF	1,000,000			
Special Assessments CPF	266,136	180,000	100,000	100,000
Lease Issued	1,000,654			
Software Subscriptions Issued	581,023			

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Total Other Financing Sources	8,650,456	9,545,000	3,915,500	3,915,500
Total Revenues & Other Financing Sources	207,602,529	197,108,418	163,005,633	163,350,553
BEGINNING FUND BALANCE Prior Period Adjustments	161,847,470	181,037,254	207,952,260	183,973,418
TOTAL BEGINNING FUND BALANCE	161,847,470	181,037,254	207,952,260	183,973,418
TOTAL AVAILABLE RESOURCES	369,449,999	378,145,672	370,957,893	347,323,971

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Financial Administration				
Salaries and Wages	148,657	63,152	166,761	166,761
Employee Benefits	97,509	53,106	114,293	114,293
Service and Supplies	1,176,375	2,176,548	1,982,050	2,172,050
Activity Total	1,422,541	2,292,806	2,263,104	2,453,104
Other				
Salaries and Wages	1,529,377	2,128,473	1,040,134	1,040,134
Employee Benefits	807,471	1,157,227	729,777	729,777
Service and Supplies	11,305,507	35,260,601	13,184,436	13,184,436
Capital Outlay Expenditures				
Activity Total	13,642,355	38,546,301	14,954,347	14,954,347
Function Total	15,064,896	40,839,107	17,217,451	17,407,451
Judicial				
Municipal Courts				
Service and Supplies	1,878,107	2,044,600	105,000	105,000
Capital Outlay Expenditures	581,023			
Activity Total	2,459,130	2,044,600	105,000	105,000
Alternative Sentencing & Education				
Salaries and Wages	9,582			
Service and Supplies	1,220,894	1,565,623	1,345,000	1,345,000
Capital Outlay Expenditures	6,200	26,168		
Activity Total	1,236,676	1,591,791	1,345,000	1,345,000
Function Total	3,695,806	3,636,391	1,450,000	1,450,000
Public Safety				
Police				
Salaries and Wages	158,877			
Employee Benefits	133,102			
Service and Supplies		13,008		

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Capital Outlay Expenditures		65,658		
Activity Total	291,979	78,666	0	0
Fire				
Salaries and Wages	591,871	728,046	385,793	385,793
Employee Benefits	296,426	353,787	257,503	257,503
Service and Supplies	1,947,487	2,946,547	2,815,900	6,315,900
Capital Outlay Expenditures	88,016	696,287	5,188,710	5,188,710
Activity Total	2,923,800	4,724,667	8,647,906	12,147,906
Fire Communications				
Salaries and Wages	514		208,788	208,788
Employee Benefits	90		23,280	23,280
Service and Supplies	11,059	2,508	40,095	95
Activity Total	11,663	2,508	272,163	232,163
Corrections				
Salaries and Wages			25,589	25,589
Employee Benefits			2,854	2,854
Service and Supplies	282,233	292,660	617,012	617,012
Capital Outlay Expenditures		59,115		
Activity Total	282,233	351,775	645,455	645,455
Communicable Disease Control				
Service and Supplies			385,000	385,000
Activity Total	0	0	385,000	385,000
Function Total	3,509,675	5,157,616	9,950,524	13,410,524
Public Works				
Public Works Administration				
Salaries and Wages	303,505	333,250	335,379	335,379
Employee Benefits	161,105	169,260	178,073	178,073
Service and Supplies	199,232	192,756	174,775	174,775
Activity Total	663,842	695,266	688,227	688,227

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Engineering				
Service and Supplies	4,586,328		60,000	60,000
Activity Total	4,586,328	0	60,000	60,000
Paved Streets				
Salaries and Wages	216,372	144,119	248,817	248,817
Employee Benefits	113,869	73,621	149,348	149,348
Service and Supplies	9,515,692	11,332,054	15,030,031	15,030,031
Activity Total	9,845,933	11,549,794	15,428,196	15,428,196
Function Total	15,096,103	12,245,060	16,176,423	16,176,423
Health				
Public Health Administration				
Service and Supplies	204	1,412	3,500,000	3,500,000
Activity Total	204	1,412	3,500,000	3,500,000
Function Total	204	1,412	3,500,000	3,500,000
Welfare				
Old-Age Assistance				
Service and Supplies	359			
Activity Total	359	0	0	0
Function Total	359	0	0	0
Culture and Recreation				
Participant Recreation				
Salaries and Wages	3,657,403	4,230,943	5,142,887	5,156,076
Employee Benefits	1,192,032	1,348,519	1,416,096	1,420,706
Service and Supplies	1,544,891	2,301,223	3,155,486	3,155,486
Capital Outlay Expenditures		714,213		
Activity Total	6,394,326	8,594,898	9,714,469	9,732,268

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
Spectator Recreation				
Salaries and Wages		8,003		
Employee Benefits		3,385		
Service and Supplies	632,495	1,584,767	2,974,636	2,974,636
Activity Total	632,495	1,596,155	2,974,636	2,974,636
Parks				
Service and Supplies		5,000	505,000	505,000
Activity Total	0	5,000	505,000	505,000
Special Facilities				
Service and Supplies	4,504,817	8,601,805	8,000,000	8,000,000
Activity Total	4,504,817	8,601,805	8,000,000	8,000,000
Function Total	11,531,638	18,797,858	21,194,105	21,211,904
Economic Development and Assistance				
Housing				
Salaries and Wages	89,843	219,950	234,594	234,594
Employee Benefits	61,855	233,250	173,618	173,618
Service and Supplies	9,826,338	12,289,368	15,747,442	15,747,442
Capital Outlay Expenditures	1,000,654		151,904	
Activity Total	10,978,690	12,742,568	16,307,558	16,155,654
Urban Redevelopment				
Service and Supplies		39,758	5,000,000	5,000,000
Capital Outlay Expenditures		3,317,073		
Activity Total	0	3,356,831	5,000,000	5,000,000
Economic Development & Assistance				
Salaries and Wages	2,330,268	1,237,635	1,110,440	1,110,440
Employee Benefits	1,141,410	659,491	739,743	739,743
Service and Supplies	12,650,880	13,369,933	21,809,605	21,810,105
Capital Outlay Expenditures		50,000	100,000	100,000
Activity Total	16,122,558	15,317,059	23,759,788	23,760,288

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Community Action Programs				
Salaries and Wages	920,352	1,069,200	898,083	898,083
Employee Benefits	306,972	393,584	409,661	409,661
Service and Supplies	6,845,245	6,493,729	12,457,974	12,457,974
Capital Outlay Expenditures	10,000	269,886		
Activity Total	8,082,569	8,226,399	13,765,718	13,765,718
Neighborhood Services				
Service and Supplies	215,752	259,300	350,000	350,000
Activity Total	215,752	259,300	350,000	350,000
Function Total	35,399,569	39,902,157	59,183,064	59,031,660
Debt Service				
Principal Retirement	1,063,192	473,341	513,849	554,235
Other Debt Related Expenditures		236,000	26,000	371,000
Interest	313,670	310,064	312,347	316,949
Function Total	1,376,862	1,019,405	852,196	1,242,184
Subtotal	85,675,112	121,599,006	129,523,763	133,430,146
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	64,013,000	42,054,543	16,955,775	16,955,775
Multipurpose SRF	1,200,000	300,000		
CLV Debt Service	18,651,706	18,460,108	24,333,400	24,102,400
Municipal Parking EF				1,279,000
General CPF	8,087,666	59,498	1,892,242	57,392,242
City Facilities CPF	40,000	3,313,500	300,000	300,000
Fire Services CPF	4,000,000	2,600,000	4,300,000	4,300,000
Traffic Improvements CPF	2,300,000		650,000	650,000
Parks & Leisure Activities CPF	625,382	1,500,000	1,500,000	1,500,000

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Road & Flood CPF	1,900,000	4,000,000	900,000	900,000
Special Assessments CPF	1,919,879	10,599		
Computer Services ISF		275,000		500,000
Total Other Uses	102,737,633	72,573,248	50,831,417	107,879,417
Total Expenditures & Other Uses	188,412,745	194,172,254	180,355,180	241,309,563
ENDING FUND BALANCE	181,037,254	183,973,418	190,602,713	106,014,408
TOTAL FUND COMMITMENTS & FUND BALANCE	369,449,999	378,145,672	370,957,893	347,323,971

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Misc Permits	100,934	141,480	100,000	100,000
Offsite Permits	328,405	600,000	600,000	600,000
Total Licenses & Permits	429,339	741,480	700,000	700,000
Intergovernmental Revenues				
Interlocal Cooperative Agreements (Other Loc Gov)	14,003,366	13,433,172	11,000,000	11,000,000
Contributions from Other	6,839,455	4,240,000	4,555,000	4,375,000
Federal Grants	4,122,805	7,113,067	6,755,368	6,905,368
State Grants	372,760	402,240	1,706,500	1,706,500
State Shared (Other State Revenue)	5,359,844	4,636,849	4,486,276	4,486,276
Total Intergovernmental Revenues	30,698,230	29,825,328	28,503,144	28,473,144
Charges for Services				
General Government				
Reimbursable Charges	270,566	267,977	300,000	300,000
Recreational Fees	2,580	2,600	3,000	3,000
Activity Total	273,146	270,577	303,000	303,000
Judicial				
Municipal Court Charges	820,154	648,992	650,000	650,000
Activity Total	820,154	648,992	650,000	650,000
Public Safety				
Reimbursable Charges	223,876	2,500	10,000	10,000
Other Fees	147,416	100,000	100,000	100,000
Activity Total	371,292	102,500	110,000	110,000
Culture and Recreation				
Recreational Fees	3,985,589	4,267,853	3,917,200	3,917,200
Activity Total	3,985,589	4,267,853	3,917,200	3,917,200
Economic Development and Assistance				
Reimbursable Charges	4,231			
Activity Total	4,231	0	0	0
Total Charges for Services	5,454,412	5,289,922	4,980,200	4,980,200

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000: MULTIPURPOSE S.R.F.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Fines & Forfeits				
Fines	4,651,284	4,200,000	4,200,000	4,200,000
Total Fines & Forfeits	4,651,284	4,200,000	4,200,000	4,200,000
Miscellaneous				
Interest Earnings	379,267	1,541,740	1,276,031	1,750,321
Rentals	3,013,120	3,231,224	3,339,485	3,339,485
Additional Miscellaneous	10,115,469	4,953,148	17,583,100	15,598,764
Total Miscellaneous	13,507,856	9,726,112	22,198,616	20,688,570
Subtotal	54,741,121	49,782,842	60,581,960	59,041,914
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	3,052,643	1,315,000	3,565,500	3,565,500
Multipurpose SRF	1,200,000	300,000		
Software Subscriptions Issued	581,023			
Total Other Financing Sources	4,833,666	1,615,000	3,565,500	3,565,500
Total Revenues & Other Financing Sources	59,574,787	51,397,842	64,147,460	62,607,414
BEGINNING FUND BALANCE	39,368,484	54,162,109	53,353,396	52,252,862
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	39,368,484	54,162,109	53,353,396	52,252,862
TOTAL AVAILABLE RESOURCES	98,943,271	105,559,951	117,500,856	114,860,276

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000: MULTIPURPOSE S.R.F.

Note: A variance to the ACFR occurs on this budget page. Please see page 165 for an explanation.

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Service and Supplies	2,222,644	2,728,872	3,556,341	3,556,341
Activity Total	2,222,644	2,728,872	3,556,341	3,556,341
Function Total	2,222,644	2,728,872	3,556,341	3,556,341
Judicial				
Municipal Courts				
Service and Supplies	1,878,107	2,044,600	105,000	105,000
Capital Outlay Expenditures	581,023			
Activity Total	2,459,130	2,044,600	105,000	105,000
Alternative Sentencing & Education				
Salaries and Wages	9,582			
Service and Supplies	1,220,894	1,565,623	1,345,000	1,345,000
Capital Outlay Expenditures	6,200	26,168		
Activity Total	1,236,676	1,591,791	1,345,000	1,345,000
Function Total	3,695,806	3,636,391	1,450,000	1,450,000
Public Safety				
Police				
Service and Supplies		6,408		
Capital Outlay Expenditures		65,658		
Activity Total	0	72,066	0	0
Fire				
Salaries and Wages	591,871	728,046	385,793	385,793
Employee Benefits	296,426	353,787	257,503	257,503
Service and Supplies	1,947,487	2,936,547	2,805,900	6,305,900
Capital Outlay Expenditures	88,016	696,287	5,188,710	5,188,710
Activity Total	2,923,800	4,714,667	8,637,906	12,137,906
Fire Communications				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000: MULTIPURPOSE S.R.F.

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Salaries and Wages	514		208,788	208,788
Employee Benefits	90		23,280	23,280
Service and Supplies	11,059	2,508	40,095	95
Activity Total	11,663	2,508	272,163	232,163
Corrections				
Salaries and Wages			25,589	25,589
Employee Benefits			2,854	2,854
Service and Supplies	282,233	292,660	617,012	617,012
Capital Outlay Expenditures		59,115		
Activity Total	282,233	351,775	645,455	645,455
Communicable Disease Control				
Service and Supplies			385,000	385,000
Activity Total	0	0	385,000	385,000
Function Total	3,217,696	5,141,016	9,940,524	13,400,524
Health				
Public Health Administration				
Service and Supplies	204	412	3,500,000	
Activity Total	204	412	3,500,000	0
Function Total	204	412	3,500,000	0
Welfare				
Old-Age Assistance				
Service and Supplies	359			
Activity Total	359	0	0	0
Function Total	359	0	0	0
Culture and Recreation				
Participant Recreation				
Salaries and Wages	3,657,403	4,230,943	5,142,887	5,156,076

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000: MULTIPURPOSE S.R.F.

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Employee Benefits	1,192,032	1,348,519	1,416,096	1,420,706
Service and Supplies	1,544,891	2,301,223	3,155,486	3,155,486
Capital Outlay Expenditures		714,213		
Activity Total	6,394,326	8,594,898	9,714,469	9,732,268
Spectator Recreation				
Salaries and Wages		8,003		
Employee Benefits		3,385		
Service and Supplies	632,495	1,584,767	2,974,636	2,974,636
Activity Total	632,495	1,596,155	2,974,636	2,974,636
Parks				
Service and Supplies		5,000	505,000	505,000
Activity Total	0	5,000	505,000	505,000
Special Facilities				
Service and Supplies	4,504,817	8,601,805	8,000,000	8,000,000
Activity Total	4,504,817	8,601,805	8,000,000	8,000,000
Function Total	11,531,638	18,797,858	21,194,105	21,211,904
Economic Development and Assistance				
Urban Redevelopment				
Service and Supplies				
Activity Total	0	0	0	0
Economic Development & Assistance				
Salaries and Wages	1,159,369			
Employee Benefits	458,480			
Service and Supplies	7,329,986	7,438,817	16,007,600	16,008,100
Capital Outlay Expenditures			50,000	50,000
Activity Total	8,947,835	7,438,817	16,057,600	16,058,100
Community Action Programs				
Salaries and Wages	914,427	1,069,200	898,083	898,083

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000: MULTIPURPOSE S.R.F.

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Employee Benefits	306,312	393,584	409,661	409,661
Service and Supplies	1,147,669	2,746,391	4,059,111	4,059,111
Capital Outlay Expenditures	10,000	269,886		
Activity Total	2,378,408	4,479,061	5,366,855	5,366,855
Function Total	11,326,243	11,917,878	21,424,455	21,424,955
Debt Service				
Principal Retirement	697,537			
Other Debt Related Expenditures			5,000	5,000
Interest	301,217	297,967	293,200	293,200
Function Total	998,754	297,967	298,200	298,200
Subtotal	32,993,344	42,520,394	61,363,625	61,341,924
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Multipurpose SRF	1,200,000	300,000		
CLV Debt Service	10,397,818	10,198,195	12,377,044	12,377,044
City Facilities CPF	40,000	13,500		
Parks & Leisure Activities CPF	150,000		300,000	300,000
Computer Services ISF		275,000		
Total Other Uses	11,787,818	10,786,695	12,677,044	12,677,044
Total Expenditures & Other Uses	44,781,162	53,307,089	74,040,669	74,018,968
ENDING FUND BALANCE	54,162,109	52,252,862	43,460,187	40,841,308
TOTAL FUND COMMITMENTS & FUND BALANCE	98,943,271	105,559,951	117,500,856	114,860,276

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000: MULTIPURPOSE S.R.F.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Federal Revenue	70,715,423	55,517,757	12,810,000	12,810,000
Total Intergovernmental Revenues	70,715,423	55,517,757	12,810,000	12,810,000
Miscellaneous				
Interest Earnings	3,553,342	2,585,000	1,000,000	435,000
Additional Miscellaneous	24,255			
Total Miscellaneous	3,577,597	2,585,000	1,000,000	435,000
Subtotal	74,293,020	58,102,757	13,810,000	13,245,000
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General CPF		7,500,000		
Lease Issued	1,000,654			
Total Other Financing Sources	1,000,654	7,500,000	0	0
Total Revenues & Other Financing Sources	75,293,674	65,602,757	13,810,000	13,245,000
BEGINNING FUND BALANCE		3,609,641	13,403,587	6,659,225
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	0	3,609,641	13,403,587	6,659,225
TOTAL AVAILABLE RESOURCES	75,293,674	69,212,398	27,213,587	19,904,225

CITY OF LAS VEGAS

SCHEDULE B
FUND 201755: COVID-19 S.R.F.

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries and Wages	1,529,377	2,128,473	1,040,134	1,040,134
Employee Benefits	807,471	1,157,227	729,777	729,777
Service and Supplies	8,860,508	32,390,736	9,421,095	9,421,095
Capital Outlay Expenditures				
Activity Total	11,197,356	35,676,436	11,191,006	11,191,006
Function Total	11,197,356	35,676,436	11,191,006	11,191,006
Economic Development and Assistance				
Housing				
Salaries and Wages	38,334			
Employee Benefits	23,003			
Service and Supplies	2,274,826	10,583		
Capital Outlay Expenditures	1,000,654		151,904	
Activity Total	3,336,817	10,583	151,904	0
Economic Development & Assistance				
Service and Supplies	411,050	349,190		
Activity Total	411,050	349,190	0	0
Function Total	3,747,867	359,773	151,904	0
Debt Service				
Principal Retirement	23,389		111,518	151,904
Interest	2,421	2,421	13,211	17,813
Function Total	25,810	2,421	124,729	169,717
Subtotal	14,971,033	36,038,630	11,467,639	11,360,723
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201755: COVID-19 S.R.F.

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
General Fund	49,213,000	26,514,543		
Municipal Parking EF				1,279,000
General CPF	7,500,000		1,871,000	1,871,000
City Facilities CPF			300,000	300,000
Traffic Improvements CPF			50,000	50,000
Computer Services ISF				500,000
Total Other Uses	56,713,000	26,514,543	2,221,000	4,000,000
Total Expenditures & Other Uses	71,684,033	62,553,173	13,688,639	15,360,723
ENDING FUND BALANCE	3,609,641	6,659,225	13,524,948	4,543,502
TOTAL FUND COMMITMENTS & FUND BALANCE	75,293,674	69,212,398	27,213,587	19,904,225

CITY OF LAS VEGAS

SCHEDULE B
FUND 201755: COVID-19 S.R.F.

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues Interlocal Cooperative Agreements (Other Loc Gov)	6,714,285	6,750,000	6,900,000	6,900,000
Total Intergovernmental Revenues	6,714,285	6,750,000	6,900,000	6,900,000
Subtotal	6,714,285	6,750,000	6,900,000	6,900,000
Total Revenues & Other Financing Sources	6,714,285	6,750,000	6,900,000	6,900,000
BEGINNING FUND BALANCE Prior Period Adjustments	1,137,502	2,120,399	1,634,736	1,634,736
TOTAL BEGINNING FUND BALANCE	1,137,502	2,120,399	1,634,736	1,634,736
TOTAL AVAILABLE RESOURCES	7,851,787	8,870,399	8,534,736	8,534,736

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000: L.V. CONVENTION & VISITORS AUTH

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
CLV Debt Service	5,731,388	5,735,663	5,734,106	5,734,106
Parks & Leisure Activities CPF		1,500,000	1,200,000	1,200,000
Total Other Uses	5,731,388	7,235,663	6,934,106	6,934,106
Total Expenditures & Other Uses	5,731,388	7,235,663	6,934,106	6,934,106
ENDING FUND BALANCE	2,120,399	1,634,736	1,600,630	1,600,630
TOTAL FUND COMMITMENTS & FUND BALANCE	7,851,787	8,870,399	8,534,736	8,534,736

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000: L.V. CONVENTION & VISITORS AUTH

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Reimbursable Charges	258,520	280,475	315,000	315,000
Activity Total	258,520	280,475	315,000	315,000
Public Works				
Reimbursable Charges	554,769	540,000	550,000	550,000
Activity Total	554,769	540,000	550,000	550,000
Total Charges for Services	813,289	820,475	865,000	865,000
Special Assessments				
SID Revenues	3,113,626	1,376,824	2,254,000	2,404,000
Total Special Assessments	3,113,626	1,376,824	2,254,000	2,404,000
Miscellaneous				
Interest Earnings	266,345	880,561	755,077	814,977
Additional Miscellaneous	1	300,000		350,000
Total Miscellaneous	266,346	1,180,561	755,077	1,164,977
Subtotal	4,193,261	3,377,860	3,874,077	4,433,977
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
Special Assessments CPF	266,136	180,000	100,000	100,000
Total Other Financing Sources	266,136	180,000	100,000	100,000
Total Revenues & Other Financing Sources	4,459,397	3,557,860	3,974,077	4,533,977
BEGINNING FUND BALANCE	24,020,906	19,695,155	20,588,541	19,890,340
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	24,020,906	19,695,155	20,588,541	19,890,340
TOTAL AVAILABLE RESOURCES	28,480,303	23,253,015	24,562,618	24,424,317

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000: S.I.D. ADMINISTRATION S.R.F.

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
General Government				
Financial Administration				
Salaries and Wages	148,657	63,152	166,761	166,761
Employee Benefits	97,509	53,106	114,293	114,293
Service and Supplies	1,146,578	2,163,559	1,932,050	2,122,050
Activity Total	1,392,744	2,279,817	2,213,104	2,403,104
Other				
Service and Supplies	222,355	140,993	207,000	207,000
Activity Total	222,355	140,993	207,000	207,000
Function Total	1,615,099	2,420,810	2,420,104	2,610,104
Public Works				
Public Works Administration				
Salaries and Wages	303,505	333,250	335,379	335,379
Employee Benefits	161,105	169,260	178,073	178,073
Service and Supplies	199,232	192,756	174,775	174,775
Activity Total	663,842	695,266	688,227	688,227
Engineering				
Service and Supplies	4,586,328		60,000	60,000
Activity Total	4,586,328	0	60,000	60,000
Function Total	5,250,170	695,266	748,227	748,227
Debt Service				
Other Debt Related Expenditures		236,000	21,000	366,000
Function Total	0	236,000	21,000	366,000
Subtotal	6,865,269	3,352,076	3,189,331	3,724,331
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000: S.I.D. ADMINISTRATION S.R.F.

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Transfers Out (Schedule T) Special Assessments CPF	1,919,879	10,599		
Total Other Uses	1,919,879	10,599	0	0
Total Expenditures & Other Uses	8,785,148	3,362,675	3,189,331	3,724,331
ENDING FUND BALANCE	19,695,155	19,890,340	21,373,287	20,699,986
TOTAL FUND COMMITMENTS & FUND BALANCE	28,480,303	23,253,015	24,562,618	24,424,317

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000: S.I.D. ADMINISTRATION S.R.F.

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues Interlocal Cooperative Agreements (Other Loc Gov)	4,492,638	4,007,748	4,000,000	4,000,000
Total Intergovernmental Revenues	4,492,638	4,007,748	4,000,000	4,000,000
Miscellaneous Interest Earnings	42,687	188,826	174,990	174,990
Total Miscellaneous	42,687	188,826	174,990	174,990
Subtotal	4,535,325	4,196,574	4,174,990	4,174,990
Total Revenues & Other Financing Sources	4,535,325	4,196,574	4,174,990	4,174,990
BEGINNING FUND BALANCE Prior Period Adjustments	3,829,706	3,865,031	4,045,929	4,061,605
TOTAL BEGINNING FUND BALANCE	3,829,706	3,865,031	4,045,929	4,061,605
TOTAL AVAILABLE RESOURCES	8,365,031	8,061,605	8,220,919	8,236,595

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000: TRANSPORTATION PROGRAMS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Paved Streets				
Service and Supplies			1,000	1,000
Activity Total	0	0	1,000	1,000
Function Total	0	0	1,000	1,000
Subtotal	0	0	1,000	1,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
CLV Debt Service			3,700,000	3,469,000
General CPF	300,000			
Traffic Improvements CPF	2,300,000			
Road & Flood CPF	1,900,000	4,000,000		
Total Other Uses	4,500,000	4,000,000	3,700,000	3,469,000
Total Expenditures & Other Uses	4,500,000	4,000,000	3,701,000	3,470,000
ENDING FUND BALANCE	3,865,031	4,061,605	4,519,919	4,766,595
TOTAL FUND COMMITMENTS & FUND BALANCE	8,365,031	8,061,605	8,220,919	8,236,595

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000: TRANSPORTATION PROGRAMS

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared	11,147,665	9,263,367	8,101,412	8,101,412
Total Intergovernmental Revenues	11,147,665	9,263,367	8,101,412	8,101,412
Charges for Services				
Public Works				
Reimbursable Charges	5,487			
Activity Total	5,487	0	0	0
Total Charges for Services	5,487	0	0	0
Miscellaneous				
Interest Earnings	236,837	880,740	816,236	816,236
Additional Miscellaneous		3,801	45,000	45,000
Total Miscellaneous	236,837	884,541	861,236	861,236
Subtotal	11,389,989	10,147,908	8,962,648	8,962,648
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General CPF	500,000			
Road & Flood CPF	1,000,000			
Total Other Financing Sources	1,500,000	0	0	0
Total Revenues & Other Financing Sources	12,889,989	10,147,908	8,962,648	8,962,648
BEGINNING FUND BALANCE	16,864,277	19,880,095	20,629,737	15,178,209
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	16,864,277	19,880,095	20,629,737	15,178,209
TOTAL AVAILABLE RESOURCES	29,754,266	30,028,003	29,592,385	24,140,857

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000: STREET MAINTENANCE

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Paved Streets				
Salaries and Wages	216,372	144,119	248,817	248,817
Employee Benefits	113,869	73,621	149,348	149,348
Service and Supplies	9,515,692	11,332,054	15,029,031	15,029,031
Activity Total	9,845,933	11,549,794	15,427,196	15,427,196
Function Total	9,845,933	11,549,794	15,427,196	15,427,196
Subtotal	9,845,933	11,549,794	15,427,196	15,427,196
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	28,238		21,242	521,242
City Facilities CPF		3,300,000		
Traffic Improvements CPF			600,000	600,000
Road & Flood CPF			900,000	900,000
Total Other Uses	28,238	3,300,000	1,521,242	2,021,242
Total Expenditures & Other Uses	9,874,171	14,849,794	16,948,438	17,448,438
ENDING FUND BALANCE	19,880,095	15,178,209	12,643,947	6,692,419
TOTAL FUND COMMITMENTS & FUND BALANCE	29,754,266	30,028,003	29,592,385	24,140,857

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000: STREET MAINTENANCE

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Contributions from Other	2,788,083	4,002,777	3,675,000	3,675,000
Federal Grants	1,224,685	885,000	475,000	475,000
State Grants	20,000	340,195	1,300,000	1,300,000
Total Intergovernmental Revenues	4,032,768	5,227,972	5,450,000	5,450,000
Charges for Services				
Economic Development and Assistance				
Reimbursable Charges			105,000	105,000
Other Fees				
Activity Total	0	0	105,000	105,000
Total Charges for Services	0	0	105,000	105,000
Miscellaneous				
Interest Earnings	180,836	374,602	347,738	347,738
Additional Miscellaneous	37,177	407,800	1,985,000	1,985,000
Total Miscellaneous	218,013	782,402	2,332,738	2,332,738
Subtotal	4,250,781	6,010,374	7,887,738	7,887,738
Total Revenues & Other Financing Sources	4,250,781	6,010,374	7,887,738	7,887,738
BEGINNING FUND BALANCE	19,815,142	20,314,435	20,360,776	20,366,107
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	19,815,142	20,314,435	20,360,776	20,366,107
TOTAL AVAILABLE RESOURCES	24,065,923	26,324,809	28,248,514	28,253,845

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000: HOUSING PROGRAM

Note: A variance to the ACFR occurs on this budget page. Please see page 165 for an explanation.

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Economic Development and Assistance				
Housing				
Salaries and Wages	51,509	219,950	234,594	234,594
Employee Benefits	38,852	233,250	173,618	173,618
Service and Supplies	3,308,829	5,022,485	7,847,442	7,847,442
Activity Total	3,399,190	5,475,685	8,255,654	8,255,654
Function Total	3,399,190	5,475,685	8,255,654	8,255,654
Debt Service				
Principal Retirement	342,266	473,341	402,331	402,331
Interest	10,032	9,676	5,936	5,936
Function Total	352,298	483,017	408,267	408,267
Subtotal	3,751,488	5,958,702	8,663,921	8,663,921
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	3,751,488	5,958,702	8,663,921	8,663,921
ENDING FUND BALANCE	20,314,435	20,366,107	19,584,593	19,589,924
TOTAL FUND COMMITMENTS & FUND BALANCE	24,065,923	26,324,809	28,248,514	28,253,845

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000: HOUSING PROGRAM

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants	13,925,858	20,139,019	25,705,000	25,705,000
Total Intergovernmental Revenues	13,925,858	20,139,019	25,705,000	25,705,000
Charges for Services				
Economic Development and Assistance				
Reimbursable Charges	467,601	256,723	212,778	212,778
Activity Total	467,601	256,723	212,778	212,778
Total Charges for Services	467,601	256,723	212,778	212,778
Miscellaneous				
Interest Earnings	4		100	100
Rentals	3,692	2,000	4,500	4,500
Additional Miscellaneous		30,000	100,000	100,000
Total Miscellaneous	3,696	32,000	104,600	104,600
Subtotal	14,397,155	20,427,742	26,022,378	26,022,378
Total Revenues & Other Financing Sources	14,397,155	20,427,742	26,022,378	26,022,378
BEGINNING FUND BALANCE	156,896	158,779	553,305	2,246,537
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	156,896	158,779	553,305	2,246,537
TOTAL AVAILABLE RESOURCES	14,554,051	20,586,521	26,575,683	28,268,915

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000: HOUSING & URBAN DEVELOPMENT S.R.F.

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Economic Development and Assistance				
Housing				
Service and Supplies	4,242,683	7,256,300	7,900,000	7,900,000
Activity Total	4,242,683	7,256,300	7,900,000	7,900,000
Urban Redevelopment				
Service and Supplies		39,758	5,000,000	5,000,000
Capital Outlay Expenditures		3,317,073		
Activity Total	0	3,356,831	5,000,000	5,000,000
Economic Development & Assistance				
Salaries and Wages	819,837	905,175	760,083	760,083
Employee Benefits	445,820	429,266	485,544	485,544
Service and Supplies	1,299,711	1,437,326	1,905,833	1,905,833
Activity Total	2,565,368	2,771,767	3,151,460	3,151,460
Community Action Programs				
Salaries and Wages	5,925			
Employee Benefits	660			
Service and Supplies	5,697,576	3,747,338	8,398,863	8,398,863
Activity Total	5,704,161	3,747,338	8,398,863	8,398,863
Function Total	12,512,212	17,132,236	24,450,323	24,450,323
Subtotal	12,512,212	17,132,236	24,450,323	24,450,323
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
CLV Debt Service	1,148,250	1,148,250	1,148,250	1,148,250
General CPF	259,428	59,498		
Parks & Leisure Activities CPF	475,382			

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000: HOUSING & URBAN DEVELOPMENT S.R.F.

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Total Other Uses	1,883,060	1,207,748	1,148,250	1,148,250
Total Expenditures & Other Uses	14,395,272	18,339,984	25,598,573	25,598,573
ENDING FUND BALANCE	158,779	2,246,537	977,110	2,670,342
TOTAL FUND COMMITMENTS & FUND BALANCE	14,554,051	20,586,521	26,575,683	28,268,915

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000: HOUSING & URBAN DEVELOPMENT S.R.F.

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Ad Valorem Property Tax	18,787,923	20,560,000	21,640,000	22,160,000
Total Taxes	18,787,923	20,560,000	21,640,000	22,160,000
Miscellaneous				
Interest Earnings	45,736	80,000		
Total Miscellaneous	45,736	80,000	0	0
Subtotal	18,833,659	20,640,000	21,640,000	22,160,000
Total Revenues & Other Financing Sources	18,833,659	20,640,000	21,640,000	22,160,000
BEGINNING FUND BALANCE Prior Period Adjustments	1,901,183	560,592	1,490,669	1,672,592
TOTAL BEGINNING FUND BALANCE	1,901,183	560,592	1,490,669	1,672,592
TOTAL AVAILABLE RESOURCES	20,734,842	21,200,592	23,130,669	23,832,592

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000: FIRE SAFETY INITIATIVE

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire				
Service and Supplies		10,000	10,000	10,000
Activity Total	0	10,000	10,000	10,000
Function Total	0	10,000	10,000	10,000
Subtotal	0	10,000	10,000	10,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	14,800,000	15,540,000	16,955,775	16,955,775
CLV Debt Service	1,374,250	1,378,000	1,374,000	1,374,000
Fire Services CPF	4,000,000	2,600,000	4,300,000	4,300,000
Total Other Uses	20,174,250	19,518,000	22,629,775	22,629,775
Total Expenditures & Other Uses	20,174,250	19,528,000	22,639,775	22,639,775
ENDING FUND BALANCE	560,592	1,672,592	490,894	1,192,817
TOTAL FUND COMMITMENTS & FUND BALANCE	20,734,842	21,200,592	23,130,669	23,832,592

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000: FIRE SAFETY INITIATIVE

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	9,126	61,818	57,288	57,288
Additional Miscellaneous	4,802,497	4,200,000	4,270,000	4,270,000
Total Miscellaneous	4,811,623	4,261,818	4,327,288	4,327,288
Subtotal	4,811,623	4,261,818	4,327,288	4,327,288
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	800,000			
Total Other Financing Sources	800,000	0	0	0
Total Revenues & Other Financing Sources	5,611,623	4,261,818	4,327,288	4,327,288
BEGINNING FUND BALANCE	809,668	1,931,007	917,182	1,428,940
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	809,668	1,931,007	917,182	1,428,940
TOTAL AVAILABLE RESOURCES	6,421,291	6,192,825	5,244,470	5,756,228

CITY OF LAS VEGAS

SCHEDULE B
FUND 216000: ENVIRONMENTAL SURCHARGE

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Salaries and Wages	158,877			
Employee Benefits	133,102			
Service and Supplies		6,600		
Activity Total	291,979	6,600	0	0
Function Total	291,979	6,600	0	0
Economic Development and Assistance				
Economic Development & Assistance				
Salaries and Wages	351,062	332,460	350,357	350,357
Employee Benefits	237,110	230,225	254,199	254,199
Service and Supplies	3,610,133	4,144,600	3,896,172	3,896,172
Capital Outlay Expenditures		50,000	50,000	50,000
Activity Total	4,198,305	4,757,285	4,550,728	4,550,728
Function Total	4,198,305	4,757,285	4,550,728	4,550,728
Subtotal	4,490,284	4,763,885	4,550,728	4,550,728
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	4,490,284	4,763,885	4,550,728	4,550,728
ENDING FUND BALANCE	1,931,007	1,428,940	693,742	1,205,500
TOTAL FUND COMMITMENTS & FUND BALANCE	6,421,291	6,192,825	5,244,470	5,756,228

CITY OF LAS VEGAS

SCHEDULE B
FUND 216000: ENVIRONMENTAL SURCHARGE

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	2,355	9,770	9,054	9,054
Additional Miscellaneous		40,000		
Total Miscellaneous	2,355	49,770	9,054	9,054
Subtotal	2,355	49,770	9,054	9,054
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	250,000	250,000	250,000	250,000
Total Other Financing Sources	250,000	250,000	250,000	250,000
Total Revenues & Other Financing Sources	252,355	299,770	259,054	259,054
BEGINNING FUND BALANCE	226,556	263,159	306,550	303,629
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	226,556	263,159	306,550	303,629
TOTAL AVAILABLE RESOURCES	478,911	562,929	565,604	562,683

CITY OF LAS VEGAS

SCHEDULE B
FUND 217000: CLV NEIGHBORHOOD BEAUTIFICATION PROGRAM

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Economic Development and Assistance				
Neighborhood Services				
Service and Supplies	215,752	259,300	350,000	350,000
Activity Total	215,752	259,300	350,000	350,000
Function Total	215,752	259,300	350,000	350,000
Subtotal	215,752	259,300	350,000	350,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	215,752	259,300	350,000	350,000
ENDING FUND BALANCE	263,159	303,629	215,604	212,683
TOTAL FUND COMMITMENTS & FUND BALANCE	478,911	562,929	565,604	562,683

CITY OF LAS VEGAS

SCHEDULE B
FUND 217000: CLV NEIGHBORHOOD BEAUTIFICATION PROGRAM

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings		75,606		70,066
Additional Miscellaneous		1,225,394		2,200,000
Total Miscellaneous	0	1,301,000	0	2,270,066
Subtotal	0	1,301,000	0	2,270,066
Total Revenues & Other Financing Sources	0	1,301,000	0	2,270,066
BEGINNING FUND BALANCE Prior Period Adjustments				1,300,000
TOTAL BEGINNING FUND BALANCE	0	0	0	1,300,000
TOTAL AVAILABLE RESOURCES	0	1,301,000	0	3,570,066

CITY OF LAS VEGAS

SCHEDULE B
FUND 218000: COMMUNITY RECOVERY

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Health				
Public Health Administration				
Service and Supplies		1,000		3,500,000
Activity Total	0	1,000	0	3,500,000
Function Total	0	1,000	0	3,500,000
Subtotal	0	1,000	0	3,500,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	0	1,000	0	3,500,000
ENDING FUND BALANCE	0	1,300,000	0	70,066
TOTAL FUND COMMITMENTS & FUND BALANCE	0	1,301,000	0	3,570,066

CITY OF LAS VEGAS

SCHEDULE B
FUND 218000: COMMUNITY RECOVERY

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Ad Valorem Property Tax	124,857	134,257		
Total Taxes	124,857	134,257	0	0
Miscellaneous				
Interest Earnings	664,642	2,380,516	900,000	
Total Miscellaneous	664,642	2,380,516	900,000	0
Subtotal	789,499	2,514,773	900,000	0
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	789,499	2,514,773	900,000	0
BEGINNING FUND BALANCE	53,717,150	54,476,852	70,667,852	56,978,636
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	53,717,150	54,476,852	70,667,852	56,978,636
TOTAL AVAILABLE RESOURCES	54,506,649	56,991,625	71,567,852	56,978,636

CITY OF LAS VEGAS

SCHEDULE B
FUND 290000: FISCAL STABILIZATION

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Financial Administration				
Service and Supplies	29,797	12,989	50,000	50,000
Activity Total	29,797	12,989	50,000	50,000
Function Total	29,797	12,989	50,000	50,000
Subtotal	29,797	12,989	50,000	50,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF				55,000,000
Total Other Uses	0	0	0	55,000,000
Total Expenditures & Other Uses	29,797	12,989	50,000	55,050,000
ENDING FUND BALANCE	54,476,852	56,978,636	71,517,852	1,928,636
TOTAL FUND COMMITMENTS & FUND BALANCE	54,506,649	56,991,625	71,567,852	56,978,636

CITY OF LAS VEGAS

SCHEDULE B
FUND 290000: FISCAL STABILIZATION

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax	742,595	1,300,000	1,000,000	1,000,000
Total Taxes	742,595	1,300,000	1,000,000	1,000,000
Licenses & Permits				
Offsite Permits	598,637	806,391	694,034	694,034
Total Licenses & Permits	598,637	806,391	694,034	694,034
Intergovernmental Revenues				
Medicare Reimbursements	22,261,832	24,162,011	19,500,000	19,500,000
Interlocal Cooperative Agreements (Other Loc Gov)	89,564,627	117,667,434	132,919,494	133,819,494
Contributions from Other	13,380,562	2,000,000	8,000,000	8,000,000
Federal Grants	8,930,713	28,064,900	101,050,542	100,050,542
Total Intergovernmental Revenues	134,137,734	171,894,345	261,470,036	261,370,036
Charges for Services				
General Government				
Reimbursable Charges	6,634	4,785		
Activity Total	6,634	4,785	0	0
Total Charges for Services	6,634	4,785	0	0
Fines & Forfeits				
Fines		1,000,000		
Total Fines & Forfeits	0	1,000,000	0	0
Special Assessments				
SID Revenues	569,382	564,327	741,250	741,250
Total Special Assessments	569,382	564,327	741,250	741,250
Miscellaneous				
Interest Earnings	9,313,711	26,769,947	18,493,468	21,610,013
Rentals	351,810			
Additional Miscellaneous	1,579,701	39,891,217	1,250,000	1,250,000

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000: CAPITAL PROJECTS FUNDS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Total Miscellaneous	11,245,222	66,661,164	19,743,468	22,860,013
Subtotal	147,300,204	242,231,012	283,648,788	286,665,333
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	116,510,000	31,500,000	25,600,000	25,600,000
Multipurpose SRF	190,000	13,500	300,000	300,000
LV Convention & Visitors Authority SRF		1,500,000	1,200,000	1,200,000
SID Administration SRF	1,921,719	10,599		
Transportation Programs SRF	4,500,000	4,000,000		
Street Maintenance SRF	28,238	3,300,000	1,521,242	2,021,242
Housing & Urban Development SRF	734,810	59,498		
Fire Safety Initiative SRF	4,000,000	2,600,000	4,300,000	4,300,000
Fiscal Stabilization				55,000,000
COVID-19 SRF	7,500,000		2,221,000	2,221,000
Municipal Golf Course EF	175,000			
Municipal Parking EF	135,000			
General CPF	103,585,244	35,085,766		29,324,062
City Facilities CPF	2,478,342	34,424,993	204,528	204,528
Fire Services CPF	6,205	14,686	807,490	807,490
Traffic Improvements CPF	2,154,339	1,208,466	5,137	5,137
Parks & Leisure Activities CPF	2,642,571	152,682	79,824	79,824
Road & Flood CPF	1,301,726	1,397,147	918,368	918,368
Department of Public Safety CPF	20,052	15,310	27,937	27,937
Special Assessments CPF	19,477			
Capital Improvements CPF	1,200,000	1,200,000	877,000	1,100,000
Sale of Capital Assets	55,109	112,299		
General Obligation Bond	73,340,000	30,000,000		
Premium (Discount) on Bonds	2,431,191			
Total Other Financing Sources	324,929,023	146,594,946	38,062,526	123,109,588
Total Revenues & Other Financing Sources	472,229,227	388,825,958	321,711,314	409,774,921
BEGINNING FUND BALANCE	440,261,709	599,996,742	537,361,821	499,062,327
Prior Period Adjustments				

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000: CAPITAL PROJECTS FUNDS

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TOTAL BEGINNING FUND BALANCE	440,261,709	599,996,742	537,361,821	499,062,327
TOTAL AVAILABLE RESOURCES	912,490,936	988,822,700	859,073,135	908,837,248

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000: CAPITAL PROJECTS FUNDS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries and Wages	206,014	258,636	295,109	295,109
Employee Benefits	137,649	173,951	191,192	191,192
Service and Supplies	1,477,024	5,989,062	1,971,782	1,971,782
Capital Outlay Expenditures	31,881,594	137,839,476	193,896,663	198,561,886
Activity Total	33,702,281	144,261,125	196,354,746	201,019,969
Function Total	33,702,281	144,261,125	196,354,746	201,019,969
Public Safety				
Fire				
Service and Supplies	349,351	131,488	14,681	14,681
Capital Outlay Expenditures	3,381,774	14,274,538	34,086,456	34,086,456
Activity Total	3,731,125	14,406,026	34,101,137	34,101,137
Corrections				
Service and Supplies	541,210	64,770	6,631	6,631
Capital Outlay Expenditures	753,619	9,256,901	11,648,120	11,648,120
Activity Total	1,294,829	9,321,671	11,654,751	11,654,751
Other Protection				
Service and Supplies	1,368,333	497,412	878,230	878,230
Capital Outlay Expenditures	17,509,980	36,941,228	52,212,178	53,487,178
Activity Total	18,878,313	37,438,640	53,090,408	54,365,408
Function Total	23,904,267	61,166,337	98,846,296	100,121,296
Public Works				
Paved Streets				
Service and Supplies	1,431,918	250,000	1,839,038	1,839,038
Capital Outlay Expenditures	53,616,021	92,756,747	138,699,407	138,699,407
Activity Total	55,047,939	93,006,747	140,538,445	140,538,445
Storm Drainage				

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000: CAPITAL PROJECTS FUNDS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Service and Supplies	2,806,560	3,208,447	3,208,691	3,208,691
Capital Outlay Expenditures	29,860,274	24,986,371	44,714,087	44,714,087
Activity Total	32,666,834	28,194,818	47,922,778	47,922,778
Special Assessments				
Service and Supplies	106,912	11,488	25,250	25,250
Capital Outlay Expenditures	20,874,654	47,701,359	23,208,337	32,878,817
Activity Total	20,981,566	47,712,847	23,233,587	32,904,067
Function Total	108,696,339	168,914,412	211,694,810	221,365,290
Culture and Recreation				
Participant Recreation				
Service and Supplies	344,099	40,584	41,755	41,755
Capital Outlay Expenditures	10,926,805	5,159,811	22,259,612	22,259,612
Activity Total	11,270,904	5,200,395	22,301,367	22,301,367
Parks				
Service and Supplies	144,440	303,036	300,000	300,000
Capital Outlay Expenditures	17,869,474	23,141,658	63,355,731	64,355,731
Activity Total	18,013,914	23,444,694	63,655,731	64,655,731
Senior Citizens				
Capital Outlay Expenditures		1,669,570	465,200	465,200
Activity Total	0	1,669,570	465,200	465,200
Function Total	29,284,818	30,314,659	86,422,298	87,422,298
Economic Development and Assistance				
Economic Development & Assistance				
Capital Outlay Expenditures	405,571	515,700	11,905,070	11,905,070
Activity Total	405,571	515,700	11,905,070	11,905,070
Function Total	405,571	515,700	11,905,070	11,905,070

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000: CAPITAL PROJECTS FUNDS

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Debt Service				
Principal Retirement	40,737	39,332		
Other Debt Related Expenditures	736,503	1,715,312		
Interest	203	1,608		
Function Total	777,443	1,756,252	0	0
Subtotal	196,770,719	406,928,485	605,223,220	621,833,923
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund		1,376,146		
SID Administration SRF	267,976	180,000	100,000	100,000
Street Maintenance SRF	1,500,000			
COVID-19 SRF		7,500,000		
CLV Debt Service	547,543	276,692	206,253	206,253
General CPF	6,380,215	3,329,325	368,284	591,284
City Facilities CPF	90,496,898	30,941,000	500,000	10,042,000
Fire Services CPF		19,965,689		350,000
Traffic Improvements CPF	331,889	1,375,000	900,000	900,000
Parks & Leisure Activities CPF	5,500,928	4,991,906	1,152,000	11,639,699
Road & Flood CPF	10,612,382	2,896,130		8,944,363
Department of Public Safety CPF	66,167	10,000,000		
Special Assessments CPF	19,477			
Computer Services ISF			1,000,000	1,000,000
Total Other Uses	115,723,475	82,831,888	4,226,537	33,773,599
Total Expenditures & Other Uses	312,494,194	489,760,373	609,449,757	655,607,522
ENDING FUND BALANCE	599,996,742	499,062,327	249,623,378	253,229,726
TOTAL FUND COMMITMENTS & FUND BALANCE	912,490,936	988,822,700	859,073,135	908,837,248

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000: CAPITAL PROJECTS FUNDS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Medicare Reimbursements			200,000	200,000
Interlocal Cooperative Agreements (Other Loc Gov)	259,823	322,507	409,060	409,060
Contributions from Other	9,880,562			
Total Intergovernmental Revenues	10,140,385	322,507	609,060	609,060
Charges for Services				
General Government				
Reimbursable Charges	6,634	4,785		
Activity Total	6,634	4,785	0	0
Total Charges for Services	6,634	4,785	0	0
Fines & Forfeits				
Fines		1,000,000		
Total Fines & Forfeits	0	1,000,000	0	0
Miscellaneous				
Interest Earnings	1,153,016	3,900,806	3,614,975	3,614,975
Additional Miscellaneous	25,000	64,638		
Total Miscellaneous	1,178,016	3,965,444	3,614,975	3,614,975
Subtotal	11,325,035	5,292,736	4,224,035	4,224,035
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	34,050,000	13,550,000	750,000	2,662,585
Transportation Programs SRF	300,000			
Street Maintenance SRF	28,238		21,242	521,242
Housing & Urban Development SRF	259,428	59,498		
Fiscal Stabilization				55,000,000
COVID-19 SRF	7,500,000		1,871,000	1,871,000
City Facilities CPF	2,110,518	2,716,034	204,528	204,528
Fire Services CPF	6,205	14,686	32,490	32,490
Traffic Improvements CPF	1,302,429	8,466	5,137	5,137
Parks & Leisure Activities CPF	2,557,341	152,682	79,824	79,824

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000: GENERAL

Note: A variance to the ACFR occurs on this budget page. Please see page 165 for an explanation.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Road & Flood CPF	383,670	22,147	18,368	18,368
Department of Public Safety CPF	20,052	15,310	27,937	27,937
Capital Improvements CPF		400,000		223,000
General Obligation Bond	4,590,000			
Premium (Discount) on Bonds	539,937			
Total Other Financing Sources	53,647,818	16,938,823	3,010,526	60,646,111
Total Revenues & Other Financing Sources	64,972,853	22,231,559	7,234,561	64,870,146
BEGINNING FUND BALANCE Prior Period Adjustments	143,559,713	95,161,791	79,541,989	64,301,219
TOTAL BEGINNING FUND BALANCE	143,559,713	95,161,791	79,541,989	64,301,219
TOTAL AVAILABLE RESOURCES	208,532,566	117,393,350	86,776,550	129,171,365

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000: GENERAL

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries and Wages	206,014	258,636	295,109	295,109
Employee Benefits	137,649	173,951	191,192	191,192
Service and Supplies	1,193,154	5,881,841	1,775,012	1,775,012
Capital Outlay Expenditures	7,213,783	3,635,297	57,408,529	62,073,752
Activity Total	8,750,600	9,949,725	59,669,842	64,335,065
Function Total	8,750,600	9,949,725	59,669,842	64,335,065
Economic Development and Assistance				
Economic Development & Assistance				
Capital Outlay Expenditures	405,571	515,700	11,905,070	11,905,070
Activity Total	405,571	515,700	11,905,070	11,905,070
Function Total	405,571	515,700	11,905,070	11,905,070
Debt Service				
Principal Retirement	40,737	39,332		
Other Debt Related Expenditures	88,420			
Interest	203	1,608		
Function Total	129,360	40,940	0	0
Subtotal	9,285,531	10,506,365	71,574,912	76,240,135
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Street Maintenance SRF	500,000			
COVID-19 SRF		7,500,000		
City Facilities CPF	90,131,668	30,441,000		9,542,000
Fire Services CPF				350,000
Parks & Leisure Activities CPF	3,790,928	2,948,636		10,487,699
Road & Flood CPF	9,662,648	1,696,130		8,944,363

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000: GENERAL

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Total Other Uses	104,085,244	42,585,766	0	29,324,062
Total Expenditures & Other Uses	113,370,775	53,092,131	71,574,912	105,564,197
ENDING FUND BALANCE	95,161,791	64,301,219	15,201,638	23,607,168
TOTAL FUND COMMITMENTS & FUND BALANCE	208,532,566	117,393,350	86,776,550	129,171,365

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000: GENERAL

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Medicare Reimbursements	15,533,832	8,432,011	2,500,000	2,500,000
Contributions from Other		2,000,000		
Federal Grants	569,233			
Total Intergovernmental Revenues	16,103,065	10,432,011	2,500,000	2,500,000
Miscellaneous				
Interest Earnings	3,291,710	11,769,961	8,326,645	8,326,645
Additional Miscellaneous	10,283			
Total Miscellaneous	3,301,993	11,769,961	8,326,645	8,326,645
Subtotal	19,405,058	22,201,972	10,826,645	10,826,645
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	54,605,000	4,762,000	16,950,000	16,402,000
Multipurpose SRF	40,000	13,500		
Street Maintenance SRF		3,300,000		
COVID-19 SRF			300,000	300,000
General CPF	90,131,668	30,441,000		9,542,000
Traffic Improvements CPF	150,000			
Parks & Leisure Activities CPF	15,230			
Capital Improvements CPF	200,000	500,000	500,000	500,000
General Obligation Bond	68,750,000			
Premium (Discount) on Bonds	1,891,254			
Total Other Financing Sources	215,783,152	39,016,500	17,750,000	26,744,000
Total Revenues & Other Financing Sources	235,188,210	61,218,472	28,576,645	37,570,645
BEGINNING FUND BALANCE	63,796,122	270,907,812	173,782,856	163,390,856
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	63,796,122	270,907,812	173,782,856	163,390,856
TOTAL AVAILABLE RESOURCES	298,984,332	332,126,284	202,359,501	200,961,501

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000: CITY FACILITIES

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Service and Supplies	282,284	106,256	194,270	194,270
Capital Outlay Expenditures	24,667,811	134,204,179	136,488,134	136,488,134
Activity Total	24,950,095	134,310,435	136,682,404	136,682,404
Function Total	24,950,095	134,310,435	136,682,404	136,682,404
Debt Service				
Other Debt Related Expenditures	648,083			
Function Total	648,083	0	0	0
Subtotal	25,598,178	134,310,435	136,682,404	136,682,404
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	2,110,518	2,716,034	204,528	204,528
Fire Services CPF		19,965,689		
Parks & Leisure Activities CPF		1,743,270		
Road & Flood CPF	367,824			
Department of Public Safety CPF		10,000,000		
Total Other Uses	2,478,342	34,424,993	204,528	204,528
Total Expenditures & Other Uses	28,076,520	168,735,428	136,886,932	136,886,932
ENDING FUND BALANCE	270,907,812	163,390,856	65,472,569	64,074,569
TOTAL FUND COMMITMENTS & FUND BALANCE	298,984,332	332,126,284	202,359,501	200,961,501

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000: CITY FACILITIES

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Medicare Reimbursements	6,000,000	1,000,000	8,500,000	8,500,000
Total Intergovernmental Revenues	6,000,000	1,000,000	8,500,000	8,500,000
Miscellaneous				
Interest Earnings	168,345	1,273,255	1,179,956	1,179,956
Total Miscellaneous	168,345	1,273,255	1,179,956	1,179,956
Subtotal	6,168,345	2,273,255	9,679,956	9,679,956
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund		300,000		
Fire Safety Initiative SRF	4,000,000	2,600,000	4,300,000	4,300,000
General CPF				350,000
City Facilities CPF		19,965,689		
Sale of Capital Assets	55,109	112,299		
Total Other Financing Sources	4,055,109	22,977,988	4,300,000	4,650,000
Total Revenues & Other Financing Sources	10,223,454	25,251,243	13,979,956	14,329,956
BEGINNING FUND BALANCE	10,698,625	17,184,749	28,429,963	28,015,280
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	10,698,625	17,184,749	28,429,963	28,015,280
TOTAL AVAILABLE RESOURCES	20,922,079	42,435,992	42,409,919	42,345,236

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000: FIRE SERVICES

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire				
Service and Supplies	349,351	131,488	14,681	14,681
Capital Outlay Expenditures	3,381,774	14,274,538	34,086,456	34,086,456
Activity Total	3,731,125	14,406,026	34,101,137	34,101,137
Function Total	3,731,125	14,406,026	34,101,137	34,101,137
Subtotal	3,731,125	14,406,026	34,101,137	34,101,137
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	6,205	14,686	32,490	32,490
Parks & Leisure Activities CPF			775,000	775,000
Total Other Uses	6,205	14,686	807,490	807,490
Total Expenditures & Other Uses	3,737,330	14,420,712	34,908,627	34,908,627
ENDING FUND BALANCE	17,184,749	28,015,280	7,501,292	7,436,609
TOTAL FUND COMMITMENTS & FUND BALANCE	20,922,079	42,435,992	42,409,919	42,345,236

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000: FIRE SERVICES

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Offsite Permits	598,637	806,391	694,034	694,034
Total Licenses & Permits	598,637	806,391	694,034	694,034
Intergovernmental Revenues				
Interlocal Cooperative Agreements (Other Loc Gov)	14,064,957	22,403,388	25,287,517	26,187,517
Federal Grants	1,324,806	11,826,665	19,824,408	19,824,408
Total Intergovernmental Revenues	15,389,763	34,230,053	45,111,925	46,011,925
Miscellaneous				
Interest Earnings	95,681	219,031	202,981	202,981
Total Miscellaneous	95,681	219,031	202,981	202,981
Subtotal	16,084,081	35,255,475	46,008,940	46,908,940
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
Transportation Programs SRF	2,300,000			
Street Maintenance SRF			600,000	600,000
COVID-19 SRF			50,000	50,000
Road & Flood CPF	331,889	1,375,000	900,000	900,000
Total Other Financing Sources	2,631,889	1,375,000	1,550,000	1,550,000
Total Revenues & Other Financing Sources	18,715,970	36,630,475	47,558,940	48,458,940
BEGINNING FUND BALANCE	11,823,919	9,507,237	7,207,930	7,490,606
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	11,823,919	9,507,237	7,207,930	7,490,606
TOTAL AVAILABLE RESOURCES	30,539,889	46,137,712	54,766,870	55,949,546

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000: TRAFFIC IMPROVEMENTS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Other Protection				
Service and Supplies	1,368,333	497,412	878,230	878,230
Capital Outlay Expenditures	17,509,980	36,941,228	52,212,178	53,487,178
Activity Total	18,878,313	37,438,640	53,090,408	54,365,408
Function Total	18,878,313	37,438,640	53,090,408	54,365,408
Subtotal	18,878,313	37,438,640	53,090,408	54,365,408
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	1,302,429	8,466	5,137	5,137
City Facilities CPF	150,000			
Parks & Leisure Activities CPF	190,000			
Road & Flood CPF	511,910	1,200,000		
Total Other Uses	2,154,339	1,208,466	5,137	5,137
Total Expenditures & Other Uses	21,032,652	38,647,106	53,095,545	54,370,545
ENDING FUND BALANCE	9,507,237	7,490,606	1,671,325	1,579,001
TOTAL FUND COMMITMENTS & FUND BALANCE	30,539,889	46,137,712	54,766,870	55,949,546

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000: TRAFFIC IMPROVEMENTS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax	742,595	1,300,000	1,000,000	1,000,000
Total Taxes	742,595	1,300,000	1,000,000	1,000,000
Intergovernmental Revenues				
Medicare Reimbursements		6,700,000	1,000,000	1,000,000
Interlocal Cooperative Agreements (Other Loc Gov)	419,786	114,830	4,053,560	4,053,560
Contributions from Other	3,500,000		8,000,000	8,000,000
Federal Grants	5,350,896	1,002,198	14,817,720	13,817,720
Total Intergovernmental Revenues	9,270,682	7,817,028	27,871,280	26,871,280
Miscellaneous				
Interest Earnings	950,599	3,621,358	3,356,000	3,356,000
Additional Miscellaneous	758,444	1,074,678	1,000,000	1,000,000
Total Miscellaneous	1,709,043	4,696,036	4,356,000	4,356,000
Subtotal	11,722,320	13,813,064	33,227,280	32,227,280
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	26,355,000	8,488,000	5,900,000	4,535,415
Multipurpose SRF	150,000		300,000	300,000
LV Convention & Visitors Authority SRF		1,500,000	1,200,000	1,200,000
Housing & Urban Development SRF	475,382			
Municipal Golf Course EF	175,000			
General CPF	3,790,928	2,948,636		10,487,699
City Facilities CPF		1,743,270		
Fire Services CPF			775,000	775,000
Traffic Improvements CPF	190,000			
Road & Flood CPF	520,000			
Capital Improvements CPF	1,000,000	300,000	377,000	377,000
Total Other Financing Sources	32,656,310	14,979,906	8,552,000	17,675,114
Total Revenues & Other Financing Sources	44,378,630	28,792,970	41,779,280	49,902,394

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000: PARKS & LEISURE ACTIVITY

Note: A variance to the ACFR occurs on this budget page. Please see page 165 for an explanation.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
BEGINNING FUND BALANCE Prior Period Adjustments	62,080,759	74,532,000	87,454,599	72,857,629
TOTAL BEGINNING FUND BALANCE	62,080,759	74,532,000	87,454,599	72,857,629
TOTAL AVAILABLE RESOURCES	106,459,389	103,324,970	129,233,879	122,760,023

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000: PARKS & LEISURE ACTIVITY

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
Participant Recreation				
Service and Supplies	344,099	40,584	41,755	41,755
Capital Outlay Expenditures	10,926,805	5,159,811	22,259,612	22,259,612
Activity Total	11,270,904	5,200,395	22,301,367	22,301,367
Parks				
Service and Supplies	144,440	303,036	300,000	300,000
Capital Outlay Expenditures	17,869,474	23,141,658	63,355,731	64,355,731
Activity Total	18,013,914	23,444,694	63,655,731	64,655,731
Senior Citizens				
Capital Outlay Expenditures		1,669,570	465,200	465,200
Activity Total	0	1,669,570	465,200	465,200
Function Total	29,284,818	30,314,659	86,422,298	87,422,298
Subtotal	29,284,818	30,314,659	86,422,298	87,422,298
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	2,557,341	152,682	79,824	79,824
City Facilities CPF	15,230			
Road & Flood CPF	70,000			
Total Other Uses	2,642,571	152,682	79,824	79,824
Total Expenditures & Other Uses	31,927,389	30,467,341	86,502,122	87,502,122
ENDING FUND BALANCE	74,532,000	72,857,629	42,731,757	35,257,901
TOTAL FUND COMMITMENTS & FUND BALANCE	106,459,389	103,324,970	129,233,879	122,760,023

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000: PARKS & LEISURE ACTIVITY

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Medicare Reimbursements		3,000,000		
Interlocal Cooperative Agreements (Other Loc Gov)	71,766,412	92,068,814	100,169,357	100,169,357
Federal Grants	1,685,778	15,236,037	66,408,414	66,408,414
Total Intergovernmental Revenues	73,452,190	110,304,851	166,577,771	166,577,771
Miscellaneous				
Interest Earnings	225,400	250,000	698,534	698,534
Rentals	351,810			
Additional Miscellaneous	632,074	2,100,000	200,000	200,000
Total Miscellaneous	1,209,284	2,350,000	898,534	898,534
Subtotal	74,661,474	112,654,851	167,476,305	167,476,305
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	500,000	1,400,000	2,000,000	2,000,000
Transportation Programs SRF	1,900,000	4,000,000		
Street Maintenance SRF			900,000	900,000
Municipal Parking EF	135,000			
General CPF	9,662,648	1,696,130		8,944,363
City Facilities CPF	367,824			
Traffic Improvements CPF	511,910	1,200,000		
Parks & Leisure Activities CPF	70,000			
General Obligation Bond		30,000,000		
Total Other Financing Sources	13,147,382	38,296,130	2,900,000	11,844,363
Total Revenues & Other Financing Sources	87,808,856	150,950,981	170,376,305	179,320,668
BEGINNING FUND BALANCE	22,564,207	20,356,564	59,682,953	47,708,833
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	22,564,207	20,356,564	59,682,953	47,708,833
TOTAL AVAILABLE RESOURCES	110,373,063	171,307,545	230,059,258	227,029,501

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000: ROAD & FLOOD

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Paved Streets				
Service and Supplies	1,431,918	250,000	1,839,038	1,839,038
Capital Outlay Expenditures	53,616,021	92,756,747	138,699,407	138,699,407
Activity Total	55,047,939	93,006,747	140,538,445	140,538,445
Storm Drainage				
Service and Supplies	2,806,560	3,208,447	3,208,691	3,208,691
Capital Outlay Expenditures	29,860,274	24,986,371	44,714,087	44,714,087
Activity Total	32,666,834	28,194,818	47,922,778	47,922,778
Function Total	87,714,773	121,201,565	188,461,223	188,461,223
Debt Service				
Other Debt Related Expenditures		1,000,000		
Function Total	0	1,000,000	0	0
Subtotal	87,714,773	122,201,565	188,461,223	188,461,223
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Street Maintenance SRF	1,000,000			
General CPF	383,670	22,147	18,368	18,368
Traffic Improvements CPF	331,889	1,375,000	900,000	900,000
Parks & Leisure Activities CPF	520,000			
Department of Public Safety CPF	66,167			
Total Other Uses	2,301,726	1,397,147	918,368	918,368
Total Expenditures & Other Uses	90,016,499	123,598,712	189,379,591	189,379,591
ENDING FUND BALANCE	20,356,564	47,708,833	40,679,667	37,649,910

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000: ROAD & FLOOD

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
TOTAL FUND COMMITMENTS & FUND BALANCE	110,373,063	171,307,545	230,059,258	227,029,501

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000: ROAD & FLOOD

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Medicare Reimbursements	728,000	5,030,000	7,300,000	7,300,000
Total Intergovernmental Revenues	728,000	5,030,000	7,300,000	7,300,000
Miscellaneous				
Interest Earnings	163,715	575,064	532,925	532,925
Total Miscellaneous	163,715	575,064	532,925	532,925
Subtotal	891,715	5,605,064	7,832,925	7,832,925
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	1,000,000	3,000,000		
City Facilities CPF		10,000,000		
Road & Flood CPF	66,167			
Total Other Financing Sources	1,066,167	13,000,000	0	0
Total Revenues & Other Financing Sources	1,957,882	18,605,064	7,832,925	7,832,925
BEGINNING FUND BALANCE	12,187,298	12,830,299	17,722,236	20,722,236
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	12,187,298	12,830,299	17,722,236	20,722,236
TOTAL AVAILABLE RESOURCES	14,145,180	31,435,363	25,555,161	28,555,161

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000: DEPARTMENT OF PUBLIC SAFETY

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Corrections				
Service and Supplies	541,210	64,770	6,631	6,631
Capital Outlay Expenditures	753,619	9,256,901	11,648,120	11,648,120
Activity Total	1,294,829	9,321,671	11,654,751	11,654,751
Function Total	1,294,829	9,321,671	11,654,751	11,654,751
Subtotal	1,294,829	9,321,671	11,654,751	11,654,751
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund		1,376,146		
General CPF	20,052	15,310	27,937	27,937
Total Other Uses	20,052	1,391,456	27,937	27,937
Total Expenditures & Other Uses	1,314,881	10,713,127	11,682,688	11,682,688
ENDING FUND BALANCE	12,830,299	20,722,236	13,872,473	16,872,473
TOTAL FUND COMMITMENTS & FUND BALANCE	14,145,180	31,435,363	25,555,161	28,555,161

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000: DEPARTMENT OF PUBLIC SAFETY

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Special Assessments				
SID Revenues	569,382	564,327	741,250	741,250
Total Special Assessments	569,382	564,327	741,250	741,250
Miscellaneous				
Interest Earnings	3,229,247	5,026,893	511,452	3,621,452
Additional Miscellaneous	153,900	36,651,901	50,000	50,000
Total Miscellaneous	3,383,147	41,678,794	561,452	3,671,452
Subtotal	3,952,529	42,243,121	1,302,702	4,412,702
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
SID Administration SRF	1,921,719	10,599		
Special Assessments CPF	19,477			
Total Other Financing Sources	1,941,196	10,599	0	0
Total Revenues & Other Financing Sources	5,893,725	42,253,720	1,302,702	4,412,702
BEGINNING FUND BALANCE	112,137,591	96,214,754	78,629,909	89,583,623
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	112,137,591	96,214,754	78,629,909	89,583,623
TOTAL AVAILABLE RESOURCES	118,031,316	138,468,474	79,932,611	93,996,325

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000: SPECIAL ASSESSMENTS

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Special Assessments				
Service and Supplies	106,912	11,488	25,250	25,250
Capital Outlay Expenditures	20,874,654	47,701,359	23,208,337	32,878,817
Activity Total	20,981,566	47,712,847	23,233,587	32,904,067
Function Total	20,981,566	47,712,847	23,233,587	32,904,067
Debt Service				
Other Debt Related Expenditures		715,312		
Function Total	0	715,312	0	0
Subtotal	20,981,566	48,428,159	23,233,587	32,904,067
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
SID Administration SRF	267,976	180,000	100,000	100,000
CLV Debt Service	547,543	276,692	206,253	206,253
Special Assessments CPF	19,477			
Total Other Uses	834,996	456,692	306,253	306,253
Total Expenditures & Other Uses	21,816,562	48,884,851	23,539,840	33,210,320
ENDING FUND BALANCE	96,214,754	89,583,623	56,392,771	60,786,005
TOTAL FUND COMMITMENTS & FUND BALANCE	118,031,316	138,468,474	79,932,611	93,996,325

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000: SPECIAL ASSESSMENTS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues Interlocal Cooperative Agreements (Other Loc Gov)	3,053,649	2,757,895	3,000,000	3,000,000
Total Intergovernmental Revenues	3,053,649	2,757,895	3,000,000	3,000,000
Miscellaneous Interest Earnings	35,998	133,579	70,000	76,545
Total Miscellaneous	35,998	133,579	70,000	76,545
Subtotal	3,089,647	2,891,474	3,070,000	3,076,545
Total Revenues & Other Financing Sources	3,089,647	2,891,474	3,070,000	3,076,545
BEGINNING FUND BALANCE Prior Period Adjustments	1,413,475	3,301,536	4,909,386	4,992,045
TOTAL BEGINNING FUND BALANCE	1,413,475	3,301,536	4,909,386	4,992,045
TOTAL AVAILABLE RESOURCES	4,503,122	6,193,010	7,979,386	8,068,590

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000: CAPITAL IMPROVEMENTS

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Service and Supplies	1,586	965	2,500	2,500
Activity Total	1,586	965	2,500	2,500
Function Total	1,586	965	2,500	2,500
Subtotal	1,586	965	2,500	2,500
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF		400,000		223,000
City Facilities CPF	200,000	500,000	500,000	500,000
Parks & Leisure Activities CPF	1,000,000	300,000	377,000	377,000
Computer Services ISF			1,000,000	1,000,000
Total Other Uses	1,200,000	1,200,000	1,877,000	2,100,000
Total Expenditures & Other Uses	1,201,586	1,200,965	1,879,500	2,102,500
ENDING FUND BALANCE	3,301,536	4,992,045	6,099,886	5,966,090
TOTAL FUND COMMITMENTS & FUND BALANCE	4,503,122	6,193,010	7,979,386	8,068,590

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000: CAPITAL IMPROVEMENTS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Contributions from Other	1,319,950	1,313,450	1,305,950	1,305,950
Other Federal Revenue	111,261	50,875	137,415	137,415
Total Intergovernmental Revenues	1,431,211	1,364,325	1,443,365	1,443,365
Miscellaneous				
Interest Earnings	694,055	1,017,189	690,620	850,620
Total Miscellaneous	694,055	1,017,189	690,620	850,620
Subtotal	2,125,266	2,381,514	2,133,985	2,293,985
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	19,314,500	22,706,649	21,813,125	21,813,125
Multipurpose SRF	10,397,817	10,198,195	12,377,044	12,377,044
LV Convention & Visitors Authority SRF	5,731,388	5,735,663	5,734,106	5,734,106
Transportation Programs SRF			3,700,000	3,469,000
Housing & Urban Development SRF	1,148,250	1,148,250	1,148,250	1,148,250
Fire Safety Initiative SRF	1,374,250	1,378,000	1,374,000	1,374,000
Municipal Parking EF		594,400	591,000	591,000
Special Assessments CPF	547,542	276,692	206,253	206,253
City Facilities ISF	990,986	989,397	1,044,772	1,044,772
Total Other Financing Sources	39,504,733	43,027,246	47,988,550	47,757,550
Total Revenues & Other Financing Sources	41,629,999	45,408,760	50,122,535	50,051,535
BEGINNING FUND BALANCE	19,191,473	17,454,359	17,685,228	18,073,380
Prior Period Adjustments				
Residual Equity Transfer (Schedule T)				
TOTAL BEGINNING FUND BALANCE	19,191,473	17,454,359	17,685,228	18,073,380
TOTAL AVAILABLE RESOURCES	60,821,472	62,863,119	67,807,763	68,124,915

CITY OF LAS VEGAS
SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

Note: A variance to the ACFR occurs on this budget page. Please see page 165 for an explanation.

EXPENDITURES & RESERVES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
Type: G.O. Revenue Supported Bonds				
Principal Retirement	10,470,000	14,690,000	17,530,000	16,765,000
Interest	13,126,929	15,713,078	15,755,444	16,430,329
Reserves-Increase or (Decrease)				
Subtotal	23,596,929	30,403,078	33,285,444	33,195,329
TOTAL RESERVED (MEMO ONLY)				
Type: Medium-Term Financing				
Principal Retirement	12,945,000	10,095,000	10,820,000	10,820,000
Interest	2,122,253	1,559,878	1,414,459	1,414,459
Reserves-Increase or (Decrease)				
Subtotal	15,067,253	11,654,878	12,234,459	12,234,459
TOTAL RESERVED (MEMO ONLY)				
Type: Special Assessment Bonds				
Principal Retirement	392,476	231,497	165,705	165,705
Interest	65,066	51,092	39,867	39,867
Other Debt Related Expenditures	300			
Reserves-Increase or (Decrease)				
Subtotal	457,842	282,589	205,572	205,572
TOTAL RESERVED (MEMO ONLY)				
Type: Other				
Principal Retirement	3,273,827	1,298,634	929,385	929,384
Interest	926,650	859,672	751,075	751,075
Fiscal Agent Charges	41,640	290,000	290,000	290,000
Fiscal Agent Charges	2,972	888		
Reserves-Increase or (Decrease)				
Subtotal	4,245,089	2,449,194	1,970,460	1,970,459
TOTAL RESERVED (MEMO ONLY)				
OTHER FINANCING SOURCES (specify)				
Total Other Uses	0	0	0	0
ENDING FUND BALANCE	17,454,360	18,073,381	20,111,826	20,519,097
TOTAL COMMITMENTS & FUND BALANCE	60,821,473	62,863,120	67,807,761	68,124,916

CITY OF LAS VEGAS
SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Health				
Cemetery Charges	44,917	43,456	50,000	50,000
Activity Total	44,917	43,456	50,000	50,000
Total Charges for Services	44,917	43,456	50,000	50,000
Miscellaneous				
Interest Earnings	143,968		100,000	
Additional Miscellaneous	8,747			
Total Miscellaneous	152,715	0	100,000	0
Subtotal	197,632	43,456	150,000	50,000
Total Revenues & Other Financing Sources	197,632	43,456	150,000	50,000
BEGINNING FUND BALANCE	2,165,820	2,332,125	2,421,816	2,280,371
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	2,165,820	2,332,125	2,421,816	2,280,371
TOTAL AVAILABLE RESOURCES	2,363,452	2,375,581	2,571,816	2,330,371

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000: CEMETERY OPERATIONS PERMANENT FUND

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
Health				
Cemetery Operation				
Service and Supplies	31,327	95,210	300,000	300,000
Activity Total	31,327	95,210	300,000	300,000
Function Total	31,327	95,210	300,000	300,000
Subtotal	31,327	95,210	300,000	300,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	31,327	95,210	300,000	300,000
ENDING FUND BALANCE	2,332,125	2,280,371	2,271,816	2,030,371
TOTAL FUND COMMITMENTS & FUND BALANCE	2,363,452	2,375,581	2,571,816	2,330,371

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000: CEMETERY OPERATIONS PERMANENT FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses and Permits				
Misc Permits	13,628,555	13,141,888	14,878,782	13,234,045
Offsite Permits	1,932,588	1,867,656	2,077,883	1,866,000
Charges for Services				
Public Safety				
Reimbursable Charges	131,399	127,471	597,131	105,000
Municipal Court Charges	53	69		
Other Fees	11,172,464	11,088,889	11,137,555	11,053,327
Public Works				
Reimbursable Charges	124,918	150,653	310,000	310,000
Sanitation				
Reimbursable Charges	913,749	849,871	911,000	911,000
Other Fees	1,895,741	56,808	235,000	235,000
Sewer Charges	107,248,284	117,895,000	112,380,000	126,047,650
Culture and Recreation				
Recreational Fees	1,574,183	1,683,041	1,420,000	1,435,000
Fines and Forfeits				
Parking Revenue	3,734,817	3,353,493	3,652,450	3,652,450
Miscellaneous Revenues				
Rentals	2,667,722	6,967,686	1,360,000	2,260,000
Additional Miscellaneous	11,783,821	339,068	115,250	115,250
Total Operating Revenue	156,808,294	157,521,593	149,075,051	161,224,722
OPERATING EXPENSE				
Public Safety				
Traffic Control				
Salaries and Wages	2,967,505	3,229,699	3,623,257	3,623,257
Employee Benefits	1,735,799	2,065,356	2,193,743	2,193,743
Services and Supplies	8,031,722	9,519,898	9,102,172	9,102,172
Depreciation	1,436,520	1,579,100	1,579,100	1,579,100
Insurance Premiums	34,884	32,400	31,150	31,150
Amortization Expense	548,077	528,892	59,717	561,717

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Protective Inspection				
Salaries and Wages	5,640,769	5,711,472	6,772,571	6,772,571
Employee Benefits	3,755,942	3,260,731	3,735,112	3,735,112
Services and Supplies	5,368,844	6,871,424	7,382,398	7,382,398
Depreciation	11,389	14,247	17,233	17,233
Amortization Expense	6,589			
Public Works				
Storm Drainage				
Salaries and Wages	5,212,943	5,352,662	6,182,870	6,188,032
Employee Benefits	3,129,768	3,226,647	3,822,306	3,824,110
Services and Supplies	3,797,750	3,935,960	4,419,104	4,419,004
Depreciation	186,030	164,516	177,770	177,770
Insurance Claims	381			
Sanitation				
Street Cleaning				
Salaries and Wages	3,390,174	3,452,115	3,936,266	3,936,266
Employee Benefits	1,847,122	2,110,911	2,258,471	2,258,471
Services and Supplies	3,068,432	3,002,020	3,418,757	3,418,757
Depreciation	2,929	2,257	1,800	1,800
Insurance Claims	263			
Sewage Collection & Disposal				
Salaries and Wages	13,027,214	13,843,936	15,329,543	15,329,543
Employee Benefits	6,359,522	7,955,370	8,861,714	8,861,714
Services and Supplies	37,772,602	50,229,386	49,976,684	49,976,684
Depreciation	34,671,700	30,103,405	32,232,292	32,232,292
Insurance Premiums		17,500	15,000	15,000
Insurance Claims	5,891	2,500		
Amortization Expense	460,845			
Culture and Recreation				
Participant Recreation				
Services and Supplies	1,546,918	1,800,282	1,863,182	1,853,182
Depreciation	1,069,888	1,705,000	750,000	1,750,000
Total Operating Expense	145,088,412	159,717,686	167,742,212	169,241,078
Operating Income or (Loss)	11,719,882	(2,196,093)	(18,667,161)	(8,016,356)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
NONOPERATING REVENUES				
Contributions from Other	11,656,552	10,441,144	13,000,000	13,000,000
Interest Earnings	3,052,116	9,628,460	8,908,739	9,399,302
Interlocal Cooperative Agreements (Other Loc Gov)	16,201			
Proceeds from Sale/Disposition of Assets		1		
Sale of Capital Assets	4,226,589	761		
Capital Contributions	14,877,361	8,000,000	8,000,000	8,000,000
Sewer Connection Fees	12,325,870	13,906,884	9,000,000	9,000,000
Total Nonoperating Revenues	46,154,689	41,977,250	38,908,739	39,399,302
NONOPERATING EXPENSES				
Interest	2,001,512	2,218,696	2,037,448	1,956,433
Contributions			650,000	650,000
Reimbursed To Other Governments	532,344	176,900		
Total Nonoperating Expenses	2,533,856	2,395,596	2,687,448	2,606,433
NET INCOME (LOSS) before Operating Transfers	55,340,715	37,385,561	17,554,130	28,776,513
Operating Transfers (Schedule T)				
In	400,000			1,279,000
Out	(1,310,000)	(809,400)	(591,000)	(591,000)
Net Operating Transfers	(910,000)	(809,400)	(591,000)	688,000
NET INCOME (LOSS)	54,430,715	36,576,161	16,963,130	29,464,513

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	152,256,605	156,393,599	147,256,920	159,898,722
Cash Received from Internal Services Provided	1,170,066	1,127,995	1,818,131	1,326,000
Cash Paid to Suppliers for Goods & Services	(56,756,750)	(75,411,370)	(76,208,447)	(76,198,347)
Cash Paid to Employees for Services	(48,473,992)	(50,208,899)	(56,715,853)	(56,722,819)
a. Net cash provided (used) by operating activities	48,195,929	31,901,325	16,150,751	28,303,556
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	400,000			1,279,000
Transfers Out	(1,310,000)	(809,400)	(591,000)	(591,000)
Received from Other Governments	11,656,552	10,441,144	13,000,000	13,000,000
Paid to Other Governments	(532,344)	(176,900)	(650,000)	(650,000)
b. Net cash provided (used) by noncapital financing activities	10,214,208	9,454,844	11,759,000	13,038,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	5,020,055	761		
Capital Contributions	14,877,361	8,000,000	8,000,000	8,000,000
Sewer Connection Charges	12,325,870	13,906,884	9,000,000	9,000,000
Acquisition, Construction or Improvement of Capital Assets	(60,359,760)	(87,967,465)	(72,289,427)	(72,289,427)
Principal Paid on Leases	(1,240,911)	(59,882)	(154,759)	(154,759)
Proceeds from Loans	1,547,220	1,547,219	1,547,219	1,547,219
Interest Proceeds from Leases	222,703	8,500	8,500	8,500
Principal Paid on Bonds	(3,615,000)	(3,785,000)	(3,965,000)	(3,725,000)
Interest Paid	(2,433,671)	(2,218,696)	(2,037,448)	(1,956,433)
c. Net cash provided (used) by capital and related financing activities	(33,656,133)	(70,567,679)	(59,890,915)	(59,569,900)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	2,179,283	9,619,960	8,900,239	9,390,802
d. Net cash provided (used) in investing activities	2,179,283	9,619,960	8,900,239	9,390,802
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	26,933,287	(19,591,550)	(23,080,925)	(8,837,542)
CASH AND CASH EQUIVALENTS AT JULY 1	192,603,820	219,537,107	180,484,292	199,945,557

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
500000: ENTERPRISE FUNDS

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
CASH AND CASH EQUIVALENTS AT JUNE 30	219,537,107	199,945,557	157,403,367	191,108,015

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
500000: ENTERPRISE FUNDS

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Recreational Fees	1,574,183	1,683,041	1,420,000	1,435,000
Miscellaneous Revenues				
Rentals	1,562,415	5,946,938	600,000	1,500,000
Additional Miscellaneous	3,058	1,372	1,000	1,000
Total Operating Revenue	3,139,656	7,631,351	2,021,000	2,936,000
OPERATING EXPENSE				
Culture and Recreation				
Participant Recreation				
Services and Supplies	1,546,918	1,800,282	1,863,182	1,853,182
Depreciation	1,069,888	1,705,000	750,000	1,750,000
Total Operating Expense	2,616,806	3,505,282	2,613,182	3,603,182
Operating Income or (Loss)	522,850	4,126,069	(592,182)	(667,182)
NONOPERATING REVENUES				
Interest Earnings	121,815	130,788	121,387	121,387
Proceeds from Sale/Disposition of Assets		1		
Sale of Capital Assets	17,675	761		
Total Nonoperating Revenues	139,490	131,550	121,387	121,387
NONOPERATING EXPENSES				
Contributions			650,000	650,000
Total Nonoperating Expenses	0	0	650,000	650,000
NET INCOME (LOSS) before Operating Transfers	662,340	4,257,619	(1,120,795)	(1,195,795)
Operating Transfers (Schedule T)				
In	400,000			
Out	(175,000)			
Net Operating Transfers	225,000	0	0	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
NET INCOME (LOSS)	887,340	4,257,619	(1,120,795)	(1,195,795)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	3,278,316	7,631,352	2,021,000	2,936,000
Cash Paid to Suppliers for Goods & Services	(1,539,462)	(1,800,282)	(1,863,182)	(1,853,182)
Cash Paid to Employees for Services	(713)			
a. Net cash provided (used) by operating activities	1,738,141	5,831,070	157,818	1,082,818
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	400,000			
Transfers Out	(175,000)			
Received from Other Governments				
Paid to Other Governments			(650,000)	(650,000)
b. Net cash provided (used) by noncapital financing activities	225,000		(650,000)	(650,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	17,675	761		
Acquisition, Construction or Improvement of Capital Assets	(899,854)		(350,000)	(350,000)
Interest Proceeds from Leases	49,451	2,500	2,500	2,500
Interest Paid				
c. Net cash provided (used) by capital and related financing activities	(832,728)	3,261	(347,500)	(347,500)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	19,312	128,288	118,887	118,887
d. Net cash provided (used) in investing activities	19,312	128,288	118,887	118,887
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,149,725	5,962,619	(720,795)	204,205
CASH AND CASH EQUIVALENTS AT JULY 1	1,835,062	2,984,787	3,704,441	8,947,406
CASH AND CASH EQUIVALENTS AT JUNE 30	2,984,787	8,947,406	2,983,646	9,151,611

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
502000: MUNICIPAL GOLF COURSE

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Works				
Reimbursable Charges	124,918	150,653	310,000	310,000
Sanitation				
Reimbursable Charges	913,749	849,871	911,000	911,000
Other Fees	1,895,741	56,808	235,000	235,000
Sewer Charges	107,248,284	117,895,000	112,380,000	126,047,650
Miscellaneous Revenues				
Additional Miscellaneous	11,728,687	282,831	65,000	65,000
Total Operating Revenue	121,911,379	119,235,163	113,901,000	127,568,650
OPERATING EXPENSE				
Public Works				
Storm Drainage				
Salaries and Wages	5,212,943	5,352,662	6,182,870	6,188,032
Employee Benefits	3,129,768	3,226,647	3,822,306	3,824,110
Services and Supplies	3,797,750	3,935,960	4,419,104	4,419,004
Depreciation	186,030	164,516	177,770	177,770
Insurance Claims	381			
Sanitation				
Street Cleaning				
Salaries and Wages	3,390,174	3,452,115	3,936,266	3,936,266
Employee Benefits	1,847,122	2,110,911	2,258,471	2,258,471
Services and Supplies	3,068,432	3,002,020	3,418,757	3,418,757
Depreciation	2,929	2,257	1,800	1,800
Insurance Claims	263			
Sewage Collection & Disposal				
Salaries and Wages	13,027,214	13,843,936	15,329,543	15,329,543
Employee Benefits	6,359,522	7,955,370	8,861,714	8,861,714
Services and Supplies	37,772,602	50,229,386	49,976,684	49,976,684
Depreciation	34,671,700	30,103,405	32,232,292	32,232,292
Insurance Premiums		17,500	15,000	15,000
Insurance Claims	5,891	2,500		

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Amortization Expense	460,845			
Total Operating Expense	112,933,566	123,399,185	130,632,577	130,639,443
Operating Income or (Loss)	8,977,813	(4,164,022)	(16,731,577)	(3,070,793)
NONOPERATING REVENUES				
Contributions from Other	11,656,552	10,441,144	8,000,000	8,000,000
Interest Earnings	2,454,121	8,802,128	8,145,418	8,145,418
Interlocal Cooperative Agreements (Other Loc Gov)	16,201			
Sale of Capital Assets	(7,769)			
Capital Contributions	14,877,361	8,000,000	8,000,000	8,000,000
Sewer Connection Fees	12,325,870	13,906,884	9,000,000	9,000,000
Total Nonoperating Revenues	41,322,336	41,150,156	33,145,418	33,145,418
NONOPERATING EXPENSES				
Interest	1,754,396	2,004,119	1,837,369	1,756,354
Reimbursed To Other Governments	532,344	176,900		
Total Nonoperating Expenses	2,286,740	2,181,019	1,837,369	1,756,354
NET INCOME (LOSS) before Operating Transfers	48,013,409	34,805,115	14,576,472	28,318,271
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	48,013,409	34,805,115	14,576,472	28,318,271

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	118,699,642	118,234,639	112,680,000	126,347,650
Cash Received from Internal Services Provided	1,038,667	1,000,524	1,221,000	1,221,000
Cash Paid to Suppliers for Goods & Services	(41,724,332)	(57,187,366)	(57,829,545)	(57,829,445)
Cash Paid to Employees for Services	(34,743,629)	(35,941,641)	(40,391,170)	(40,398,136)
a. Net cash provided (used) by operating activities	43,270,348	26,106,156	15,680,285	29,341,069
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Received from Other Governments	11,656,552	10,441,144	8,000,000	8,000,000
Paid to Other Governments	(532,344)	(176,900)		
b. Net cash provided (used) by noncapital financing activities	11,124,208	10,264,244	8,000,000	8,000,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	62			
Capital Contributions	14,877,361	8,000,000	8,000,000	8,000,000
Sewer Connection Charges	12,325,870	13,906,884	9,000,000	9,000,000
Acquisition, Construction or Improvement of Capital Assets	(58,392,958)	(82,371,159)	(69,614,427)	(69,614,427)
Principal Paid on Leases	(665,806)			
Proceeds from Loans	1,547,220	1,547,219	1,547,219	1,547,219
Principal Paid on Bonds	(3,175,000)	(3,335,000)	(3,500,000)	(3,260,000)
Interest Paid	(2,190,723)	(2,004,119)	(1,837,369)	(1,756,354)
c. Net cash provided (used) by capital and related financing activities	(35,673,974)	(64,256,175)	(56,404,577)	(56,083,562)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	2,026,049	8,802,128	8,145,418	8,145,418
d. Net cash provided (used) in investing activities	2,026,049	8,802,128	8,145,418	8,145,418
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	20,746,631	(19,083,647)	(24,578,874)	(10,597,075)
CASH AND CASH EQUIVALENTS AT JULY 1	175,461,057	196,207,688	162,963,323	177,124,041
CASH AND CASH EQUIVALENTS AT JUNE 30	196,207,688	177,124,041	138,384,449	166,526,966

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
503000: SANITATION E.F.

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Safety				
Reimbursable Charges	46,883	52,000	25,000	25,000
Municipal Court Charges	53	69		
Other Fees	10,759,437	10,736,641	10,715,950	10,715,950
Fines and Forfeits				
Parking Revenue	3,734,817	3,353,493	3,652,450	3,652,450
Miscellaneous Revenues				
Rentals	1,105,307	1,020,748	760,000	760,000
Additional Miscellaneous	52,076	54,865	49,250	49,250
Total Operating Revenue	15,698,573	15,217,816	15,202,650	15,202,650
OPERATING EXPENSE				
Public Safety				
Traffic Control				
Salaries and Wages	2,967,505	3,229,699	3,623,257	3,623,257
Employee Benefits	1,735,799	2,065,356	2,193,743	2,193,743
Services and Supplies	8,031,722	9,519,898	9,102,172	9,102,172
Depreciation	1,436,520	1,579,100	1,579,100	1,579,100
Insurance Premiums	34,884	32,400	31,150	31,150
Amortization Expense	548,077	528,892	59,717	561,717
Total Operating Expense	14,754,507	16,955,345	16,589,139	17,091,139
Operating Income or (Loss)	944,066	(1,737,529)	(1,386,489)	(1,888,489)
NONOPERATING REVENUES				
Contributions from Other			5,000,000	5,000,000
Interest Earnings	343,949	166,193	151,371	151,371
Sale of Capital Assets	4,218,735			
Total Nonoperating Revenues	4,562,684	166,193	5,151,371	5,151,371
NONOPERATING EXPENSES				
Interest	246,771	214,577	200,079	200,079

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Total Nonoperating Expenses	246,771	214,577	200,079	200,079
NET INCOME (LOSS) before Operating Transfers	5,259,979	(1,785,913)	3,564,803	3,062,803
Operating Transfers (Schedule T)				
In				1,279,000
Out	(135,000)	(809,400)	(591,000)	(591,000)
Net Operating Transfers	(135,000)	(809,400)	(591,000)	688,000
NET INCOME (LOSS)	5,124,979	(2,595,313)	2,973,803	3,750,803

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	15,360,053	15,165,816	15,177,650	15,177,650
Cash Received from Internal Services Provided	46,883	52,000	25,000	25,000
Cash Paid to Suppliers for Goods & Services	(7,733,108)	(9,552,298)	(9,133,322)	(9,133,322)
Cash Paid to Employees for Services	(4,818,578)	(5,295,055)	(5,817,000)	(5,817,000)
a. Net cash provided (used) by operating activities	2,855,250	370,463	252,328	252,328
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In				1,279,000
Transfers Out	(135,000)	(809,400)	(591,000)	(591,000)
Received from Other Governments			5,000,000	5,000,000
b. Net cash provided (used) by noncapital financing activities	(135,000)	(809,400)	4,409,000	5,688,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	5,002,318			
Acquisition, Construction or Improvement of Capital Assets	(1,066,948)	(5,596,306)	(2,325,000)	(2,325,000)
Principal Paid on Leases	(550,265)	(59,882)	(154,759)	(154,759)
Interest Proceeds from Leases	173,252	6,000	6,000	6,000
Principal Paid on Bonds	(440,000)	(450,000)	(465,000)	(465,000)
Interest Paid	(242,948)	(214,577)	(200,079)	(200,079)
c. Net cash provided (used) by capital and related financing activities	2,875,409	(6,314,765)	(3,138,838)	(3,138,838)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	21,267	160,193	145,371	145,371
d. Net cash provided (used) in investing activities	21,267	160,193	145,371	145,371
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,616,926	(6,593,509)	1,667,861	2,946,861
CASH AND CASH EQUIVALENTS AT JULY 1	2,733,129	8,350,055	1,237,498	1,756,546
CASH AND CASH EQUIVALENTS AT JUNE 30	8,350,055	1,756,546	2,905,359	4,703,407

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
505000: MUNICIPAL PARKING

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses and Permits				
Misc Permits	13,628,555	13,141,888	14,878,782	13,234,045
Offsite Permits	1,932,588	1,867,656	2,077,883	1,866,000
Charges for Services				
Public Safety				
Reimbursable Charges	84,516	75,471	572,131	80,000
Other Fees	413,027	352,248	421,605	337,377
Miscellaneous Revenues				
Total Operating Revenue	16,058,686	15,437,263	17,950,401	15,517,422
OPERATING EXPENSE				
Public Safety				
Protective Inspection				
Salaries and Wages	5,640,769	5,711,472	6,772,571	6,772,571
Employee Benefits	3,755,942	3,260,731	3,735,112	3,735,112
Services and Supplies	5,368,844	6,871,424	7,382,398	7,382,398
Depreciation	11,389	14,247	17,233	17,233
Amortization Expense	6,589			
Total Operating Expense	14,783,533	15,857,874	17,907,314	17,907,314
Operating Income or (Loss)	1,275,153	(420,611)	43,087	(2,389,892)
NONOPERATING REVENUES				
Interest Earnings	132,231	529,351	490,563	981,126
Sale of Capital Assets	(2,052)			
Total Nonoperating Revenues	130,179	529,351	490,563	981,126
NONOPERATING EXPENSES				
Interest	345			
Total Nonoperating Expenses	345	0	0	0
NET INCOME (LOSS) before Operating Transfers	1,404,987	108,740	533,650	(1,408,766)
Operating Transfers (Schedule T)				

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
In				
Out	(1,000,000)			
Net Operating Transfers	(1,000,000)	0	0	0
NET INCOME (LOSS)	404,987	108,740	533,650	(1,408,766)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	14,918,594	15,361,792	17,378,270	15,437,422
Cash Received from Internal Services Provided	84,516	75,471	572,131	80,000
Cash Paid to Suppliers for Goods & Services	(5,759,848)	(6,871,424)	(7,382,398)	(7,382,398)
Cash Paid to Employees for Services	(8,911,072)	(8,972,203)	(10,507,683)	(10,507,683)
a. Net cash provided (used) by operating activities	332,190	(406,364)	60,320	(2,372,659)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers Out	(1,000,000)			
b. Net cash provided (used) by noncapital financing activities	(1,000,000)			
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition, Construction or Improvement of Capital Assets				
Principal Paid on Leases	(24,840)			
Interest Paid				
c. Net cash provided (used) by capital and related financing activities	(24,840)			
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	112,655	529,351	490,563	981,126
d. Net cash provided (used) in investing activities	112,655	529,351	490,563	981,126
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(579,995)	122,987	550,883	(1,391,533)
CASH AND CASH EQUIVALENTS AT JULY 1	12,574,572	11,994,577	12,579,030	12,117,564
CASH AND CASH EQUIVALENTS AT JUNE 30	11,994,577	12,117,564	13,129,913	10,726,031

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
507000: BUILDING & SAFETY ENTERPRISE FUND

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Medicare Reimbursements		1,900,000	1,900,000	500,000
Charges for Services				
General Government				
Reimbursable Charges	143,710,459	147,730,076	162,292,308	161,997,747
Public Safety				
Fire Alarm Services	14,752,797	15,619,000	17,589,000	16,922,000
Economic Development and Assistance				
Reimbursable Charges	5,640,000	5,880,000	6,240,000	6,240,000
Miscellaneous Revenues				
Rentals	311,203	342,986	350,000	350,000
Additional Miscellaneous	380,309	66,375	27,200	27,200
Total Operating Revenue	164,794,768	171,538,437	188,398,508	186,036,947
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries and Wages	1,110,614	1,160,627	1,312,442	1,312,442
Employee Benefits	49,071,935	50,848,989	58,433,958	58,575,883
Services and Supplies	5,914,220	65,984,105	7,148,785	37,148,785
Insurance Premiums	2,722,316	3,343,782	4,372,499	4,372,499
Insurance Claims	16,608,333	15,556,087	16,426,861	16,426,861
Amortization Expense	31,293			
Other				
Salaries and Wages	11,833,870	11,848,680	13,967,009	13,967,978
Employee Benefits	7,045,727	7,133,184	8,196,570	8,196,908
Services and Supplies	37,320,104	49,366,891	56,146,955	55,661,583
Depreciation	4,269,499	4,967,466	5,409,043	5,409,043
Insurance Claims	660			
Amortization Expense	4,284,780	418,957	418,957	418,957
Public Safety				
Fire Communications				
Salaries and Wages	7,179,435	7,549,179	8,186,565	8,435,037

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Employee Benefits	4,134,221	4,104,222	4,179,472	4,361,932
Services and Supplies	3,600,482	3,322,091	4,088,045	4,123,745
Depreciation	3,473	35,000	35,000	35,000
Amortization Expense	33,407			
Economic Development and Assistance				
Economic Development & Assistance				
Salaries and Wages	1,839,979	2,188,535	2,476,510	2,476,510
Employee Benefits	1,129,472	1,374,624	1,505,536	1,505,536
Services and Supplies	1,859,206	2,284,584	2,151,455	2,151,455
Amortization Expense	14,162			
Total Operating Expense	160,007,188	231,487,003	194,455,662	224,580,154
Operating Income or (Loss)	4,787,580	(59,948,566)	(6,057,154)	(38,543,207)
NONOPERATING REVENUES				
Interest Earnings	1,151,086	4,154,889	3,845,732	3,850,882
Sale of Capital Assets	425,667	320,883	600,000	600,000
Total Nonoperating Revenues	1,576,753	4,475,772	4,445,732	4,450,882
NONOPERATING EXPENSES				
Interest	438,520	33,009	15,939	15,939
Contributions	1,102,616	1,200,000	1,500,000	1,500,000
Total Nonoperating Expenses	1,541,136	1,233,009	1,515,939	1,515,939
NET INCOME (LOSS) before Operating Transfers	4,823,197	(56,705,803)	(3,127,361)	(35,608,264)
Operating Transfers (Schedule T)				
In	6,070,000	67,054,987	1,000,000	26,500,000
Out	(990,986)	(1,151,240)	(1,044,772)	(1,044,772)
Net Operating Transfers	5,079,014	65,903,747	(44,772)	25,455,228
NET INCOME (LOSS)	9,902,211	9,197,944	(3,172,133)	(10,153,036)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	8,013,068	11,435,361	12,896,200	11,071,200
Cash Received from Internal Services Provided	156,416,071	160,103,076	175,502,308	174,965,747
Cash Paid to Suppliers for Goods & Services	(104,388,117)	(176,447,717)	(133,701,577)	(163,392,257)
Cash Paid to Employees for Services	(43,930,118)	(49,617,863)	(54,891,085)	(55,324,897)
a. Net cash provided (used) by operating activities	16,110,904	(54,527,143)	(194,154)	(32,680,207)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	6,070,000	67,054,987	1,000,000	26,500,000
Transfers Out	(990,986)	(1,151,240)	(1,044,772)	(1,044,772)
Received from Other Governments	24,646			
Paid to Other Governments	(1,102,616)	(1,200,000)	(1,500,000)	(1,500,000)
b. Net cash provided (used) by noncapital financing activities	4,001,044	64,703,747	(1,544,772)	23,955,228
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	520,154	320,883	600,000	600,000
Acquisition, Construction or Improvement of Capital Assets	(5,042,277)	(7,178,997)	(6,800,000)	(6,800,000)
Principal Paid on Leases	(6,685,047)	(466,978)	(157,524)	(157,524)
Interest Proceeds from Leases	5,203	6,000	6,000	6,000
Interest Paid	(187,198)	(33,009)	(15,939)	(15,939)
c. Net cash provided (used) by capital and related financing activities	(11,389,165)	(7,352,101)	(6,367,463)	(6,367,463)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	941,492	4,148,889	3,839,732	3,844,882
d. Net cash provided (used) in investing activities	941,492	4,148,889	3,839,732	3,844,882
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	9,664,275	6,973,392	(4,266,657)	(11,247,560)
CASH AND CASH EQUIVALENTS AT JULY 1	92,113,356	101,777,631	96,729,525	108,751,023
CASH AND CASH EQUIVALENTS AT JUNE 30	101,777,631	108,751,023	92,462,868	97,503,463

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
600000: INTERNAL SERVICE FUNDS

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PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Economic Development and Assistance				
Reimbursable Charges	5,640,000	5,880,000	6,240,000	6,240,000
Total Operating Revenue	5,640,000	5,880,000	6,240,000	6,240,000
OPERATING EXPENSE				
Economic Development and Assistance				
Economic Development & Assistance				
Salaries and Wages	1,839,979	2,188,535	2,476,510	2,476,510
Employee Benefits	1,129,472	1,374,624	1,505,536	1,505,536
Services and Supplies	1,859,206	2,284,584	2,151,455	2,151,455
Amortization Expense	14,162			
Total Operating Expense	4,842,819	5,847,743	6,133,501	6,133,501
Operating Income or (Loss)	797,181	32,257	106,499	106,499
NONOPERATING REVENUES				
Total Nonoperating Revenues	0	0	0	0
NONOPERATING EXPENSES				
Interest	1,450			
Total Nonoperating Expenses	1,450	0	0	0
NET INCOME (LOSS) before Operating Transfers	795,731	32,257	106,499	106,499
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	795,731	32,257	106,499	106,499

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	5,640,000	5,880,000	6,240,000	6,240,000
Cash Paid to Suppliers for Goods & Services	(1,899,090)	(2,284,584)	(2,151,455)	(2,151,455)
Cash Paid to Employees for Services	(3,007,194)	(3,563,159)	(3,982,046)	(3,982,046)
a. Net cash provided (used) by operating activities	733,716	32,257	106,499	106,499
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided (used) by noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal Paid on Leases	(12,421)			
Interest Paid	(656)			
c. Net cash provided (used) by capital and related financing activities	(13,077)			
D. CASH FLOWS FROM INVESTING ACTIVITIES				
d. Net cash provided (used) in investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	720,639	32,257	106,499	106,499
CASH AND CASH EQUIVALENTS AT JULY 1	1,090,246	1,810,885	2,063,519	1,843,142
CASH AND CASH EQUIVALENTS AT JUNE 30	1,810,885	1,843,142	2,170,018	1,949,641

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
601000: REIMBURSABLE EXPENSES

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Safety				
Fire Alarm Services	14,752,797	15,619,000	17,589,000	16,922,000
Miscellaneous Revenues				
Total Operating Revenue	14,752,797	15,619,000	17,589,000	16,922,000
OPERATING EXPENSE				
Public Safety				
Fire Communications				
Salaries and Wages	7,179,435	7,549,179	8,186,565	8,435,037
Employee Benefits	4,134,221	4,104,222	4,179,472	4,361,932
Services and Supplies	3,600,482	3,322,091	4,088,045	4,123,745
Depreciation	3,473	35,000	35,000	35,000
Amortization Expense	33,407			
Total Operating Expense	14,951,018	15,010,492	16,489,082	16,955,714
Operating Income or (Loss)	(198,221)	608,508	1,099,918	(33,714)
NONOPERATING REVENUES				
Interest Earnings	4,463	43,706	40,503	40,503
Total Nonoperating Revenues	4,463	43,706	40,503	40,503
NONOPERATING EXPENSES				
Interest	3,275			
Total Nonoperating Expenses	3,275	0	0	0
NET INCOME (LOSS) before Operating Transfers	(197,033)	652,214	1,140,421	6,789
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(197,033)	652,214	1,140,421	6,789

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	7,423,994	9,126,000	10,619,000	10,194,000
Cash Received from Internal Services Provided	7,065,612	6,493,000	6,970,000	6,728,000
Cash Paid to Suppliers for Goods & Services	(3,784,661)	(3,322,091)	(4,088,045)	(4,123,745)
Cash Paid to Employees for Services	(11,160,612)	(11,653,401)	(12,366,037)	(12,796,969)
a. Net cash provided (used) by operating activities	(455,667)	643,508	1,134,918	1,286
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided (used) by noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition, Construction or Improvement of Capital Assets	1			
Principal Paid on Leases	(49,477)			
Interest Paid	(844)			
c. Net cash provided (used) by capital and related financing activities	(50,320)			
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	3,544	43,706	40,503	40,503
d. Net cash provided (used) in investing activities	3,544	43,706	40,503	40,503
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(502,443)	687,214	1,175,421	41,789
CASH AND CASH EQUIVALENTS AT JULY 1	1,188,348	685,905	1,328,931	1,373,119
CASH AND CASH EQUIVALENTS AT JUNE 30	685,905	1,373,119	2,504,352	1,414,908

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
602000: FIRE COMMUNICATIONS

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	789,019			
Miscellaneous Revenues				
Total Operating Revenue	789,019	0	0	0
OPERATING EXPENSE				
General Government				
Other				
Salaries and Wages	120,825			
Employee Benefits	90,109			
Services and Supplies	927,364			
Amortization Expense	19,213			
Total Operating Expense	1,157,511	0	0	0
Operating Income or (Loss)	(368,492)	0	0	0
NONOPERATING REVENUES				
Interest Earnings	649			
Sale of Capital Assets	(32,563)			
Total Nonoperating Revenues	(31,914)	0	0	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(400,406)			
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(400,406)			

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	789,019			
Cash Paid to Suppliers for Goods & Services	(941,256)			
Cash Paid to Employees for Services	(209,697)			
a. Net cash provided (used) by operating activities	(361,934)			
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In				
Received from Other Governments	24,646			
b. Net cash provided (used) by noncapital financing activities	24,646			
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition, Construction or Improvement of Capital Assets				
Principal Paid on Leases	(17,820)			
Interest Paid				
c. Net cash provided (used) by capital and related financing activities	(17,820)			
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	1,245			
d. Net cash provided (used) in investing activities	1,245			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(353,863)			
CASH AND CASH EQUIVALENTS AT JULY 1	353,863			
CASH AND CASH EQUIVALENTS AT JUNE 30				

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
603000: PRINT MEDIA

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Medicare Reimbursements		1,900,000	1,900,000	500,000
Charges for Services				
General Government				
Reimbursable Charges	21,086,015	23,357,067	25,232,250	25,232,250
Miscellaneous Revenues				
Additional Miscellaneous	209,383			
Total Operating Revenue	21,295,398	25,257,067	27,132,250	25,732,250
OPERATING EXPENSE				
General Government				
Other				
Salaries and Wages	3,596,735	3,852,055	4,669,089	4,669,089
Employee Benefits	1,903,020	2,151,050	2,543,444	2,543,444
Services and Supplies	12,711,434	25,301,496	27,387,704	26,812,192
Depreciation		613,409	581,043	581,043
Amortization Expense	4,211,091	418,957	418,957	418,957
Total Operating Expense	22,422,280	32,336,967	35,600,237	35,024,725
Operating Income or (Loss)	(1,126,882)	(7,079,900)	(8,467,987)	(9,292,475)
NONOPERATING REVENUES				
Interest Earnings	192,429	552,800	512,293	512,293
Sale of Capital Assets	160,745			
Total Nonoperating Revenues	353,174	552,800	512,293	512,293
NONOPERATING EXPENSES				
Interest	417,155	33,009	15,939	15,939
Total Nonoperating Expenses	417,155	33,009	15,939	15,939
NET INCOME (LOSS) before Operating Transfers	(1,190,863)	(6,560,109)	(7,971,633)	(8,796,121)
Operating Transfers (Schedule T)				
In	6,040,000	3,655,000	1,000,000	1,500,000

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 604999: COMPUTER SERVICES/IT CIP PROJECTS

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Out				
Net Operating Transfers	6,040,000	3,655,000	1,000,000	1,500,000
NET INCOME (LOSS)	4,849,137	(2,905,109)	(6,971,633)	(7,296,121)

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 604999: COMPUTER SERVICES/IT CIP PROJECTS

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers		1,900,000	1,900,000	500,000
Cash Received from Internal Services Provided	21,086,015	23,357,067	25,232,250	25,232,250
Cash Paid to Suppliers for Goods & Services	(14,130,268)	(25,301,496)	(27,387,704)	(26,812,192)
Cash Paid to Employees for Services	(5,613,485)	(6,003,105)	(7,212,533)	(7,212,533)
a. Net cash provided (used) by operating activities	1,342,262	(6,047,534)	(7,467,987)	(8,292,475)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	6,040,000	3,655,000	1,000,000	1,500,000
b. Net cash provided (used) by noncapital financing activities	6,040,000	3,655,000	1,000,000	1,500,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	160,745			
Acquisition, Construction or Improvement of Capital Assets		(145,677)	(300,000)	(300,000)
Principal Paid on Leases	(6,507,126)	(466,978)	(157,524)	(157,524)
Interest Paid	(182,236)	(33,009)	(15,939)	(15,939)
c. Net cash provided (used) by capital and related financing activities	(6,528,617)	(645,664)	(473,463)	(473,463)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	158,058	552,800	512,293	512,293
d. Net cash provided (used) in investing activities	158,058	552,800	512,293	512,293
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,011,703	(2,485,398)	(6,429,157)	(6,753,645)
CASH AND CASH EQUIVALENTS AT JULY 1	13,081,402	14,093,105	8,139,017	11,607,707
CASH AND CASH EQUIVALENTS AT JUNE 30	14,093,105	11,607,707	1,709,860	4,854,062

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
604999: COMPUTER SERVICES/IT CIP PROJECTS

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	14,475,969	17,125,860	17,422,000	15,898,643
Miscellaneous Revenues				
Additional Miscellaneous	500	200	2,200	2,200
Total Operating Revenue	14,476,469	17,126,060	17,424,200	15,900,843
OPERATING EXPENSE				
General Government				
Other				
Salaries and Wages	1,861,329	1,741,713	2,264,664	2,265,633
Employee Benefits	1,109,565	1,124,597	1,384,977	1,385,315
Services and Supplies	6,987,655	6,908,001	8,443,422	8,443,397
Depreciation	4,250,875	4,336,299	4,800,000	4,800,000
Amortization Expense	54,476			
Total Operating Expense	14,263,900	14,110,610	16,893,063	16,894,345
Operating Income or (Loss)	212,569	3,015,450	531,137	(993,502)
NONOPERATING REVENUES				
Interest Earnings	318,882	1,164,052	1,078,755	1,078,755
Sale of Capital Assets	294,065	320,883	600,000	600,000
Total Nonoperating Revenues	612,947	1,484,935	1,678,755	1,678,755
NONOPERATING EXPENSES				
Interest	12,867			
Total Nonoperating Expenses	12,867	0	0	0
NET INCOME (LOSS) before Operating Transfers	812,649	4,500,385	2,209,892	685,253
Operating Transfers (Schedule T)				
In	30,000	3,399,987		
Out				
Net Operating Transfers	30,000	3,399,987	0	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
NET INCOME (LOSS)	842,649	7,900,372	2,209,892	685,253

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers		200	2,200	2,200
Cash Received from Internal Services Provided	14,475,969	17,125,860	17,422,000	15,898,643
Cash Paid to Suppliers for Goods & Services	(6,854,390)	(6,908,001)	(8,443,422)	(8,443,397)
Cash Paid to Employees for Services	(3,036,491)	(2,866,310)	(3,649,641)	(3,650,948)
a. Net cash provided (used) by operating activities	4,585,088	7,351,749	5,331,137	3,806,498
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	30,000	3,399,987		
b. Net cash provided (used) by noncapital financing activities	30,000	3,399,987		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	355,989	320,883	600,000	600,000
Acquisition, Construction or Improvement of Capital Assets	(5,042,278)	(7,033,320)	(6,500,000)	(6,500,000)
Principal Paid on Leases	(64,279)			
Interest Paid	(1,404)			
c. Net cash provided (used) by capital and related financing activities	(4,751,972)	(6,712,437)	(5,900,000)	(5,900,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	269,358	1,164,052	1,078,755	1,078,755
d. Net cash provided (used) in investing activities	269,358	1,164,052	1,078,755	1,078,755
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	132,474	5,203,351	509,892	(1,014,747)
CASH AND CASH EQUIVALENTS AT JULY 1	26,507,552	26,640,026	23,673,414	31,843,377
CASH AND CASH EQUIVALENTS AT JUNE 30	26,640,026	31,843,377	24,183,306	30,828,630

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
606000: AUTOMOTIVE OPERATIONS

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	18,034,627	14,919,802	16,311,885	16,426,653
Miscellaneous Revenues				
Additional Miscellaneous	37,953			
Total Operating Revenue	18,072,580	14,919,802	16,311,885	16,426,653
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries and Wages	331,117	346,118	370,902	370,902
Employee Benefits	735,806	708,170	736,558	736,558
Services and Supplies	343,288	383,803	1,030,889	1,030,889
Insurance Premiums	1,444,575	1,592,826	2,136,443	2,136,443
Insurance Claims	13,987,323	12,556,087	12,970,000	12,970,000
Total Operating Expense	16,842,109	15,587,004	17,244,792	17,244,792
Operating Income or (Loss)	1,230,471	(667,202)	(932,907)	(818,139)
NONOPERATING REVENUES				
Interest Earnings	188,754	916,414	849,263	849,263
Total Nonoperating Revenues	188,754	916,414	849,263	849,263
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	1,419,225	249,212	(83,644)	31,124
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	1,419,225	249,212	(83,644)	31,124

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 607000: WORKERS COMP

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	2,931			
Cash Received from Internal Services Provided	18,034,627	14,919,802	16,311,885	16,426,653
Cash Paid to Suppliers for Goods & Services	(14,381,211)	(14,532,716)	(16,637,332)	(16,637,332)
Cash Paid to Employees for Services	(1,061,520)	(1,054,288)	(607,460)	(607,460)
a. Net cash provided (used) by operating activities	2,594,827	(667,202)	(932,907)	(818,139)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In				
b. Net cash provided (used) by noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	201,722	916,414	849,263	849,263
d. Net cash provided (used) in investing activities	201,722	916,414	849,263	849,263
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,796,549	249,212	(83,644)	31,124
CASH AND CASH EQUIVALENTS AT JULY 1	17,830,589	20,627,138	20,733,790	20,876,350
CASH AND CASH EQUIVALENTS AT JUNE 30	20,627,138	20,876,350	20,650,146	20,907,474

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
607000: WORKERS COMP

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	58,199,963	61,566,245	65,490,973	66,480,251
Miscellaneous Revenues				
Additional Miscellaneous	2,342	1,176		
Total Operating Revenue	58,202,305	61,567,421	65,490,973	66,480,251
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries and Wages	601,346	610,666	693,318	693,318
Employee Benefits	48,189,949	50,000,267	57,520,921	57,662,846
Services and Supplies	5,051,799	5,225,591	5,454,460	5,454,460
Insurance Premiums	43,798	35,240	126,500	126,500
Total Operating Expense	53,886,892	55,871,764	63,795,199	63,937,124
Operating Income or (Loss)	4,315,413	5,695,657	1,695,774	2,543,127
NONOPERATING REVENUES				
Interest Earnings	281,609	935,394	864,304	866,854
Total Nonoperating Revenues	281,609	935,394	864,304	866,854
NONOPERATING EXPENSES				
Contributions	1,102,616	1,200,000	1,500,000	1,500,000
Total Nonoperating Expenses	1,102,616	1,200,000	1,500,000	1,500,000
NET INCOME (LOSS) before Operating Transfers	3,494,406	5,431,051	1,060,078	1,909,981
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	3,494,406	5,431,051	1,060,078	1,909,981

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	2,342	1,176		
Cash Received from Internal Services Provided	58,199,963	61,566,245	65,490,973	66,480,251
Cash Paid to Suppliers for Goods & Services	(41,379,732)	(41,851,008)	(48,447,937)	(48,588,289)
Cash Paid to Employees for Services	(9,376,101)	(14,020,756)	(15,347,262)	(15,348,835)
a. Net cash provided (used) by operating activities	7,446,472	5,695,657	1,695,774	2,543,127
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In				
Received from Other Governments				
Paid to Other Governments	(1,102,616)	(1,200,000)	(1,500,000)	(1,500,000)
b. Net cash provided (used) by noncapital financing activities	(1,102,616)	(1,200,000)	(1,500,000)	(1,500,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	174,148	935,394	864,304	866,854
d. Net cash provided (used) in investing activities	174,148	935,394	864,304	866,854
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	6,518,004	5,431,051	1,060,078	1,909,981
CASH AND CASH EQUIVALENTS AT JULY 1	18,892,587	25,410,591	29,363,981	30,841,642
CASH AND CASH EQUIVALENTS AT JUNE 30	25,410,591	30,841,642	30,424,059	32,751,623

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
608000: EMPLOYEE BENEFIT FUND

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	5,161,022	4,587,286	5,465,200	5,589,950
Miscellaneous Revenues				
Additional Miscellaneous	130,098	64,999	25,000	25,000
Total Operating Revenue	5,291,120	4,652,285	5,490,200	5,614,950
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries and Wages	178,151	203,843	248,222	248,222
Employee Benefits	146,180	140,552	176,479	176,479
Services and Supplies	519,133	60,374,711	663,436	30,663,436
Insurance Premiums	1,233,943	1,715,716	2,109,556	2,109,556
Insurance Claims	2,621,010	3,000,000	3,456,861	3,456,861
Amortization Expense	31,293			
Total Operating Expense	4,729,710	65,434,822	6,654,554	36,654,554
Operating Income or (Loss)	561,410	(60,782,537)	(1,164,354)	(31,039,604)
NONOPERATING REVENUES				
Interest Earnings	80,112	292,459	268,434	271,034
Sale of Capital Assets	3,420			
Total Nonoperating Revenues	83,532	292,459	268,434	271,034
NONOPERATING EXPENSES				
Interest	3,773			
Total Nonoperating Expenses	3,773	0	0	0
NET INCOME (LOSS) before Operating Transfers	641,169	(60,490,078)	(895,920)	(30,768,570)
Operating Transfers (Schedule T)				
In		60,000,000		25,000,000
Out		(61,843)		

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Net Operating Transfers	0	59,938,157	0	25,000,000
NET INCOME (LOSS)	641,169	(551,921)	(895,920)	(5,768,570)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	292,039	64,999	25,000	25,000
Cash Received from Internal Services Provided	5,161,022	4,587,286	5,465,200	5,589,950
Cash Paid to Suppliers for Goods & Services	(4,313,250)	(65,090,427)	(6,229,853)	(36,229,853)
Cash Paid to Employees for Services	(300,387)	(344,395)	(424,701)	(424,701)
a. Net cash provided (used) by operating activities	839,424	(60,782,537)	(1,164,354)	(31,039,604)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In		60,000,000		25,000,000
Transfers Out		(61,843)		
b. Net cash provided (used) by noncapital financing activities		59,938,157		25,000,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	3,420			
Principal Paid on Leases	(33,924)			
Interest Paid	(2,058)			
c. Net cash provided (used) by capital and related financing activities	(32,562)			
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	62,426	292,459	268,434	271,034
d. Net cash provided (used) in investing activities	62,426	292,459	268,434	271,034
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	869,288	(551,921)	(895,920)	(5,768,570)
CASH AND CASH EQUIVALENTS AT JULY 1	6,497,700	7,366,988	6,888,974	6,815,067
CASH AND CASH EQUIVALENTS AT JUNE 30	7,366,988	6,815,067	5,993,054	1,046,497

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
610000: LIABILITY INSURANCE AND PROPERTY DAMAGE

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PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	24,223,844	24,373,816	30,450,000	30,450,000
Miscellaneous Revenues				
Rentals	311,203	342,986	350,000	350,000
Total Operating Revenue	24,535,047	24,716,802	30,800,000	30,800,000
OPERATING EXPENSE				
General Government				
Other				
Salaries and Wages	5,441,216	5,440,872	6,082,939	6,082,939
Employee Benefits	3,430,633	3,249,755	3,614,649	3,614,649
Services and Supplies	16,502,727	16,969,486	20,120,559	20,120,559
Depreciation	18,624	17,758	28,000	28,000
Insurance Claims	660			
Total Operating Expense	25,393,860	25,677,871	29,846,147	29,846,147
Operating Income or (Loss)	(858,813)	(961,069)	953,853	953,853
NONOPERATING REVENUES				
Interest Earnings	77,729	220,884	205,138	205,138
Total Nonoperating Revenues	77,729	220,884	205,138	205,138
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(781,084)	(740,185)	1,158,991	1,158,991
Operating Transfers (Schedule T)				
In				
Out	(990,986)	(1,089,397)	(1,044,772)	(1,044,772)
Net Operating Transfers	(990,986)	(1,089,397)	(1,044,772)	(1,044,772)
NET INCOME (LOSS)	(1,772,070)	(1,829,582)	114,219	114,219

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	291,729	342,986	350,000	350,000
Cash Received from Internal Services Provided	24,223,844	24,373,816	30,450,000	30,450,000
Cash Paid to Suppliers for Goods & Services	(16,511,539)	(16,969,486)	(20,120,559)	(20,120,559)
Cash Paid to Employees for Services	(8,795,894)	(8,690,627)	(9,697,588)	(9,697,588)
a. Net cash provided (used) by operating activities	(791,860)	(943,311)	981,853	981,853
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers Out	(990,986)	(1,089,397)	(1,044,772)	(1,044,772)
b. Net cash provided (used) by noncapital financing activities	(990,986)	(1,089,397)	(1,044,772)	(1,044,772)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest Proceeds from Leases	5,203	6,000	6,000	6,000
c. Net cash provided (used) by capital and related financing activities	5,203	6,000	6,000	6,000
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	66,284	214,884	199,138	199,138
d. Net cash provided (used) in investing activities	66,284	214,884	199,138	199,138
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,711,359)	(1,811,824)	142,219	142,219
CASH AND CASH EQUIVALENTS AT JULY 1	6,307,880	4,596,521	3,665,383	2,784,697
CASH AND CASH EQUIVALENTS AT JUNE 30	4,596,521	2,784,697	3,807,602	2,926,916

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
613000: CITY FACILITIES

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	1,740,000	1,800,000	1,920,000	1,920,000
Miscellaneous Revenues				
Additional Miscellaneous	33			
Total Operating Revenue	1,740,033	1,800,000	1,920,000	1,920,000
OPERATING EXPENSE				
General Government				
Other				
Salaries and Wages	813,765	814,040	950,317	950,317
Employee Benefits	512,400	607,782	653,500	653,500
Services and Supplies	190,924	187,908	195,270	285,435
Total Operating Expense	1,517,089	1,609,730	1,799,087	1,889,252
Operating Income or (Loss)	222,944	190,270	120,913	30,748
NONOPERATING REVENUES				
Interest Earnings	6,459	29,180	27,042	27,042
Total Nonoperating Revenues	6,459	29,180	27,042	27,042
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	229,403	219,450	147,955	57,790
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	229,403	219,450	147,955	57,790

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 614000: CUSTOMER SERVICE & PAYMENT CENTER I.S.F.

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2023	ESTIMATED CURRENT YEAR ENDING 6/30/2024	BUDGET YEAR ENDING 6/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	33			
Cash Received from Internal Services Provided	1,740,000	1,800,000	1,920,000	1,920,000
Cash Paid to Suppliers for Goods & Services	(192,720)	(187,908)	(195,270)	(285,435)
Cash Paid to Employees for Services	(1,368,737)	(1,421,822)	(1,603,817)	(1,603,817)
a. Net cash provided (used) by operating activities	178,576	190,270	120,913	30,748
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided (used) by noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	4,707	29,180	27,042	27,042
d. Net cash provided (used) in investing activities	4,707	29,180	27,042	27,042
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	183,283	219,450	147,955	57,790
CASH AND CASH EQUIVALENTS AT JULY 1	363,189	546,472	872,516	765,922
CASH AND CASH EQUIVALENTS AT JUNE 30	546,472	765,922	1,020,471	823,712

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
614000: CUSTOMER SERVICE & PAYMENT CENTER I.S.F.

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)
NAME OF BOND OR LOAN List and Subtotal by Fund		*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2024	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL	
Debt Service Fund:												
CITY HALL BONDS SERIES 2015C PERFORMING ARTS CENTER REFUNDING BONDS SERIES 2016A VARIOUS PURPOSE REFUNDING BONDS SERIES 2016B COURT HOUSE BUILDING BONDS SERIES 2019A VARIOUS PURPOSE REFUNDING BONDS SERIES 2019C CIVIC CENTER BONDS SERIES 2023A TRANSPORTATION BONDS SERIES 2024A Subtotal General Obligation Revenue Supported Bonds		2	24 YRS	160,805,000	12/22/15	9/1/39	4.00-5.00%	139,710,000	6,108,225	5,965,000	12,073,225	
		2	24 YRS	90,100,000	5/3/16	6/1/39	3.00-5.00%	74,315,000	2,747,519	3,650,000	6,397,519	
		2	21 YRS	42,590,000	5/3/16	6/1/36	3.00-5.00%	31,660,000	1,189,950	1,885,000	3,074,950	
		2	20 YRS	30,840,000	2/13/19	2/1/39	4.00-5.00%	26,790,000	1,229,500	1,350,000	2,579,500	
		2	17 YRS	23,300,000	7/1/19	6/1/36	2.00-5.00%	20,750,000	735,950	570,000	1,305,950	
		2	30 YRS	68,750,000	3/9/23	3/1/53	3.00-5.00%	67,625,000	3,044,300	1,110,000	4,154,300	
		2	10 YRS	27,885,000	6/1/25	6/1/34	5.00%	27,885,000	1,374,885	2,235,000	3,609,885	
				444,270,000				388,735,000	16,430,329	16,765,000	33,195,329	
		5	10 YRS	26,000,000	9/15/15	9/1/25	2.00-5.00%	5,840,000	106,331	2,885,000	2,991,331	
		5	10 YRS	22,930,000	12/15/16	12/1/26	3.00-5.00%	7,865,000	197,775	2,545,000	2,742,775	
MEDIUM TERM PARK RECREATION BONDS SERIES 2015A MEDIUM TERM VARIOUS PURPOSE BONDS SERIES 2016D MEDIUM TERM VARIOUS PURPOSE BONDS SERIES 2018A MEDIUM TERM FREMONT STREET EXP BONDS SERIES 2018B MEDIUM TERM BONDS (STRONG START) SERIES 2019B MEDIUM TERM BONDS SERIES 2023B Subtotal Medium-Term Financing		5	10 YRS	19,495,000	6/7/18	6/1/28	5.00%	8,945,000	447,250	2,075,000	2,522,250	
		5	10 YRS	21,615,000	6/7/18	6/1/28	2.50-3.60%	9,475,000	334,203	2,245,000	2,579,203	
		5	10 YRS	6,705,000	2/13/19	2/1/29	3.00-5.00%	3,700,000	117,900	690,000	807,900	
		5	10 YRS	4,590,000	3/1/23	3/1/33	5.00%	4,220,000	211,000	380,000	591,000	
				101,335,000				40,045,000	1,414,459	10,820,000	12,234,459	
		4	15 YRS	251,000	6/30/14	7/30/28	3.00%	92,336	2,625	19,463	22,088	
		4	15 YRS	463,400	6/30/14	7/30/28	3.00%	170,471	4,847	35,933	40,780	
		4	15 YRS	529,600	6/30/14	7/30/28	3.00%	194,825	5,539	41,067	46,606	
		4	19 YRS	24,800,000	6/28/16	6/15/35	2.75-4.375%	14,530,000	635,688		635,688	
				26,044,000				14,987,632	648,699	96,463	745,162	
REVENUE BONDS 2014 - ENERGY CONSERVATION - A REVENUE BONDS 2014 - ENERGY CONSERVATION - B REVENUE BONDS 2014 - ENERGY CONSERVATION - C SALES TAX INCREMENT REVENUE BOND SERIES 2016 Subtotal Revenue Bonds		8	20 YRS	1,724,000	6/1/07	6/1/27	4.32%	349,000	15,077	111,000	126,077	
		8	20 YRS	1,777,852	10/11/12	6/1/32	4.65%	533,107	24,790	54,705	79,495	
				3,501,852				882,107	39,867	165,705	205,572	
SPECIAL ASSESSMENT BONDS 1506 SPECIAL ASSESSMENT BONDS 1507 Subtotal Special Assessment Bonds												

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

- *. TYPE
1 - General Obligation Bonds
2 - General Obligation Revenue Supported Bonds
3 - General Obligation Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing

- 6 - Medium-Term Financing-Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal by Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
NEW CLEAN RENEWABLE ENERGY SERIES 2010 QUALIFIED ENERGY CONSERVATION SERIES 2010 Subtotal Other Total Debt Service Fund	10	15 YRS	4,974,400	5/18/11	5/1/26	6.07%	773,340	46,942	381,915	428,857
	10	15 YRS	5,874,300	5/18/11	5/1/26	6.07%	913,241	55,434	451,006	506,440
			10,848,700				1,686,581	102,376	832,921	935,297
			585,999,552				446,336,320	18,635,730	28,680,089	47,315,819
GENERAL FUND: RICOH EQUIPMENT STRYKER EQUIPMENT Subtotal Leases Total General Fund	7	5 YRS	208,138	5/23/22	5/22/27	2.1570%	120,475	2,188	41,683	43,871
	7	9 YRS	1,239,560	4/1/23	4/30/32	3.4790%	989,913	34,439	109,444	143,883
			1,447,698				1,110,388	36,627	151,127	187,754
			1,447,698				1,110,388	36,627	151,127	187,754
SPECIAL REVENUE FUND: COURTYARD LAND PARCEL SKYLINE SUITES AT FERRELL STREET 2028 FREMONT STREET WOMENS DEVELOPMENT CENTER ALDERWOODS PROPERTY WARDELLE BUILDING MASTER LEASE CCSN SRO DBA ST VINCENT APTS MASTER LEASE RESIDENCE AT SIERRA VISTA Subtotal Leases	7	39 YRS	23,426,251	8/6/20	8/5/60	1.7050%	23,426,251	168,000		168,000
	7	25 YRS	790,715	10/1/20	9/30/26	0.5770%	356,708	1,651	155,220	156,871
	7	6 YRS	378,606	8/1/19	7/31/25	0.4570%	105,560	279	97,403	97,682
	7	6 YRS	648,791	10/1/20	9/30/26	0.5770%	292,684	1,354	127,360	128,714
	7	15 YRS	257,691	5/16/18	5/15/33	1.2540%	211,517	2,652	22,348	25,000
	7	39 YRS	12,719,826	11/15/21	10/31/60	1.8820%	12,667,659	125,200		125,200
	7	6 YRS	263,708	4/1/23	3/31/29	2.3260%	216,117	4,602	40,386	44,988
	7	6 YRS	736,946	5/1/23	5/31/29	2.3260%	618,546	13,211	111,518	124,729
			39,222,534				37,895,042	316,949	554,235	871,184
SANITATION EF: SEWER REFUNDING BONDS SERIES 2024B Subtotal General Obligation Revenue Supported Bonds	2	10 YRS	38,910,000	6/6/24	6/30/34	5.000%	38,910,000	1,756,354	3,260,000	5,016,354
			38,910,000				38,910,000	1,756,354	3,260,000	5,016,354
MUNICIPAL PARKING EF: PARKING REFUNDING BONDS SERIES 2014B Subtotal General Obligation Revenue Supported Bonds	2	20 YRS	8,985,000	12/4/14	5/1/34	2.00-5.00%	5,365,000	183,788	465,000	648,788
			8,985,000				5,365,000	183,788	465,000	648,788

Schedule C-1 - INDEBTEDNESS

ALL EXISTING OR PROPOSED		* - TYPE		6 - Medium-Term Financing-Lease Purchase						
GENERAL OBLIGATION BONDS, REVENUE BONDS		1 - General Obligation Bonds		7 - Capital Leases						
MEDIUM-TERM FINANCING, CAPITAL LEASES AND		2 - General Obligation Revenue Supported Bonds		8 - Special Assessment Bonds						
SPECIAL ASSESSMENT BONDS		3 - General Obligation Special Assessment Bonds		9 - Mortgages						
		4 - Revenue Bonds		10 - Other (Specify Type)						
		5 - Medium-Term Financing		11 - Proposed (Specify Type)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2024	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2025		
List and Subtotal by Fund								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FREMONT STREET PARKING	7	5 YRS	184,127	8/1/19	7/31/24	0.3150%	4,999	1	4,999	5,000
1201 S CASINO CENTER BLVD PARKING LEASE	7	3 YRS	167,913	12/19/22	9/30/25	6.75%	78,903	3,413	62,587	66,000
1111 S MAIN ST PARKING LEASE	7	5 YRS	153,270	8/3/22	8/2/27	6.75%	99,958	5,825	30,175	36,000
618, 622, & 624 1ST STREET PARKING LEASE (CIVIC LOT)	7	3 YRS	164,815	3/1/23	2/28/26	9.50%	99,567	7,052	56,998	64,050
Subtotal Leases			670,125				283,427	16,291	154,759	171,050
INTERNAL SERVICE FUND:										
US BANK (LES OLSON) EQUIPMENT LEASE	7	5 YRS	761,749	12/21/22	12/20/27	3.3050%	532,519	15,346	149,693	165,039
US BANK (LES OLSON) EQUIPMENT LEASE ADDENDUM 1	7	4 YRS	16,745	2/6/23	12/5/27	2.6820%	12,046	281	3,412	3,693
US BANK (LES OLSON) EQUIPMENT LEASE ADDENDUM 2	7	4 YRS	15,397	4/19/23	12/18/27	2.3100%	11,413	229	3,248	3,477
US BANK (LES OLSON) EQUIPMENT LEASE ADDENDUM 3	7	4 YRS	5,361	6/9/23	12/8/27	2.3270%	4,116	83	1,171	1,254
Subtotal Leases			799,252				560,094	15,939	157,524	173,463
Total Proprietary Funds			49,364,377				45,118,521	1,972,372	4,037,283	6,009,655
TOTAL ALL DEBT SERVICE			676,034,161				530,460,271	20,961,678	33,422,734	54,384,412

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Transfer Schedule for Fiscal Years 2024-2025

FUND TYPE	TRANSFERS IN				
	TO FUND	PG	FROM FUND	PG	AMOUNT
General Fund	General Fund	11	Fire Safety Initiative SRF	62	16,955,775
SUBTOTAL					16,955,775

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
General Fund	23	Multipurpose SRF	36	3,565,500
General Fund	23	Neighborhood Beautification Program SRF	65	250,000
General Fund	23	CLV Debt Service	101	21,813,125
General Fund	23	General CPF	77	2,662,585
General Fund	23	City Facilities CPF	81	16,402,000
General Fund	23	Parks & Leisure Activities CPF	87	4,535,415
General Fund	23	Road & Flood CPF	91	2,000,000
General Fund	23	Liability Insurance & Property Damage ISF	150	25,000,000
				76,228,625

FUND TYPE	TRANSFERS IN				
	TO FUND	PG	FROM FUND	PG	AMOUNT
Special Revenue Funds	Multipurpose SRF	36	General Fund	23	3,565,500
	Neighborhood Beautification Program SRF	65	General Fund	23	250,000
	SID Administration SRF	47	Special Assessments CPF	98	100,000
SUBTOTAL					3,915,500

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
Fire Safety Initiative	62	General Fund	11	16,955,775
Multipurpose SRF	40	CLV Debt Service	101	12,377,044
Covid-19 SRF	43	Municipal Parking EF	120	1,279,000
L.V. Convention & Visitors Auth	46	CLV Debt Service	101	5,734,106
Transportation Programs	52	CLV Debt Service	101	3,469,000
Housing & Urban Development SRF	58	CLV Debt Service	101	1,148,250
Fire Safety Initiative	62	CLV Debt Service	101	1,374,000
Covid-19 SRF	43	General CPF	77	1,871,000
Covid-19 SRF	43	City Facilities CPF	81	300,000
Street Maintenance	54	General CPF	77	521,242
Fire Safety Initiative	62	Fire Services CPF	83	4,300,000
Fiscal Stabilization	70	General CPF	77	55,000,000
Multipurpose SRF	40	Parks & Leisure Activities CPF	87	300,000
Covid-19 SRF	43	Traffic Improvements CPF	85	50,000
Covid-19 SRF	43	Computer Services ISF	137	500,000
L.V. Convention & Visitors Auth	46	Parks & Leisure Activities CPF	87	1,200,000
Street Maintenance	54	Traffic Improvements CPF	85	600,000
Street Maintenance	54	Road & Flood CPF	91	900,000
				107,879,417

City of Las Vegas

Transfer Schedule for Fiscal Years 2024-2025

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT
Capital Project Funds	General CPF	77	General Fund	23	2,662,585	Special Assessments CPF	98	SID Administration SRF	47	100,000
	City Facilities CPF	81	General Fund	23	16,402,000	Special Assessments CPF	98	CLV Debt Service	101	206,253
	Parks & Leisure Activity CPF	87	General Fund	23	4,535,415	General CPF	79	City Facilities CPF	81	9,542,000
	Parks & Leisure Activity CPF	87	Multipurpose SRF	40	300,000	General CPF	79	Fire Services CPF	83	350,000
	Parks & Leisure Activity CPF	87	LV Convention & Visitors Authority SRF	46	1,200,000	City Facilities CPF	82	General CPF	77	204,528
	Road & Flood CPF	91	General Fund	23	2,000,000	Fire Services CPF	84	General CPF	77	32,490
	General CPF	77	Street Maintenance SRF	54	521,242	Traffic Improvements CPF	86	General CPF	77	5,137
	Traffic Improvements CPF	85	Street Maintenance SRF	54	600,000	Parks & Leisure Activity CPF	89	General CPF	77	79,824
	Road & Flood CPF	91	Street Maintenance SRF	54	900,000	Road & Flood CPF	92	General CPF	78	18,368
	Fire Services CPF	83	Fire Safety Initiative SRF	62	4,300,000	Department of Public Safety CPF	96	General CPF	78	27,937
	General CPF	77	Fiscal Stabilization	70	55,000,000	Capital Improvements CPF	100	General CPF	78	223,000
	General CPF	77	Covid-19 SRF	43	1,871,000	Capital Improvements CPF	100	City Facilities CPF	81	500,000
	City Facilities CPF	81	Covid-19 SRF	43	300,000	General CPF	79	Parks & Leisure Activities CPF	87	10,487,699
	Traffic Improvements CPF	85	Covid-19 SRF	43	50,000	General CPF	79	Road & Flood CPF	91	8,944,363
	General CPF	77	City Facilities CPF	82	204,528	Fire Services CPF	84	Parks & Leisure Activities CPF	87	775,000
	General CPF	77	Fire Services CPF	84	32,490	Road & Flood CPF	91	Traffic Improvements CPF	85	900,000
	City Facilities CPF	81	General CPF	79	9,542,000	Capital Improvements CPF	100	Parks & Leisure Activities CPF	87	377,000
	Fire Services CPF	83	General CPF	79	350,000	Capital Improvements CPF	100	Computer Services ISF	137	1,000,000
	Parks & Leisure Activity CPF	87	General CPF	79	10,487,699					33,773,599
	Parks & Leisure Activity CPF	87	Fire Services CPF	84	775,000					
	Road & Flood CPF	91	General CPF	79	8,944,363					
	General CPF	77	Traffic Improvements CPF	86	5,137					
	General CPF	77	Parks & Leisure Activities CPF	89	79,824					
	General CPF	78	Road & Flood CPF	92	18,368					
	General CPF	78	Department of Public Safety CPF	96	27,937					
	General CPF	78	Capital Improvements CPF	100	223,000					
	City Facilities CPF	81	Capital Improvements CPF	100	500,000					
	Traffic Improvements CPF	85	Road & Flood CPF	91	900,000					
	Parks & Leisure Activity CPF	87	Capital Improvements CPF	100	377,000					
SUBTOTAL					123,109,588					

Transfer Schedule for Fiscal Years 2024-2025

	TRANSFERS IN				
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT
Debt Service Funds	CLV Debt Service	101	General Fund	23	21,813,125
	CLV Debt Service	101	Multipurpose SRF	40	12,377,044
	CLV Debt Service	101	LV Convention & Visitors Authority SRF	46	5,734,106
	CLV Debt Service	101	Transportation Programs SRF	52	3,469,000
	CLV Debt Service	101	Housing & Urban Development SRF	58	1,148,250
	CLV Debt Service	101	Fire Safety Initiative SRF	62	1,374,000
	CLV Debt Service	101	Municipal Parking EF	101	591,000
	CLV Debt Service	101	Special Assessments CPF	98	206,253
	CLV Debt Service	101	City Facilities ISF	153	1,044,772
SUBTOTAL					47,757,550

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT

	TRANSFERS IN				
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT
Enterprise Funds	Municipal Parking EF	120	Covid-19 SRF	43	1,279,000
SUBTOTAL					1,279,000

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
Municipal Parking EF	120	CLV Debt Service	101	591,000
				591,000

	TRANSFERS IN				
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT
Internal Service Funds	Liability Insurance & Property Damage ISF	150	General Fund	23	25,000,000
	Computer Services/IT CIP Projects ISF	137	Covid-19 SRF	43	500,000
	Computer Services/IT CIP Projects ISF	137	Capital Improvements CPF	100	1,000,000
SUBTOTAL					26,500,000

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
City Facilities ISF	153	CLV Debt Service	101	1,044,772
				1,044,772

	TRANSFERS IN				
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT
Trust & Agency Fund					
SUBTOTAL					-

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
				-

	TRANSFERS IN				
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT
Permanent Fund					
SUBTOTAL					-

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
				-

TOTAL TRANSFERS	219,517,413

219,517,413

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 83rd Session; February 3, 2025 to June 3, 2025

1. Activity:	<u>Lobbying</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>65,000</u>
4. Lodging and meals		\$ <u>50,000</u>
5. Salaries and Wages		\$ <u>340,000</u>
6. Compensation to lobbyists		\$ <u></u>
7. Entertainment		\$ <u></u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>5,000</u>
Total		\$ <u><u>460,000</u></u>

Entity: City of Las Vegas

Budget Year 2024-2025

**Reconciliation of Final Budget to
Annual Comprehensive Financial Report (ACFR)
Fiscal Year Ended June 30, 2025 Budget**

	6/30/2023 <u>ACFR</u>	Fiscal Year 2025 Actuals Column FY23 <u>Final Budget</u>	<u>Difference</u>
General Fund:			
Revenues	\$ 743,797,155	\$ 745,954,947	\$ (2,157,792)
Other Financing Sources	69,717,839	67,560,047	2,157,792
Expenditures	(615,789,012)	(615,789,012)	0
Other Financing Uses	(145,397,143)	(145,397,143)	0
	<u>52,328,839</u>	<u>52,328,839</u>	<u>0</u>
Beginning Fund Balance	195,595,398	195,595,398	0
Ending Fund Balance	\$ <u>247,924,237</u>	\$ <u>247,924,237</u>	\$ <u>-</u>
Multipurpose - Special Revenue Fund:			
Revenues	\$ 51,810,968	\$ 54,741,121	\$ (2,930,153)
Other Financing Sources	6,563,819	4,833,666	1,730,153
Expenditures	(28,493,344)	(32,993,344)	4,500,000
Other Financing Uses	(15,087,818)	(11,787,818)	(3,300,000)
	<u>14,793,625</u>	<u>14,793,625</u>	<u>0</u>
Beginning Fund Balance	39,368,484	39,368,484	0
Ending Fund Balance	\$ <u>54,162,109</u>	\$ <u>54,162,109</u>	\$ <u>-</u>
Housing Program - Special Revenue Fund:			
Revenues	\$ 1,462,698	4,250,781	\$ (2,788,083)
Other Financing Sources	2,788,083	-	2,788,083
Expenditures	(3,751,488)	(3,751,488)	-
Other Financing Uses	-	-	-
	<u>499,293</u>	<u>499,293</u>	<u>-</u>
Beginning Fund Balance	19,815,142	19,815,142	-
Ending Fund Balance	\$ <u>20,314,435</u>	\$ <u>20,314,435</u>	\$ <u>-</u>
General - Capital Projects Fund:			
Revenues	\$ 1,444,473	\$ 11,325,035	\$ (9,880,562)
Other Financing Sources	63,528,380	53,647,818	9,880,562
Expenditures	(9,285,531)	(9,285,531)	0
Other Financing Uses	(104,085,244)	(104,085,244)	0
	<u>(48,397,922)</u>	<u>(48,397,922)</u>	<u>0</u>
Beginning Fund Balance	143,559,713	143,559,713	-
Ending Fund Balance	\$ <u>95,161,791</u>	\$ <u>95,161,791</u>	\$ <u>-</u>
Parks & Leisure - Capital Projects Fund:			
Revenues	\$ 8,222,320	11,722,320	\$ (3,500,000)
Other Financing Sources	36,156,310	32,656,310	3,500,000
Expenditures	(29,284,818)	(29,284,818)	-
Other Financing Uses	(2,642,571)	(2,642,571)	-
	<u>12,451,241</u>	<u>12,451,241</u>	<u>-</u>
Beginning Fund Balance	62,080,759	62,080,759	-
Ending Fund Balance	\$ <u>74,532,000</u>	\$ <u>74,532,000</u>	\$ <u>-</u>
Debt Service Fund:			
Revenues	\$ 805,316	\$ 2,125,266	\$ (1,319,950)
Other Financing Sources	40,824,684	39,504,733	1,319,951
Expenditures	(43,367,113)	(43,367,113)	0
Other Financing Uses	-	-	0
	<u>(1,737,113)</u>	<u>(1,737,114)</u>	<u>1</u>
Beginning Fund Balance	19,191,473	19,191,473	-
Ending Fund Balance	\$ <u>17,454,360</u>	\$ <u>17,454,359</u>	\$ <u>1</u>

1 Rounding Difference

**Reconciliation of Final Budget to
Annual Comprehensive Financial Report (ACFR)
Fiscal Year Ended June 30, 2025 Budget**

	6/30/2023 ACFR	Fiscal Year 2025 Actuals Column FY23 Final Budget	Difference
Sanitation - Enterprise Fund:			
Operating Revenues	\$ 121,911,379	\$ 121,911,379	\$ -
Operating Expenses	(112,933,566)	(112,933,566)	-
Nonoperating Revenues	26,452,744	41,322,336	(14,869,592)
Nonoperating Expenses	(2,294,509)	(2,286,740)	(7,769)
Other Financing Uses	14,877,361		14,877,361
Change in Net Position	<u>48,013,409</u>	<u>48,013,409</u>	<u>-</u>
Building & Safety - Enterprise Fund:			
Operating Revenues	\$ 16,058,686	\$ 16,058,686	\$ -
Operating Expenses	(14,783,533)	(14,783,533)	-
Nonoperating Revenues	132,231	130,179	2,052
Nonoperating Expenses	(2,397)	(345)	(2,052)
Other Financing Uses	(1,000,000)	(1,000,000)	-
Change in Net Position	<u>404,987</u>	<u>1,523,819</u>	<u>-</u>
Computer Services - Internal Service Fund:			
Operating Revenues	\$ 21,295,398	\$ 21,295,398	\$ -
Operating Expenses	(22,906,012)	(22,906,012)	-
Nonoperating Revenues	192,429	178,394	14,035
Nonoperating Expenses	(431,190)	(417,155)	(14,035)
Other Financing Uses	6,040,000	6,040,000	-
Change in Net Position	<u>4,190,625</u>	<u>4,190,625</u>	<u>-</u>

*** The City of Las Vegas ACFR accounts for the City of Las Vegas Redevelopment Agency and the Strong Start Academy Elementary School as component units. These funds are not included in this budget. Therefore, certain items treated as interfund transaction for ACFR presentation are reclassified as intergovernmental transactions in the Budget.

CITY OF LAS VEGAS
FISCAL YEAR 2025 BUDGET
COMBINED TAX RATE CALCULATION

OVERLAPPING ENTITY	OPERATING RATE	DEBT RATE	TOTAL RATE
City of Las Vegas	0.6765		0.6765
Clark County	0.6291		0.6291
Las Vegas/Clark County Library District	0.0942		0.0942
Clark County School District	0.7500	0.5534	1.3034
City of Las Vegas Fire Safety Initiative	0.0950		0.0950
STATE OF NEVADA			
General	0.1700		0.1700
State Accident Indigent	0.0150		0.0150
State Cooperative Extension	0.0100		0.0100
Las Vegas Metro Police Manpower	0.2800		0.2800
COMBINED TAX RATE	2.7198	0.5534	3.2732

City of Las Vegas
COMBINED TAX RATE CALCULATION

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**LAS VEGAS
REVIEW-JOURNAL**
LAS VEGAS SUN

Las Vegas Review-Journal
1111 W. Bonanza Road
Las Vegas, NV 89106

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

LV CITY CLERK
ATTN: ARLENE
495 S MAIN ST
LAS VEGAS NV 89101

Account # 104115
Order ID 313969

RECEIVED

2024 MAY 14 AM 11:00

OFFICE OF THE CITY CLERK

Leslie McCormick, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal/Las Vegas Sun, daily newspaper regularly issued, published and circulated in the Clark County, Las Vegas, Nevada and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal/Las Vegas Sun, in 1 edition(s) of said newspaper issued from 05/09/2024 to 05/09/2024, on the following day(s):

05/09/2024

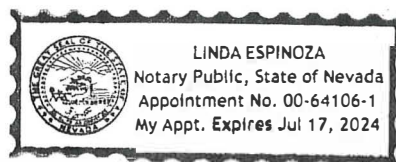
Leslie McCormick

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this May 9, 2024

Notary

Linda Espinoza



**NOTICE OF PUBLIC HEARING
MAY 21, 2024**

City of Las Vegas and
City of Las Vegas
Redevelopment Agency
Fiscal Year 2025
Tentative Budget

NOTICE IS HEREBY GIVEN, pursuant to provisions of NRS 354.596, that a PUBLIC HEARING on the FISCAL YEAR 2025 TENTATIVE BUDGETS for the CITY OF LAS VEGAS AND THE CITY OF LAS VEGAS REDEVELOPMENT AGENCY prepared on such forms and in such detail as prescribed by the Nevada Department of Taxation will be held on May 21, 2024, at 9:30 a.m. in the Council Chambers, Las Vegas City Hall, 495 S. Main Street, Las Vegas, Nevada, 89101.

Copies of the TENTATIVE BUDGET are on file and are available for inspection at the offices of LuAnn Holmes, City Clerk, City Hall and Lynn Goya, Clark County Clerk, Clark County Government Center.

LuAnn Holmes
City Clerk

PUB: May 9, 2024
LV Review Journal

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