



**LAS VEGAS  
CITY COUNCIL**

SHELLEY BERKLEY  
*Mayor*

BRIAN KNUDSEN  
*Mayor Pro Tem*

OLIVIA DIAZ

FRANCIS ALLEN-PALENSKE  
NANCY E. BRUNE

SHONDRA  
SUMMERS-ARMSTRONG

KARA KELLEY

MIKE JANSSEN  
*City Manager*

June 1, 2026

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, 2027.

This budget contains two funds requiring property tax revenues totaling \$198,350,000.

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

The budget contains 24 governmental funds with estimated expenditures of \$1,497,756,725 and 13 proprietary funds with estimated expenses of \$447,344,557.

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: June 1, 2026

**APPROVED BY THE GOVERNING BOARD:**

[Signature]  
[Signature]  
[Signature]

**SCHEDULED PUBLIC HEARING**

Date and Time May 20, 2026 9:30 a.m. Publication Date May 8, 2026

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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June 1, 2026

Honorable Shelley Berkley, 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 2027. This document represents the City's proposed spending plan and is prepared in conformance with Chapter 354 of the Nevada Revised Statutes.

The FY27 budget process began in September 2025 with a review of Internal Service Funds, which influence overall operating costs in these funds and cross charges to all the departments in the City. In January 2026, City leadership met with the Financial Advisory Committee, composed of local business and economic experts, to assess revenue projections. Initially, FY26 revenue appeared slightly below budget, but recent consolidated tax receipts led to an upward projection adjustment. The Committee recommended a conservative approach for FY27 due to concerns over declining visitation numbers.

Revenue trends for the City's General Fund indicate that fiscal year 2026 budgeted revenues will be over budget by \$9.9 million or 1.2%. The fiscal year 2026 projected revenues for the General Fund of \$862.7 million would represent a 2.6% increase over fiscal year 2025 revenues. Fiscal year 2025, included a reimbursement from loan proceeds of \$40.0 million for general fund capital project support and is included in FY26 revenue projections.

Recent economic turbulence from the imposition of tariffs and geopolitical instability has increased uncertainty with revenue forecasts but as of yet has not impacted the City's largest revenue source, consolidated tax. Consolidated tax revenues are up \$24.9 million or 9.1% with receipts related to reporting periods through February 2026. Consolidated tax revenue grew from \$310.9 million in fiscal year 2020 to \$442.7 million in fiscal year 2024 or 42.4% fueled by economic stimulus money related to the COVID pandemic. With the stimulus money flushed through the economy, consolidated taxes were basically flat comparing fiscal year 2025 to fiscal year 2024 with a \$2.3 million decrease (-.5%). In fiscal year 2026, consolidated tax receipts are projected to be \$444.0 million or up .8%.

In calendar year 2025, 38.5 million people visited the Las Vegas area which was a 7.5% decline over calendar year 2024 and still remains below the 2019 record level of 42.5 million visitors. Convention attendance remained stable in 2025 with 6.0 million people attending conventions in the Las Vegas area which was approximately the same as in 2024. Room occupancy rates declined in 2025 to around 80.3% with sustained average daily room rates of just over \$183. Both occupancy and room rates experienced single digit percentage declines in calendar year 2025.

Other local economic indicators, including employment and housing, are being impacted by current economic factors including inflation, the high cost of borrowing and the imposition of tariffs. The recent conflict in Iran further complicates the view of the economic impact on the City with rising energy costs affecting the cost to travel by air or auto. The City of Las Vegas unemployment rate stood at 5.8% in February 2026, which was 0.1% lower than February 2025. Housing prices have declined slightly after rising at a record pace. The current median list price in March 2026 was \$455,000 which compared to \$461,825 in March 2025, a decrease of 1.0%.

In February 2026, City departments proposed 2.5% budget reductions for FY27. The City Manager Team reviewed these proposals, accepting only those that did not affect contractual obligations, critical needs, or revenue-supported programs. In preparing the FY27 budget, reductions were aligned with City Council priorities, most notably, preserving Public Safety funding, with no cuts to

its operations or capital budgets. Efforts focused on minimizing impacts to City services and residents.

In March 2026, a tentative budget workshop was held with the City Council. The budget workshop's purpose was to present the recommended budget for fiscal year 2027 and confirm that Council priorities were being met. City Council developed strategic priorities to be used as part of the fiscal year 2027-2031 Citywide Strategic Plan. This Plan will guide the budget process and prioritizes where City dollars are spent. Council determined that the following priorities would guide the Citywide Strategic Plan over the next three to five years:

1. **Public Safety**
2. **Healthcare**
3. **Economic Development**
4. **Housing and Homelessness**

After the budget workshop with the City Council, a tentative budget was presented to Council on April 1, 2026. Further evaluation occurred after the presentation and a final budget was developed for approval at a final budget hearing held on May 20, 2026. 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 \$2.2 billion fiscal year 2027 budget across all funds. 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.

#### **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 53.0% of General Fund revenues. When putting together the fiscal year 2027 budget, fiscal year 2026 consolidated tax receipts were estimated to be \$444.0 million compared to a budgeted amount of \$424.3 million. Fiscal year 2025 actuals were \$440.4 million, which was \$22.4 million or 5.4% over the estimate when preparing the fiscal year 2026 budget. The City projects to be above the fiscal year 2026 budgeted consolidated tax receipts by \$19.7 million or 4.7%. Economic indicators such as lower tourist visitation numbers and declining hotel occupancy rates were taken into account when budgeting and projecting consolidated tax revenue in fiscal year 2027. A conservative approach was taken when calculating estimated revenue but this did not materialize as is evidenced by consolidated tax revenue being up 9.2% through February in fiscal year 2026.

The City's second largest revenue source is property tax which comprises 20.5% of General Fund revenues. Property tax collections are expected to be up 9.3% in fiscal year 2026 and to increase by 6.2% in fiscal year 2027. Assessed values increased 4.1% for fiscal year 2027.

Business licensing, permitting and franchise fee revenues, which represent 13.1% of General Fund revenues are expected to increase 6.1% in fiscal year 2027. Permit fees from many projects and developments in the City are expected to increase 2.3% in fiscal year 2027. Franchise fees from electric utilities are expected to increase by 20.0% in fiscal year 2027 primarily due to a change in reporting and payment remittance timing.

The City's other revenues represent 13.4% of total General Fund revenues. It is expected that this category of revenue will be down 1.8% in fiscal year 2027 primarily due to proceeds from a revenue bond issued in fiscal year 2026 that

will not be recurring. Revenue from Municipal Court programs and fines in fiscal year 2026 are expected to exceed budget by 26.7% primarily due to an increased efforts by the Metropolitan Police Department relating to traffic law enforcement to reduce accidents and fatalities. These revenues are expected to continue into fiscal year 2027.

In response to a need to replenish fund reserve balance relating to the payment of a \$350 million legal settlement, budget decreases were requested from all departments. Budget decreases were taken from all departments in the City except for Fire and Rescue and Parks, Recreation and Cultural Affairs. With several new facilities coming online in fiscal year 2027, a budget decrement from the Parks, Recreation and Cultural Affairs department was not practical. Budget increases were accommodated in the fiscal year 2027 budget for contractual agreements relating to inmate housing. In addition, the City increased the fiscal year 2027 contribution to the Las Vegas Metropolitan Police Department by \$21.8 million for police services provided.

As a result of the budget decrements and additions, the final approved fiscal year 2027 expenditure budget for the General Fund (excluding transfers) is \$794.7 million. This compares to a fiscal year 2026 budget of \$750.8 million and a year-end estimate of \$750.8 million for expenditures. Expenditure growth has been contained through the fiscal year 2027 budget process to maintain and grow the general fund reserve balance. Significant new expenditures in the fiscal year 2027 budget include the addition of 15 new firefighter positions to support the addition of new equipment. In addition, funding of medical exams and turnout gear for all firefighters has been included. The openings of the Regional Aquatics Center, Wayne Bunker Pickleball Courts, and the West Las Vegas Arts Center added \$1.6 million in expense to the fiscal year 2027 budget for staff and supplies to operate the new facilities.

### **Special Revenue Funds**

Special revenue funds are to manage revenue received for specific purposes. The fiscal year 2027 budget submitted for the special revenue funds totals \$158.7 million. A major portion of the special revenue fund budget is related to the expenditure of grant funds.

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 \$28.2 million into the community for those in need of housing support.

Significant other special revenues that must be used for designated purposes include rental car tax (\$11.2 million) to support the Smith Center, Motor Vehicle Fuel Tax (\$11.0 million) for road repair and maintenance, Las Vegas Convention and Visitors Authority contributions (\$10.5 million) for parks and road projects and redevelopment set aside funds (\$8.2 million) to support education and housing initiatives in the redevelopment area. In addition, \$26.0 million of property tax override money for fire safety initiatives is distributed from a special revenue fund for operations and capital investment related to fire and rescue activities.

A Community Recovery Special Revenue Fund was established in fiscal year 2025. This fund receives revenue from legal settlements with opioid manufacturers, distributors and retailers in resolution to their contribution to the opioid epidemic. The City has awarded approximately \$3M to community organization partners and internally for treatment and support programs for those suffering from drug addiction in fiscal year 2025. The City will continue to allocate approximately an expected one million dollars per year over the next 20 years for these causes. In fiscal year 2027, this fund is projected to receive \$1.1 million from lawsuit settlements and to distribute \$5.2 million from reserves and fiscal year 2027 receipts.

### **Capital Projects Funds**

The capital projects funds have a budget of \$582.6 million including fund transfers. Approximately 44.9%, or \$261.5 million, of the capital budget relates to traffic improvement, road construction/maintenance and flood control. An additional \$62.3 million, or 10.7%, is allocated to general government and City facilities. Parks and recreation has \$92.3 million or 15.8% of the allocated capital budget. Capital project funds allocated to Fire and Public Safety are budgeted at \$72.5 million or 12.4%. The remainder of the projected fiscal year 2027 capital expenditures are

dedicated construction of special improvement districts and capital improvements.

. Some of the major projects planned to begin or take place in fiscal year 2027 include:

- Rehabilitation of the Fire Training Center
- Construction of a new Multi-Agency 911 Center
- Replacement of Fire Station 103
- Upgrading of the Charleston Heights Art Center theater
- Construction of a new pavilion at the Darling Tennis Center
- Begin construction of the new Health and Wellness Center at Bonanza/Legion
- Completion of the pickleball complex at Wayne Bunker Park
- Begin construction of the Strong Future Career Connections Center
- Construction of the Skye Canyon Park to be completed by the end of calendar year 2026

### **Enterprise Funds**

The fiscal year 2027 budgets for the enterprise funds total \$266.4 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 over 6,000 metered spaces on roads and in parking lots that provide revenue for this fund. Special event parking and parking ticket penalties provide additional income. Revenues for fiscal year 2027 are budgeted to be \$18.8 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 targeted areas of greatest need was identified in the Arts District and the City has invested in a new parking facility that will be completed by the end of the calendar year 2026.

#### **Sanitation Enterprise Fund**

The total expenditures budgeted for the Sanitation Enterprise Fund in fiscal year 2027 are \$208.0 million. Of this amount, expenditures for capital outlay are planned at \$64.5 million with \$32.2 million allocated for repair and maintenance of sewer lines and \$32.3 million is budgeted for replacement and upgrades at the City's Water Pollution Control Facility. Operating revenues for the fund are budgeted at \$145.6 million in fiscal year 2027 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 2027 are \$19.6 million. Revenues budgeted for fiscal year 2027 are \$14.3 million which will be a slight decrease from projected revenues of \$14.5 million in fiscal year 2026. Permitting revenue has remained flat in fiscal year 2026 as major projects are in development phase and are expected to increase in fiscal year 2027 with major building initiatives happening in Symphony Park and downtown.

### **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 trends, 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

**CITY OF LAS VEGAS, NEVADA  
FY 2027 FINAL BUDGET  
TABLE OF CONTENTS**

<b>I. INTRODUCTION</b>		<b>OPERATING TRANSFERS OUT</b>	23
Transmittal Letter			
Budget Message		<b>GENERAL FUND EXPENDITURES SUMMARY</b>	24
Table of Contents			
<b>II. SUMMARY FORMS</b>		<b>SPECIAL REVENUE FUNDS</b>	25
Budget Summary	1	Multipurpose SRF	33
Statistical Data	3	COVID-19 SRF	39
Property Tax Rate & Revenue Reconciliation	4	LV Convention & Visitors Authority SRF	43
Estimated Revenues & Other Resources	5	SID Administration SRF	45
Estimated Expenditures & Other Financing Uses	6	Transportation Programs SRF	49
Proprietary & Nonexpendable Trust Funds	7	Street Maintenance SRF	51
		Housing Program SRF	53
		Housing & Urban Development SRF	55
		Fire Safety Initiative SRF	59
<b>III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		Environmental Surcharge SRF	61
		CLV Neighborhood Beautification Program SRF	63
General Fund Revenues	9	Community Recovery SRF	65
General Fund Expenditures by Function and Activity	12	Fiscal Stabilization SRF	67
		<b>CAPITAL PROJECTS FUNDS</b>	69
<b>GENERAL GOVERNMENT</b>		General CPF	75
Legislative	14	City Facilities CPF	79
Elections	14	Fire Services CPF	81
Executive	14	Traffic Improvements CPF	83
Financial Administration	14	Parks & Leisure Activities CPF	87
Other	14	Road & Flood CPF	91
		Department of Public Safety CPF	93
<b>JUDICIAL</b>		Special Assessments CPF	95
Municipal Courts	15	Capital Improvements CPF	97
Public Defender	15		
Alternative Sentencing & Education	15	<b>DEBT SERVICE FUND</b>	
		Operating Resources DSF	99
<b>PUBLIC SAFETY</b>		<b>PERMANENT FUND</b>	
Police	16	Cemetery Operations PF	101
Fire	16		
Corrections	16	<b>IV. PROPRIETARY FUNDS</b>	
Protective Inspection	16	<b>ENTERPRISE FUNDS</b>	103
Other Protection	16	Municipal Golf Course EF	109
Neighborhood Services	16 - 17	Sanitation EF	111
Other	17	Municipal Parking EF	115
		Building & Safety EF	119
<b>PUBLIC WORKS</b>		<b>INTERNAL SERVICE FUNDS</b>	123
Public Works Administration	18	Reimbursable Expenses ISF	127
Engineering	18	Fire Communications ISF	131
Paved Streets	18	Computer Services ISF	133
		Automotive Operations ISF	137
<b>HEALTH</b>		Workers Comp ISF	141
Animal Control	19	Employee Benefit ISF	143
Cemetery Operation	19	Liability Insurance & Property Damage ISF	145
Communicable Disease Control	19	City Facilities ISF	149
		Customer Service & Payment Center ISF	153
<b>CULTURE &amp; RECREATION</b>		<b>V. SUPPLEMENTAL INFORMATION</b>	
Culture & Recreation Administration	20	Schedule C-1 - Indebtedness	155
Participant Recreation	20	Schedule T - Transfer Reconciliation	159
Parks	20	Lobbying Expense - Schedule 30	163
Senior Citizens	20	Reconciliation of Tentative Budget to ACFR	165
		Combined Tax Rate Calculation	167
<b>ECONOMIC DEVELOPMENT &amp; ASSISTANCE</b>		Notice of Publication	169
Economic Development & Assistance	21		
Community Action Programs	21		
Neighborhood Services	21		
<b>DEBT SERVICE</b>			
Debt Service	22		

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Budget Summary for City of Las Vegas  
Schedule S-1

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2025 (1)	ESTIMATED CURRENT YEAR 6/30/2026 (2)	BUDGET YEAR 6/30/2027 (3)	FUNDS BUDGET YEAR 6/30/2027 (4)	
<b>REVENUES:</b>					
Property Taxes	171,152,261	186,781,756	198,350,000		198,350,000
Other Taxes	7,306,678	5,490,704	5,672,893		5,672,893
Licenses and Permits	118,479,085	101,380,862	107,464,228	13,386,000	120,850,228
Intergovernmental Revenues	682,099,229	740,926,762	812,102,415	8,100,000	820,202,415
Charges for Services	63,744,450	64,112,326	64,997,519	361,557,837	426,555,356
Fines and Forfeits	9,514,313	10,676,613	8,540,000	3,895,189	12,435,189
Special Assessments	1,974,754	2,360,222	2,473,000		2,473,000
Miscellaneous	115,180,479	65,324,250	84,403,260	24,932,783	109,336,043
<b>TOTAL REVENUES</b>	<b>1,169,451,249</b>	<b>1,177,053,495</b>	<b>1,284,003,315</b>	<b>411,871,809</b>	<b>1,695,875,124</b>
<b>EXPENDITURES - EXPENSES:</b>					
General Government	225,885,544	140,032,483	145,225,697	236,618,389	381,844,086
Judicial	33,920,037	34,269,947	36,982,283		36,982,283
Public Safety	531,315,588	555,523,480	624,544,754	59,083,385	683,628,139
Public Works	157,211,420	197,656,057	350,613,544	15,097,508	365,711,052
Sanitation				123,454,216	123,454,216
Health	11,868,305	11,508,337	13,417,543		13,417,543
Culture and Recreation	124,546,765	171,929,118	186,486,546	4,463,733	190,950,279
Economic Development and Assistance	62,811,879	87,805,522	87,179,620	6,340,884	93,520,504
Contingencies			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Enterprises					
Hospitals					
Airports					
Other Enterprises					
Debt Service - Principal	33,377,223	161,366,362	29,694,549	XXXXXXXXXX	29,694,549
Interest Cost/Fiscal Charges	19,947,953	21,673,200	23,612,189	2,286,442	25,898,631
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>1,200,884,714</b>	<b>1,381,764,506</b>	<b>1,497,756,725</b>	<b>447,344,557</b>	<b>1,945,101,282</b>
Excess of Revenue over (under) Expenditures- Expenses	(31,433,465)	(204,711,011)	(213,753,410)	(35,472,748)	(249,226,158)

Budget Summary for City of Las Vegas  
Schedule S-1

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 6/30/2025 (1)	ESTIMATED CURRENT YEAR 6/30/2026 (2)	BUDGET YEAR 6/30/2027 (3)	BUDGET YEAR 6/30/2027 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Capital Transfers In				8,000,000	8,000,000
Sale of Capital Assets	124,035	149,814	31,500,000	600,000	32,100,000
Premium on Bonds		26,671,523			
Lease Issued	1,252,867				
Proceeds of Long-term Debt		232,700,000	61,000,000		61,000,000
Software Subscriptions Issued	3,034,353				
Bond Escrow Refunding - Defeasance of Debt					
Operating Transfers In	233,910,892	162,761,950	96,243,726	34,500,000	130,743,726
Operating Transfers Out	(361,598,725)	(266,879,997)	(120,542,251)	(10,201,475)	(130,743,726)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(123,276,578)</b>	<b>155,403,290</b>	<b>68,201,475</b>	<b>32,898,525</b>	<b>101,100,000</b>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(154,710,043)	(49,307,721)	(145,551,935)	(2,574,223)	(148,126,158)
FUND BALANCE JULY 1, BEGINNING OF YEAR	1,053,388,863	898,678,820	849,371,099		
Prior Period Adjustments					
Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR	898,678,820	849,371,099	703,819,164		
<b>TOTAL ENDING FUND BALANCE</b>	<b>898,678,820</b>	<b>849,371,099</b>	<b>703,819,164</b>		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	601	590	599
Judicial	196	196	192
Public Safety	1,563	1,571	1,586
Public Works	148	152	150
Sanitation	221	221	224
Health	22	22	22
Welfare			
Culture & Recreation	948	949	954
Economic Development & Assistance	165	170	171
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,864</b>	<b>3,871</b>	<b>3,898</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>3,864</b>	<b>3,871</b>	<b>3,898</b>

POPULATION (AS OF JULY 1)	666,780	673,334	687,050
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured & Unsecured Only)	30,701,448,280	31,407,895,470	32,691,078,620
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>30,701,448,280</b>	<b>31,407,895,470</b>	<b>32,691,078,620</b>
<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			
<b>TOTAL TAX RATE</b>	<b>0.7715</b>	<b>0.7715</b>	<b>0.7715</b>

City of Las Vegas

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE & REVENUE RECONCILIATION

Fiscal Year 2026-2027  
Final

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) x (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2) x (4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.8303	32,691,078,620	598,380,011	0.6765	221,155,147	48,855,147	172,300,000
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0950		31,056,525	0.0950	31,056,525	5,006,525	26,050,000
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)	0.5102		166,804,803				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.5102		166,804,803				
M. SUBTOTAL A, B, C, L	2.4355		796,241,339	0.7715	252,211,672	53,861,672	198,350,000
N. Debt							
O. TOTAL M & N	2.4355		796,241,339	0.7715	252,211,672	53,861,672	198,350,000

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 less 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, 2027

Final

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUND	196,960,608	444,000,000	172,300,000	0.6765	201,854,358		19,760,000	1,034,874,966
Multipurpose SRF	50,832,434				56,740,926		2,850,000	110,423,360
LV Convention & Visitors Authority SRF	868,668				6,900,000			7,768,668
SID Administration SRF	23,864,160				4,448,362			28,312,522
Transportation Programs SRF	4,291,370				4,141,735			8,433,105
Street Maintenance SRF	23,476,832				10,850,363			34,327,195
Housing Program SRF	26,806,427				9,245,016			36,051,443
Housing & Urban Development SRF	182,283				19,450,106			19,632,389
Fire Safety Initiative SRF	3,539,092		26,050,000	0.0950	200,000			29,789,092
Environmental Surcharge SRF	3,476,815				5,133,751			8,610,566
Neighborhood Beautification SRF	546,777				222,133		250,000	1,018,910
Community Recovery SRF	4,720,278				1,266,532			5,986,810
Fiscal Stabilization SRF	2,517,554				76,092			2,593,646
General CPF	91,133,115				9,199,276		367,883	100,700,274
City Facilities CPF	56,397,631				3,341,524		7,300,000	67,039,155
Fire Services CPF	66,773,031				4,407,583	16,772,063	7,000,000	94,952,677
Traffic Improvements CPF	8,535,765				15,474,369			24,010,134
Parks & Leisure Activities CPF	94,188,902				39,605,082	21,000,000	7,350,000	162,143,984
Road & Flood CPF	50,084,494				212,484,282	40,000,000	3,000,000	305,568,776
Department of Public Safety CPF	23,447,311				616,585	14,727,937	250,000	39,041,833
Special Assessments CPF	96,672,978				29,139,680			125,812,658
Capital Improvements CPF	6,401,898				3,417,803			9,819,701
DEBT SERVICE	10,885,417				3,303,757		48,115,843	62,305,017
Cemetery Operations PF	2,767,259				134,000			2,901,259
Subtotal Governmental Fund Types, Expendable Trust Funds	849,371,099	444,000,000	198,350,000	0.7715	641,653,315	92,500,000	96,243,726	2,322,118,140
PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	XXXXXXXX	444,000,000	198,350,000		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2027

Final

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	SALARIES & WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES & OTHER CHARGES***	CAPITAL OUTLAY***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUND	-	242,174,758	164,582,338	387,657,360	214,992		31,125,625	209,119,893	1,034,874,966
Multipurpose SRF	R	8,055,524	2,888,334	42,742,291	623,645		11,193,698	44,919,868	110,423,360
LV Convention & Visitors Authority SRF	R						5,763,500	2,005,168	7,768,668
SID Administration SRF	R	607,320	356,758	4,217,870				23,130,574	28,312,522
Transportation Program SRF	R						6,709,350	1,723,755	8,433,105
Street Maintenance SRF	R	269,928	165,649	10,054,795			29,564	23,807,259	34,327,195
Housing Program SRF	R	368,056	243,111	8,068,495	1			27,371,780	36,051,443
Housing & Urban Development SRF	R	966,412	604,832	16,732,362			1,146,500	182,283	19,632,389
Fire Safety Initiative SRF	R			10,000	445,000		27,538,000	1,796,092	29,789,092
Environmental Surcharge SRF	R	391,742	273,617	4,624,760	50,000			3,270,447	8,610,566
Neighborhood Beautification SRF	R			650,000				368,910	1,018,910
Community Recovery SRF	R			2,902,184				3,084,626	5,986,810
Fiscal Stabilization SRF	R			50,000				2,543,646	2,593,646
General CPF	C	345,729	219,179	732,279	45,495,812			53,907,275	100,700,274
City Facilities CPF	C			134,547	15,242,912		82,077	51,579,619	67,039,155
Fire Services CPF	C			678,064	33,789,621		16,819,489	43,665,503	94,952,677
Traffic Improvement CPF	C			660,000	19,793,223		11,435	3,545,476	24,010,134
Parks & Leisure Activities CPF	C			678,186	91,485,378		100,450	69,879,970	162,143,984
Road & Flood CPF	C			4,470,371	236,541,239		64,451	64,492,715	305,568,776
Department of Public Safety CPF	C			75,000	6,371,610		14,760,417	17,834,806	39,041,833
Special Assessments CPF	C			1,058,500	87,741,832		197,695	36,814,631	125,812,658
Capital Improvements CPF	C			1,745			5,000,000	4,817,956	9,819,701
DEBT SERVICE	D			50,949,364				11,355,653	62,305,017
Cemetery Operations PF	P			300,000				2,601,259	2,901,259
<b>TOTAL GOVERNMENTAL FUND TYPES &amp; EXPENDABLE TRUST FUNDS</b>		<b>253,179,469</b>	<b>169,333,818</b>	<b>537,448,173</b>	<b>537,795,265</b>		<b>120,542,251</b>	<b>703,819,164</b>	<b>2,322,118,140</b>

\*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, 2027

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	3,561,000	3,663,733	153,030	800,000			(749,703)
Sanitation EF	E	145,646,895	138,362,547	30,850,344	1,701,646			36,433,046
Municipal Parking EF	E	18,470,409	20,551,539	312,099	157,065		592,000	(2,518,096)
Building & Safety EF	E	14,049,256	19,634,858	270,592				(5,315,010)
Reimbursable Expenses ISF	I	5,892,000	6,340,884	100,000			1,500,000	(1,848,884)
Fire Communications ISF	I	19,143,871	18,896,988	75,002				321,885
Computer Services ISF	I	37,218,625	44,873,916	480,821	616,908			(7,791,378)
Automotive Operations ISF	I	16,047,561	17,284,478	1,490,399				253,482
Workers Comp ISF	I	16,537,823	21,041,624	691,121		3,000,000		(812,680)
Employee Benefits ISF	I	65,669,666	64,584,252	657,344	1,000,000		3,000,000	(2,257,242)
Liability Insurance & Property Damage ISF	I	5,614,500	52,970,052	3,330,052		31,500,000		(12,525,500)
City Facilities ISF	I	32,130,100	33,025,127	361,975			5,109,475	(5,642,527)
Customer Service & Payment Center ISF	I	1,680,000	1,838,940	37,324				(121,616)
<b>TOTAL</b>		<b>381,661,706</b>	<b>443,068,938</b>	<b>38,810,103</b>	<b>4,275,619</b>	<b>34,500,000</b>	<b>10,201,475</b>	<b>(2,574,223)</b>

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

\*\*Including Depreciation

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES</b>				
Ad Valorem Property Tax	148,480,264	162,300,000	172,300,000	172,300,000
Room Tax	6,011,749	4,400,000	4,500,000	4,500,000
Total Taxes	154,492,013	166,700,000	176,800,000	176,800,000
<b>LICENSES &amp; PERMITS</b>				
Business Licenses	24,777,197	24,300,000	25,750,000	25,000,000
Medical Marijuana	5,078,996	4,700,000	4,800,000	4,800,000
Liquor Licenses	2,268,229	2,450,000	2,000,000	2,000,000
City Gaming Licenses	3,097,513	3,100,000	3,100,000	3,100,000
Franchise Fees				
Gas Utility	8,530,392	7,500,000	7,500,000	7,500,000
Electric Utility	36,867,165	25,000,000	30,000,000	30,000,000
Telephone Utility	9,068,033	7,000,000	8,000,000	7,200,000
Garbage Collection	5,527,238	5,740,000	5,880,000	5,880,000
Cable Television	4,097,683	3,400,000	3,400,000	3,400,000
Sanitation Assessment Fee	6,403,664	6,720,000	6,890,000	6,890,000
Utility Franchise Tax Rebates	(16,355)	(25,390)	(25,390)	(25,390)
Ambulance Franchise Fees	1,428,378	1,490,000	1,530,000	1,530,000
Animal Licenses	228,798	160,000	160,000	160,000
Misc Permits	5,908,482	5,800,000	5,800,000	5,800,000
Offsite Permits	4,320,462	3,000,000	3,200,000	3,200,000
Total Licenses & Permits	117,585,875	100,334,610	107,984,610	106,434,610
<b>INTERGOVERNMENTAL REVENUES</b>				
Consolidated Tax	440,438,963	444,000,000	444,000,000	444,000,000
Medicare Reimbursements	8,022,670	8,844,500	8,580,000	8,580,000
Interlocal Cooperative Agreements (Other Loc Gov)	121,059	125,000	87,260	87,260
Other Local Shared Revenue (County Gaming)	3,039,465	3,000,000	3,000,000	3,000,000
Contributions from Other	3,996,673	3,555,000	3,660,000	3,660,000
Federal Grants	2,338,680	1,735,000	1,500,000	1,523,267
State Shared (Other State Revenue)	742,884	741,819	742,884	741,819
Total Intergovernmental Revenues	458,700,394	462,001,319	461,570,144	461,592,346

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
<b>CHARGES FOR SERVICES</b>					
General Government					
Planning & Development Fees	811,985	900,000	1,100,000	1,100,000	1,100,000
Reimbursable Charges	16,802,726	17,212,771	17,849,506	17,849,506	17,849,506
Municipal Court Charges	1,325				
Other Fees	1,747,385	1,988,659	1,965,196	1,965,122	1,965,122
Judicial					
Municipal Court Charges	1,314,963	1,250,000	1,300,000	1,300,000	1,300,000
Other Fees		13	9		9
Public Safety					
Reimbursable Charges	1,570,208	1,614,829	1,309,247	1,309,247	1,309,247
Correction Charges	1,182	966	700	700	700
Other Fees	4,840,243	4,124,612	4,260,362	4,260,362	4,260,362
EMS Transport	23,471,528	24,300,000	24,780,000	24,780,000	24,780,000
Public Works					
Reimbursable Charges	2,364,964	1,933,033	1,814,479	1,814,479	1,814,479
Other Fees	112,685	125,805	140,604	140,679	140,679
Health					
Municipal Court Charges	10				
Animal Shelter Fees	14,962	15,000	15,000	15,000	15,000
Culture and Recreation					
Data Processing Fees	153,915	125,000	100,000	100,000	100,000
Reimbursable Charges	63,802	23,200			
Recreational Fees	2,554,029	2,500,000	2,660,001	2,560,000	2,560,000
Other Fees	82,955	60,910	33,126	33,126	33,126
Economic Development and Assistance					
Reimbursable Charges	30,429	216,167	295,971	295,971	295,971
Other Fees			703	703	703
<b>Total Charges for Services</b>	<b>55,939,296</b>	<b>56,390,965</b>	<b>57,624,904</b>	<b>57,524,904</b>	<b>57,524,904</b>

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>FINES &amp; FORFEITS</b>				
Fines	7,874,168	8,799,999	8,000,000	8,000,000
Forfeited Bail	175,323	130,000	140,000	140,000
Total Fines & Forfeits	8,049,491	8,929,999	8,140,000	8,140,000
<b>MISCELLANEOUS</b>				
Interest Earnings	11,380,835	4,000,000	2,000,000	2,000,000
Rentals	2,265,092	2,700,001	3,100,000	3,099,998
Additional Miscellaneous	5,875,942	2,504,000	2,800,000	2,562,500
Total Miscellaneous	19,521,869	9,204,001	7,900,000	7,662,498
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>814,288,938</b>	<b>803,560,894</b>	<b>820,019,658</b>	<b>818,154,358</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In (Schedule T)	22,873,849	19,001,845	19,760,000	19,760,000
Other Financing Sources		40,000,000		
Lease Issued	1,084,431			
Software Subscriptions Issued	2,960,251			
Sale of Capital Assets	9,235	114,000		
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>26,927,766</b>	<b>59,115,845</b>	<b>19,760,000</b>	<b>19,760,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>290,112,473</b>	<b>263,380,436</b>	<b>196,626,311</b>	<b>196,960,608</b>
Prior Period Adjustments				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>290,112,473</b>	<b>263,380,436</b>	<b>196,626,311</b>	<b>196,960,608</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,131,329,177</b>	<b>1,126,057,175</b>	<b>1,036,405,969</b>	<b>1,034,874,966</b>

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND

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

EXPENDITURES BY FUNCTION	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Salaries and Wages	33,424,756	33,738,323	35,601,246	35,592,616
Employee Benefits	20,078,305	21,205,746	22,110,504	22,097,046
Service and Supplies	26,889,912	25,374,174	23,251,901	23,271,281
Capital Outlay Expenditures	1,306,697			
Function Total	81,699,670	80,318,243	80,963,651	80,960,943
Judicial				
Salaries and Wages	15,015,910	15,364,424	16,279,895	16,363,752
Employee Benefits	9,749,599	10,482,712	10,869,185	10,921,009
Service and Supplies	7,095,591	7,017,731	8,183,282	8,211,756
Capital Outlay Expenditures	69,462			
Function Total	31,930,562	32,864,867	35,332,362	35,496,517
Public Safety				
Salaries and Wages	149,810,533	152,071,186	153,006,499	152,754,982
Employee Benefits	97,688,127	107,231,689	110,810,913	110,702,781
Service and Supplies	251,174,563	260,279,301	292,896,935	293,538,533
Capital Outlay Expenditures	1,347,440	169,966	214,992	214,992
Function Total	500,020,663	519,752,142	556,929,339	557,211,288
Public Works				
Salaries and Wages	6,008,207	5,428,762	6,013,540	5,801,881
Employee Benefits	3,222,902	3,069,337	3,412,690	3,308,526
Service and Supplies	1,606,951	1,596,403	1,476,296	1,482,193
Function Total	10,838,060	10,094,502	10,902,526	10,592,600
Health				
Salaries and Wages	1,450,595	1,598,736	1,722,184	1,723,927
Employee Benefits	897,606	1,035,146	1,080,184	1,080,840
Service and Supplies	6,410,529	7,553,236	7,524,860	7,410,592
Capital Outlay Expenditures	2,133,395	1,000		
Function Total	10,892,125	10,188,118	10,327,228	10,215,359
Culture and Recreation				
Salaries and Wages	22,781,939	23,027,345	24,664,205	24,676,918
Employee Benefits	11,713,166	12,147,772	13,131,397	13,138,916
Service and Supplies	29,885,888	31,820,565	32,535,943	32,736,635
Capital Outlay Expenditures	1,379,383	353,928		
Function Total	65,760,376	67,349,610	70,331,545	70,552,469

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND  
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Economic Development and Assistance				
Salaries and Wages	4,800,617	4,458,295	5,231,761	5,260,682
Employee Benefits	2,912,878	2,942,121	3,322,971	3,333,220
Service and Supplies	21,291,444	21,463,878	20,497,304	20,566,099
Capital Outlay Expenditures	81,489	415,293		
Function Total	29,086,428	29,279,587	29,052,036	29,160,001
Debt Service				
Principal Retirement	1,564,573	841,950	366,190	366,190
Interest	139,771	120,910	74,081	74,081
Function Total	1,704,344	962,860	440,271	440,271
Operating Transfers Out (Schedule T)	136,016,513	178,286,638	32,334,625	31,125,625
<b>TOTAL ALL FUNCTIONS</b>	<b>867,948,741</b>	<b>929,096,567</b>	<b>826,613,583</b>	<b>825,755,073</b>

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND  
 RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Legislative				
Salaries and Wages	2,839,696	2,952,504	3,137,338	3,230,889
Employee Benefits	1,722,449	1,905,669	2,021,310	2,025,770
Service and Supplies	1,385,977	1,493,541	1,484,148	1,495,003
Activity Total	5,948,122	6,351,714	6,642,796	6,751,662
Elections				
Salaries and Wages	191,667	200,846	204,486	204,870
Employee Benefits	119,920	134,743	137,092	137,238
Service and Supplies	22,747	8,000	27,805	27,805
Activity Total	334,334	343,589	369,383	369,913
Executive				
Salaries and Wages	5,926,598	5,740,072	5,815,218	5,807,149
Employee Benefits	3,477,464	3,477,060	3,504,318	3,514,850
Service and Supplies	11,761,437	8,912,983	3,115,618	3,127,890
Activity Total	21,165,499	18,130,115	12,435,154	12,449,889
Financial Administration				
Salaries and Wages	13,080,612	13,652,739	14,129,858	14,225,018
Employee Benefits	7,992,060	8,750,237	8,994,654	9,056,624
Service and Supplies	5,778,607	4,705,384	4,477,765	4,506,231
Capital Outlay Expenditures	401,754			
Activity Total	27,253,033	27,108,360	27,602,277	27,787,873
Other				
Salaries and Wages	11,386,183	11,192,162	12,314,346	12,124,690
Employee Benefits	6,766,412	6,938,037	7,453,130	7,362,564
Service and Supplies	7,941,144	10,254,266	14,146,565	14,114,352
Capital Outlay Expenditures	904,943			
Activity Total	26,998,682	28,384,465	33,914,041	33,601,606
FUNCTION TOTAL	81,699,670	80,318,243	80,963,651	80,960,943

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND  
Function: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Municipal Courts				
Salaries and Wages	13,188,108	13,521,074	14,033,049	14,108,752
Employee Benefits	8,635,460	9,259,785	9,454,081	9,504,678
Service and Supplies	5,180,707	5,452,996	6,406,093	6,434,567
Capital Outlay Expenditures	5,993			
Activity Total	27,010,268	28,233,855	29,893,223	30,047,997
Public Defender				
Salaries and Wages	1,276		20,407	20,407
Employee Benefits	847		296	296
Service and Supplies	793,746	795,000	755,000	755,000
Activity Total	795,869	795,000	775,703	775,703
Alternative Sentencing & Education				
Salaries and Wages	1,826,526	1,843,350	2,226,439	2,234,593
Employee Benefits	1,113,292	1,222,927	1,414,808	1,416,035
Service and Supplies	1,121,138	769,735	1,022,189	1,022,189
Capital Outlay Expenditures	63,469			
Activity Total	4,124,425	3,836,012	4,663,436	4,672,817
FUNCTION TOTAL	31,930,562	32,864,867	35,332,362	35,496,517

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND  
Function: Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Police				
Salaries and Wages	10,384,493	11,254,950	11,055,449	11,025,802
Employee Benefits	7,980,915	9,024,100	10,270,615	10,256,542
Service and Supplies	184,780,420	189,435,918	211,105,261	211,583,250
Capital Outlay Expenditures	400,236	34,092	184,092	184,092
Activity Total	203,546,064	209,749,060	232,615,417	233,049,686
Fire				
Salaries and Wages	94,711,638	96,868,956	97,859,399	97,619,001
Employee Benefits	62,930,368	70,451,567	72,289,021	72,127,084
Service and Supplies	37,457,516	39,646,834	42,747,821	42,844,153
Capital Outlay Expenditures	789,926			
Activity Total	195,889,448	206,967,357	212,896,241	212,590,238
Corrections				
Salaries and Wages	32,480,327	31,955,846	31,028,809	31,097,941
Employee Benefits	20,319,827	21,076,893	21,058,066	21,139,946
Service and Supplies	17,081,588	18,067,751	20,975,643	21,029,510
Capital Outlay Expenditures	123,732	130,900	30,900	30,900
Activity Total	70,005,474	71,231,390	73,093,418	73,298,297
Protective Inspection				
Salaries and Wages	2,164,847	2,187,000	2,413,727	2,417,012
Employee Benefits	1,011,022	1,150,029	1,140,773	1,142,029
Service and Supplies	854,683	839,306	1,062,053	1,066,335
Activity Total	4,030,552	4,176,335	4,616,553	4,625,376
Other Protection				
Salaries and Wages	8,351,817	7,834,084	8,342,146	8,310,786
Employee Benefits	4,383,251	4,310,300	4,611,814	4,605,737
Service and Supplies	10,053,793	11,323,703	11,176,193	11,307,967
Capital Outlay Expenditures	33,546	4,974		
Activity Total	22,822,407	23,473,061	24,130,153	24,224,490
Neighborhood Services				

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND  
Function: Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Salaries and Wages	1,717,411	1,970,350	2,306,969	2,284,440
Employee Benefits	1,062,744	1,218,800	1,440,624	1,431,443
Service and Supplies	946,563	965,789	2,329,964	2,332,318
Activity Total	3,726,718	4,154,939	6,077,557	6,048,201
Other				
Service and Supplies			3,500,000	3,375,000
Activity Total			3,500,000	3,375,000
FUNCTION TOTAL	500,020,663	519,752,142	556,929,339	557,211,288

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND  
Function: Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works Administration				
Salaries and Wages	423,928	501,794	511,015	518,937
Employee Benefits	258,767	323,761	321,384	322,104
Service and Supplies	192,735	181,730	81,709	81,709
Activity Total	875,430	1,007,285	914,108	922,750
Engineering				
Salaries and Wages	5,283,751	4,608,330	5,191,005	4,970,817
Employee Benefits	2,797,732	2,563,861	2,910,698	2,805,582
Service and Supplies	1,261,833	1,257,626	1,226,669	1,232,326
Activity Total	9,343,316	8,429,817	9,328,372	9,008,725
Paved Streets				
Salaries and Wages	300,528	318,638	311,520	312,127
Employee Benefits	166,403	181,715	180,608	180,840
Service and Supplies	152,383	157,047	167,918	168,158
Activity Total	619,314	657,400	660,046	661,125
FUNCTION TOTAL	10,838,060	10,094,502	10,902,526	10,592,600

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND  
Function: Public Works

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Animal Control				
Salaries and Wages	1,389,858	1,529,900	1,656,289	1,657,908
Employee Benefits	853,595	980,161	1,025,524	1,026,132
Service and Supplies	5,186,851	6,390,231	6,157,529	6,043,261
Capital Outlay Expenditures	2,133,395			
Activity Total	9,563,699	8,900,292	8,839,342	8,727,301
Cemetery Operation				
Salaries and Wages	60,737	68,836	65,895	66,019
Employee Benefits	44,011	54,985	54,660	54,708
Service and Supplies	1,175,252	1,123,990	1,317,331	1,317,331
Capital Outlay Expenditures		1,000		
Activity Total	1,280,000	1,248,811	1,437,886	1,438,058
Communicable Disease Control				
Service and Supplies	48,426	39,015	50,000	50,000
Activity Total	48,426	39,015	50,000	50,000
FUNCTION TOTAL	10,892,125	10,188,118	10,327,228	10,215,359

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND  
Function: Health

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Culture & Recreation Administration				
Salaries and Wages	4,042,162	3,308,553	3,517,858	3,493,539
Employee Benefits	2,281,248	1,867,984	1,967,548	1,958,762
Service and Supplies	3,377,389	4,057,146	4,926,945	4,971,376
Capital Outlay Expenditures	480,134	13,740		
Activity Total	10,180,933	9,247,423	10,412,351	10,423,677
Participant Recreation				
Salaries and Wages	9,384,266	9,220,735	9,746,750	9,905,669
Employee Benefits	5,699,853	5,998,428	6,364,281	6,447,577
Service and Supplies	17,608,014	18,215,058	18,150,539	18,194,183
Capital Outlay Expenditures	899,249	98,074		
Activity Total	33,591,382	33,532,295	34,261,570	34,547,429
Parks				
Salaries and Wages	8,600,768	9,790,952	10,658,812	10,539,024
Employee Benefits	3,399,914	3,983,503	4,479,678	4,413,490
Service and Supplies	7,583,897	8,777,918	8,724,823	8,829,008
Capital Outlay Expenditures		242,114		
Activity Total	19,584,579	22,794,487	23,863,313	23,781,522
Senior Citizens				
Salaries and Wages	754,743	707,105	740,785	738,686
Employee Benefits	332,151	297,857	319,890	319,087
Service and Supplies	1,316,588	770,443	733,636	742,068
Activity Total	2,403,482	1,775,405	1,794,311	1,799,841
FUNCTION TOTAL	65,760,376	67,349,610	70,331,545	70,552,469

CITY OF LAS VEGAS

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Economic Development & Assistance				
Salaries and Wages	28,963	130,755	234,707	235,159
Employee Benefits	22,530	94,966	167,563	167,735
Service and Supplies	2,947,730	4,469,052	6,232,364	6,240,134
Activity Total	2,999,223	4,694,773	6,634,634	6,643,028
Community Action Programs				
Salaries and Wages	2,300,651	2,007,522	2,139,438	2,110,737
Employee Benefits	1,255,050	1,241,645	1,250,488	1,239,458
Service and Supplies	4,605,619	5,022,212	3,968,486	4,008,669
Capital Outlay Expenditures	44,515	415,293		
Activity Total	8,205,835	8,686,672	7,358,412	7,358,864
Neighborhood Services				
Salaries and Wages	2,471,003	2,320,018	2,857,616	2,914,786
Employee Benefits	1,635,298	1,605,510	1,904,920	1,926,027
Service and Supplies	13,738,095	11,972,614	10,296,454	10,317,296
Capital Outlay Expenditures	36,974			
Activity Total	17,881,370	15,898,142	15,058,990	15,158,109
FUNCTION TOTAL	29,086,428	29,279,587	29,052,036	29,160,001

CITY OF LAS VEGAS

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Debt Service				
Principal Retirements	1,564,573	841,950	366,190	366,190
Interest	139,771	120,910	74,081	74,081
Activity Total	1,704,344	962,860	440,271	440,271
FUNCTION TOTAL	1,704,344	962,860	440,271	440,271

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND  
Function: Debt Service

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING TRANSFERS OUT				
Ongoing Operations Transfers Out:				
Special Revenue Funds:				
Multipurpose SRF	4,267,869	1,690,413	1,050,000	950,000
Neighborhood Beautification Program SRF	250,000	250,000	250,000	250,000
Debt Service Funds:				
CLV Debt Service	21,813,125	24,346,225	26,034,625	24,925,625
Capital Projects Funds:				
General CPF	7,723,924	24,167,000		
City Facilities CPF	17,121,893	600,000		
Fire Services CPF		18,212,000	600,000	600,000
Traffic Improvements CPF		225,000		
Parks & Leisure Activities CPF	4,535,415	1,950,000	4,150,000	4,150,000
Road & Flood CPF	2,000,000	400,000		
Department of Public Safety CPF		3,100,000	250,000	250,000
Internal Service Funds:				
Computer Services ISF		805,000		
Automotive Operations ISF	1,758,990			
Liability Insurance & Property Damage ISF	76,545,297	102,000,000		
City Facilities ISF		541,000		
<b>TOTAL ALL FUNCTIONS</b>	<b>136,016,513</b>	<b>178,286,638</b>	<b>32,334,625</b>	<b>31,125,625</b>

CITY OF LAS VEGAS

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
FUNCTION SUMMARY				
General Government	81,699,670	80,318,243	80,963,651	80,960,943
Judicial	31,930,562	32,864,867	35,332,362	35,496,517
Public Safety	500,020,663	519,752,142	556,929,339	557,211,288
Public Works	10,838,060	10,094,502	10,902,526	10,592,600
Health	10,892,125	10,188,118	10,327,228	10,215,359
Culture and Recreation	65,760,376	67,349,610	70,331,545	70,552,469
Economic Development and Assistance	29,086,428	29,279,587	29,052,036	29,160,001
Debt Service	1,704,344	962,860	440,271	440,271
TOTAL EXPENDITURES - ALL FUNCTIONS	731,932,228	750,809,929	794,278,958	794,629,448
OTHER USES: CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)			XXXXXXXXXX	XXXXXXXXXX
Operating Transfers Out (Schedule T)	136,016,513	178,286,638	32,334,625	31,125,625
TOTAL EXPENDITURES AND OTHER USES	867,948,741	929,096,567	826,613,583	825,755,073
ENDING FUND BALANCE	263,380,436	196,960,608	209,792,386	209,119,893
TOTAL GENERAL FUND COMMITMENTS & FUND BALANCE	1,131,329,177	1,126,057,175	1,036,405,969	1,034,874,966

CITY OF LAS VEGAS

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Ad Valorem Property Tax	22,671,997	24,481,756	26,050,000	26,050,000
Total Taxes	22,671,997	24,481,756	26,050,000	26,050,000
Licenses & Permits				
Misc Permits	140,610	124,672	100,000	100,000
Offsite Permits	340,956	600,000	600,000	600,000
Total Licenses & Permits	481,566	724,672	700,000	700,000
Intergovernmental Revenues				
State Shared	11,949,630	10,000,000	12,700,000	10,000,000
Interlocal Cooperative Agreements (Other Loc Gov)	25,393,362	24,243,623	22,300,000	22,400,600
Contributions from Other	7,657,403	8,032,108	8,315,000	8,315,000
Other Federal Revenue	13,987,185	13	-	-
Federal Grants	18,211,736	21,840,628	37,421,293	30,960,401
State Grants	3,834,172	4,178,159	5,136,500	5,079,500
State Shared (Other State Revenue)	3,593,705	3,910,183	4,033,134	4,033,134
Total Intergovernmental Revenues	84,627,193	72,204,714	89,905,927	80,788,635
Charges for Services				
General Government				
Reimbursable Charges	511,237	604,000	930,000	1,010,000
Activity Total	511,237	604,000	930,000	1,010,000
Judicial				
Municipal Court Charges	980,885	1,258,900	1,080,000	1,080,000
Activity Total	980,885	1,258,900	1,080,000	1,080,000
Public Safety				
Reimbursable Charges	286,782	377,223	225,000	225,000
Other Fees	112,302	500	1,000	1,000
Activity Total	399,084	377,723	226,000	226,000
Public Works				
Reimbursable Charges	564,491	585,000	650,000	650,000
Activity Total	564,491	585,000	650,000	650,000

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000: SPECIAL REVENUE FUNDS

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Culture and Recreation					
Recreational Fees	5,013,076	4,289,962	4,101,200	4,101,200	4,101,200
Activity Total	5,013,076	4,289,962	4,101,200	4,101,200	4,101,200
Economic Development and Assistance					
Reimbursable Charges	304,850	582,556	317,778	347,110	347,110
Activity Total	304,850	582,556	317,778	347,110	347,110
Total Charges for Services	7,773,623	7,698,141	7,304,978	7,414,310	7,414,310
Fines & Forfeits					
Fines	1,462,422	1,745,841	400,000	400,000	400,000
Total Fines & Forfeits	1,462,422	1,745,841	400,000	400,000	400,000
Special Assessments					
SID Revenues	1,594,533	1,939,422	2,108,000	2,108,000	2,108,000
Total Special Assessments	1,594,533	1,939,422	2,108,000	2,108,000	2,108,000
Miscellaneous					
Interest Earnings	11,197,933	3,975,760	3,895,804	3,895,804	3,895,804
Rentals	3,225,482	3,652,299	3,669,818	3,669,818	3,669,818
Additional Miscellaneous	12,563,715	14,228,650	19,674,903	19,698,449	19,698,449
Total Miscellaneous	26,987,130	21,856,709	27,240,525	27,264,071	27,264,071
Subtotal	145,598,464	130,651,255	153,709,430	144,725,016	144,725,016
OTHER FINANCE SOURCES (specify)					
Operation Transfers In (Schedule T)					
General Fund	4,517,869	1,940,413	1,300,000	1,200,000	1,200,000
Multipurpose SRF	1,154,982	125,000	400,000	400,000	400,000
General CPF	2,304	-	-	-	-
Special Assessments CPF	195,770	81,024	-	-	-
Reimbursable Expenses ISF	-	-	1,500,000	1,500,000	1,500,000
Lease Issued	168,436	-	-	-	-
Software Subscriptions Issued	24,901	-	-	-	-
Total Other Financing Sources	6,064,262	2,146,437	3,200,000	3,100,000	3,100,000

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000: SPECIAL REVENUE FUNDS

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Total Revenues & Other Financing Sources	151,662,726	132,797,692	156,909,430	147,825,016
BEGINNING FUND BALANCE Prior Period Adjustments	195,087,447	157,720,128	149,119,803	145,122,690
TOTAL BEGINNING FUND BALANCE	195,087,447	157,720,128	149,119,803	145,122,690
TOTAL AVAILABLE RESOURCES	346,750,173	290,517,820	306,029,233	292,947,706

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026			FINAL APPROVED
			TENTATIVE APPROVED		
General Government					
Financial Administration					
Salaries and Wages	132,424	163,126	266,113		266,612
Employee Benefits	95,260	111,501	165,565		165,756
Service and Supplies	1,073,074	1,197,310	3,664,200		3,664,200
Activity Total	1,300,758	1,471,937	4,095,878		4,096,568
Other					
Salaries and Wages	800,507	-	-		-
Employee Benefits	496,488	-	-		-
Service and Supplies	9,456,995	3,213,296	3,591,500		3,661,500
Capital Outlay Expenditures	36,974	-	-		-
Activity Total	10,790,964	3,213,296	3,591,500		3,661,500
Function Total	12,091,722	4,685,233	7,687,378		7,758,068
Judicial					
Municipal Courts					
Service and Supplies	300,742	124,553	105,000		105,000
Activity Total	300,742	124,553	105,000		105,000
Alternative Sentencing & Education					
Salaries and Wages	65,877	26,146	68,770		67,642
Employee Benefits	43,711	21,700	47,130		46,124
Service and Supplies	1,479,145	1,232,681	1,168,000		1,267,000
Capital Outlay Expenditures	100,000	-	-		-
Activity Total	1,688,733	1,280,527	1,283,900		1,380,766
Function Total	1,989,475	1,405,080	1,388,900		1,485,766
Public Safety					
Fire					
Salaries and Wages	1,290,579	789,902	460,003		460,829
Employee Benefits	437,413	330,390	272,726		273,042
Service and Supplies	2,108,810	5,574,318	2,907,292		2,907,292

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
	Capital Outlay Expenditures	4,068,625	5,375,693	3,608,645
Activity Total	7,905,427	12,070,303	7,248,666	4,649,808
Fire Communications				
Salaries and Wages	-	-	217,223	217,223
Employee Benefits	-	-	24,221	24,221
Service and Supplies	-	3,078	3,078	3,078
Activity Total	-	3,078	244,522	244,522
Corrections				
Salaries and Wages	6,508	104,580	98,551	98,742
Employee Benefits	3,720	80,983	81,364	81,479
Service and Supplies	591,767	787,866	885,883	891,397
Capital Outlay Expenditures	98,413	41,538	-	-
Activity Total	700,408	1,014,967	1,065,798	1,071,618
Communicable Disease Control				
Service and Supplies	(184,573)	-	-	-
Activity Total	(184,573)	-	-	-
Function Total	8,421,262	13,088,348	8,558,986	5,965,948
Public Works				
Public Works Administration				
Salaries and Wages	274,292	277,355	338,087	340,708
Employee Benefits	142,500	148,924	190,578	191,002
Service and Supplies	173,317	213,667	236,920	236,920
Activity Total	590,109	639,946	765,585	768,630
Paved Streets				
Salaries and Wages	231,230	170,739	269,403	269,928
Employee Benefits	120,656	99,223	165,449	165,649
Service and Supplies	8,331,821	9,964,050	10,054,255	10,054,795
Activity Total	8,683,707	10,234,012	10,489,107	10,490,372

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
	Function Total	9,273,816	10,873,958	11,254,692	11,259,002
Health					
Public Health Administration					
Service and Supplies	917,934	1,200,825	2,902,184	2,902,184	
Activity Total	917,934	1,200,825	2,902,184	2,902,184	
Function Total	917,934	1,200,825	2,902,184	2,902,184	
Culture and Recreation					
Participant Recreation					
Salaries and Wages	4,455,252	5,169,794	5,791,683	5,795,618	
Employee Benefits	1,399,936	1,704,892	1,724,584	1,726,081	
Service and Supplies	1,387,221	2,326,012	3,055,512	3,055,512	
Capital Outlay Expenditures	284,478	952,796	-	-	
Activity Total	7,526,887	10,153,494	10,571,779	10,577,211	
Spectator Recreation					
Salaries and Wages	2,618	-	-	-	
Employee Benefits	292	-	-	-	
Service and Supplies	1,413,516	2,486,091	3,656,300	2,966,300	
Capital Outlay Expenditures	88,000	131,550	-	-	
Activity Total	1,504,426	2,617,641	3,656,300	2,966,300	
Parks					
Service and Supplies	10	321,608	5,500,000	5,226,402	
Activity Total	10	321,608	5,500,000	5,226,402	
Special Facilities					
Service and Supplies	5,003,979	5,003,992	5,000,600	5,000,600	
Activity Total	5,003,979	5,003,992	5,000,600	5,000,600	
Function Total	14,035,302	18,096,735	24,728,679	23,770,513	
Economic Development and Assistance					

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026			FINAL APPROVED
			TENTATIVE APPROVED		
Housing					
Salaries and Wages	262,761	295,402	367,347		368,056
Employee Benefits	190,658	207,694	242,842		243,111
Service and Supplies	9,568,259	14,006,760	15,747,342		15,747,342
Capital Outlay Expenditures	131,462	2,000,000	-		1
Activity Total	10,153,140	16,509,856	16,357,531		16,358,510
Urban Redevelopment					
Service and Supplies	519,438	2,030,556	7,488,017		7,488,017
Capital Outlay Expenditures	1,500,450	1,053	-		-
Activity Total	2,019,888	2,031,609	7,488,017		7,488,017
Economic Development & Assistance					
Salaries and Wages	3,181,522	1,418,675	1,359,336		1,358,154
Employee Benefits	1,472,958	875,740	878,325		878,449
Service and Supplies	7,799,007	14,259,915	21,353,254		21,167,459
Capital Outlay Expenditures	24,901	100,000	100,000		100,000
Activity Total	12,478,388	16,654,330	23,690,915		23,504,062
Community Action Programs					
Salaries and Wages	1,626,711	2,065,800	1,350,290		1,349,720
Employee Benefits	406,842	644,250	691,399		691,182
Service and Supplies	1,819,658	1,946,630	2,190,656		2,190,656
Capital Outlay Expenditures	136,459	226,594	10,000		10,000
Activity Total	3,989,670	4,883,274	4,242,345		4,241,558
Neighborhood Services					
Salaries and Wages	42,890	54,876	65,626		65,750
Employee Benefits	26,417	47,188	46,159		46,205
Service and Supplies	883,759	319,802	650,000		650,000
Activity Total	953,066	421,866	761,785		761,955
Function Total	29,594,152	40,500,935	52,540,593		52,354,102
Debt Service					

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Principal Retirement	417,211	505,196	210,257	210,257
Other Debt Related Expenditures	154,197	75,053	352,750	352,750
Interest	347,148	329,598	304,096	304,096
Function Total	918,556	909,847	867,103	867,103
Subtotal	77,242,219	90,760,961	109,928,515	106,362,686
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	22,788,849	19,000,000	19,760,000	19,760,000
Multipurpose SRF	1,154,982	125,000	400,000	400,000
CLV Debt Service	23,972,753	21,718,070	22,291,048	22,291,048
Municipal Parking EF	-	1,279,000	-	-
General CPF	56,571,242	4,212,099	29,564	29,564
City Facilities CPF	-	550,000	-	-
Fire Services CPF	4,300,000	1,700,000	6,400,000	6,400,000
Traffic Improvements CPF	600,000	50,000	-	-
Parks & Leisure Activities CPF	1,500,000	1,500,000	500,000	500,000
Road & Flood CPF	900,000	4,000,000	3,000,000	3,000,000
Computer Services ISF	-	500,000	-	-
Total Other Uses	111,787,826	54,634,169	52,380,612	52,380,612
Total Expenditures & Other Uses	189,030,045	145,395,130	162,309,127	158,743,298
ENDING FUND BALANCE	157,720,128	145,122,690	143,720,106	134,204,408
TOTAL FUND COMMITMENTS & FUND BALANCE	346,750,173	290,517,820	306,029,233	292,947,706

CITY OF LAS VEGAS

SCHEDULE B  
FUND 200000: SPECIAL REVENUE FUNDS

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Licenses & Permits					
Misc Permits	140,610	124,672	100,000	100,000	
Offsite Permits	340,956	600,000	600,000	600,000	
Total Licenses & Permits	481,566	724,672	700,000	700,000	
Intergovernmental Revenues					
Interlocal Cooperative Agreements (Other Loc Gov)	13,800,176	13,250,872	11,200,000	11,300,600	
Contributions from Other	3,988,053	3,861,704	4,220,000	4,220,000	
Federal Grants	6,765,215	5,934,250	11,977,818	10,407,296	
State Grants	3,294,172	2,547,974	3,836,500	3,779,500	
State Shared (Other State Revenue)	3,593,705	3,910,183	4,033,134	4,033,134	
Total Intergovernmental Revenues	31,441,321	29,504,983	35,267,452	33,740,530	
Charges for Services					
General Government					
Reimbursable Charges	283,553	274,000	265,000	265,000	
Activity Total	283,553	274,000	265,000	265,000	
Judicial					
Municipal Court Charges	980,885	1,258,900	1,080,000	1,080,000	
Activity Total	980,885	1,258,900	1,080,000	1,080,000	
Public Safety					
Reimbursable Charges	286,782	377,223	225,000	225,000	
Other Fees	112,302	500	1,000	1,000	
Activity Total	399,084	377,723	226,000	226,000	
Culture and Recreation					
Recreational Fees	5,013,076	4,289,962	4,101,200	4,101,200	
Activity Total	5,013,076	4,289,962	4,101,200	4,101,200	
Total Charges for Services	6,676,598	6,200,585	5,672,200	5,672,200	
Fines & Forfeits					
Fines	1,462,422	1,745,841	400,000	400,000	
Total Fines & Forfeits	1,462,422	1,745,841	400,000	400,000	

CITY OF LAS VEGAS

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Miscellaneous					
Interest Earnings	2,419,976	1,459,547	1,454,114	1,454,114	1,454,114
Rentals	3,225,482	3,652,299	3,669,818	3,669,818	3,669,818
Additional Miscellaneous	5,820,997	7,344,110	11,104,264	11,104,264	11,104,264
Total Miscellaneous	11,466,455	12,455,956	16,228,196	16,228,196	16,228,196
Subtotal	51,528,362	50,632,037	58,267,848	56,740,926	56,740,926
OTHER FINANCE SOURCES (specify)					
Operation Transfers In (Schedule T)					
General Fund	4,267,869	1,690,413	1,050,000	950,000	950,000
Multipurpose SRF	1,154,982	125,000	400,000	400,000	400,000
General CPF	2,304	-	-	-	-
Reimbursable Expenses ISF	-	-	1,500,000	1,500,000	1,500,000
Software Subscriptions Issued	24,901	-	-	-	-
Total Other Financing Sources	5,450,056	1,815,413	2,950,000	2,850,000	2,850,000
Total Revenues & Other Financing Sources	56,978,418	52,447,450	61,217,848	59,590,926	59,590,926
BEGINNING FUND BALANCE	53,805,331	58,860,152	54,134,830	50,832,434	50,832,434
Prior Period Adjustments					
TOTAL BEGINNING FUND BALANCE	53,805,331	58,860,152	54,134,830	50,832,434	50,832,434
TOTAL AVAILABLE RESOURCES	110,783,749	111,307,602	115,352,678	110,423,360	110,423,360

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) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Service and Supplies	2,556,127	3,038,746	3,372,500	3,442,500
Activity Total	2,556,127	3,038,746	3,372,500	3,442,500
Function Total	2,556,127	3,038,746	3,372,500	3,442,500
Judicial				
Municipal Courts				
Service and Supplies	300,742	124,553	105,000	105,000
Activity Total	300,742	124,553	105,000	105,000
Alternative Sentencing & Education				
Salaries and Wages	65,877	26,146	68,770	67,642
Employee Benefits	43,711	21,700	47,130	46,124
Service and Supplies	1,479,145	1,232,681	1,168,000	1,267,000
Capital Outlay Expenditures	100,000	-	-	-
Activity Total	1,688,733	1,280,527	1,283,900	1,380,766
Function Total	1,989,475	1,405,080	1,388,900	1,485,766
Public Safety				
Fire				
Salaries and Wages	1,290,579	789,902	460,003	460,829
Employee Benefits	437,413	330,390	272,726	273,042
Service and Supplies	2,108,702	5,564,318	2,897,292	2,897,292
Capital Outlay Expenditures	4,026,142	4,830,693	3,163,645	563,645
Activity Total	7,862,836	11,515,303	6,793,666	4,194,808
Fire Communications				
Salaries and Wages	-	-	217,223	217,223
Employee Benefits	-	-	24,221	24,221
Service and Supplies	-	3,078	3,078	3,078
Activity Total	-	3,078	244,522	244,522

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026			FINAL APPROVED
			TENTATIVE APPROVED		
Corrections					
Salaries and Wages	6,508	104,580	98,551		98,742
Employee Benefits	3,720	80,983	81,364		81,479
Service and Supplies	591,767	787,866	885,883		891,397
Capital Outlay Expenditures	98,413	41,538	-		-
Activity Total	700,408	1,014,967	1,065,798		1,071,618
Communicable Disease Control					
Service and Supplies	(184,573)	-	-		-
Activity Total	(184,573)	-	-		-
Function Total	8,378,671	12,533,348	8,103,986		5,510,948
Culture and Recreation					
Participant Recreation					
Salaries and Wages	4,455,252	5,169,794	5,791,683		5,795,618
Employee Benefits	1,399,936	1,704,892	1,724,584		1,726,081
Service and Supplies	1,387,221	2,326,012	3,055,512		3,055,512
Capital Outlay Expenditures	284,478	952,796	-		-
Activity Total	7,526,887	10,153,494	10,571,779		10,577,211
Spectator Recreation					
Salaries and Wages	2,618	-	-		-
Employee Benefits	292	-	-		-
Service and Supplies	1,413,516	2,486,091	3,656,300		2,966,300
Capital Outlay Expenditures	88,000	131,550	-		-
Activity Total	1,504,426	2,617,641	3,656,300		2,966,300
Parks					
Service and Supplies	10	321,608	5,500,000		5,226,402
Activity Total	10	321,608	5,500,000		5,226,402
Special Facilities					
Service and Supplies	5,003,979	5,003,992	5,000,600		5,000,600
Activity Total	5,003,979	5,003,992	5,000,600		5,000,600

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
Function Total	14,035,302	18,096,735	24,728,679	23,770,513	
Economic Development and Assistance					
Urban Redevelopment					
Service and Supplies	384,800	680,736	1,288,017	1,288,017	
Activity Total	384,800	680,736	1,288,017	1,288,017	
Economic Development & Assistance					
Salaries and Wages	2,005,604	-	-	-	
Employee Benefits	786,680	-	-	-	
Service and Supplies	3,796,235	10,273,510	14,894,995	14,709,200	
Capital Outlay Expenditures	24,901	50,000	50,000	50,000	
Activity Total	6,613,420	10,323,510	14,944,995	14,759,200	
Community Action Programs					
Salaries and Wages	1,626,711	2,065,800	1,350,290	1,349,720	
Employee Benefits	406,842	644,250	691,399	691,182	
Service and Supplies	1,033,987	1,145,372	1,391,793	1,391,793	
Capital Outlay Expenditures	136,459	226,594	10,000	10,000	
Activity Total	3,203,999	4,082,016	3,443,482	3,442,695	
Neighborhood Services					
Salaries and Wages	29,899	54,876	65,626	65,750	
Employee Benefits	24,969	47,188	46,159	46,205	
Service and Supplies	562,660	-	-	-	
Activity Total	617,528	102,064	111,785	111,955	
Function Total	10,819,747	15,188,326	19,788,279	19,601,867	
Debt Service					
Principal Retirement	119,858	20,000	-	-	
Other Debt Related Expenditures	-	-	205,000	205,000	
Interest	322,038	311,700	293,200	293,200	
Function Total	441,896	331,700	498,200	498,200	

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Subtotal	38,221,218	50,593,935	57,880,544	54,309,794
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Multipurpose SRF	1,154,982	125,000	400,000	400,000
CLV Debt Service	12,247,397	9,756,233	10,293,698	10,293,698
Parks & Leisure Activities CPF	300,000	-	500,000	500,000
Total Other Uses	13,702,379	9,881,233	11,193,698	11,193,698
Total Expenditures & Other Uses	51,923,597	60,475,168	69,074,242	65,503,492
ENDING FUND BALANCE	58,860,152	50,832,434	46,278,436	44,919,868
TOTAL FUND COMMITMENTS & FUND BALANCE	110,783,749	111,307,602	115,352,678	110,423,360

CITY OF LAS VEGAS

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Intergovernmental Revenues					
Other Federal Revenue	13,987,185	13	-	-	-
Total Intergovernmental Revenues	13,987,185	13	-	-	-
Miscellaneous					
Interest Earnings	426,350	-	-	-	-
Total Miscellaneous	426,350	-	-	-	-
Subtotal	14,413,535	13	-	-	-
Lease Issued	36,974	-	-	-	-
Total Other Financing Sources	36,974	-	-	-	-
Total Revenues & Other Financing Sources	14,450,509	13	-	-	-
BEGINNING FUND BALANCE	6,041,499	6,319,681	-	-	-
Prior Period Adjustments					
TOTAL BEGINNING FUND BALANCE	6,041,499	6,319,681	-	-	-
TOTAL AVAILABLE RESOURCES	20,492,008	6,319,694	-	-	-

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
General Government					
Other					
Salaries and Wages	800,507	-	-	-	-
Employee Benefits	496,488	-	-	-	-
Service and Supplies	6,797,317	-	-	-	-
Capital Outlay Expenditures	36,974	-	-	-	-
Activity Total	8,131,286	-	-	-	-
Function Total	8,131,286	-	-	-	-
Economic Development and Assistance					
Economic Development & Assistance					
Service and Supplies	164,722	-	-	-	-
Activity Total	164,722	-	-	-	-
Function Total	164,722	-	-	-	-
Debt Service					
Principal Retirement	38,270	-	-	-	-
Interest	4,975	-	-	-	-
Function Total	43,245	-	-	-	-
Subtotal	8,339,253	-	-	-	-
OTHER USES					
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX			
Operating Transfers Out (Schedule T)					
General Fund	5,833,074	-	-	-	-
Municipal Parking EF	-	1,279,000	-	-	-
General CPF	-	4,190,694	-	-	-
City Facilities CPF	-	300,000	-	-	-
Traffic Improvements CPF	-	50,000	-	-	-
Computer Services ISF	-	500,000	-	-	-

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Total Other Uses	5,833,074	6,319,694	-	-
Total Expenditures & Other Uses	14,172,327	6,319,694	-	-
ENDING FUND BALANCE	6,319,681	-	-	-
TOTAL FUND COMMITMENTS & FUND BALANCE	20,492,008	6,319,694	-	-

CITY OF LAS VEGAS

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

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues Interlocal Cooperative Agreements (Other Loc Gov)	6,503,053	6,955,084	6,900,000	6,900,000
Total Intergovernmental Revenues	6,503,053	6,955,084	6,900,000	6,900,000
Subtotal	6,503,053	6,955,084	6,900,000	6,900,000
Total Revenues & Other Financing Sources	6,503,053	6,955,084	6,900,000	6,900,000
BEGINNING FUND BALANCE Prior Period Adjustments	1,576,874	1,145,821	813,584	868,668
TOTAL BEGINNING FUND BALANCE	1,576,874	1,145,821	813,584	868,668
TOTAL AVAILABLE RESOURCES	8,079,927	8,100,905	7,713,584	7,768,668

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
CLV Debt Service	5,734,106	5,732,237	5,763,500	5,763,500
Parks & Leisure Activities CPF	1,200,000	1,500,000	-	-
Total Other Uses	6,934,106	7,232,237	5,763,500	5,763,500
Total Expenditures & Other Uses	6,934,106	7,232,237	5,763,500	5,763,500
ENDING FUND BALANCE	1,145,821	868,668	1,950,084	2,005,168
TOTAL FUND COMMITMENTS & FUND BALANCE	8,079,927	8,100,905	7,713,584	7,768,668

CITY OF LAS VEGAS

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Charges for Services					
General Government					
Reimbursable Charges	227,684	330,000	665,000	745,000	
Activity Total	227,684	330,000	665,000	745,000	
Public Works					
Reimbursable Charges	448,783	485,000	550,000	550,000	
Activity Total	448,783	485,000	550,000	550,000	
Total Charges for Services	676,467	815,000	1,215,000	1,295,000	
Special Assessments					
SID Revenues	1,594,533	1,939,422	2,108,000	2,108,000	
Total Special Assessments	1,594,533	1,939,422	2,108,000	2,108,000	
Miscellaneous					
Interest Earnings	1,188,936	742,639	735,362	735,362	
Additional Miscellaneous	124,000	57,500	310,000	310,000	
Total Miscellaneous	1,312,936	800,139	1,045,362	1,045,362	
Subtotal	3,583,936	3,554,561	4,368,362	4,448,362	
OTHER FINANCE SOURCES (specify)					
Operation Transfers In (Schedule T)					
Special Assessments CPF	195,770	81,024	-	-	
Total Other Financing Sources	195,770	81,024	-	-	
Total Revenues & Other Financing Sources	3,779,706	3,635,585	4,368,362	4,448,362	
BEGINNING FUND BALANCE	20,944,618	22,577,074	23,931,139	23,864,160	
Prior Period Adjustments					
TOTAL BEGINNING FUND BALANCE	20,944,618	22,577,074	23,931,139	23,864,160	
TOTAL AVAILABLE RESOURCES	24,724,324	26,212,659	28,299,501	28,312,522	

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Financial Administration				
Salaries and Wages	132,424	163,126	266,113	266,612
Employee Benefits	95,260	111,501	165,565	165,756
Service and Supplies	1,071,709	1,184,323	3,614,200	3,614,200
Activity Total	1,299,393	1,458,950	4,045,878	4,046,568
Other				
Service and Supplies	103,551	174,550	219,000	219,000
Activity Total	103,551	174,550	219,000	219,000
Function Total	1,402,944	1,633,500	4,264,878	4,265,568
Public Works				
Public Works Administration				
Salaries and Wages	274,292	277,355	338,087	340,708
Employee Benefits	142,500	148,924	190,578	191,002
Service and Supplies	173,317	213,667	236,920	236,920
Activity Total	590,109	639,946	765,585	768,630
Function Total	590,109	639,946	765,585	768,630
Debt Service				
Other Debt Related Expenditures	154,197	75,053	147,750	147,750
Function Total	154,197	75,053	147,750	147,750
Subtotal	2,147,250	2,348,499	5,178,213	5,181,948
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	2,147,250	2,348,499	5,178,213	5,181,948

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
ENDING FUND BALANCE	22,577,074	23,864,160	23,121,288	23,130,574
TOTAL FUND COMMITMENTS & FUND BALANCE	24,724,324	26,212,659	28,299,501	28,312,522

CITY OF LAS VEGAS

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

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues Interlocal Cooperative Agreements (Other Loc Gov)	4,956,479	3,801,858	4,000,000	4,000,000
Total Intergovernmental Revenues	4,956,479	3,801,858	4,000,000	4,000,000
Miscellaneous				
Interest Earnings	277,256	141,996	141,735	141,735
Total Miscellaneous	277,256	141,996	141,735	141,735
Subtotal	5,233,735	3,943,854	4,141,735	4,141,735
Total Revenues & Other Financing Sources	5,233,735	3,943,854	4,141,735	4,141,735
BEGINNING FUND BALANCE Prior Period Adjustments	4,288,881	6,053,616	4,260,574	4,291,370
TOTAL BEGINNING FUND BALANCE	4,288,881	6,053,616	4,260,574	4,291,370
TOTAL AVAILABLE RESOURCES	9,522,616	9,997,470	8,402,309	8,433,105

CITY OF LAS VEGAS

SCHEDULE B  
FUND 207000: TRANSPORTATION PROGRAMS

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
CLV Debt Service	3,469,000	3,706,100	3,709,350	3,709,350
Road & Flood CPF	-	2,000,000	3,000,000	3,000,000
Total Other Uses	3,469,000	5,706,100	6,709,350	6,709,350
Total Expenditures & Other Uses	3,469,000	5,706,100	6,709,350	6,709,350
ENDING FUND BALANCE	6,053,616	4,291,370	1,692,959	1,723,755
TOTAL FUND COMMITMENTS & FUND BALANCE	9,522,616	9,997,470	8,402,309	8,433,105

CITY OF LAS VEGAS

SCHEDULE B  
FUND 207000: TRANSPORTATION PROGRAMS

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared	11,949,630	10,000,000	12,700,000	10,000,000
Total Intergovernmental Revenues	11,949,630	10,000,000	12,700,000	10,000,000
Charges for Services				
Public Works				
Reimbursable Charges	115,708	100,000	100,000	100,000
Activity Total	115,708	100,000	100,000	100,000
Total Charges for Services	115,708	100,000	100,000	100,000
Miscellaneous				
Interest Earnings	1,336,099	751,746	750,363	750,363
Total Miscellaneous	1,336,099	751,746	750,363	750,363
Subtotal	13,401,437	10,851,746	13,550,363	10,850,363
Total Revenues & Other Financing Sources	13,401,437	10,851,746	13,550,363	10,850,363
BEGINNING FUND BALANCE	22,184,015	24,880,503	22,913,975	23,476,832
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	22,184,015	24,880,503	22,913,975	23,476,832
TOTAL AVAILABLE RESOURCES	35,585,452	35,732,249	36,464,338	34,327,195

CITY OF LAS VEGAS

SCHEDULE B  
FUND 208000: STREET MAINTENANCE

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Paved Streets				
Salaries and Wages	231,230	170,739	269,403	269,928
Employee Benefits	120,656	99,223	165,449	165,649
Service and Supplies	8,331,821	9,964,050	10,054,255	10,054,795
Activity Total	8,683,707	10,234,012	10,489,107	10,490,372
Function Total	8,683,707	10,234,012	10,489,107	10,490,372
Subtotal	8,683,707	10,234,012	10,489,107	10,490,372
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	521,242	21,405	29,564	29,564
Traffic Improvements CPF	600,000	-	-	-
Road & Flood CPF	900,000	2,000,000	-	-
Total Other Uses	2,021,242	2,021,405	29,564	29,564
Total Expenditures & Other Uses	10,704,949	12,255,417	10,518,671	10,519,936
ENDING FUND BALANCE	24,880,503	23,476,832	25,945,667	23,807,259
TOTAL FUND COMMITMENTS & FUND BALANCE	35,585,452	35,732,249	36,464,338	34,327,195

CITY OF LAS VEGAS

SCHEDULE B  
FUND 208000: STREET MAINTENANCE

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Intergovernmental Revenues					
Contributions from Other	3,669,350	4,170,404	4,095,000		4,095,000
Federal Grants	1,072,614	3,997,618	1,440,826		1,414,448
State Grants	540,000	1,630,185	1,300,000		1,300,000
Total Intergovernmental Revenues	5,281,964	9,798,207	6,835,826		6,809,448
Charges for Services					
Economic Development and Assistance					
Reimbursable Charges	3,595	104,013	105,000		135,661
Activity Total	3,595	104,013	105,000		135,661
Total Charges for Services	3,595	104,013	105,000		135,661
Miscellaneous					
Interest Earnings	5,254,282	356,368	291,361		291,361
Additional Miscellaneous	3,427	366,720	1,985,000		2,008,546
Total Miscellaneous	5,257,709	723,088	2,276,361		2,299,907
Subtotal	10,543,268	10,625,308	9,217,187		9,245,016
Lease Issued	131,462	-	-		-
Total Other Financing Sources	131,462	-	-		-
Total Revenues & Other Financing Sources	10,674,730	10,625,308	9,217,187		9,245,016
BEGINNING FUND BALANCE	21,152,598	26,450,200	24,606,312		26,806,427
Prior Period Adjustments					
TOTAL BEGINNING FUND BALANCE	21,152,598	26,450,200	24,606,312		26,806,427
TOTAL AVAILABLE RESOURCES	31,827,328	37,075,508	33,823,499		36,051,443

CITY OF LAS VEGAS

SCHEDULE B  
FUND 209000: HOUSING PROGRAM

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Economic Development and Assistance					
Housing					
Salaries and Wages	249,208	295,402	367,347	368,056	
Employee Benefits	180,446	207,694	242,842	243,111	
Service and Supplies	4,536,794	7,262,891	7,847,342	7,847,342	
Capital Outlay Expenditures	131,462	2,000,000	-	1	
Activity Total	5,097,910	9,765,987	8,457,531	8,458,510	
Function Total	5,097,910	9,765,987	8,457,531	8,458,510	
Debt Service					
Principal Retirement	259,083	485,196	210,257	210,257	
Interest	20,135	17,898	10,896	10,896	
Function Total	279,218	503,094	221,153	221,153	
Subtotal	5,377,128	10,269,081	8,678,684	8,679,663	
OTHER USES					
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX			
Operating Transfers Out (Schedule T)					
Total Expenditures & Other Uses	5,377,128	10,269,081	8,678,684	8,679,663	
ENDING FUND BALANCE	26,450,200	26,806,427	25,144,815	27,371,780	
TOTAL FUND COMMITMENTS & FUND BALANCE	31,827,328	37,075,508	33,823,499	36,051,443	

CITY OF LAS VEGAS

SCHEDULE B  
FUND 209000: HOUSING PROGRAM

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants	10,373,907	11,908,760	24,002,649	19,138,657
Total Intergovernmental Revenues	10,373,907	11,908,760	24,002,649	19,138,657
Charges for Services				
Economic Development and Assistance				
Reimbursable Charges	301,255	478,543	212,778	211,449
Activity Total	301,255	478,543	212,778	211,449
Total Charges for Services	301,255	478,543	212,778	211,449
Miscellaneous				
Additional Miscellaneous	14,641	-	100,000	100,000
Total Miscellaneous	14,641	-	100,000	100,000
Subtotal	10,689,803	12,387,303	24,315,427	19,450,106
Total Revenues & Other Financing Sources	10,689,803	12,387,303	24,315,427	19,450,106
BEGINNING FUND BALANCE	161,671	160,820	4,496,783	182,283
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	161,671	160,820	4,496,783	182,283
TOTAL AVAILABLE RESOURCES	10,851,474	12,548,123	28,812,210	19,632,389

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		FINAL APPROVED
			TENTATIVE APPROVED		
Economic Development and Assistance					
Housing					
Salaries and Wages	13,553	-	-	-	-
Employee Benefits	10,212	-	-	-	-
Service and Supplies	5,031,465	6,743,869	7,900,000	7,900,000	7,900,000
Activity Total	5,055,230	6,743,869	7,900,000	7,900,000	7,900,000
Urban Redevelopment					
Service and Supplies	134,638	1,349,820	6,200,000	6,200,000	6,200,000
Capital Outlay Expenditures	1,500,450	1,053	-	-	-
Activity Total	1,635,088	1,350,873	6,200,000	6,200,000	6,200,000
Economic Development & Assistance					
Salaries and Wages	807,501	1,029,602	964,553	966,412	966,412
Employee Benefits	425,150	598,475	604,122	604,832	604,832
Service and Supplies	833,764	695,763	1,833,499	1,833,499	1,833,499
Activity Total	2,066,415	2,323,840	3,402,174	3,404,743	3,404,743
Community Action Programs					
Service and Supplies	785,671	801,258	798,863	798,863	798,863
Activity Total	785,671	801,258	798,863	798,863	798,863
Function Total	9,542,404	11,219,840	18,301,037	18,303,606	18,303,606
Subtotal	9,542,404	11,219,840	18,301,037	18,303,606	18,303,606
OTHER USES					
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX			
Operating Transfers Out (Schedule T)					
CLV Debt Service	1,148,250	1,146,000	1,146,500	1,146,500	1,146,500
Total Other Uses	1,148,250	1,146,000	1,146,500	1,146,500	1,146,500

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Total Expenditures & Other Uses	10,690,654	12,365,840	19,447,537	19,450,106
ENDING FUND BALANCE	160,820	182,283	9,364,673	182,283
TOTAL FUND COMMITMENTS & FUND BALANCE	10,851,474	12,548,123	28,812,210	19,632,389

CITY OF LAS VEGAS

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

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REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Taxes					
Ad Valorem Property Tax	22,523,368	24,347,492	26,050,000	26,050,000	
Total Taxes	22,523,368	24,347,492	26,050,000	26,050,000	
Miscellaneous					
Interest Earnings	136,412	200,000	200,000	200,000	
Total Miscellaneous	136,412	200,000	200,000	200,000	
Subtotal	22,659,780	24,547,492	26,250,000	26,250,000	
Total Revenues & Other Financing Sources	22,659,780	24,547,492	26,250,000	26,250,000	
BEGINNING FUND BALANCE Prior Period Adjustments	1,886,686	1,874,100	3,381,600	3,539,092	
TOTAL BEGINNING FUND BALANCE	1,886,686	1,874,100	3,381,600	3,539,092	
TOTAL AVAILABLE RESOURCES	24,546,466	26,421,592	29,631,600	29,789,092	

CITY OF LAS VEGAS

SCHEDULE B  
FUND 212000: FIRE SAFETY INITIATIVE

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire				
Service and Supplies	108	10,000	10,000	10,000
Capital Outlay Expenditures	42,483	545,000	445,000	445,000
Activity Total	42,591	555,000	455,000	455,000
Function Total	42,591	555,000	455,000	455,000
Subtotal	42,591	555,000	455,000	455,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	16,955,775	19,000,000	19,760,000	19,760,000
CLV Debt Service	1,374,000	1,377,500	1,378,000	1,378,000
City Facilities CPF	-	250,000	-	-
Fire Services CPF	4,300,000	1,700,000	6,400,000	6,400,000
Total Other Uses	22,629,775	22,327,500	27,538,000	27,538,000
Total Expenditures & Other Uses	22,672,366	22,882,500	27,993,000	27,993,000
ENDING FUND BALANCE	1,874,100	3,539,092	1,638,600	1,796,092
TOTAL FUND COMMITMENTS & FUND BALANCE	24,546,466	26,421,592	29,631,600	29,789,092

CITY OF LAS VEGAS

SCHEDULE B  
FUND 212000: FIRE SAFETY INITIATIVE

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	123,567	86,911	86,751	86,751
Additional Miscellaneous	5,590,515	4,771,796	5,047,000	5,047,000
Total Miscellaneous	5,714,082	4,858,707	5,133,751	5,133,751
Subtotal	5,714,082	4,858,707	5,133,751	5,133,751
Total Revenues & Other Financing Sources	5,714,082	4,858,707	5,133,751	5,133,751
BEGINNING FUND BALANCE Prior Period Adjustments	1,344,837	2,625,088	2,809,487	3,476,815
TOTAL BEGINNING FUND BALANCE	1,344,837	2,625,088	2,809,487	3,476,815
TOTAL AVAILABLE RESOURCES	7,058,919	7,483,795	7,943,238	8,610,566

CITY OF LAS VEGAS

SCHEDULE B  
FUND 216000: ENVIRONMENTAL SURCHARGE

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Economic Development and Assistance				
Economic Development & Assistance				
Salaries and Wages	368,417	389,073	394,783	391,742
Employee Benefits	261,128	277,265	274,203	273,617
Service and Supplies	3,004,286	3,290,642	4,624,760	4,624,760
Capital Outlay Expenditures	-	50,000	50,000	50,000
Activity Total	3,633,831	4,006,980	5,343,746	5,340,119
Function Total	3,633,831	4,006,980	5,343,746	5,340,119
Subtotal	3,633,831	4,006,980	5,343,746	5,340,119
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	800,000	-	-	-
Total Other Uses	800,000	-	-	-
Total Expenditures & Other Uses	4,433,831	4,006,980	5,343,746	5,340,119
ENDING FUND BALANCE	2,625,088	3,476,815	2,599,492	3,270,447
TOTAL FUND COMMITMENTS & FUND BALANCE	7,058,919	7,483,795	7,943,238	8,610,566

CITY OF LAS VEGAS

SCHEDULE B  
FUND 216000: ENVIRONMENTAL SURCHARGE

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues Interlocal Cooperative Agreements (Other Loc Gov)	133,654	235,809	200,000	200,000
Total Intergovernmental Revenues	133,654	235,809	200,000	200,000
Miscellaneous				
Interest Earnings	21,895	22,174	22,133	22,133
Additional Miscellaneous	10,000	-	-	-
Total Miscellaneous	31,895	22,174	22,133	22,133
Subtotal	165,549	257,983	222,133	222,133
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	415,549	507,983	472,133	472,133
BEGINNING FUND BALANCE	278,585	358,596	489,350	546,777
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	278,585	358,596	489,350	546,777
TOTAL AVAILABLE RESOURCES	694,134	866,579	961,483	1,018,910

CITY OF LAS VEGAS

SCHEDULE B  
FUND 217000: CLV NEIGHBORHOOD BEAUTIFICATION PROGRAM

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Economic Development and Assistance				
Neighborhood Services				
Salaries and Wages	12,991	-	-	-
Employee Benefits	1,448	-	-	-
Service and Supplies	321,099	319,802	650,000	650,000
Activity Total	335,538	319,802	650,000	650,000
Function Total	335,538	319,802	650,000	650,000
Subtotal	335,538	319,802	650,000	650,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	335,538	319,802	650,000	650,000
ENDING FUND BALANCE	358,596	546,777	311,483	368,910
TOTAL FUND COMMITMENTS & FUND BALANCE	694,134	866,579	961,483	1,018,910

CITY OF LAS VEGAS

SCHEDULE B  
FUND 217000: CLV NEIGHBORHOOD BEAUTIFICATION PROGRAM

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	238,009	138,147	137,893	137,893
Additional Miscellaneous	1,000,135	1,688,524	1,128,639	1,128,639
Total Miscellaneous	1,238,144	1,826,671	1,266,532	1,266,532
Subtotal	1,238,144	1,826,671	1,266,532	1,266,532
Total Revenues & Other Financing Sources	1,238,144	1,826,671	1,266,532	1,266,532
BEGINNING FUND BALANCE Prior Period Adjustments	4,024,222	4,094,432	4,775,853	4,720,278
TOTAL BEGINNING FUND BALANCE	4,024,222	4,094,432	4,775,853	4,720,278
TOTAL AVAILABLE RESOURCES	5,262,366	5,921,103	6,042,385	5,986,810

CITY OF LAS VEGAS

SCHEDULE B  
FUND 218000: COMMUNITY RECOVERY

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Health					
Public Health Administration					
Service and Supplies	917,934	1,200,825	2,902,184		2,902,184
Activity Total	917,934	1,200,825	2,902,184		2,902,184
Function Total	917,934	1,200,825	2,902,184		2,902,184
Subtotal	917,934	1,200,825	2,902,184		2,902,184
OTHER USES					
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX			
Operating Transfers Out (Schedule T)					
General CPF	250,000	-	-		-
Total Other Uses	250,000	-	-		-
Total Expenditures & Other Uses	1,167,934	1,200,825	2,902,184		2,902,184
ENDING FUND BALANCE	4,094,432	4,720,278	3,140,201		3,084,626
TOTAL FUND COMMITMENTS & FUND BALANCE	5,262,366	5,921,103	6,042,385		5,986,810

CITY OF LAS VEGAS

SCHEDULE B  
FUND 218000: COMMUNITY RECOVERY

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Ad Valorem Property Tax	148,629	134,264	-	-
Total Taxes	148,629	134,264	-	-
Miscellaneous				
Interest Earnings	(224,849)	76,232	76,092	76,092
Total Miscellaneous	(224,849)	76,232	76,092	76,092
Subtotal	(76,220)	210,496	76,092	76,092
Total Revenues & Other Financing Sources	(76,220)	210,496	76,092	76,092
BEGINNING FUND BALANCE Prior Period Adjustments	57,397,630	2,320,045	2,506,316	2,517,554
TOTAL BEGINNING FUND BALANCE	57,397,630	2,320,045	2,506,316	2,517,554
TOTAL AVAILABLE RESOURCES	57,321,410	2,530,541	2,582,408	2,593,646

CITY OF LAS VEGAS

SCHEDULE B  
FUND 290000: FISCAL STABILIZATION

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Financial Administration				
Service and Supplies	1,365	12,987	50,000	50,000
Activity Total	1,365	12,987	50,000	50,000
Function Total	1,365	12,987	50,000	50,000
Subtotal	1,365	12,987	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	55,000,000	-	-	-
Total Expenditures & Other Uses	55,001,365	12,987	50,000	50,000
ENDING FUND BALANCE	2,320,045	2,517,554	2,532,408	2,543,646
TOTAL FUND COMMITMENTS & FUND BALANCE	57,321,410	2,530,541	2,582,408	2,593,646

CITY OF LAS VEGAS

SCHEDULE B  
FUND 290000: FISCAL STABILIZATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Taxes					
Residential Construction Tax	1,294,929	1,090,704	1,172,893	1,172,893	
Total Taxes	1,294,929	1,090,704	1,172,893	1,172,893	
Licenses & Permits					
Offsite Permits	411,644	321,580	329,618	329,618	
Total Licenses & Permits	411,644	321,580	329,618	329,618	
Intergovernmental Revenues					
Medicare Reimbursements	28,002,862	16,000,000	3,076,800	3,076,800	
Interlocal Cooperative Agreements (Other Loc Gov)	62,044,496	114,518,640	172,932,896	172,932,896	
Contributions from Other	511,000	6,829,608	-	-	
Federal Grants	46,865,765	68,000,529	91,077,566	91,077,566	
Total Intergovernmental Revenues	137,424,123	205,348,777	267,087,262	267,087,262	
Charges for Services					
General Government					
Reimbursable Charges	4,393	10,317	8,305	8,305	
Activity Total	4,393	10,317	8,305	8,305	
Public Works					
Reimbursable Charges	1,086	549	-	-	
Activity Total	1,086	549	-	-	
Total Charges for Services	5,479	10,866	8,305	8,305	
Fines & Forfeits					
Fines	2,400	773	-	-	
Total Fines & Forfeits	2,400	773	-	-	
Special Assessments					
SID Revenues	380,221	420,800	365,000	365,000	
Total Special Assessments	380,221	420,800	365,000	365,000	
Miscellaneous					

CITY OF LAS VEGAS

SCHEDULE B  
FUND 400000: CAPITAL PROJECTS FUNDS

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
	Interest Earnings	27,443,221	17,452,876	15,370,747	15,370,747
Rentals	331,966	268,160	300,063	300,063	
Additional Miscellaneous	39,354,659	15,771,123	25,452,296	33,052,296	
Total Miscellaneous	67,129,846	33,492,159	41,123,106	48,723,106	
Subtotal	206,648,642	240,685,659	310,086,184	317,686,184	
OTHER FINANCE SOURCES (specify)					
Operation Transfers In (Schedule T)					
General Fund	31,381,232	48,654,000	5,000,000	5,000,000	
Multipurpose SRF	300,000	-	500,000	500,000	
LV Convention & Visitors Authority SRF	1,200,000	1,500,000	-	-	
Transportation Programs SRF	-	2,000,000	3,000,000	3,000,000	
Street Maintenance SRF	2,021,242	2,021,405	29,564	29,564	
Housing & Urban Development SRF	800,000	-	-	-	
Fire Safety Initiative SRF	4,300,000	1,950,000	6,400,000	6,400,000	
Fiscal Stabilization	55,000,000	-	-	-	
COVID-19 SRF	-	4,540,694	-	-	
Community Recovery SRF	250,000	-	-	-	
General CPF	57,395,087	14,187,937	-	-	
City Facilities CPF	204,528	5,702,664	82,077	82,077	
Fire Services CPF	1,807,490	92,600	47,426	47,426	
Traffic Improvements CPF	5,171	7,092	11,435	11,435	
Parks & Leisure Activities CPF	382,387	243,252	100,450	100,450	
Road & Flood CPF	1,260,449	405,174	64,451	64,451	
Department of Public Safety CPF	27,937	9,485,779	32,480	32,480	
Capital Improvements CPF	1,100,000	3,000,000	5,000,000	5,000,000	
City Facilities ISF	-	-	5,000,000	5,000,000	
Sale of Capital Assets	114,800	35,814	-	31,500,000	
General Obligation Bond	-	82,650,000	21,000,000	61,000,000	
Premium (Discount) on Bonds	-	11,697,298	-	-	
Software Subscriptions Issued	49,201	-	-	-	
Total Other Financing Sources	157,599,524	188,173,709	46,267,883	117,767,883	
Total Revenues & Other Financing Sources	364,248,166	428,859,368	356,354,067	435,454,067	

CITY OF LAS VEGAS

SCHEDULE B  
FUND 400000: CAPITAL PROJECTS FUNDS

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
BEGINNING FUND BALANCE Prior Period Adjustments	550,218,800	458,719,169	498,501,844	493,635,125
TOTAL BEGINNING FUND BALANCE	550,218,800	458,719,169	498,501,844	493,635,125
TOTAL AVAILABLE RESOURCES	914,466,966	887,578,537	854,855,911	929,089,192

CITY OF LAS VEGAS

SCHEDULE B  
FUND 400000: CAPITAL PROJECTS FUNDS

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Other				
Salaries and Wages	297,050	231,999	345,080	345,729
Employee Benefits	191,656	158,081	218,932	219,179
Service and Supplies	7,330,751	988,705	868,571	868,571
Capital Outlay Expenditures	124,274,695	53,650,222	41,448,207	55,073,207
Activity Total	132,094,152	55,029,007	42,880,790	56,506,686
Function Total	132,094,152	55,029,007	42,880,790	56,506,686
Public Safety				
Fire				
Service and Supplies	684,195	439,566	678,064	678,064
Capital Outlay Expenditures	5,594,588	2,757,190	33,789,621	33,789,621
Activity Total	6,278,783	3,196,756	34,467,685	34,467,685
Corrections				
Service and Supplies	131,760	10,000	75,000	75,000
Capital Outlay Expenditures	3,379,238	220,708	5,255,610	6,371,610
Activity Total	3,510,998	230,708	5,330,610	6,446,610
Other Protection				
Service and Supplies	928,360	425,000	660,000	660,000
Capital Outlay Expenditures	12,155,522	18,830,526	19,143,223	19,793,223
Activity Total	13,083,882	19,255,526	19,803,223	20,453,223
Function Total	22,873,663	22,682,990	59,601,518	61,367,518
Public Works				
Paved Streets				
Service and Supplies	476,090	450,000	461,308	461,308
Capital Outlay Expenditures	75,302,251	78,116,804	148,740,095	148,740,095
Activity Total	75,778,341	78,566,804	149,201,403	149,201,403
Storm Drainage				

CITY OF LAS VEGAS

SCHEDULE B  
FUND 400000: CAPITAL PROJECTS FUNDS

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Service and Supplies	4,009,994	3,613,645	4,009,063	4,009,063	
Capital Outlay Expenditures	10,970,563	61,516,894	87,801,144	87,801,144	
Activity Total	14,980,557	65,130,539	91,810,207	91,810,207	
Special Assessments					
Service and Supplies	121,799	13,500	8,500	8,500	
Capital Outlay Expenditures	46,218,847	32,976,754	87,741,832	87,741,832	
Activity Total	46,340,646	32,990,254	87,750,332	87,750,332	
Function Total	137,099,544	176,687,597	328,761,942	328,761,942	
Culture and Recreation					
Participant Recreation					
Service and Supplies	168,066	121,091	127,392	127,392	
Capital Outlay Expenditures	17,344,695	18,209,573	18,871,864	18,871,864	
Activity Total	17,512,761	18,330,664	18,999,256	18,999,256	
Parks					
Service and Supplies	110,992	993,997	550,794	550,794	
Capital Outlay Expenditures	27,052,534	66,658,112	63,621,851	71,621,851	
Activity Total	27,163,526	67,652,109	64,172,645	72,172,645	
Senior Citizens					
Capital Outlay Expenditures	74,800	500,000	1,791,663	991,663	
Activity Total	74,800	500,000	1,791,663	991,663	
Function Total	44,751,087	86,482,773	84,963,564	92,163,564	
Economic Development and Assistance					
Economic Development & Assistance					
Capital Outlay Expenditures	4,131,299	18,025,000	5,665,517	5,665,517	
Activity Total	4,131,299	18,025,000	5,665,517	5,665,517	
Function Total	4,131,299	18,025,000	5,665,517	5,665,517	

CITY OF LAS VEGAS

SCHEDULE B  
FUND 400000: CAPITAL PROJECTS FUNDS

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Debt Service				
Principal Retirement	235,349	-	-	-
Other Debt Related Expenditures	753,509	1,076,855	1,050,000	1,050,000
Interest	14,808	-	-	-
Function Total	1,003,666	1,076,855	1,050,000	1,050,000
Subtotal	341,953,411	359,984,222	522,923,331	545,515,227
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	-	1,845	-	-
Multipurpose SRF	2,304	-	-	-
SID Administration SRF	195,770	81,024	-	-
CLV Debt Service	308,944	151,823	197,695	197,695
General CPF	1,100,707	5,032,982	338,319	338,319
City Facilities CPF	10,131,939	11,443,003	3,000,000	3,000,000
Fire Services CPF	350,000	447,741	-	-
Traffic Improvements CPF	1,955,692	600,000	-	-
Parks & Leisure Activities CPF	39,426,348	13,387,516	2,000,000	2,000,000
Road & Flood CPF	8,944,363	100,000	-	-
Department of Public Safety CPF	274,000	2,113,256	-	-
Computer Services ISF	1,000,000	600,000	-	-
Liability Insurance & Property Damage ISF	50,104,319	-	-	31,500,000
Total Other Uses	113,794,386	33,959,190	5,536,014	37,036,014
Total Expenditures & Other Uses	455,747,797	393,943,412	528,459,345	582,551,241
ENDING FUND BALANCE	458,719,169	493,635,125	326,396,566	346,537,951
TOTAL FUND COMMITMENTS & FUND BALANCE	914,466,966	887,578,537	854,855,911	929,089,192

CITY OF LAS VEGAS

SCHEDULE B  
FUND 400000: CAPITAL PROJECTS FUNDS

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		FINAL APPROVED
			TENTATIVE APPROVED		
Intergovernmental Revenues					
Medicare Reimbursements	200,000	230,000	-		-
Interlocal Cooperative Agreements (Other Loc Gov)	-	89,328	-		-
Contributions from Other	261,000	706,500	-		-
Federal Grants	1,648,608	8,351,392	7,366,470		7,366,470
Total Intergovernmental Revenues	2,109,608	9,377,220	7,366,470		7,366,470
Charges for Services					
General Government					
Reimbursable Charges	4,393	10,317	8,305		8,305
Activity Total	4,393	10,317	8,305		8,305
Total Charges for Services	4,393	10,317	8,305		8,305
Miscellaneous					
Interest Earnings	3,498,396	2,547,164	1,824,501		1,824,501
Additional Miscellaneous	15,382	23,501	-		-
Total Miscellaneous	3,513,778	2,570,665	1,824,501		1,824,501
Subtotal	5,627,779	11,958,202	9,199,276		9,199,276
OTHER FINANCE SOURCES (specify)					
Operation Transfers In (Schedule T)					
General Fund	7,723,924	24,167,000	-		-
Street Maintenance SRF	521,242	21,405	29,564		29,564
Housing & Urban Development SRF	800,000	-	-		-
Fiscal Stabilization	55,000,000	-	-		-
COVID-19 SRF	-	4,190,694	-		-
Community Recovery SRF	250,000	-	-		-
City Facilities CPF	204,528	4,652,088	82,077		82,077
Fire Services CPF	32,490	32,600	47,426		47,426
Traffic Improvements CPF	5,171	7,092	11,435		11,435
Parks & Leisure Activities CPF	302,824	243,252	100,450		100,450
Road & Flood CPF	304,757	55,174	64,451		64,451
Department of Public Safety CPF	27,937	42,776	32,480		32,480
Capital Improvements CPF	223,000	-	-		-

CITY OF LAS VEGAS

SCHEDULE B  
FUND 401000: GENERAL

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
General Obligation Bond	-	37,950,000	-	-
Premium (Discount) on Bonds	-	8,744,485	-	-
Total Other Financing Sources	65,395,873	80,106,566	367,883	367,883
Total Revenues & Other Financing Sources	71,023,652	92,064,768	9,567,159	9,567,159
BEGINNING FUND BALANCE Prior Period Adjustments	68,911,162	57,159,927	81,901,020	91,133,115
TOTAL BEGINNING FUND BALANCE	68,911,162	57,159,927	81,901,020	91,133,115
TOTAL AVAILABLE RESOURCES	139,934,814	149,224,695	91,468,179	100,700,274

CITY OF LAS VEGAS

SCHEDULE B  
FUND 401000: GENERAL

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries and Wages	297,050	231,999	345,080	345,729
Employee Benefits	191,656	158,081	218,932	219,179
Service and Supplies	754,887	774,023	732,279	732,279
Capital Outlay Expenditures	3,335,269	24,528,633	26,055,295	39,830,295
Activity Total	4,578,862	25,692,736	27,351,586	41,127,482
Function Total	4,578,862	25,692,736	27,351,586	41,127,482
Economic Development and Assistance				
Economic Development & Assistance				
Capital Outlay Expenditures	4,131,299	18,025,000	5,665,517	5,665,517
Activity Total	4,131,299	18,025,000	5,665,517	5,665,517
Function Total	4,131,299	18,025,000	5,665,517	5,665,517
Debt Service				
Principal Retirement	40,128	-	-	-
Other Debt Related Expenditures	-	185,907	-	-
Interest	812	-	-	-
Function Total	40,940	185,907	-	-
Subtotal	8,751,101	43,903,643	33,017,103	46,792,999
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Multipurpose SRF	2,304	-	-	-
City Facilities CPF	9,552,376	2,000,000	-	-
Fire Services CPF	350,000	-	-	-
Parks & Leisure Activities CPF	38,274,348	10,360,000	-	-
Road & Flood CPF	8,944,363	100,000	-	-
Department of Public Safety CPF	274,000	1,727,937	-	-

CITY OF LAS VEGAS

SCHEDULE B  
FUND 401000: GENERAL

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Liability Insurance & Property Damage ISF	16,626,395	-	-	-
Total Other Uses	74,023,786	14,187,937	-	-
Total Expenditures & Other Uses	82,774,887	58,091,580	33,017,103	46,792,999
ENDING FUND BALANCE	57,159,927	91,133,115	58,451,076	53,907,275
TOTAL FUND COMMITMENTS & FUND BALANCE	139,934,814	149,224,695	91,468,179	100,700,274

CITY OF LAS VEGAS

SCHEDULE B  
FUND 401000: GENERAL

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
Intergovernmental Revenues					
Medicare Reimbursements	11,002,862	4,100,000	-	-	
Contributions from Other	-	1,623,108	-	-	
Federal Grants	5,934,850	995,785	1,100,000	1,100,000	
Total Intergovernmental Revenues	16,937,712	6,718,893	1,100,000	1,100,000	
Miscellaneous					
Interest Earnings	5,998,490	2,856,455	2,241,524	2,241,524	
Additional Miscellaneous	551,100	39,109	-	-	
Total Miscellaneous	6,549,590	2,895,564	2,241,524	2,241,524	
Subtotal	23,487,302	9,614,457	3,341,524	3,341,524	
OTHER FINANCE SOURCES (specify)					
Operation Transfers In (Schedule T)					
General Fund	17,121,893	600,000	-	-	
Fire Safety Initiative SRF	-	250,000	-	-	
COVID-19 SRF	-	300,000	-	-	
General CPF	9,552,376	2,000,000	-	-	
Parks & Leisure Activities CPF	79,563	-	-	-	
Department of Public Safety CPF	-	9,443,003	-	-	
Capital Improvements CPF	500,000	-	3,000,000	3,000,000	
City Facilities ISF	-	-	4,300,000	4,300,000	
General Obligation Bond	-	750,000	-	-	
Software Subscriptions Issued	49,201	-	-	-	
Total Other Financing Sources	27,303,033	13,343,003	7,300,000	7,300,000	
Total Revenues & Other Financing Sources	50,790,335	22,957,460	10,641,524	10,641,524	
BEGINNING FUND BALANCE	157,624,897	69,075,606	56,663,533	56,397,631	
Prior Period Adjustments					
TOTAL BEGINNING FUND BALANCE	157,624,897	69,075,606	56,663,533	56,397,631	
TOTAL AVAILABLE RESOURCES	208,415,232	92,033,066	67,305,057	67,039,155	

CITY OF LAS VEGAS

SCHEDULE B  
FUND 402000: CITY FACILITIES

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Other				
Service and Supplies	6,573,439	211,182	134,547	134,547
Capital Outlay Expenditures	120,939,426	29,121,589	15,392,912	15,242,912
Activity Total	127,512,865	29,332,771	15,527,459	15,377,459
Function Total	127,512,865	29,332,771	15,527,459	15,377,459
Debt Service				
Principal Retirement	49,201	-	-	-
Interest	16	-	-	-
Function Total	49,217	-	-	-
Subtotal	127,562,082	29,332,771	15,527,459	15,377,459
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	204,528	4,652,088	82,077	82,077
Fire Services CPF	-	447,741	-	-
Traffic Improvements CPF	-	250,000	-	-
Parks & Leisure Activities CPF	-	27,516	-	-
Department of Public Safety CPF	-	325,319	-	-
Computer Services ISF	-	600,000	-	-
Liability Insurance & Property Damage ISF	11,573,016	-	-	-
Total Other Uses	11,777,544	6,302,664	82,077	82,077
Total Expenditures & Other Uses	139,339,626	35,635,435	15,609,536	15,459,536
ENDING FUND BALANCE	69,075,606	56,397,631	51,695,521	51,579,619
TOTAL FUND COMMITMENTS & FUND BALANCE	208,415,232	92,033,066	67,305,057	67,039,155

CITY OF LAS VEGAS

SCHEDULE B  
FUND 402000: CITY FACILITIES

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Medicare Reimbursements	8,500,000	3,420,000	3,076,800	3,076,800
Total Intergovernmental Revenues	8,500,000	3,420,000	3,076,800	3,076,800
Miscellaneous				
Interest Earnings	2,199,438	1,333,236	1,330,783	1,330,783
Total Miscellaneous	2,199,438	1,333,236	1,330,783	1,330,783
Subtotal	10,699,438	4,753,236	4,407,583	4,407,583
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	-	18,212,000	600,000	600,000
Fire Safety Initiative SRF	4,300,000	1,700,000	6,400,000	6,400,000
General CPF	350,000	-	-	-
City Facilities CPF	-	447,741	-	-
Sale of Capital Assets	114,800	35,814	-	16,772,063
General Obligation Bond	-	5,000,000	-	-
Total Other Financing Sources	4,764,800	25,395,555	7,000,000	23,772,063
Total Revenues & Other Financing Sources	15,464,238	30,148,791	11,407,583	28,179,646
BEGINNING FUND BALANCE	33,787,008	39,913,596	66,992,814	66,773,031
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	33,787,008	39,913,596	66,992,814	66,773,031
TOTAL AVAILABLE RESOURCES	49,251,246	70,062,387	78,400,397	94,952,677

CITY OF LAS VEGAS

SCHEDULE B  
FUND 403000: FIRE SERVICES

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Public Safety					
Fire					
Service and Supplies	684,195	439,566	678,064	678,064	
Capital Outlay Expenditures	5,594,588	2,757,190	33,789,621	33,789,621	
Activity Total	6,278,783	3,196,756	34,467,685	34,467,685	
Function Total	6,278,783	3,196,756	34,467,685	34,467,685	
Subtotal	6,278,783	3,196,756	34,467,685	34,467,685	
OTHER USES					
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX			
Operating Transfers Out (Schedule T)					
General CPF	32,490	32,600	47,426	47,426	
Traffic Improvements CPF	1,000,000	-	-	-	
Parks & Leisure Activities CPF	775,000	-	-	-	
Department of Public Safety CPF	-	60,000	-	-	
Liability Insurance & Property Damage ISF	1,251,377	-	-	16,772,063	
Total Other Uses	3,058,867	92,600	47,426	16,819,489	
Total Expenditures & Other Uses	9,337,650	3,289,356	34,515,111	51,287,174	
ENDING FUND BALANCE	39,913,596	66,773,031	43,885,286	43,665,503	
TOTAL FUND COMMITMENTS & FUND BALANCE	49,251,246	70,062,387	78,400,397	94,952,677	

CITY OF LAS VEGAS

SCHEDULE B  
FUND 403000: FIRE SERVICES

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Licenses & Permits					
Offsite Permits	411,644	321,580	329,618		329,618
Total Licenses & Permits	411,644	321,580	329,618		329,618
Intergovernmental Revenues					
Interlocal Cooperative Agreements (Other Loc Gov)	8,323,190	6,439,783	8,793,335		8,793,335
Federal Grants	3,956,929	10,194,997	6,072,020		6,072,020
Total Intergovernmental Revenues	12,280,119	16,634,780	14,865,355		14,865,355
Fines & Forfeits					
Fines	-	773	-		-
Total Fines & Forfeits	-	773	-		-
Miscellaneous					
Interest Earnings	347,999	279,911	279,396		279,396
Additional Miscellaneous	1,500	62,500	-		-
Total Miscellaneous	349,499	342,411	279,396		279,396
Subtotal	13,041,262	17,299,544	15,474,369		15,474,369
OTHER FINANCE SOURCES (specify)					
Operation Transfers In (Schedule T)					
General Fund	-	225,000	-		-
Street Maintenance SRF	600,000	-	-		-
COVID-19 SRF	-	50,000	-		-
City Facilities CPF	-	250,000	-		-
Fire Services CPF	1,000,000	-	-		-
Road & Flood CPF	955,692	350,000	-		-
Total Other Financing Sources	2,555,692	875,000	-		-
Total Revenues & Other Financing Sources	15,596,954	18,174,544	15,474,369		15,474,369
BEGINNING FUND BALANCE	7,349,810	9,623,839	8,623,265		8,535,765
Prior Period Adjustments					

CITY OF LAS VEGAS

SCHEDULE B  
FUND 405000: TRAFFIC IMPROVEMENTS

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
TOTAL BEGINNING FUND BALANCE	7,349,810	9,623,839	8,623,265	8,535,765
TOTAL AVAILABLE RESOURCES	22,946,764	27,798,383	24,097,634	24,010,134

CITY OF LAS VEGAS

SCHEDULE B  
FUND 405000: TRAFFIC IMPROVEMENTS

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Other Protection				
Service and Supplies	928,360	425,000	660,000	660,000
Capital Outlay Expenditures	12,155,522	18,830,526	19,143,223	19,793,223
Activity Total	13,083,882	19,255,526	19,803,223	20,453,223
Function Total	13,083,882	19,255,526	19,803,223	20,453,223
Debt Service				
Principal Retirement	146,020	-	-	-
Interest	13,980	-	-	-
Function Total	160,000	-	-	-
Subtotal	13,243,882	19,255,526	19,803,223	20,453,223
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	5,171	7,092	11,435	11,435
Liability Insurance & Property Damage ISF	73,872	-	-	-
Total Other Uses	79,043	7,092	11,435	11,435
Total Expenditures & Other Uses	13,322,925	19,262,618	19,814,658	20,464,658
ENDING FUND BALANCE	9,623,839	8,535,765	4,282,976	3,545,476
TOTAL FUND COMMITMENTS & FUND BALANCE	22,946,764	27,798,383	24,097,634	24,010,134

CITY OF LAS VEGAS

SCHEDULE B  
FUND 405000: TRAFFIC IMPROVEMENTS

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REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax	1,294,929	1,090,704	1,172,893	1,172,893
Total Taxes	1,294,929	1,090,704	1,172,893	1,172,893
Intergovernmental Revenues				
Medicare Reimbursements	1,000,000	8,250,000	-	-
Interlocal Cooperative Agreements (Other Loc Gov)	42,637	679,510	1,464,501	1,464,501
Contributions from Other	-	4,500,000	-	-
Federal Grants	2,254,585	21,354,104	25,121,989	25,121,989
Total Intergovernmental Revenues	3,297,222	34,783,614	26,586,490	26,586,490
Fines & Forfeits				
Fines	2,400	-	-	-
Total Fines & Forfeits	2,400	-	-	-
Miscellaneous				
Interest Earnings	5,766,484	3,367,266	3,945,636	3,945,636
Rentals	331,966	268,160	300,063	300,063
Additional Miscellaneous	2,381,907	334,070	-	7,600,000
Total Miscellaneous	8,480,357	3,969,496	4,245,699	11,845,699
Subtotal	13,074,908	39,843,814	32,005,082	39,605,082
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	4,535,415	1,950,000	4,150,000	4,150,000
Multipurpose SRF	300,000	-	500,000	500,000
LV Convention & Visitors Authority SRF	1,200,000	1,500,000	-	-
General CPF	38,274,348	10,360,000	-	-
City Facilities CPF	-	27,516	-	-
Fire Services CPF	775,000	-	-	-
Capital Improvements CPF	377,000	3,000,000	2,000,000	2,000,000
City Facilities ISF	-	-	700,000	700,000
General Obligation Bond	-	36,950,000	21,000,000	21,000,000

CITY OF LAS VEGAS

SCHEDULE B  
FUND 406000: PARKS & LEISURE ACTIVITY

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Premium (Discount) on Bonds	-	2,952,813	-	-
Total Other Financing Sources	45,461,763	56,740,329	28,350,000	28,350,000
Total Revenues & Other Financing Sources	58,536,671	96,584,143	60,355,082	67,955,082
BEGINNING FUND BALANCE Prior Period Adjustments	82,681,517	84,538,446	94,855,152	94,188,902
TOTAL BEGINNING FUND BALANCE	82,681,517	84,538,446	94,855,152	94,188,902
TOTAL AVAILABLE RESOURCES	141,218,188	181,122,589	155,210,234	162,143,984

CITY OF LAS VEGAS

SCHEDULE B  
FUND 406000: PARKS & LEISURE ACTIVITY

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
	Culture and Recreation			
Participant Recreation				
Service and Supplies	168,066	121,091	127,392	127,392
Capital Outlay Expenditures	17,344,695	18,209,573	18,871,864	18,871,864
Activity Total	17,512,761	18,330,664	18,999,256	18,999,256
Parks				
Service and Supplies	110,992	993,997	550,794	550,794
Capital Outlay Expenditures	27,052,534	66,658,112	63,621,851	71,621,851
Activity Total	27,163,526	67,652,109	64,172,645	72,172,645
Senior Citizens				
Capital Outlay Expenditures	74,800	500,000	1,791,663	991,663
Activity Total	74,800	500,000	1,791,663	991,663
Function Total	44,751,087	86,482,773	84,963,564	92,163,564
Debt Service				
Other Debt Related Expenditures	-	207,662	-	-
Function Total	-	207,662	-	-
Subtotal	44,751,087	86,690,435	84,963,564	92,163,564
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	302,824	243,252	100,450	100,450
City Facilities CPF	79,563	-	-	-
Liability Insurance & Property Damage ISF	11,546,268	-	-	-
Total Other Uses	11,928,655	243,252	100,450	100,450
Total Expenditures & Other Uses	56,679,742	86,933,687	85,064,014	92,264,014

CITY OF LAS VEGAS

SCHEDULE B  
FUND 406000: PARKS & LEISURE ACTIVITY

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
ENDING FUND BALANCE	84,538,446	94,188,902	70,146,220	69,879,970
TOTAL FUND COMMITMENTS & FUND BALANCE	141,218,188	181,122,589	155,210,234	162,143,984

CITY OF LAS VEGAS

SCHEDULE B  
FUND 406000: PARKS & LEISURE ACTIVITY

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Intergovernmental Revenues					
Interlocal Cooperative Agreements (Other Loc Gov)	50,225,179	104,310,019	159,425,060	159,425,060	
Contributions from Other	250,000	-	-	-	
Federal Grants	33,070,793	27,104,251	51,417,087	51,417,087	
Total Intergovernmental Revenues	83,545,972	131,414,270	210,842,147	210,842,147	
Charges for Services					
Public Works					
Reimbursable Charges	1,086	549	-	-	
Activity Total	1,086	549	-	-	
Total Charges for Services	1,086	549	-	-	
Miscellaneous					
Interest Earnings	2,526,210	1,875,311	1,239,839	1,239,839	
Additional Miscellaneous	194,440	155,371	402,296	402,296	
Total Miscellaneous	2,720,650	2,030,682	1,642,135	1,642,135	
Subtotal	86,267,708	133,445,501	212,484,282	212,484,282	
OTHER FINANCE SOURCES (specify)					
Operation Transfers In (Schedule T)					
General Fund	2,000,000	400,000	-	-	
Transportation Programs SRF	-	2,000,000	3,000,000	3,000,000	
Street Maintenance SRF	900,000	2,000,000	-	-	
General CPF	8,944,363	100,000	-	-	
General Obligation Bond	-	2,000,000	-	40,000,000	
Total Other Financing Sources	11,844,363	6,500,000	3,000,000	43,000,000	
Total Revenues & Other Financing Sources	98,112,071	139,945,501	215,484,282	255,484,282	
BEGINNING FUND BALANCE	57,182,177	54,241,510	50,434,494	50,084,494	
Prior Period Adjustments					
TOTAL BEGINNING FUND BALANCE	57,182,177	54,241,510	50,434,494	50,084,494	
TOTAL AVAILABLE RESOURCES	155,294,248	194,187,011	265,918,776	305,568,776	

CITY OF LAS VEGAS

SCHEDULE B  
FUND 407000: ROAD & FLOOD

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

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Works				
Paved Streets				
Service and Supplies	476,090	450,000	461,308	461,308
Capital Outlay Expenditures	75,302,251	78,116,804	148,740,095	148,740,095
Activity Total	75,778,341	78,566,804	149,201,403	149,201,403
Storm Drainage				
Service and Supplies	4,009,994	3,613,645	4,009,063	4,009,063
Capital Outlay Expenditures	10,970,563	61,516,894	87,801,144	87,801,144
Activity Total	14,980,557	65,130,539	91,810,207	91,810,207
Function Total	90,758,898	143,697,343	241,011,610	241,011,610
Subtotal	90,758,898	143,697,343	241,011,610	241,011,610
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	304,757	55,174	64,451	64,451
Traffic Improvements CPF	955,692	350,000	-	-
Liability Insurance & Property Damage ISF	9,033,391	-	-	-
Total Other Uses	10,293,840	405,174	64,451	64,451
Total Expenditures & Other Uses	101,052,738	144,102,517	241,076,061	241,076,061
ENDING FUND BALANCE	54,241,510	50,084,494	24,842,715	64,492,715
TOTAL FUND COMMITMENTS & FUND BALANCE	155,294,248	194,187,011	265,918,776	305,568,776

CITY OF LAS VEGAS

SCHEDULE B  
FUND 407000: ROAD & FLOOD

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE	FINAL	
			APPROVED	APPROVED	
Intergovernmental Revenues					
Medicare Reimbursements	7,300,000	-	-	-	-
Total Intergovernmental Revenues	7,300,000	-	-	-	-
Miscellaneous					
Interest Earnings	1,353,131	617,721	616,585	616,585	616,585
Total Miscellaneous	1,353,131	617,721	616,585	616,585	616,585
Subtotal	8,653,131	617,721	616,585	616,585	616,585
OTHER FINANCE SOURCES (specify)					
Operation Transfers In (Schedule T)					
General Fund	-	3,100,000	250,000	250,000	250,000
General CPF	274,000	1,727,937	-	-	-
City Facilities CPF	-	325,319	-	-	-
Fire Services CPF	-	60,000	-	-	-
Sale of Capital Assets	-	-	-	-	14,727,937
Total Other Financing Sources	274,000	5,213,256	250,000	250,000	14,977,937
Total Revenues & Other Financing Sources	8,927,131	5,830,977	866,585	866,585	15,594,522
BEGINNING FUND BALANCE	21,946,470	27,334,666	21,763,311	21,763,311	23,447,311
Prior Period Adjustments					
TOTAL BEGINNING FUND BALANCE	21,946,470	27,334,666	21,763,311	21,763,311	23,447,311
TOTAL AVAILABLE RESOURCES	30,873,601	33,165,643	22,629,896	22,629,896	39,041,833

CITY OF LAS VEGAS

SCHEDULE B  
FUND 408000: DEPARTMENT OF PUBLIC SAFETY

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Public Safety					
Corrections					
Service and Supplies	131,760	10,000	75,000		75,000
Capital Outlay Expenditures	3,379,238	220,708	5,255,610		6,371,610
Activity Total	3,510,998	230,708	5,330,610		6,446,610
Function Total	3,510,998	230,708	5,330,610		6,446,610
Subtotal	3,510,998	230,708	5,330,610		6,446,610
OTHER USES					
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX			
Operating Transfers Out (Schedule T)					
General Fund	-	1,845	-		-
General CPF	27,937	42,776	32,480		32,480
City Facilities CPF	-	9,443,003	-		-
Liability Insurance & Property Damage ISF	-	-	-		14,727,937
Total Other Uses	27,937	9,487,624	32,480		14,760,417
Total Expenditures & Other Uses	3,538,935	9,718,332	5,363,090		21,207,027
ENDING FUND BALANCE	27,334,666	23,447,311	17,266,806		17,834,806
TOTAL FUND COMMITMENTS & FUND BALANCE	30,873,601	33,165,643	22,629,896		39,041,833

CITY OF LAS VEGAS

SCHEDULE B  
FUND 408000: DEPARTMENT OF PUBLIC SAFETY

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Special Assessments				
SID Revenues	380,221	420,800	365,000	365,000
Total Special Assessments	380,221	420,800	365,000	365,000
Miscellaneous				
Interest Earnings	5,387,546	4,407,700	3,724,680	3,724,680
Additional Miscellaneous	36,210,330	15,156,572	25,050,000	25,050,000
Total Miscellaneous	41,597,876	19,564,272	28,774,680	28,774,680
Subtotal	41,978,097	19,985,072	29,139,680	29,139,680
Total Revenues & Other Financing Sources	41,978,097	19,985,072	29,139,680	29,139,680
BEGINNING FUND BALANCE Prior Period Adjustments	116,215,065	110,594,293	110,864,522	96,672,978
TOTAL BEGINNING FUND BALANCE	116,215,065	110,594,293	110,864,522	96,672,978
TOTAL AVAILABLE RESOURCES	158,193,162	130,579,365	140,004,202	125,812,658

CITY OF LAS VEGAS

SCHEDULE B  
FUND 409000: SPECIAL ASSESSMENTS

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Special Assessments				
Service and Supplies	121,799	13,500	8,500	8,500
Capital Outlay Expenditures	46,218,847	32,976,754	87,741,832	87,741,832
Activity Total	46,340,646	32,990,254	87,750,332	87,750,332
Function Total	46,340,646	32,990,254	87,750,332	87,750,332
Debt Service				
Other Debt Related Expenditures	753,509	683,286	1,050,000	1,050,000
Function Total	753,509	683,286	1,050,000	1,050,000
Subtotal	47,094,155	33,673,540	88,800,332	88,800,332
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
SID Administration SRF	195,770	81,024	-	-
CLV Debt Service	308,944	151,823	197,695	197,695
Total Other Uses	504,714	232,847	197,695	197,695
Total Expenditures & Other Uses	47,598,869	33,906,387	88,998,027	88,998,027
ENDING FUND BALANCE	110,594,293	96,672,978	51,006,175	36,814,631
TOTAL FUND COMMITMENTS & FUND BALANCE	158,193,162	130,579,365	140,004,202	125,812,658

CITY OF LAS VEGAS

SCHEDULE B  
FUND 409000: SPECIAL ASSESSMENTS

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues Interlocal Cooperative Agreements (Other Loc Gov)	3,453,490	3,000,000	3,250,000	3,250,000
Total Intergovernmental Revenues	3,453,490	3,000,000	3,250,000	3,250,000
Miscellaneous				
Interest Earnings	365,527	168,112	167,803	167,803
Total Miscellaneous	365,527	168,112	167,803	167,803
Subtotal	3,819,017	3,168,112	3,417,803	3,417,803
Total Revenues & Other Financing Sources	3,819,017	3,168,112	3,417,803	3,417,803
BEGINNING FUND BALANCE Prior Period Adjustments	4,520,694	6,237,286	6,403,733	6,401,898
TOTAL BEGINNING FUND BALANCE	4,520,694	6,237,286	6,403,733	6,401,898
TOTAL AVAILABLE RESOURCES	8,339,711	9,405,398	9,821,536	9,819,701

CITY OF LAS VEGAS

SCHEDULE B  
FUND 411000: CAPITAL IMPROVEMENTS

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Service and Supplies	2,425	3,500	1,745	1,745
Activity Total	2,425	3,500	1,745	1,745
Function Total	2,425	3,500	1,745	1,745
Subtotal	2,425	3,500	1,745	1,745
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	223,000	-	-	-
City Facilities CPF	500,000	-	3,000,000	3,000,000
Parks & Leisure Activities CPF	377,000	3,000,000	2,000,000	2,000,000
Computer Services ISF	1,000,000	-	-	-
Total Other Uses	2,100,000	3,000,000	5,000,000	5,000,000
Total Expenditures & Other Uses	2,102,425	3,003,500	5,001,745	5,001,745
ENDING FUND BALANCE	6,237,286	6,401,898	4,819,791	4,817,956
TOTAL FUND COMMITMENTS & FUND BALANCE	8,339,711	9,405,398	9,821,536	9,819,701

CITY OF LAS VEGAS

SCHEDULE B  
FUND 411000: CAPITAL IMPROVEMENTS

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Contributions from Other	1,305,950	1,357,450	2,634,172	2,634,172
Other Federal Revenue	41,569	14,502		
Total Intergovernmental Revenues	1,347,519	1,371,952	2,634,172	2,634,172
Miscellaneous				
Interest Earnings	1,295,370	641,081	669,585	669,585
Total Miscellaneous	1,295,370	641,081	669,585	669,585
Subtotal	2,642,889	2,013,033	3,303,757	3,303,757
OTHER FINANCE SOURCES (specify)				
Operation Transfers In (Schedule T)				
General Fund	21,813,125	24,346,225	26,034,625	24,925,625
Multipurpose SRF	12,247,397	9,756,233	10,293,698	10,293,698
LV Convention & Visitors Authority SRF	5,734,106	5,732,237	5,763,500	5,763,500
Transportation Programs SRF	3,469,000	3,706,100	3,709,350	3,709,350
Housing & Urban Development SRF	1,148,250	1,146,000	1,146,500	1,146,500
Fire Safety Initiative SRF	1,374,000	1,377,500	1,378,000	1,378,000
Municipal Parking EF	591,000	592,000	592,000	592,000
Special Assessments CPF	308,945	151,823	197,695	197,695
City Facilities ISF	1,044,772	1,014,953	109,475	109,475
General Obligation Bond		110,050,000		
Premium (Discount) on Bonds		14,974,225		
Total Other Financing Sources	47,730,595	172,847,296	49,224,843	48,115,843
Total Revenues & Other Financing Sources	50,373,484	174,860,329	52,528,600	51,419,600
BEGINNING FUND BALANCE	15,440,214	16,115,088	14,019,036	10,885,417
Prior Period Adjustments				
Residual Equity Transfer (Schedule T)				
TOTAL BEGINNING FUND BALANCE	15,440,214	16,115,088	14,019,036	10,885,417
TOTAL AVAILABLE RESOURCES	65,813,698	190,975,417	66,547,636	62,305,017

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) BUDGET YEAR ENDING 6/30/2027		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Type: G.O. Revenue Supported Bonds					
Principal Retirement	11,380,000	142,580,000	14,985,000	14,985,000	
Interest	15,016,369	14,321,194	17,678,594	17,678,594	
Reserves-Increase or (Decrease)					
Subtotal	26,396,369	156,901,194	32,663,594	32,663,594	
<b>TOTAL RESERVED (MEMO ONLY)</b>					
Type: Medium-Term Financing					
Principal Retirement	16,310,000	13,635,000	13,845,000	13,845,000	
Interest	2,822,355	2,310,888	3,412,162	3,412,162	
Reserves-Increase or (Decrease)					
Subtotal	19,132,355	15,945,888	17,257,162	17,257,162	
<b>TOTAL RESERVED (MEMO ONLY)</b>					
Type: Special Assessment Bonds					
Principal Retirement	170,705	175,109	185,718	185,718	
Interest	39,285	32,063	24,070	24,070	
Reserves-Increase or (Decrease)					
Subtotal	209,990	207,172	209,788	209,788	
<b>TOTAL RESERVED (MEMO ONLY)</b>					
Type: Other					
Principal Retirement	3,299,385	3,629,107	102,384	102,384	
Interest	610,964	3,114,215	426,436	426,436	
Fiscal Agent Charges	44,440	290,000	290,000	290,000	
Fiscal Agent Charges	5,107	2,424			
Reserves-Increase or (Decrease)					
Subtotal	3,959,896	7,035,746	818,820	818,820	
<b>TOTAL RESERVED (MEMO ONLY)</b>					
OTHER FINANCING SOURCES (specify)					
Total Other Uses	-	-	-	-	
<b>ENDING FUND BALANCE</b>	16,115,088	10,885,417	15,598,272	11,355,653	
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	65,813,698	190,975,417	66,547,636	62,305,017	

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

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Health				
Cemetery Charges	26,052	12,354	50,000	50,000
Activity Total	26,052	12,354	50,000	50,000
Total Charges for Services	26,052	12,354	50,000	50,000
Miscellaneous				
Interest Earnings	246,264	130,300	84,000	84,000
Total Miscellaneous	246,264	130,300	84,000	84,000
Subtotal	272,316	142,654	134,000	134,000
Total Revenues & Other Financing Sources	272,316	142,654	134,000	134,000
BEGINNING FUND BALANCE	2,529,929	2,743,999	2,762,706	2,767,259
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	2,529,929	2,743,999	2,762,706	2,767,259
TOTAL AVAILABLE RESOURCES	2,802,245	2,886,653	2,896,706	2,901,259

CITY OF LAS VEGAS

SCHEDULE B  
FUND 751000: CEMETERY OPERATIONS PERMANENT FUND

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Health				
Cemetery Operation				
Service and Supplies	58,246	119,394	300,000	300,000
Activity Total	58,246	119,394	300,000	300,000
Function Total	58,246	119,394	300,000	300,000
Subtotal	58,246	119,394	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	58,246	119,394	300,000	300,000
ENDING FUND BALANCE	2,743,999	2,767,259	2,596,706	2,601,259
TOTAL FUND COMMITMENTS & FUND BALANCE	2,802,245	2,886,653	2,896,706	2,901,259

CITY OF LAS VEGAS

SCHEDULE B  
FUND 751000: CEMETERY OPERATIONS PERMANENT FUND

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
Licenses and Permits					
Misc Permits	11,195,713	11,823,000	11,536,000	11,536,000	11,536,000
Offsite Permits	1,897,911	1,740,000	1,850,000	1,850,000	1,850,000
Charges for Services					
Public Safety					
Reimbursable Charges	335,306	300,000	301,331	301,331	301,331
Municipal Court Charges	21	-	-	-	-
Other Fees	11,602,927	11,495,386	14,071,258	14,071,258	14,071,258
Sewer Charges	-	-	6,000	6,000	6,000
Public Works					
Reimbursable Charges	134,837	153,511	310,000	310,000	310,000
Sanitation					
Reimbursable Charges	744,163	904,662	987,943	991,895	991,895
Other Fees	2,368,758	2,366,521	235,000	-	-
Sewer Charges	128,044,231	140,666,400	144,280,000	144,280,000	144,280,000
Culture and Recreation					
Recreational Fees	1,872,745	2,113,603	2,060,000	2,060,000	2,060,000
Fines and Forfeits					
Parking Revenue	3,970,692	4,561,903	3,895,189	3,895,189	3,895,189
Miscellaneous Revenues					
Rentals	2,583,464	2,608,442	2,332,438	2,332,438	2,332,438
Additional Miscellaneous	533,046	458,172	93,449	93,449	93,449
Total Operating Revenue	165,283,814	179,191,600	181,958,608	181,727,560	181,727,560
OPERATING EXPENSE					
Public Safety					
Traffic Control					
Salaries and Wages	3,366,570	3,613,060	3,937,182	3,939,392	3,939,392
Employee Benefits	247,668	2,247,744	2,449,131	2,449,936	2,449,936
Services and Supplies	9,199,497	9,842,970	12,842,861	12,842,861	12,842,861
Depreciation	1,348,611	1,044,100	763,300	763,300	763,300
Insurance Premiums	-	-	24,050	24,050	24,050

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
Lease & SBITDA Amortization	524,487	526,000	561,717	532,000	
Protective Inspection					
Salaries and Wages	6,287,565	6,349,900	7,734,191	7,757,849	
Employee Benefits	1,596,213	3,735,235	4,367,406	4,372,606	
Services and Supplies	6,530,048	6,833,067	7,383,487	7,468,903	
Depreciation	3,410	-	11,000	11,000	
Lease & SBITDA Amortization	24,203	24,000	-	24,500	
Public Works					
Storm Drainage					
Salaries and Wages	5,694,331	5,493,484	6,585,292	6,669,236	
Employee Benefits	3,624,451	3,694,187	4,185,179	4,238,748	
Services and Supplies	3,441,137	3,730,765	5,018,156	3,999,254	
Depreciation	196,577	190,270	190,270	190,270	
Sanitation					
Street Cleaning					
Salaries and Wages	3,548,488	3,585,731	4,253,678	4,177,008	
Employee Benefits	2,311,994	2,313,229	2,493,304	2,443,554	
Services and Supplies	2,764,552	2,584,639	3,334,530	3,335,295	
Depreciation	3,290	3,400	3,400	3,400	
Insurance Claims	43	-	-	-	
Sewage Collection & Disposal					
Salaries and Wages	14,463,238	14,348,897	15,973,287	16,103,618	
Employee Benefits	1,921,934	8,752,936	9,614,543	9,681,304	
Services and Supplies	49,309,351	53,445,974	50,569,107	51,802,560	
Depreciation	36,114,294	35,198,700	35,198,700	35,198,700	
Insurance Premiums	24,154	15,000	15,000	15,000	
Lease & SBITDA Amortization	499,567	499,600	-	504,600	
Culture and Recreation					
Participant Recreation					
Services and Supplies	2,009,113	2,073,830	2,293,733	2,293,733	
Depreciation	1,369,419	1,370,000	1,370,000	1,370,000	
Total Operating Expense	156,424,205	171,516,718	181,172,504	182,212,677	
Operating Income or (Loss)	8,859,609	7,674,882	786,104	(485,117)	
NONOPERATING REVENUES					

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Contributions from Other	18,066,835	10,598,040	8,000,000	8,000,000
Interest Earnings	14,661,363	10,048,932	6,586,065	6,586,065
Sale of Capital Assets	(2,345)	9,663,108	-	-
Capital Contributions	24,323,079	8,000,000	8,000,000	8,000,000
Sewer Connection Fees	11,466,898	11,934,377	9,000,000	9,000,000
Total Nonoperating Revenues	68,515,830	50,244,457	31,586,065	31,586,065
NONOPERATING EXPENSES				
Interest	1,539,844	1,897,831	1,664,534	1,664,534
Other Debt Related Expenditures	1,500	1,500	-	5,000
Contributions	-	-	800,000	800,000
Reimbursed To Other Governments	179,089	184,830	180,000	189,177
Total Nonoperating Expenses	1,720,433	2,084,161	2,644,534	2,658,711
NET INCOME (LOSS) before Operating Transfers	75,655,006	55,835,178	29,727,635	28,442,237
Operating Transfers (Schedule T)				
In	-	128,237,000	-	-
Out	(1,194,000)	(592,000)	(592,000)	(592,000)
Net Operating Transfers	(1,194,000)	127,645,000	(592,000)	(592,000)
NET INCOME (LOSS)	74,461,006	183,480,178	29,135,635	27,850,237

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	166,141,067	177,833,427	180,359,334	180,124,334
Cash Received from Internal Services Provided	1,214,306	1,358,173	1,599,274	1,603,226
Cash Paid to Suppliers for Goods & Services	(68,528,664)	(78,526,245)	(81,480,924)	(81,781,656)
Cash Paid to Employees for Services	(53,150,172)	(54,134,403)	(61,593,193)	(61,833,251)
a. Net cash provided (used) by operating activities	45,676,537	46,530,952	38,884,491	38,112,653
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers In		128,237,000		
Transfers Out	(1,194,000)	(592,000)	(592,000)	(592,000)
Received from Other Governments	18,066,835	10,598,040	8,000,000	8,000,000
Paid to Other Governments	(179,089)	(184,830)	(980,000)	(989,177)
b. Net cash provided (used) by noncapital financing activities	16,693,746	138,058,210	6,428,000	6,418,823
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from Sale of Fixed Assets		9,663,108		
Capital Contributions	24,323,079	8,000,000	8,000,000	8,000,000
Sewer Connection Charges	11,466,898	11,934,377	9,000,000	9,000,000
Acquisition, Construction or Improvement of Capital Assets	(52,225,190)	(36,758,464)	(70,943,213)	(76,905,160)
Principal Paid on Lease and Subscription Software Liability	(949,648)		(34,524)	(34,524)
Proceeds from Loans	(121,952,781)	1,547,219	1,547,219	1,547,219
Interest Proceeds from Intangible Right to Use Assets	428,819		8,500	8,500
Principal Paid on Bonds	(3,715,000)	(3,795,000)	(3,975,000)	(3,975,000)
Interest Paid	(1,991,294)	(1,899,331)	(1,664,534)	(1,669,534)
c. Net cash provided (used) by capital and related financing activities	(144,615,117)	(11,308,091)	(58,061,552)	(64,028,499)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	12,780,007	10,048,932	6,577,565	6,577,565
d. Net cash provided (used) in investing activities	12,780,007	10,048,932	6,577,565	6,577,565
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(69,464,827)	183,330,003	(6,171,496)	(12,919,458)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
CASH AND CASH EQUIVALENTS AT JULY 1	265,541,200	196,076,373	386,037,605	379,406,376
CASH AND CASH EQUIVALENTS AT JUNE 30	196,076,373	379,406,376	379,866,109	366,486,918

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Recreational Fees	1,872,745	2,113,603	2,060,000	2,060,000
Miscellaneous Revenues				
Rentals	1,749,254	1,809,250	1,500,000	1,500,000
Additional Miscellaneous	628	(145)	1,000	1,000
Total Operating Revenue	3,622,627	3,922,708	3,561,000	3,561,000
OPERATING EXPENSE				
Culture and Recreation				
Participant Recreation				
Services and Supplies	2,009,113	2,073,830	2,293,733	2,293,733
Depreciation	1,369,419	1,370,000	1,370,000	1,370,000
Total Operating Expense	3,378,532	3,443,830	3,663,733	3,663,733
Operating Income or (Loss)	244,095	478,878	(102,733)	(102,733)
NONOPERATING REVENUES				
Interest Earnings	374,921	150,808	153,030	153,030
Total Nonoperating Revenues	374,921	150,808	153,030	153,030
NONOPERATING EXPENSES				
Contributions	-	-	800,000	800,000
Total Nonoperating Expenses	-	-	800,000	800,000
NET INCOME (LOSS) before Operating Transfers	619,016	629,686	(749,703)	(749,703)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	619,016	629,686	(749,703)	(749,703)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	2,119,893	3,922,708	3,561,000	3,561,000
Cash Paid to Suppliers for Goods & Services	(2,056,648)	(2,073,830)	(2,293,733)	(2,293,733)
a. Net cash provided (used) by operating activities	63,245	1,848,878	1,267,267	1,267,267
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Paid to Other Governments			(800,000)	(800,000)
b. Net cash provided (used) by noncapital financing activities			(800,000)	(800,000)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from Sale of Fixed Assets				
Acquisition, Construction or Improvement of Capital Assets	(126,478)	(500,000)	(300,000)	(300,000)
Interest Proceeds from Intangible Right to Use Assets	139,700		2,500	2,500
c. Net cash provided (used) by capital and related financing activities	13,222	(500,000)	(297,500)	(297,500)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	233,557	150,808	150,530	150,530
d. Net cash provided (used) in investing activities	233,557	150,808	150,530	150,530
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	310,024	1,499,686	320,297	320,297
CASH AND CASH EQUIVALENTS AT JULY 1	4,271,609	4,581,633	4,771,699	6,081,319
CASH AND CASH EQUIVALENTS AT JUNE 30	4,581,633	6,081,319	5,091,996	6,401,616

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
Charges for Services					
Public Works					
Reimbursable Charges	134,837	153,511	310,000	310,000	310,000
Sanitation					
Reimbursable Charges	744,163	904,662	987,943	991,895	991,895
Other Fees	2,368,758	2,366,521	235,000	-	-
Sewer Charges	128,044,231	140,666,400	144,280,000	144,280,000	144,280,000
Miscellaneous Revenues					
Additional Miscellaneous	460,621	258,852	65,000	65,000	65,000
Total Operating Revenue	131,752,610	144,349,946	145,877,943	145,646,895	145,646,895
OPERATING EXPENSE					
Public Works					
Storm Drainage					
Salaries and Wages	5,694,331	5,493,484	6,585,292	6,669,236	6,669,236
Employee Benefits	3,624,451	3,694,187	4,185,179	4,238,748	4,238,748
Services and Supplies	3,441,137	3,730,765	5,018,156	3,999,254	3,999,254
Depreciation	196,577	190,270	190,270	190,270	190,270
Sanitation					
Street Cleaning					
Salaries and Wages	3,548,488	3,585,731	4,253,678	4,177,008	4,177,008
Employee Benefits	2,311,994	2,313,229	2,493,304	2,443,554	2,443,554
Services and Supplies	2,764,552	2,584,639	3,334,530	3,335,295	3,335,295
Depreciation	3,290	3,400	3,400	3,400	3,400
Insurance Claims	43	-	-	-	-
Sewage Collection & Disposal					
Salaries and Wages	14,463,238	14,348,897	15,973,287	16,103,618	16,103,618
Employee Benefits	1,921,934	8,752,936	9,614,543	9,681,304	9,681,304
Services and Supplies	49,309,351	53,445,974	50,569,107	51,802,560	51,802,560
Depreciation	36,114,294	35,198,700	35,198,700	35,198,700	35,198,700
Insurance Premiums	24,154	15,000	15,000	15,000	15,000
Lease & SBITDA Amortization	499,567	499,600	-	504,600	504,600
Total Operating Expense	123,917,401	133,856,812	137,434,446	138,362,547	138,362,547

CITY OF LAS VEGAS

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

Note: A variance to the ACFR occurs on this budget page. Please see page 166 for an explanation.

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Income or (Loss)	7,835,209	10,493,134	8,443,497	7,284,348
<b>NONOPERATING REVENUES</b>				
Contributions from Other	13,066,835	10,598,040	8,000,000	8,000,000
Interest Earnings	12,957,972	9,320,370	5,850,344	5,850,344
Sale of Capital Assets	(2,429)	-	-	-
Capital Contributions	24,323,079	8,000,000	8,000,000	8,000,000
Sewer Connection Fees	11,466,898	11,934,377	9,000,000	9,000,000
Total Nonoperating Revenues	61,812,355	39,852,787	30,850,344	30,850,344
<b>NONOPERATING EXPENSES</b>				
Interest	1,308,257	1,673,469	1,507,469	1,507,469
Other Debt Related Expenditures	1,500	1,500	-	5,000
Reimbursed To Other Governments	179,089	184,830	180,000	189,177
Total Nonoperating Expenses	1,488,846	1,859,799	1,687,469	1,701,646
NET INCOME (LOSS) before Operating Transfers	68,158,718	48,486,122	37,606,372	36,433,046
Operating Transfers (Schedule T)				
In	-	126,958,000	-	-
Out	(603,000)	-	-	-
Net Operating Transfers	(603,000)	126,958,000	-	-
NET INCOME (LOSS)	67,555,718	175,444,122	37,606,372	36,433,046

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	134,167,915	143,291,773	144,580,000	144,345,000
Cash Received from Internal Services Provided	879,000	1,058,173	1,297,943	1,301,895
Cash Paid to Suppliers for Goods & Services	(50,815,272)	(59,776,378)	(58,936,793)	(59,152,109)
Cash Paid to Employees for Services	(37,914,639)	(38,188,464)	(43,105,283)	(43,313,468)
a. Net cash provided (used) by operating activities	46,317,004	46,385,104	43,835,867	43,181,318
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers In		126,958,000		
Transfers Out	(603,000)			
Received from Other Governments	13,066,835	10,598,040	8,000,000	8,000,000
Paid to Other Governments	(179,089)	(184,830)	(180,000)	(189,177)
b. Net cash provided (used) by noncapital financing activities	12,284,746	137,371,210	7,820,000	7,810,823
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital Contributions	24,323,079	8,000,000	8,000,000	8,000,000
Sewer Connection Charges	11,466,898	11,934,377	9,000,000	9,000,000
Acquisition, Construction or Improvement of Capital Assets	(51,647,235)	(34,385,082)	(58,525,213)	(64,487,160)
Principal Paid on Lease and Subscription Software Liability	(424,475)			
Proceeds from Loans	(121,952,781)	1,547,219	1,547,219	1,547,219
Principal Paid on Bonds	(3,250,000)	(3,320,000)	(3,485,000)	(3,485,000)
Interest Paid	(1,759,451)	(1,674,969)	(1,507,469)	(1,512,469)
c. Net cash provided (used) by capital and related financing activities	(143,243,965)	(17,898,455)	(44,970,463)	(50,937,410)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	11,557,914	9,320,370	5,850,344	5,850,344
d. Net cash provided (used) in investing activities	11,557,914	9,320,370	5,850,344	5,850,344
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(73,084,301)	175,178,229	12,535,748	5,905,075
CASH AND CASH EQUIVALENTS AT JULY 1	247,696,779	174,612,478	355,938,066	349,790,707
CASH AND CASH EQUIVALENTS AT JUNE 30	174,612,478	349,790,707	368,473,814	355,695,782

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Safety				
Reimbursable Charges	71,427	50,000	46,575	46,575
Municipal Court Charges	21	-	-	-
Other Fees	11,277,488	11,132,476	13,662,758	13,662,758
Sewer Charges	-	-	6,000	6,000
Fines and Forfeits				
Parking Revenue	3,970,692	4,561,903	3,895,189	3,895,189
Miscellaneous Revenues				
Rentals	834,210	799,192	832,438	832,438
Additional Miscellaneous	71,797	199,465	27,449	27,449
Total Operating Revenue	16,225,635	16,743,036	18,470,409	18,470,409
OPERATING EXPENSE				
Public Safety				
Traffic Control				
Salaries and Wages	3,366,570	3,613,060	3,937,182	3,939,392
Employee Benefits	247,668	2,247,744	2,449,131	2,449,936
Services and Supplies	9,199,497	9,842,970	12,842,861	12,842,861
Depreciation	1,348,611	1,044,100	763,300	763,300
Insurance Premiums	-	-	24,050	24,050
Lease & SBITDA Amortization	524,487	526,000	561,717	532,000
Total Operating Expense	14,686,833	17,273,874	20,578,241	20,551,539
Operating Income or (Loss)	1,538,802	(530,838)	(2,107,832)	(2,081,130)
NONOPERATING REVENUES				
Contributions from Other	5,000,000	-	-	-
Interest Earnings	808,946	306,663	312,099	312,099
Sale of Capital Assets	84	9,663,108	-	-
Total Nonoperating Revenues	5,809,030	9,969,771	312,099	312,099
NONOPERATING EXPENSES				

CITY OF LAS VEGAS

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

Note: A variance to the ACFR occurs on this budget page. Please see page 166 for an explanation.

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Interest	231,119	224,362	157,065	157,065
Total Nonoperating Expenses	231,119	224,362	157,065	157,065
NET INCOME (LOSS) before Operating Transfers	7,116,713	9,214,571	(1,952,798)	(1,926,096)
Operating Transfers (Schedule T)				
In	-	1,279,000	-	-
Out	(591,000)	(592,000)	(592,000)	(592,000)
Net Operating Transfers	(591,000)	687,000	(592,000)	(592,000)
NET INCOME (LOSS)	6,525,713	9,901,571	(2,544,798)	(2,518,096)

CITY OF LAS VEGAS

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

Note: A variance to the ACFR occurs on this budget page. Please see page 166 for an explanation.

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	16,417,543	16,693,036	18,423,834	18,423,834
Cash Received from Internal Services Provided	71,427	50,000	46,575	46,575
Cash Paid to Suppliers for Goods & Services	(9,000,159)	(9,842,970)	(12,866,911)	(12,866,911)
Cash Paid to Employees for Services	(5,396,663)	(5,860,804)	(6,386,313)	(6,389,328)
a. Net cash provided (used) by operating activities	2,092,148	1,039,262	(782,815)	(785,830)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers In		1,279,000		
Transfers Out	(591,000)	(592,000)	(592,000)	(592,000)
Received from Other Governments	5,000,000			
b. Net cash provided (used) by noncapital financing activities	4,409,000	687,000	(592,000)	(592,000)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from Sale of Fixed Assets		9,663,108		
Acquisition, Construction or Improvement of Capital Assets	(451,477)	(1,873,382)	(12,118,000)	(12,118,000)
Principal Paid on Lease and Subscription Software Liability	(500,976)		(34,524)	(34,524)
Interest Proceeds from Intangible Right to Use Assets	289,119		6,000	6,000
Principal Paid on Bonds	(465,000)	(475,000)	(490,000)	(490,000)
Interest Paid	(231,200)	(224,362)	(157,065)	(157,065)
c. Net cash provided (used) by capital and related financing activities	(1,359,534)	7,090,364	(12,793,589)	(12,793,589)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	454,094	306,663	306,099	306,099
d. Net cash provided (used) in investing activities	454,094	306,663	306,099	306,099
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,595,708	9,123,289	(13,862,305)	(13,865,320)
CASH AND CASH EQUIVALENTS AT JULY 1	1,944,843	7,540,551	18,732,807	16,663,840
CASH AND CASH EQUIVALENTS AT JUNE 30	7,540,551	16,663,840	4,870,502	2,798,520

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		FINAL APPROVED
			TENTATIVE APPROVED		
OPERATING REVENUE					
Licenses and Permits					
Misc Permits	11,195,713	11,823,000	11,536,000		11,536,000
Offsite Permits	1,897,911	1,740,000	1,850,000		1,850,000
Charges for Services					
Public Safety					
Reimbursable Charges	263,879	250,000	254,756		254,756
Other Fees	325,439	362,910	408,500		408,500
Total Operating Revenue	13,682,942	14,175,910	14,049,256		14,049,256
OPERATING EXPENSE					
Public Safety					
Protective Inspection					
Salaries and Wages	6,287,565	6,349,900	7,734,191		7,757,849
Employee Benefits	1,596,213	3,735,235	4,367,406		4,372,606
Services and Supplies	6,530,048	6,833,067	7,383,487		7,468,903
Depreciation	3,410	-	11,000		11,000
Lease & SBITDA Amortization	24,203	24,000	-		24,500
Total Operating Expense	14,441,439	16,942,202	19,496,084		19,634,858
Operating Income or (Loss)	(758,497)	(2,766,292)	(5,446,828)		(5,585,602)
NONOPERATING REVENUES					
Interest Earnings	519,524	271,091	270,592		270,592
Total Nonoperating Revenues	519,524	271,091	270,592		270,592
NONOPERATING EXPENSES					
Interest	468	-	-		-
Total Nonoperating Expenses	468	-	-		-
NET INCOME (LOSS) before Operating Transfers	(239,441)	(2,495,201)	(5,176,236)		(5,315,010)
Operating Transfers (Schedule T)					
In	-	-	-		-
Out	-	-	-		-

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(239,441)	(2,495,201)	(5,176,236)	(5,315,010)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	13,435,716	13,925,910	13,794,500	13,794,500
Cash Received from Internal Services Provided	263,879	250,000	254,756	254,756
Cash Paid to Suppliers for Goods & Services	(6,656,585)	(6,833,067)	(7,383,487)	(7,468,903)
Cash Paid to Employees for Services	(9,838,870)	(10,085,135)	(12,101,597)	(12,130,455)
a. Net cash provided (used) by operating activities	(2,795,860)	(2,742,292)	(5,435,828)	(5,550,102)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
b. Net cash provided (used) by noncapital financing activities				
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition, Construction or Improvement of Capital Assets				
Principal Paid on Lease and Subscription Software Liability	(24,197)			
Interest Paid	(643)			
c. Net cash provided (used) by capital and related financing activities	(24,840)			
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	534,442	271,091	270,592	270,592
d. Net cash provided (used) in investing activities	534,442	271,091	270,592	270,592
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,286,258)	(2,471,201)	(5,165,236)	(5,279,510)
CASH AND CASH EQUIVALENTS AT JULY 1	11,627,969	9,341,711	6,595,033	6,870,510
CASH AND CASH EQUIVALENTS AT JUNE 30	9,341,711	6,870,510	1,429,797	1,591,000

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Medicare Reimbursements	500,000	-	-	-
Charges for Services				
General Government				
Reimbursable Charges	155,697,327	166,496,845	172,968,297	174,501,482
Public Safety				
Fire Alarm Services	16,595,179	17,298,469	19,143,871	19,143,871
Economic Development and Assistance				
Reimbursable Charges	6,240,000	5,892,000	5,892,000	5,892,000
Miscellaneous Revenues				
Rentals	368,019	380,000	370,000	370,000
Additional Miscellaneous	558,373	30,631	26,793	26,793
Total Operating Revenue	179,958,898	190,097,945	198,400,961	199,934,146
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries and Wages	1,276,323	1,368,817	1,516,573	1,521,212
Employee Benefits	50,147,449	54,307,770	61,708,826	61,976,724
Services and Supplies	7,705,650	6,935,784	39,746,632	49,746,632
Insurance Premiums	3,512,474	4,395,878	4,570,499	4,570,499
Insurance Claims	18,371,588	18,550,000	18,956,861	20,656,861
Lease & SBITDA Amortization	124,161	124,000	-	124,000
Other				
Salaries and Wages	12,712,077	12,987,091	14,659,370	14,555,035
Employee Benefits	(1,009,085)	8,055,261	8,859,914	8,820,633
Services and Supplies	37,880,892	45,876,155	59,528,786	59,542,193
Depreciation	5,182,271	5,327,486	5,202,600	5,202,600
Insurance Premiums	111	4,756	-	-
Insurance Claims	276	-	-	-
Lease & SBITDA Amortization	6,209,980	8,283,000	5,319,000	8,902,000
Public Safety				
Fire Communications				

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
Salaries and Wages	8,046,869	8,261,210	9,385,637	9,406,945	
Employee Benefits	4,764,594	4,771,563	5,009,985	5,019,434	
Services and Supplies	3,447,651	4,216,439	4,421,861	4,424,109	
Depreciation	4,342	8,105	3,500	3,500	
Lease & SBITDA Amortization	42,885	43,000	-	43,000	
Economic Development and Assistance					
Economic Development & Assistance					
Salaries and Wages	2,177,624	2,368,765	2,626,017	2,600,365	
Employee Benefits	1,100,095	1,530,293	1,640,897	1,631,612	
Services and Supplies	2,007,801	2,163,095	2,086,451	2,088,907	
H.U.D / N.B.S Expenditures	(6,965)	-	-	-	
Lease & SBITDA Amortization	20,433	20,000	-	20,000	
Total Operating Expense	163,719,496	189,598,468	245,243,409	260,856,261	
Operating Income or (Loss)	16,239,402	499,477	(46,842,448)	(60,922,115)	
NONOPERATING REVENUES					
Contributions from Other	-	-	100,000	100,000	
Interest Earnings	7,970,292	6,536,502	6,524,038	6,524,038	
Interlocal Cooperative Agreements (Other Loc Gov)	23,035	36,207	-	-	
Proceeds from Sale/Disposition of Assets	4,550	68	-	-	
Sale of Capital Assets	437,436	4,785,368	600,000	600,000	
Total Nonoperating Revenues	8,435,313	11,358,145	7,224,038	7,224,038	
NONOPERATING EXPENSES					
Interest	2,178,831	4,285,000	616,908	616,908	
Contributions	955,613	1,000,000	1,000,000	1,000,000	
Total Nonoperating Expenses	3,134,444	5,285,000	1,616,908	1,616,908	
NET INCOME (LOSS) before Operating Transfers	21,540,271	6,572,622	(41,235,318)	(55,314,985)	
Operating Transfers (Schedule T)					
In	131,130,880	139,446,000	3,000,000	34,500,000	
Out	(2,249,046)	(162,972,953)	(9,609,475)	(9,609,475)	
Net Operating Transfers	128,881,834	(23,526,953)	(6,609,475)	24,890,525	

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
NET INCOME (LOSS)	150,422,105	(16,954,331)	(47,844,793)	(30,424,460)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash Received from Customers	10,166,025	8,190,694	12,074,501		12,074,501
Cash Received from Internal Services Provided	291,909,481	181,943,458	186,326,460		187,859,645
Cash Paid to Suppliers for Goods & Services	(423,734,625)	(121,962,497)	(175,471,165)		(187,324,266)
Cash Paid to Employees for Services	(48,099,730)	(53,830,380)	(59,247,144)		(59,236,895)
a. Net cash provided (used) by operating activities	(169,758,849)	14,341,275	(36,317,348)		(46,627,015)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers In	131,130,880	139,446,000	3,000,000		34,500,000
Transfers Out	(2,249,046)	(162,972,953)	(9,609,475)		(9,609,475)
Received from Other Governments			100,000		100,000
Paid to Other Governments	(955,613)	(1,000,000)	(1,000,000)		(1,000,000)
b. Net cash provided (used) by noncapital financing activities	127,926,221	(24,526,953)	(7,509,475)		23,990,525
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from Sale of Fixed Assets	529,893	4,785,436	600,000		600,000
Acquisition, Construction or Improvement of Capital Assets	(6,719,128)	(15,751,545)	(12,000,000)		(12,150,000)
Principal Paid on Lease and Subscription Software Liability	(6,913,782)	(7,714,000)	(5,128,063)		(5,128,063)
Interest Proceeds from Intangible Right to Use Assets	14,890	6,000	6,000		6,000
Interest Paid	(445,641)	(4,285,000)	(616,908)		(616,908)
c. Net cash provided (used) by capital and related financing activities	(13,533,768)	(22,959,109)	(17,138,971)		(17,288,971)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest and Dividends on Investments	8,155,317	6,530,502	6,518,038		6,518,038
d. Net cash provided (used) in investing activities	8,155,317	6,530,502	6,518,038		6,518,038
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(47,211,079)	(26,614,285)	(54,447,756)		(33,407,423)
CASH AND CASH EQUIVALENTS AT JULY 1	184,264,540	137,053,461	136,603,111		110,439,176
CASH AND CASH EQUIVALENTS AT JUNE 30	137,053,461	110,439,176	82,155,355		77,031,753

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Economic Development and Assistance				
Reimbursable Charges	6,240,000	5,892,000	5,892,000	5,892,000
Miscellaneous Revenues				
Additional Miscellaneous	67,998	-	-	-
Total Operating Revenue	6,307,998	5,892,000	5,892,000	5,892,000
OPERATING EXPENSE				
Economic Development and Assistance				
Economic Development & Assistance				
Salaries and Wages	2,177,624	2,368,765	2,626,017	2,600,365
Employee Benefits	1,100,095	1,530,293	1,640,897	1,631,612
Services and Supplies	2,007,801	2,163,095	2,086,451	2,088,907
H.U.D / N.B.S Expenditures	(6,965)	-	-	-
Lease & SBITDA Amortization	20,433	20,000	-	20,000
Total Operating Expense	5,298,988	6,082,153	6,353,365	6,340,884
Operating Income or (Loss)	1,009,010	(190,153)	(461,365)	(448,884)
NONOPERATING REVENUES				
Contributions from Other	-	-	100,000	100,000
Total Nonoperating Revenues	-	-	100,000	100,000
NONOPERATING EXPENSES				
Interest	3,081	-	-	-
Total Nonoperating Expenses	3,081	-	-	-
NET INCOME (LOSS) before Operating Transfers	1,005,929	(190,153)	(361,365)	(348,884)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	(1,500,000)	(1,500,000)
Net Operating Transfers	-	-	(1,500,000)	(1,500,000)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
NET INCOME (LOSS)	1,005,929	(190,153)	(1,861,365)	(1,848,884)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	53,354			
Cash Received from Internal Services Provided	6,240,000	5,892,000	5,892,000	5,892,000
Cash Paid to Suppliers for Goods & Services	(2,017,313)	(2,163,095)	(2,086,451)	(2,088,907)
Cash Paid to Employees for Services	(3,519,280)	(3,899,058)	(4,266,914)	(4,231,977)
a. Net cash provided (used) by operating activities	756,761	(170,153)	(461,365)	(428,884)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers Out			(1,500,000)	(1,500,000)
Received from Other Governments			100,000	100,000
b. Net cash provided (used) by noncapital financing activities			(1,400,000)	(1,400,000)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal Paid on Lease and Subscription Software Liability	(28,842)			
Interest Paid	(1,348)			
c. Net cash provided (used) by capital and related financing activities	(30,190)			
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
d. Net cash provided (used) in investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	726,571	(170,153)	(1,861,365)	(1,828,884)
CASH AND CASH EQUIVALENTS AT JULY 1	2,160,309	2,886,880	2,676,319	2,716,727
CASH AND CASH EQUIVALENTS AT JUNE 30	2,886,880	2,716,727	814,954	887,843

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
Charges for Services					
Public Safety					
Fire Alarm Services	16,595,179	17,298,469	19,143,871		19,143,871
Total Operating Revenue	16,595,179	17,298,469	19,143,871		19,143,871
OPERATING EXPENSE					
Public Safety					
Fire Communications					
Salaries and Wages	8,046,869	8,261,210	9,385,637		9,406,945
Employee Benefits	4,764,594	4,771,563	5,009,985		5,019,434
Services and Supplies	3,447,651	4,216,439	4,421,861		4,424,109
Depreciation	4,342	8,105	3,500		3,500
Lease & SBITDA Amortization	42,885	43,000	-		43,000
Total Operating Expense	16,306,341	17,300,317	18,820,983		18,896,988
Operating Income or (Loss)	288,838	(1,848)	322,888		246,883
NONOPERATING REVENUES					
Interest Earnings	94,772	75,141	75,002		75,002
Sale of Capital Assets	(73)	-	-		-
Total Nonoperating Revenues	94,699	75,141	75,002		75,002
NONOPERATING EXPENSES					
Interest	1,227	-	-		-
Total Nonoperating Expenses	1,227	-	-		-
NET INCOME (LOSS) before Operating Transfers	382,310	73,293	397,890		321,885
Operating Transfers (Schedule T)					
In	-	-	-		-
Out	-	-	-		-
Net Operating Transfers	-	-	-		-
NET INCOME (LOSS)	382,310	73,293	397,890		321,885

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	9,715,621	7,743,856	11,677,708	11,677,708
Cash Received from Internal Services Provided	6,472,154	9,554,613	7,466,163	7,466,163
Cash Paid to Suppliers for Goods & Services	(3,550,496)	(4,216,439)	(4,421,861)	(4,424,109)
Cash Paid to Employees for Services	(12,356,323)	(13,032,773)	(14,395,622)	(14,426,379)
a. Net cash provided (used) by operating activities	280,956	49,257	326,388	293,383
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
b. Net cash provided (used) by noncapital financing activities				
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition, Construction or Improvement of Capital Assets	(73)			
Principal Paid on Lease and Subscription Software Liability	(42,367)			
Interest Paid	(2,322)			
c. Net cash provided (used) by capital and related financing activities	(44,762)			
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	90,648	75,141	75,002	75,002
d. Net cash provided (used) in investing activities	90,648	75,141	75,002	75,002
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	326,842	124,398	401,390	368,385
CASH AND CASH EQUIVALENTS AT JULY 1	1,679,027	2,005,869	2,040,863	2,130,267
CASH AND CASH EQUIVALENTS AT JUNE 30	2,005,869	2,130,267	2,442,253	2,498,652

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
Intergovernmental Revenues					
Medicare Reimbursements	500,000	-	-	-	
Charges for Services					
General Government					
Reimbursable Charges	25,638,460	33,352,639	37,218,625	37,218,625	
Total Operating Revenue	26,138,460	33,352,639	37,218,625	37,218,625	
OPERATING EXPENSE					
General Government					
Other					
Salaries and Wages	4,190,022	4,418,866	4,972,124	4,902,844	
Employee Benefits	1,881,894	2,592,400	2,855,291	2,829,864	
Services and Supplies	14,743,210	19,553,463	27,843,108	27,842,208	
Depreciation	406,361	604,886	480,000	480,000	
Insurance Premiums	111	4,756	-	-	
Lease & SBITDA Amortization	6,127,173	8,200,000	5,319,000	8,819,000	
Total Operating Expense	27,348,771	35,374,371	41,469,523	44,873,916	
Operating Income or (Loss)	(1,210,311)	(2,021,732)	(4,250,898)	(7,655,291)	
NONOPERATING REVENUES					
Interest Earnings	864,264	481,665	480,821	480,821	
Sale of Capital Assets	(76,134)	-	-	-	
Total Nonoperating Revenues	788,130	481,665	480,821	480,821	
NONOPERATING EXPENSES					
Interest	437,628	827,000	616,908	616,908	
Total Nonoperating Expenses	437,628	827,000	616,908	616,908	
NET INCOME (LOSS) before Operating Transfers	(859,809)	(2,367,067)	(4,386,985)	(7,791,378)	
Operating Transfers (Schedule T)					
In	1,744,274	1,905,000	-	-	
Out	(1,119,274)	-	-	-	

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Net Operating Transfers	625,000	1,905,000	-	-
NET INCOME (LOSS)	(234,809)	(462,067)	(4,386,985)	(7,791,378)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	456,508			
Cash Received from Internal Services Provided	25,638,460	33,352,639	37,218,625	37,218,625
Cash Paid to Suppliers for Goods & Services	(16,482,554)	(19,558,109)	(27,843,108)	(27,842,208)
Cash Paid to Employees for Services	(6,485,872)	(7,011,376)	(7,827,415)	(7,732,708)
a. Net cash provided (used) by operating activities	3,126,542	6,783,154	1,548,102	1,643,709
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers In	1,744,274	1,905,000		
Transfers Out	(1,119,274)			
b. Net cash provided (used) by noncapital financing activities	625,000	1,905,000		
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition, Construction or Improvement of Capital Assets	(420,121)	(3,750,000)		
Principal Paid on Lease and Subscription Software Liability	(6,715,737)	(7,714,000)	(5,128,063)	(5,128,063)
Interest Paid	(438,021)	(827,000)	(616,908)	(616,908)
c. Net cash provided (used) by capital and related financing activities	(7,573,879)	(12,291,000)	(5,744,971)	(5,744,971)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	865,617	481,665	480,821	480,821
d. Net cash provided (used) in investing activities	865,617	481,665	480,821	480,821
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,956,720)	(3,121,181)	(3,716,048)	(3,620,441)
CASH AND CASH EQUIVALENTS AT JULY 1	16,922,913	13,966,193	7,461,333	10,845,012
CASH AND CASH EQUIVALENTS AT JUNE 30	13,966,193	10,845,012	3,745,285	7,224,571

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
Charges for Services					
General Government					
Reimbursable Charges	15,550,488	16,526,531	16,045,768	16,045,768	
Miscellaneous Revenues					
Additional Miscellaneous	400	625	1,793	1,793	
Total Operating Revenue	15,550,888	16,527,156	16,047,561	16,047,561	
OPERATING EXPENSE					
General Government					
Other					
Salaries and Wages	2,053,777	2,155,996	2,410,481	2,395,334	
Employee Benefits	(712,083)	1,437,013	1,515,385	1,507,985	
Services and Supplies	7,305,448	7,249,174	8,574,888	8,583,159	
Depreciation	4,768,945	4,715,000	4,715,000	4,715,000	
Lease & SBITDA Amortization	82,807	83,000	-	83,000	
Total Operating Expense	13,498,894	15,640,183	17,215,754	17,284,478	
Operating Income or (Loss)	2,051,994	886,973	(1,168,193)	(1,236,917)	
NONOPERATING REVENUES					
Interest Earnings	1,896,994	892,040	890,399	890,399	
Proceeds from Sale/Disposition of Assets	4,550	68	-	-	
Sale of Capital Assets	513,080	285,368	600,000	600,000	
Total Nonoperating Revenues	2,414,624	1,177,476	1,490,399	1,490,399	
NONOPERATING EXPENSES					
Interest	5,568	-	-	-	
Total Nonoperating Expenses	5,568	-	-	-	
NET INCOME (LOSS) before Operating Transfers	4,461,050	2,064,449	322,206	253,482	
Operating Transfers (Schedule T)					
In	2,361,990	-	-	-	

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Out	(85,000)	(10,000,000)	-	-
Net Operating Transfers	2,276,990	(10,000,000)	-	-
NET INCOME (LOSS)	6,738,040	(7,935,551)	322,206	253,482

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	3,191	625	1,793	1,793
Cash Received from Internal Services Provided	15,550,488	16,526,531	16,045,768	16,045,768
Cash Paid to Suppliers for Goods & Services	(7,282,364)	(7,249,174)	(8,574,888)	(8,583,159)
Cash Paid to Employees for Services	(3,351,059)	(3,593,009)	(3,925,866)	(3,903,319)
a. Net cash provided (used) by operating activities	4,920,256	5,684,973	3,546,807	3,561,083
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers In	2,361,990			
Transfers Out	(85,000)	(10,000,000)		
b. Net cash provided (used) by noncapital financing activities	2,276,990	(10,000,000)		
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from Sale of Fixed Assets	529,893	285,436	600,000	600,000
Acquisition, Construction or Improvement of Capital Assets	(6,299,497)	(12,001,545)	(12,000,000)	(12,000,000)
Principal Paid on Lease and Subscription Software Liability	(93,062)			
Interest Paid	(1,179)			
c. Net cash provided (used) by capital and related financing activities	(5,863,845)	(11,716,109)	(11,400,000)	(11,400,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	1,870,799	892,040	890,399	890,399
d. Net cash provided (used) in investing activities	1,870,799	892,040	890,399	890,399
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,204,200	(15,139,096)	(6,962,794)	(6,948,518)
CASH AND CASH EQUIVALENTS AT JULY 1	32,461,873	35,666,073	20,399,179	20,526,977
CASH AND CASH EQUIVALENTS AT JUNE 30	35,666,073	20,526,977	13,436,385	13,578,459

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	14,784,719	15,300,000	16,426,653	16,537,823
Miscellaneous Revenues				
Additional Miscellaneous	462,267	-	-	-
Total Operating Revenue	15,246,986	15,300,000	16,426,653	16,537,823
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries and Wages	299,375	374,265	382,402	383,127
Employee Benefits	885,988	923,050	254,185	254,461
Services and Supplies	1,035,342	926,515	1,067,593	1,067,593
Insurance Premiums	1,747,663	2,371,000	2,136,443	2,136,443
Insurance Claims	17,308,480	16,500,000	15,500,000	17,200,000
Total Operating Expense	21,276,848	21,094,830	19,340,623	21,041,624
Operating Income or (Loss)	(6,029,862)	(5,794,830)	(2,913,970)	(4,503,801)
NONOPERATING REVENUES				
Interest Earnings	1,551,180	692,394	691,121	691,121
Total Nonoperating Revenues	1,551,180	692,394	691,121	691,121
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
NET INCOME (LOSS) before Operating Transfers	(4,478,682)	(5,102,436)	(2,222,849)	(3,812,680)
Operating Transfers (Schedule T)				
In	-	-	3,000,000	3,000,000
Out	-	(10,000,000)	-	-
Net Operating Transfers	-	(10,000,000)	3,000,000	3,000,000
NET INCOME (LOSS)	(4,478,682)	(15,102,436)	777,151	(812,680)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	310,229			
Cash Received from Internal Services Provided	14,784,719	15,300,000	16,426,653	16,537,823
Cash Paid to Suppliers for Goods & Services	(17,035,811)	(19,797,515)	(18,704,036)	(20,404,036)
Cash Paid to Employees for Services	2,457,462	(1,297,315)	(636,587)	(637,588)
a. Net cash provided (used) by operating activities	516,599	(5,794,830)	(2,913,970)	(4,503,801)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers In			3,000,000	3,000,000
Transfers Out		(10,000,000)		
b. Net cash provided (used) by noncapital financing activities		(10,000,000)	3,000,000	3,000,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
c. Net cash provided (used) by capital and related financing activities				
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	1,531,829	692,394	691,121	691,121
d. Net cash provided (used) in investing activities	1,531,829	692,394	691,121	691,121
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,048,428	(15,102,436)	777,151	(812,680)
CASH AND CASH EQUIVALENTS AT JULY 1	26,545,138	28,593,566	15,434,437	13,491,130
CASH AND CASH EQUIVALENTS AT JUNE 30	28,593,566	13,491,130	16,211,588	12,678,450

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	61,533,822	63,095,600	65,057,651	65,669,666
Miscellaneous Revenues				
Additional Miscellaneous	55	1,450	-	-
Total Operating Revenue	61,533,877	63,097,050	65,057,651	65,669,666
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries and Wages	741,649	779,341	887,369	886,675
Employee Benefits	49,401,868	53,240,250	61,297,971	61,564,965
Services and Supplies	4,847,919	5,395,181	2,006,112	2,006,112
Insurance Premiums	37,319	44,000	126,500	126,500
Total Operating Expense	55,028,755	59,458,772	64,317,952	64,584,252
Operating Income or (Loss)	6,505,122	3,638,278	739,699	1,085,414
NONOPERATING REVENUES				
Interest Earnings	1,630,092	658,852	657,344	657,344
Total Nonoperating Revenues	1,630,092	658,852	657,344	657,344
NONOPERATING EXPENSES				
Contributions	955,613	1,000,000	1,000,000	1,000,000
Total Nonoperating Expenses	955,613	1,000,000	1,000,000	1,000,000
NET INCOME (LOSS) before Operating Transfers	7,179,601	3,297,130	397,043	742,758
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	(15,000,000)	(3,000,000)	(3,000,000)
Net Operating Transfers	-	(15,000,000)	(3,000,000)	(3,000,000)
NET INCOME (LOSS)	7,179,601	(11,702,870)	(2,602,957)	(2,257,242)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	(485,279)	1,450		
Cash Received from Internal Services Provided	61,533,822	63,095,600	65,057,651	65,669,666
Cash Paid to Suppliers for Goods & Services	(42,632,748)	(45,259,681)	(48,292,687)	(48,427,677)
Cash Paid to Employees for Services	(14,095,847)	(14,199,091)	(16,025,265)	(16,156,575)
a. Net cash provided (used) by operating activities	4,319,948	3,638,278	739,699	1,085,414
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers Out		(15,000,000)	(3,000,000)	(3,000,000)
Paid to Other Governments	(955,613)	(1,000,000)	(1,000,000)	(1,000,000)
b. Net cash provided (used) by noncapital financing activities	(955,613)	(16,000,000)	(4,000,000)	(4,000,000)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
c. Net cash provided (used) by capital and related financing activities				
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	1,598,275	658,852	657,344	657,344
d. Net cash provided (used) in investing activities	1,598,275	658,852	657,344	657,344
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,962,610	(11,702,870)	(2,602,957)	(2,257,242)
CASH AND CASH EQUIVALENTS AT JULY 1	28,766,673	33,729,283	20,407,608	22,026,413
CASH AND CASH EQUIVALENTS AT JUNE 30	33,729,283	22,026,413	17,804,651	19,769,171

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2027	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	5,819,838	5,717,000	5,589,500	5,589,500
Miscellaneous Revenues				
Additional Miscellaneous	27,480	28,716	25,000	25,000
Total Operating Revenue	5,847,318	5,745,716	5,614,500	5,614,500
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries and Wages	235,299	215,211	246,802	251,410
Employee Benefits	(140,407)	144,470	156,670	157,298
Services and Supplies	1,822,389	614,088	36,672,927	46,672,927
Insurance Premiums	1,727,492	1,980,878	2,307,556	2,307,556
Insurance Claims	1,063,108	2,050,000	3,456,861	3,456,861
Lease & SBITDA Amortization	124,161	124,000	-	124,000
Total Operating Expense	4,832,042	5,128,647	42,840,816	52,970,052
Operating Income or (Loss)	1,015,276	617,069	(37,226,316)	(47,355,552)
NONOPERATING REVENUES				
Interest Earnings	1,324,184	3,336,386	3,330,052	3,330,052
Sale of Capital Assets	563	4,500,000	-	-
Total Nonoperating Revenues	1,324,747	7,836,386	3,330,052	3,330,052
NONOPERATING EXPENSES				
Interest	1,731,327	3,458,000	-	-
Total Nonoperating Expenses	1,731,327	3,458,000	-	-
NET INCOME (LOSS) before Operating Transfers	608,696	4,995,455	(33,896,264)	(44,025,500)
Operating Transfers (Schedule T)				
In	127,024,616	137,000,000	-	31,500,000
Out	-	(126,958,000)	-	-

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Net Operating Transfers	127,024,616	10,042,000	-	31,500,000
NET INCOME (LOSS)	127,633,312	15,037,455	(33,896,264)	(12,525,500)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027		
			TENTATIVE APPROVED	FINAL APPROVED	
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash Received from Customers	(277,157)	28,716	25,000	25,000	25,000
Cash Received from Internal Services Provided	129,319,838	5,717,000	5,589,500	5,589,500	5,589,500
Cash Paid to Suppliers for Goods & Services	(319,231,169)	(4,644,966)	(42,437,344)	(52,437,344)	(52,437,344)
Cash Paid to Employees for Services	(380,890)	(359,681)	(403,472)	(408,708)	(408,708)
a. Net cash provided (used) by operating activities	(190,569,378)	741,069	(37,226,316)	(47,231,552)	(47,231,552)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers In	127,024,616	137,000,000		31,500,000	31,500,000
Transfers Out		(126,958,000)			
b. Net cash provided (used) by noncapital financing activities	127,024,616	10,042,000		31,500,000	31,500,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from Sale of Fixed Assets		4,500,000			
Acquisition, Construction or Improvement of Capital Assets	563				
Principal Paid on Lease and Subscription Software Liability	(33,774)				
Interest Paid	(2,771)	(3,458,000)			
c. Net cash provided (used) by capital and related financing activities	(35,982)	1,042,000			
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest and Dividends on Investments	1,641,119	3,336,386	3,330,052	3,330,052	3,330,052
d. Net cash provided (used) in investing activities	1,641,119	3,336,386	3,330,052	3,330,052	3,330,052
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(61,939,625)	15,161,455	(33,896,264)	(12,401,500)	(12,401,500)
CASH AND CASH EQUIVALENTS AT JULY 1	71,113,366	9,173,741	55,096,440	24,335,196	24,335,196
CASH AND CASH EQUIVALENTS AT JUNE 30	9,173,741	24,335,196	21,200,176	11,933,696	11,933,696

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	30,450,000	30,825,075	30,950,100	31,760,100
Miscellaneous Revenues				
Rentals	368,019	380,000	370,000	370,000
Total Operating Revenue	30,818,019	31,205,075	31,320,100	32,130,100
OPERATING EXPENSE				
General Government				
Other				
Salaries and Wages	5,588,544	5,519,579	6,343,080	6,321,359
Employee Benefits	(2,837,518)	3,403,658	3,859,672	3,852,526
Services and Supplies	15,583,947	18,825,817	22,838,082	22,843,642
Depreciation	6,965	7,600	7,600	7,600
Insurance Claims	276	-	-	-
Total Operating Expense	18,342,214	27,756,654	33,048,434	33,025,127
Operating Income or (Loss)	12,475,805	3,448,421	(1,728,334)	(895,027)
NONOPERATING REVENUES				
Interest Earnings	546,107	362,631	361,975	361,975
Interlocal Cooperative Agreements (Other Loc Gov)	23,035	36,207	-	-
Total Nonoperating Revenues	569,142	398,838	361,975	361,975
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
NET INCOME (LOSS) before Operating Transfers	13,044,947	3,847,259	(1,366,359)	(533,052)
Operating Transfers (Schedule T)				
In	-	541,000	-	-
Out	(1,044,772)	(1,014,953)	(5,109,475)	(5,109,475)
Net Operating Transfers	(1,044,772)	(473,953)	(5,109,475)	(5,109,475)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
NET INCOME (LOSS)	12,000,175	3,373,306	(6,475,834)	(5,642,527)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	389,385	416,207	370,000	370,000
Cash Received from Internal Services Provided	30,450,000	30,825,075	30,950,100	31,760,100
Cash Paid to Suppliers for Goods & Services	(15,251,921)	(18,825,817)	(22,838,082)	(22,843,642)
Cash Paid to Employees for Services	(8,905,078)	(8,923,237)	(10,202,752)	(10,173,885)
a. Net cash provided (used) by operating activities	6,682,386	3,492,228	(1,720,734)	(887,427)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers In		541,000		
Transfers Out	(1,044,772)	(1,014,953)	(5,109,475)	(5,109,475)
b. Net cash provided (used) by noncapital financing activities	(1,044,772)	(473,953)	(5,109,475)	(5,109,475)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition, Construction or Improvement of Capital Assets				(150,000)
Interest Proceeds from Intangible Right to Use Assets	14,890	6,000	6,000	6,000
c. Net cash provided (used) by capital and related financing activities	14,890	6,000	6,000	(144,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	496,108	356,631	355,975	355,975
d. Net cash provided (used) in investing activities	496,108	356,631	355,975	355,975
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	6,148,612	3,380,906	(6,468,234)	(5,784,927)
CASH AND CASH EQUIVALENTS AT JULY 1	3,760,082	9,908,694	12,083,909	13,289,600
CASH AND CASH EQUIVALENTS AT JUNE 30	9,908,694	13,289,600	5,615,675	7,504,673

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Reimbursable Charges	1,920,000	1,680,000	1,680,000	1,680,000
Miscellaneous Revenues				
Additional Miscellaneous	173	(160)	-	-
Total Operating Revenue	1,920,173	1,679,840	1,680,000	1,680,000
OPERATING EXPENSE				
General Government				
Other				
Salaries and Wages	879,734	892,650	933,685	935,498
Employee Benefits	658,622	622,190	629,566	630,258
Services and Supplies	248,287	247,701	272,708	273,184
Total Operating Expense	1,786,643	1,762,541	1,835,959	1,838,940
Operating Income or (Loss)	133,530	(82,701)	(155,959)	(158,940)
NONOPERATING REVENUES				
Interest Earnings	62,699	37,393	37,324	37,324
Total Nonoperating Revenues	62,699	37,393	37,324	37,324
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
NET INCOME (LOSS) before Operating Transfers	196,229	(45,308)	(118,635)	(121,616)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	196,229	(45,308)	(118,635)	(121,616)

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 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from Customers	173	(160)		
Cash Received from Internal Services Provided	1,920,000	1,680,000	1,680,000	1,680,000
Cash Paid to Suppliers for Goods & Services	(250,249)	(247,701)	(272,708)	(273,184)
Cash Paid to Employees for Services	(1,462,843)	(1,514,840)	(1,563,251)	(1,565,756)
a. Net cash provided (used) by operating activities	207,081	(82,701)	(155,959)	(158,940)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
b. Net cash provided (used) by noncapital financing activities				
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
c. Net cash provided (used) by capital and related financing activities				
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and Dividends on Investments	60,922	37,393	37,324	37,324
d. Net cash provided (used) in investing activities	60,922	37,393	37,324	37,324
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	268,003	(45,308)	(118,635)	(121,616)
CASH AND CASH EQUIVALENTS AT JULY 1	855,159	1,123,162	1,003,023	1,077,854
CASH AND CASH EQUIVALENTS AT JUNE 30	1,123,162	1,077,854	884,388	956,238

CITY OF LAS VEGAS

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

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 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2027		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
Debt Service Fund:											
PERFORMING ARTS CENTER REFUNDING BONDS SERIES 2016A	2	24 YRS	90,100,000	5/3/16	6/1/39	3.00-5.00%	66,835,000	2,373,519	4,020,000		6,393,519
VARIOUS PURPOSE REFUNDING BONDS SERIES 2016B	2	21 YRS	42,590,000	5/3/16	6/1/36	3.00-5.00%	27,895,000	1,001,700	1,895,000		2,896,700
COURT HOUSE BUILDING BONDS SERIES 2019A	2	20 YRS	30,840,000	2/13/19	2/1/39	4.00-5.00%	24,130,000	1,096,500	1,375,000		2,471,500
VARIOUS PURPOSE REFUNDING BONDS SERIES 2019C	2	17 YRS	23,300,000	7/1/19	6/1/36	2.00-5.00%	19,530,000	694,450	650,000		1,344,450
CIVIC CENTER BONDS SERIES 2023A	2	30 YRS	68,750,000	3/9/23	3/1/53	4.00-5.00%	65,350,000	2,930,550	1,225,000		4,155,550
VARIOUS PURPOSE REVENUE BOND SERIES 2026A	2	27 YRS	90,000,000	2/19/26	6/1/53	5.00%	90,000,000	4,500,000			4,500,000
CITY HALL REFUNDING BONDS SERIES 2026C	2	14 YRS	110,050,000	3/31/26	6/1/40	5.00%	110,050,000	5,081,875	5,820,000		10,901,875
Subtotal General Obligation Revenue Supported Bonds			455,630,000				403,790,000	17,678,594	14,985,000		32,663,594
MEDIUM TERM VARIOUS PURPOSE BONDS SERIES 2016D											
MEDIUM TERM VARIOUS PURPOSE BONDS SERIES 2018A	5	10 YRS	22,930,000	12/15/16	12/1/26	3.00-5.00%	2,700,000	40,500	2,700,000		2,740,500
MEDIUM TERM FREMONT STREET EXP BONDS SERIES 2018B	5	10 YRS	19,495,000	6/7/18	6/1/28	5.00%	4,690,000	234,500	2,290,000		2,524,500
MEDIUM TERM BONDS (STRONG START) SERIES 2019B	5	10 YRS	21,615,000	6/7/18	6/1/28	2.50-3.60%	4,905,000	175,375	2,410,000		2,585,375
MEDIUM TERM BONDS SERIES 2023B	5	10 YRS	6,705,000	2/13/19	2/1/29	3.00-5.00%	2,290,000	68,700	740,000		808,700
TRANSPORTATION BONDS SERIES 2024A	5	10 YRS	4,590,000	3/1/23	3/1/33	5.00%	3,440,000	172,000	420,000		592,000
MEDIUM TERM VARIOUS PURPOSE BONDS SERIES 2026D	5	10 YRS	29,255,000	6/30/24	6/1/34	4.00%-5.00%	24,480,000	1,149,350	2,560,000		3,709,350
MEDIUM TERM BUILDING BONDS SERIES 2026E	5	10 YRS	23,400,000	3/31/26	6/1/36	5.00%	23,400,000	1,111,500	1,910,000		3,021,500
FY27 PARKS PROJECTS BONDS	5	10 YRS	10,000,000	3/31/26	6/1/36	4.30-5.00%	10,000,000	460,237	815,000		1,275,237
FY27 ROAD CONSTRUCTION BONDS	5	10 YRS	21,000,000	3/31/27	6/1/37	5.00%	21,000,000				
FY27 ROAD CONSTRUCTION BONDS	5	10 YRS	40,000,000	3/31/27	6/1/37	4.00%	40,000,000				
Subtotal Medium-Term Financing			198,990,000				75,905,000	3,412,162	13,845,000		17,257,162
REVENUE BONDS 2014 - ENERGY CONSERVATION - A											
REVENUE BONDS 2014 - ENERGY CONSERVATION - B	4	15 YRS	251,000	6/30/14	7/30/28	3.00%	52,820	1,431	20,658		22,089
REVENUE BONDS 2014 - ENERGY CONSERVATION - C	4	15 YRS	463,400	6/30/14	7/30/28	3.00%	97,518	2,642	38,139		40,781
SALES TAX INCREMENT REVENUE BOND SERIES 2016	4	15 YRS	529,600	6/30/14	7/30/28	3.00%	111,450	3,019	43,587		46,606
Subtotal Revenue Bonds			26,044,000				9,846,788	426,436	102,384		528,820
SPECIAL ASSESSMENT BONDS 1506											
SPECIAL ASSESSMENT BONDS 1507	8	20 YRS	1,724,000	6/1/07	6/1/27	4.32%	122,000	5,270	122,000		127,270
Subtotal Special Assessment Bonds	8	20 YRS	1,777,852	10/11/12	6/1/32	4.65%	404,294	18,800	63,718		82,518
Subtotal Special Assessment Bonds			3,501,852				526,294	24,070	185,718		209,788

Schedule C-1 - INDEBTEDNESS

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 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2027		(10) PRINCIPAL PAYABLE	(11) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE		
Total Debt Service Fund			684,165,852				490,068,082	21,541,262		29,118,102	50,659,364
<u>GENERAL FUND:</u>											
RICOH EQUIPMENT	7	5 YRS	208,138	5/23/22	4/23/27	2.1570%	36,201	359		36,201	36,560
STRYKER EQUIPMENT	7	9 YRS	1,239,560	4/1/23	4/30/32	3.4790%	1,209,252	40,063		185,486	225,549
24001-DG AXON BODY CAMERA	7	8 YRS	480,154	2/13/25	9/12/33	3.1430%	402,994	13,672		46,098	59,770
FREMONT STREET RED GARAGE SUBSTATION	7	10 YRS	1,035,933	9/1/23	8/31/33	2.76%	769,032	19,987		98,405	118,392
Subtotal Leases			2,963,785				2,417,479	74,081		366,190	440,271
Total General Fund			2,963,785				2,417,479	74,081		366,190	440,271
<u>SPECIAL REVENUE FUND:</u>											
COURTYARD LAND PARCEL	7	39 YRS	23,426,251	8/6/20	11/15/59	1.7050%	23,426,251	168,000			168,000
SKYLINE SUITES AT FERRELL STREET	7	6 YRS	790,715	10/1/20	9/1/26	0.5770%	29,009	28		29,009	29,037
WOMENS DEVELOPMENT CENTER	7	6 YRS	648,791	10/1/20	9/1/26	0.5770%	33,355	32		33,355	33,387
ALDERWOODS PROPERTY	7	15 YRS	257,691	5/16/18	5/15/33	1.2540%	166,542	2,088		22,912	25,000
WARDELLE BUILDING	7	39 YRS	12,719,826	11/15/21	6/30/60	1.8820%	12,667,659	125,200			125,200
MASTER LEASE CCSN SRO DBA ST VINCENT APTS	7	6 YRS	653,642	4/1/23	3/31/29	2.3260%	358,671	8,748		124,981	133,729
Subtotal Leases			38,496,916				36,681,487	304,096		210,257	514,353
<u>SANITATION EF:</u>											
SEWER BONDS SERIES 2014A	2	20 YRS	74,765,000	12/11/14	5/1/29	3.00-5.00%	8,225,000	251,969			251,969
SEWER REFUNDING BONDS SERIES 2024B	2	10 YRS	31,680,000	6/6/24	5/1/34	5.00-7.00%	25,110,000	1,255,500		3,485,000	4,740,500
Subtotal General Obligation Revenue Supported Bonds			106,445,000				33,335,000	1,507,469		3,485,000	4,992,469
<u>MUNICIPAL PARKING EF:</u>											
PARKING REFUNDING BONDS SERIES 2014B	2	20 YRS	8,985,000	12/4/14	5/1/34	2.00-5.00%	4,425,000	155,588		490,000	645,588
Subtotal General Obligation Revenue Supported Bonds			8,985,000				4,425,000	155,588		490,000	645,588
1111 S MAIN ST PARKING LEASE	7	5 YRS	153,270	8/3/22	7/3/27	6.75%	37,507	1,477		34,524	36,001

Schedule C-1 - INDEBTEDNESS

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 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2027		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
Subtotal Leases			153,270				37,507	1,477		34,524	36,001
<u>INTERNAL SERVICE FUND:</u>											
US BANK (LES OLSON) EQUIPMENT LEASE	7	5 YRS	761,749	12/21/22	11/21/27	3.3050%	228,110	5,131		159,908	165,039
US BANK (LES OLSON) EQUIPMENT LEASE ADDENDUM 1	7	4 YRS	16,745	2/6/23	11/21/27	2.6820%	5,129	94		3,600	3,694
US BANK (LES OLSON) EQUIPMENT LEASE ADDENDUM 2	7	4 YRS	15,397	4/19/23	11/21/27	2.3100%	4,842	76		3,401	3,477
US BANK (LES OLSON) EQUIPMENT LEASE ADDENDUM 3	7	4 YRS	5,361	6/9/23	11/21/27	2.3270%	1,747	28		1,227	1,255
US BANK (LES OLSON) EQUIPMENT LEASE ADDENDUM 4	7	4 YRS	5,177	10/26/23	11/25/27	3.3529%	1,803	40		1,345	1,385
US BANK (LES OLSON) EQUIPMENT LEASE ADDENDUM 5	7	3 YRS	5,774	9/30/24	11/30/27	2.3640%	2,566	41		1,803	1,844
US BANK (LES OLSON) EQUIPMENT LEASE ADDENDUM 6	7	4 YRS	6,877	12/31/24	11/30/27	2.3640%	3,302	53		2,319	2,372
SOFTWARE SUBSCRIPTION	10						22,295,272	607,809		4,945,090	5,552,899
1901878-JL CONDECO CONNECT ROOM SCREENS – HAAS	7	12 YRS	131,156	3/1/25	2/28/37	3.3330%	109,082	3,636		9,370	13,006
Subtotal Leases			948,236				22,651,853	616,908		5,128,063	5,744,971
Total Proprietary Funds			116,531,506				60,449,360	2,281,442		9,137,587	11,419,029
TOTAL ALL DEBT SERVICE			842,158,059				589,616,408	24,200,881		38,832,136	63,033,017

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Transfer Schedule for Fiscal Years 2026 - 2027

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT
General Fund	General Fund	11	Fire Safety Initiative SRF	60	19,760,000	General Fund	23	Multipurpose SRF	34	950,000
						General Fund	23	CLV Neighborhood Beautification Program SRF	63	250,000
						General Fund	23	Fire Services CPF	81	600,000
						General Fund	23	Parks & Leisure Activities CPF	87	4,150,000
						General Fund	23	Department Of Public Safety CPF	93	250,000
						General Fund	23	CLV Debt Service	99	24,925,625
<b>SUBTOTAL</b>					19,760,000					31,125,625

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT
Special Revenue Funds	Multipurpose SRF	34	General Fund	23	950,000	Multipurpose SRF - Strong Start	38	Multipurpose SRF - Strong Start	34	400,000
	Multipurpose SRF - Strong Start	34	Multipurpose SRF - Strong Start	38	400,000	Multipurpose SRF	38	Parks & Leisure Activities CPF	87	500,000
	Multipurpose SRF	34	Reimbursable Expenses ISF	127	1,500,000	Multipurpose SRF	38	CLV Debt Service	99	10,293,698
	CLV Neighborhood Beautification Program SRF	63	General Fund	23	250,000	LV Convention & Visitors Auth SRF	44	CLV Debt Service	99	5,763,500
						Transportation Programs SRF	50	Road & Flood CPF	91	3,000,000
						Transportation Programs SRF	50	CLV Debt Service	99	3,709,350
						Street Maintenance SRF	52	General CPF	75	29,564
						Housing & Urban Development SRF	56	CLV Debt Service	99	1,146,500
						Fire Safety Initiative SRF	60	General Fund	11	19,760,000
						Fire Safety Initiative SRF	60	Fire Services CPF	81	6,400,000
						Fire Safety Initiative SRF	60	CLV Debt Service	99	1,378,000
<b>SUBTOTAL</b>					3,100,000					52,380,612

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT
Capital Projects Funds	General CPF	75	Street Maintenance SRF	52	29,564	City Facilities CPF	80	General CPF	75	82,077
	General CPF	75	City Facilities CPF	80	82,077	Fire Services CPF	82	General CPF	75	47,426
	General CPF	75	Fire Services CPF	82	47,426	Fire Services CPF	82	Liability Insurance & Property Damage ISF	145	16,772,063
	General CPF	75	Traffic Improvements CPF	85	11,435	Traffic Improvements CPF	85	General CPF	75	11,435
	General CPF	75	Parks & Leisure Activities CPF	89	100,450	Parks & Leisure Activity CPF	89	General CPF	75	100,450
	General CPF	75	Road & Flood CPF	92	64,451	Road & Flood CPF	92	General CPF	75	64,451

Transfer Schedule for Fiscal Years 2026 - 2027

FUND TYPE	TRANSFERS IN				
	TO FUND	PG	FROM FUND	PG	AMOUNT
	General CPF	75	Department Of Public Safety CPF	94	32,480
	City Facilities CPF	79	Capital Improvements CPF	98	3,000,000
	City Facilities CPF	79	City Facilities ISF	149	4,300,000
	Fire Services CPF	81	General Fund	23	600,000
	Fire Services CPF	81	Fire Safety Initiative SRF	60	6,400,000
	Parks & Leisure Activity CPF	87	General Fund	23	4,150,000
	Parks & Leisure Activity CPF	87	Multipurpose SRF	38	500,000
	Parks & Leisure Activity CPF	87	Capital Improvements CPF	98	2,000,000
	Parks & Leisure Activity CPF	87	City Facilities ISF	149	700,000
	Road & Flood CPF	91	Transportation Programs SRF	50	3,000,000
	Department Of Public Safety CPF	93	General Fund	23	250,000
<b>SUBTOTAL</b>					<b>25,267,883</b>

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
Department Of Public Safety CPF	94	General CPF	75	32,480
Department Of Public Safety CPF	94	Liability Insurance & Property Damage ISF	145	14,727,937
Special Assessments CPF	96	CLV Debt Service	99	197,695
Capital Improvements CPF	98	City Facilities CPF	79	3,000,000
Capital Improvements CPF	98	Parks & Leisure Activities CPF	87	2,000,000
<b>SUBTOTAL</b>				<b>37,036,014</b>

FUND TYPE	TRANSFERS IN				
	TO FUND	PG	FROM FUND	PG	AMOUNT
Debt Service Funds	CLV Debt Service	99	General Fund	23	24,925,625
	CLV Debt Service	99	Multipurpose SRF	38	10,293,698
	CLV Debt Service	99	LV Convention & Visitors Authority SRF	44	5,763,500
	CLV Debt Service	99	Transportation Programs SRF	50	3,709,350
	CLV Debt Service	99	Housing & Urban Development SRF	56	1,146,500
	CLV Debt Service	99	Fire Safety Initiative SRF	60	1,378,000
	CLV Debt Service	99	Special Assessments CPF	96	197,695
	CLV Debt Service	99	Municipal Parking EF	116	592,000
	CLV Debt Service	99	City Facilities ISF	149	109,475
<b>SUBTOTAL</b>					<b>48,115,843</b>

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
<b>SUBTOTAL</b>				<b>-</b>

FUND TYPE	TRANSFERS IN				
	TO FUND	PG	FROM FUND	PG	AMOUNT
Enterprise Funds					
<b>SUBTOTAL</b>					<b>-</b>

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
Municipal Parking EF	116	CLV Debt Service	99	592,000
<b>SUBTOTAL</b>				<b>592,000</b>



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## LOBBYING EXPENSE ESTIMATE

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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: 84th Session; February 1, 2027 to May 31, 2027**

1. Activity:	Lobbying	
2. Funding Source:	General Fund	
3. Transportation	\$	65,000
4. Lodging and Meals	\$	50,000
5. Salaries and Wages	\$	340,000
6. Compensation to Lobbyists	\$	
7. Entertainment	\$	
8. Supplies, Equipment & Facilities; Other Personnel and Services Spent in Carson City	\$	5,000
<b>Total</b>	<b>\$</b>	<b>460,000</b>

Entity: City of Las Vegas

Budget Year 2026-2027

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**Reconciliation of Final Budget to  
Annual Comprehensive Financial Report (ACFR)  
Fiscal Year Ended June 30, 2027 Budget**

	<b>6/30/2025 ACFR</b>	<b>Fiscal Year 2027 Actuals Column FY25 Final Budget</b>	<b>Difference</b>
<b>General Fund:</b>			
Revenues	\$ 810,898,938	\$ 814,288,938	\$ (3,390,000)
Other Financing Sources	30,317,766	26,927,766	3,390,000
Expenditures	(731,932,228)	(731,932,228)	-
Other Financing Uses	(136,016,513)	(136,016,513)	-
	(26,732,037)	(26,732,037)	-
Beginning Fund Balance	290,112,473	290,112,473	-
Ending Fund Balance	<u>\$ 263,380,436</u>	<u>\$ 263,380,436</u>	<u>\$ -</u>
<b>Multipurpose - Special Revenue Fund:</b>			
Revenues	\$ 47,405,348	\$ 51,528,362	\$ (4,123,014)
Other Financing Sources	8,858,113	5,450,056	3,408,057
Expenditures	(38,221,218)	(38,221,218)	-
Other Financing Uses	(12,987,422)	(13,702,379)	714,957
	5,054,821	5,054,821	-
Beginning Fund Balance	53,805,331	53,805,331	-
Ending Fund Balance	<u>\$ 58,860,152</u>	<u>\$ 58,860,152</u>	<u>\$ -</u>
<b>Housing Program - Special Revenue Fund:</b>			
Revenues	\$ 6,873,918	10,543,268	\$ (3,669,350)
Other Financing Sources	3,800,812	131,462	3,669,350
Expenditures	(5,377,128)	(5,377,128)	-
Other Financing Uses	-	-	-
	5,297,602	5,297,602	-
Beginning Fund Balance	21,152,598	21,152,598	-
Ending Fund Balance	<u>\$ 26,450,200</u>	<u>\$ 26,450,200</u>	<u>\$ -</u>
<b>General - Capital Projects Fund:</b>			
Revenues	\$ 5,366,779	\$ 5,627,779	\$ (261,000)
Other Financing Sources	65,656,873	65,395,873	261,000
Expenditures	(8,751,101)	(8,751,101)	-
Other Financing Uses	(74,023,786)	(74,023,786)	-
	(11,751,235)	(11,751,235)	-
Beginning Fund Balance	68,911,162	68,911,162	-
Ending Fund Balance	<u>\$ 57,159,927</u>	<u>\$ 57,159,927</u>	<u>\$ -</u>
<b>Road &amp; Flood - Capital Projects Fund:</b>			
Revenues	\$ 86,067,708	86,267,708	\$ (200,000)
Other Financing Sources	12,044,363	11,844,363	200,000
Expenditures	(90,684,495)	(90,758,899)	74,404
Other Financing Uses	(10,368,243)	(10,293,840)	(74,403)
	(2,940,667)	(2,940,668)	1 Rounding Difference
Beginning Fund Balance	57,182,177	57,182,177	-
Ending Fund Balance	<u>\$ 54,241,510</u>	<u>\$ 54,241,509</u>	<u>\$ 1 Rounding Difference</u>
<b>Debt Service Fund:</b>			
Revenues	\$ 1,336,939	\$ 2,642,889	\$ (1,305,950)
Other Financing Sources	49,036,545	47,730,595	1,305,950
Expenditures	(49,698,610)	(49,698,610)	-
Other Financing Uses	-	-	-
	674,874	674,874	-
Beginning Fund Balance	15,440,214	15,440,214	-
Ending Fund Balance	<u>\$ 16,115,088</u>	<u>\$ 16,115,088</u>	<u>\$ -</u>

**Reconciliation of Final Budget to  
Annual Comprehensive Financial Report (ACFR)  
Fiscal Year Ended June 30, 2027 Budget**

	<b>6/30/2025 <u>ACFR</u></b>	<b>Fiscal Year 2027 Actuals Column FY25 <u>Final Budget</u></b>	<b><u>Difference</u></b>
<b>Sanitation Enterprise Fund:</b>			
Operating Revenues	\$ 131,752,610	\$ 131,752,610	\$ -
Operating Expenses	(123,917,400)	(123,917,401)	1 Rounding Difference
Nonoperating Revenues	37,475,417	37,489,276	(13,859)
Nonoperating Expense	(1,488,846)	(1,488,846)	-
Capital Contributions	24,323,079	24,323,079	-
Transfers In	13,859	-	13,859
Transfers Out	(603,000)	(603,000)	-
Change in net position	<u>67,555,719</u>	<u>67,555,718</u>	<u>1</u> Rounding Difference
<b>Municipal Parking Enterprise Fund:</b>			
Operating Revenues	\$ 16,225,636	\$ 16,225,635	\$ 1 Rounding Difference
Operating Expenses	(14,686,832)	(14,686,833)	1 Rounding Difference
Nonoperating Revenues	809,030	5,809,030	(5,000,000)
Nonoperating Expense	(231,119)	(231,119)	-
Transfers In	5,000,000	-	5,000,000
Transfers Out	(591,000)	(591,000)	-
Change in net position	<u>6,525,715</u>	<u>6,525,713</u>	<u>2</u> Rounding Difference

\*\*\* The City of Las Vegas ACFR accounts for the City of Las Vegas Redevelopment Agency, City Parkway 5, and the Strong Start Academy Elementary School as component units. These funds are not included in this budget. Therefore, certain items treated as interfund transactions for ACFR presentation are reclassified as intergovernmental transactions in the Budget.

**City of Las Vegas  
Final Budget Fiscal Year 2027  
Combined Tax Rate Calculation**

<b>Overlapping Entity</b>	<b>Operating Rate</b>	<b>Debt Rate</b>	<b>Total Rate</b>
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
Las Vegas Metro Police 911 System	0.0050		0.0050
Combined Tax Rate	<u>2.7248</u>	<u>0.5534</u>	<u>3.2782</u>

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AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)  
COUNTY OF CLARK) SS:

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LAS VEGAS NV 89101

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Order ID

104115  
353517

Leslie McCormick, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal, 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, in 1 edition(s) of said newspaper issued from 05/08/2026 to 05/08/2026, on the following day(s):

05/08/2026

*Leslie McCormick*

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this May 8, 2026

Notary

*Pamela Humphrey* 5-8-26



**NOTICE OF PUBLIC HEARING  
MAY 20, 2026**

**City of Las Vegas and City of  
Las Vegas Redevelopment  
Agency Fiscal Year 2027  
Tentative Budget**

NOTICE IS HEREBY GIVEN, pursuant to provisions of NRS 354.596, that a PUBLIC HEARING on the FISCAL YEAR 2027 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 20, 2026, 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 8, 2026  
LV Review Journal



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