

CITY OF LAS VEGAS

FY 2014

FINAL BUDGET



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May 30, 2013

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

LAS VEGAS
CITY COUNCIL

The City of Las Vegas, Nevada, herewith submits the Final Budget for the fiscal year ending June 30, 2014.

CAROLYN G. GOODMAN
MAYOR

This budget contains two funds requiring property tax revenues totaling \$90,335,000.

STAVROS S. ANTHONY
MAYOR PRO TEM

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.

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

The budget contains 24 governmental funds with estimated expenditures of \$823,869,617 and 12 proprietary funds with estimated expenses of \$317,853,616.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.598 (Local Government Budget Act).

ELIZABETH N. FRETWELL
CITY MANAGER

CERTIFICATION

APPROVED BY THE GOVERNING BOARD:

I Elizabeth N. Fretwell
City Manager

Bob Coffin
Stavros S. Anthony
Lois Tarkanian
Carolyn Goodman, Mayor
Bob Beers

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

Signed: Elizabeth N. Fretwell
Dated: May 30, 2013

SCHEDULED PUBLIC HEARING

Date and Time May 21, 2013, 9:00 a.m. Publication Date May 13, 2013

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

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

VOICE 702.229.6011
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www.lasvegasnevada.gov



**CITY OF LAS VEGAS, NEVADA
FY 2014 FINAL BUDGET**

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LAS VEGAS
CITY COUNCIL

CAROLYN G. GOODMAN
MAYOR

STAVROS S. ANTHONY
MAYOR PRO TEM

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

ELIZABETH N. FRETWELL
CITY MANAGER

May 30, 2013

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

FINAL BUDGET MESSAGE

Dear Mayor, Council, and Citizens of Las Vegas:

I am pleased to present the Final Budget for the city of Las Vegas for the fiscal year (FY) 2014. This document represents the city's proposed spending plan and has been prepared in conformance with Chapter 354 of the Nevada Revised Statutes.

The local economy continues its gradual recovery. Growing employment levels and sustained improvement in tourism and gaming sectors make clear that a recovery is underway. Employment levels improved for a second consecutive year in 2012 following four years of declines. The local economy's 9.6 percent unemployment rate in April 2013 is down 1.9% from a year ago. It remains well above the national average of 7.5 percent, but was considerably improved from a rate of 15.6 percent two years earlier.

Employment growth has been supported by a slow, but steady, recovery in tourism, with a 2.1 percent increase in visitor volume for 2012. Gaming revenues, hotel occupancy, and taxable sales have seen similar improvements, resulting in growing revenues. While tourism and gaming remain vulnerable to reductions in consumer spending, this continued positive trend in the region's dominant industry is encouraging for the city's economy and finances.

After bottoming out a year ago, Las Vegas home values have soared and are expected to rise further, boosting the region's fragile economic recovery. Cash investors buying cheap to use homes as rentals are behind much of the housing sector's recovery. Sales prices, home values, new home sales and construction projects are on the rise, although still nowhere near the boom years. The median price of previously owned single-family homes sold in March was \$161,000, up 31 percent from \$123,000 a year ago. In 2006, the price was more than \$300,000, according to the Greater Las Vegas Association of Realtors. With home values still 58 percent below peak levels the region's housing recovery has far to go before reaching pre-recession levels, but the reversal of recent downward trends is noteworthy.

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Final Budget Message

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The signs of a gradual recovery make us cautiously optimistic as we prepare the budget for FY2014. This budget does not contemplate any cuts or reductions in existing programs or services. This is due in large part to the hard work and sacrifices we have made and continue to make in responding to the economic downturn along with our dedication to strong financial management. This year's budget is one of modest growth, which allows us to propose some modest restorations and sustainable service levels, including:

- Program restoration and expansions at 3 percent
- All union contracts that expire June 2013, while they remain flat, will have step increases
- LVCEA will be eligible for a 3 percent COLA (less than half of the membership will be eligible, however, due to employees being "Y-rated")
- There will be a merit adjustment pool for executives and appointive employees of 3 percent
- 34.5 new and restored full time equivalent positions

The city is starting to recover but we know this is going to be a slow journey. While the 2014 budget reflects modest growth, it still represents a deficit of two percent, or a \$9.7 million shortfall in the General Fund. We also still have significant challenges, especially with the uncertainty of the ongoing legislative session. The funding for Metro Police also remains a source of concern. The city and county were able to work with Metro to keep contribution levels flat to the current year. This was accomplished by a \$30M fund balance contribution from Metro for this budget period but more work will need to be done to ensure a sustainable solution. We will continue to monitor these situations and the effects they will have on the city's financial condition.

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

Council Priorities

The city of Las Vegas is charged with creating a place where individuals feel safe, have sufficient business opportunities and are connected to their community, among other things. This is a tough job and with everything going on it is sometimes hard to stop and reflect on how well the city is meeting the expectations of its citizens. The Las Vegas City Council created priorities that provide a vision for the entire city including residents, businesses, visitors and employees. These priorities are wide reaching and include those things which make Las Vegas a world-class city.

Measurements were developed for each of these priorities that will help the city tell the story as to how it's doing. This city continues to develop a "report card" that will provide a snapshot into the city's performance. These priorities provide focus, consistency and purpose for the city

Final Budget Message

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organization as we move forward through the budget process. City Council has adopted six priorities:

- Thriving and Sustainable Business Community
- Safe and Healthy City
- Comprehensive Fiscal Stewardship
- Community Pride
- Excellent Customer Service
- Organizational Excellence

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

Budget Highlights

This budget anticipates General Fund revenue in FY 2014 to increase by one percent compared to FY 2013 estimates, excluding transfers. Consolidated Tax, 51.8 percent of the FY 2014 revenue, represents the sales, cigarette, liquor, and motor vehicle privilege tax revenues collected by the state of Nevada and distributed to counties and cities based on a five-year backward averaging formula that considers assessed valuation and population.

Quality of life considerations are significant in the large portion of the city's budget that goes to the area of law enforcement. The city's primary police force is the Metropolitan Police Department (Metro). The city has allocated \$121 million for its share of FY 2014 Metro police services. In a joint agreement with Clark County, this budget also includes debt service costs associated with the construction and furnishing of the MetroCom facility, the training academy and substation in the Northwest.

The city's Department of Detention and Enforcement will receive approximately \$9.7 million in revenue from other government agencies. This revenue is a combination of fees recovered to house and supervise other agency inmates in the city's detention center and fees paid by the city of North Las Vegas to locate their jail housing operations within the city of Las Vegas facility. An average of 280 inmates from North Las Vegas, Clark County and Boulder City are housed in the facility on a daily basis.

Enterprise Funds will receive approximately \$4.5 million in General Government Cost Allocation charges with the offsetting revenue to the General Fund. General Government costs include City Manager's Office, City Attorney, City Clerk, Human Resources, Finance and Information Technologies.

Fiscal and Budget Policies

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

Council authorized temporarily modifying certain budget policies in order to deal with the current economic conditions. Appropriations for ongoing expenditures will exceed ongoing revenues in the FY 2014 Budget, and we are projecting to spend \$9.7 million from the General Fund unassigned fund balance.

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

Some of the more significant budget policies include the following:

- **Budgets**
 - Budgets will be developed based on historical trending adjusted for specific needs.
 - Appropriations for ongoing expenditures will not exceed ongoing revenues.
 - Budgets will be reflected at full expected cost of personnel costs.
 - Budget evaluations will consider current and subsequent year impact.
 - New programs will be funded (1) from fees, (2) from efficiencies, (3) from general revenues.
 - Opportunities will be sought to improve performance through technology.
- **Positions and personnel**
 - Vacant positions shall be evaluated and re-justified.
 - All positions will be funded at a discount taking into consideration any vacancy trends.
 - Savings from vacancies will be used to fund one-time costs or replenish fund balance.
- **Capital**
 - Interest earnings from selected funds shall be dedicated to one-time capital needs.
 - Bonds will only be considered for capital needs where (a) there is a valid 5-year capital improvement plan (CIP), and (b) it is determined that the city can absorb the operating costs of the new facility in its operating budget.

- Major capital acquisitions will be identified and listed in the CIP for the next five years and will project annual operating cost to be funded from General Fund in future years.
- **Revenues**
 - Barring extraordinary events, the city shall self-impose a property tax limit based on the FY 1999 variance between the actual tax levied and the maximum allowed levy; that is, the city will not raise taxes beyond a self-imposed limit that is 11.2 cents per \$100 below the allowable state imposed limit.
 - One-time revenues will only be used for one-time expenses.
 - Fees and charges will be increased, where appropriate, to reflect increased cost in operations, including inflation and increased mandates.
 - Public/public or public/private partnerships will be sought to enhance funding.
- **Fund balance and reserves**
 - The General Fund ending fund balance should equal *at least* 12 percent of operating revenues with an aspiration goal of 20%.
 - Ending cash balance for Internal Services Funds should equal 10% of the prior year's expenditures for operations and 25% for capital acquisitions.
 - Ending cash balance for the Employee Benefits ISF shall be maintained at no less than 20% of prior year expenditures.

General Fund

The budget for the General Fund amounts to \$481.7 million, including transfers. This is a 3.5 percent increase from FY 2013 estimates.

We forecast revenues and transfers of \$472 million in the General Fund. We project a three percent increase in taxes represented in the consolidated formula (SB254) compared to FY 2013 estimate which represents 51.8 percent of our revenue base. Property taxes (16.7 percent of our revenue base) will decrease by less than one percent. Overall, budgeted revenues, including transfers in, will increase by 0.7 percent in FY 2014 from FY 2013 estimates.

Special Revenue Funds

These funds account for monies received from specific revenue sources which limit their use to specified purposes. Sixty-six percent of the revenues funding these programs are from intergovernmental sources such as grants, reimbursements and contributions. Appropriations in the Special Revenue Funds category total \$106 million. Of this amount, approximately 7.5 percent is committed to major capital projects. Housing and Urban Development grants, approximately 18.7 percent of appropriations in this fund, are allocated to targeted neighborhoods according to the city's Neighborhood Improvement Plan.

Capital Projects Fund

The budget appropriates \$252 million for a variety of capital projects, most of which involve improvements to infrastructure. The major capital budgets for FY 2014 include the following:

Public works	\$ 105.6 million
Culture and recreation	51.5 million
Public safety	45.4 million
General government	36.2 million
Economic development	1.3 million

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

Enterprise Funds

The city operates four enterprise funds that are designed to account for business-like ventures such as Sanitation, Building & Safety, Municipal Parking, and Municipal Golf Course Enterprise Funds. Enterprise-type programs reflect total operating expenses of \$100.3 million. The majority (84.4 percent) is committed to operations at the Water Pollution Control Facility (WPCF), street cleaning, and sewer line and storm drain maintenance.

Capital outlay is budgeted at \$112.1 million including upgrade of the WPCF and sewer lines.

Other Funds

Internal Service Funds total \$209.9 million in operating expenses. Included in this category are the intergovernmental shared expenses for fire communications, graphic arts operations, the replacement/addition of radio/pager/cellular phone equipment, and equipment/support for personal computers. The city's self-insurance (workers compensation, liability and property damage insurance) and employee benefit programs are reported in this fund group.

Debt Service Funds total \$48.3 million in debt service, of which \$17.2 million is funded through General Fund revenues.

Process

We are submitting this budget in accordance with the laws of the state of Nevada. The public hearing for the Tentative Budget and direction for the Final Budget was held on May 21, 2013.

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

The city's management team, "Team Las Vegas," continues to be committed to improving customer service, improving the efficiency of city operations, and improving the quality of city

Final Budget Message

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services. We will continue to be financially conservative in execution of this budget as we strive to meet the Council's priorities. We will also stay in tune with the economy and our citizens 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 this next year.

Sincerely,



Elizabeth N. Fretwell

City Manager

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Budget Summary for City of Las Vegas
Schedule S-1

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY	FINAL
	ACTUAL PRIOR	ESTIMATED	BUDGET	FUNDS	TOTAL
	YEAR 06/30/12	CURRENT	YEAR 06/30/14	BUDGET	(MEMO ONLY)
REVENUES:	(1)	(2)	(3)	(4)	COLUMNS 3+4
	(1)	(2)	(3)	(4)	(5)
Property Taxes	97,832,643	90,750,028	90,335,000		90,335,000
Other Taxes	4,623,205	4,133,773	3,655,631		3,655,631
Licenses & Permits	75,078,514	77,335,144	76,101,977	5,262,681	81,364,658
Intergovernmental Resources	364,434,691	334,224,559	438,780,493	9,200,000	447,980,493
Charges for Services	39,313,658	43,420,644	44,472,546	293,337,840	337,810,386
Fines & Forfeits	20,686,112	20,385,000	20,894,714	3,500,000	24,394,714
Special Assessments	1,331,835	2,957,852	1,105,000		1,105,000
Miscellaneous	22,719,217	18,662,886	16,949,496	15,637,186	32,586,682
TOTAL REVENUES	626,019,875	591,869,886	692,294,857	326,937,707	1,019,232,564
EXPENDITURES-EXPENSES:					
General Government	156,538,591	100,053,086	98,888,496	195,784,822	294,673,318
Judicial	24,877,909	25,883,550	28,244,730		28,244,730
Public Safety	319,205,391	326,499,316	360,762,931	23,845,328	384,608,259
Public Works	95,501,328	75,954,787	133,312,460	7,513,754	140,826,214
Sanitation				77,146,220	77,146,220
Health	3,510,662	3,642,837	4,168,755		4,168,755
Welfare	907,281	410,000	465,000		465,000
Culture & Recreation	99,592,167	77,849,821	103,890,685	2,589,525	106,480,210
Economic Development & Assistance	31,422,983	29,448,149	45,839,101	3,378,498	49,217,599
Intergovernmental Expenditures				5,078,520	5,078,520
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX			
Utility Enterprises					
Hospitals					
Transit Systems	13,383				
Airports					
Other Enterprises					
Debt Service - Principal	25,500,709	20,654,467	21,233,932	XXXXXXXXXXXX	21,233,932
Interest Cost/Fiscal Charges	28,935,840	27,325,022	27,063,527	2,516,949	29,580,476
TOTAL EXPENDITURES-EXPENSES	786,006,244	687,721,035	823,869,617	317,853,616	1,141,723,233
Excess of Revenues over (under)					
Expenditures-Expenses	(159,986,369)	(95,851,149)	(131,574,760)	9,084,091	(122,490,669)

Budget Summary for City of Las Vegas
 Schedule S-1

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	FINAL
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	43,270,000		12,000,000		12,000,000
Sale of Fixed Assets	3,660,399	23,174			
Discount/Issuance Costs on Bonds	1,649,441				
Operating Transfers In	83,283,895	126,295,914	70,875,794	1,200,000	72,075,794
Operating Transfers Out	(89,056,341)	(129,868,906)	(67,347,188)	(4,728,606)	(72,075,794)
TOTAL OTHER FINANCING SOURCES (USES)	42,807,394	(3,549,818)	15,528,606	(3,528,606)	12,000,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(117,178,975)	(99,400,967)	(116,046,154)	5,555,485	(110,490,669)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	548,486,500	431,307,525	331,906,558	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXX	XXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXX	XXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	431,307,525	331,906,558	215,860,404	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	431,307,525	331,906,558	215,860,404	XXXXXXXXXXXXX	XXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government	483.73	487.04	489.52
Judicial	186.55	192.33	195.25
Public Safety	1,199.84	1,204.76	1,219.20
Public Works	130.00	131.00	132.00
Sanitation	181.96	180.48	181.48
Health	11.44	11.44	13.44
Welfare			
Culture & Recreation	835.38	833.37	839.33
Economic Development & Assistance	50.86	49.99	50.99
TOTAL GENERAL GOVERNMENT	3,079.76	3,090.41	3,121.21
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	3,079.76	3,090.41	3,121.21

POPULATION (AS OF JULY 1)	588,274	589,156	589,156
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured & Unsecured Only)	12,958,012,131	11,926,888,555	12,251,484,406
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	12,958,012,131	11,926,888,555	12,251,484,406
TAX RATE			
General Fund	0.6765	0.6765	0.6765
Special Revenue Funds	0.0950	0.0950	0.0950
Capital Project Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.7715	0.7715	0.7715

* Use the population certified by the state in March. Small districts may use a number developed per the instructions (page 6) or the best information available. The city of Las Vegas is using the State of Nevada July 1, 2012, population for the July 1, 2013, estimate.

City of Las Vegas

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE & REVENUE RECONCILIATION

Fiscal Year 2013-2014
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	1.8259	12,251,484,406	223,418,718	0.6765	82,881,300	4,106,300	78,775,000
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0950		11,638,910	0.0950	11,638,910	78,910	11,560,000
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)	0.1278		15,958,927				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1278		15,958,927				
M. SUBTOTAL A, B, C, L	2.0487		251,016,555	0.7715	94,520,210	4,185,210	90,335,000
N. Debt							
O. TOTAL M & N	2.0487		251,016,555	0.7715	94,520,210	4,185,210	90,335,000

City of Las Vegas

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

The Budgeted Ad Valorem Revenue With Cap includes (1) estimate for personal property tax not included in pro-forma projection; and (2) adjustments for receipt of previous year delinquent taxes and delay of budget year delinquent taxes.

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

Budget for Fiscal Year Ending June 30, 2014

Budget Summary for City of Las Vegas

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)	FINAL
GENERAL FUND	102,741,762	239,500,000	78,775,000	0.6765	144,258,014		9,464,440	574,739,216	
Multipurpose SRF	9,800,229				18,138,361		50,000	27,988,590	
LV Convention & Visitors Authority SRF	623,305				6,074,000			6,697,305	
Fremont Street Room Tax SRF	1,961,904				1,454,612			3,416,516	
SID Administration SRF	13,366,562				1,937,398		352,317	15,656,277	
Transportation Programs SRF	342,293				2,026,412			2,368,705	
Street Maintenance SRF	9,807,837				7,613,146			17,420,983	
Housing Program SRF	14,611,352				16,164,720			30,776,072	
Housing & Urban Development SRF	643,189				19,925,025			20,568,214	
Fire Safety Initiative SRF	1,538,995		11,560,000	0.0950	15,390			13,114,385	
Fiscal Stabilization SRF	13,127,241				257,540			13,384,781	
General CPF	2,116,599				17,837,446		560,200	20,514,245	
City Facilities CPF	16,563,909				4,180,158		1,502,802	22,246,869	
Fire Services CPF	20,537,187				702,199		1,109,142	22,348,528	
Public Works CPF	14,784,255				3,570,795		6,400,000	24,755,050	
Traffic Improvements CPF	8,027,382				9,463,350		1,369,836	18,860,568	
Parks & Leisure Activities CPF	26,033,537				27,084,424		4,706,251	57,824,212	
Road & Flood CPF	10,271,321				70,798,012		1,483,435	82,552,768	
Detention & Enforcement CPF	8,509,626				44,462	12,000,000	735,000	21,289,088	
Special Assessments CPF	22,699,665				1,156,096		4,000,000	27,855,761	
Capital Improvements CPF	1,000,000				2,435,492			3,435,492	
Green Building CPF	711,495				600,000			1,311,495	
DEBT SERVICE	29,975,655				6,407,805		39,142,371	75,525,831	
Cemetery Operations PF	2,111,258				315,000			2,426,258	
Subtotal Governmental Fund Types, Expendable Trust Funds	331,906,558	239,500,000	90,335,000	0.7715	362,459,857	12,000,000	70,875,794	1,107,077,209	
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
TOTAL ALL FUNDS	XXXXXXXXXX	239,500,000	90,335,000	0.7715	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	

SCHEDULE A-1 ESTIMATED EXPENDITURES & OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary for City of Las Vegas

									FINAL
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				SERVICES, SUPPLIES & OTHER CHARGES**	CAPITAL OUTLAY***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	SALARIES & WAGES (1)	EMPLOYEE BENEFITS (2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUND	-	145,267,720	113,389,580	204,629,507			18,400,000	93,052,409	574,739,216
Multipurpose SRF	R	2,900,730	1,007,470	8,630,778	285,500		8,291,019	6,873,093	27,988,590
LV Convention & Visitors Authority SRF	R						6,362,940	334,365	6,697,305
Fremont Street Room Tax SRF	R			282,500			1,352,550	1,781,466	3,416,516
SID Administration SRF	R	296,200	225,110	1,726,650			2,400,000	11,008,317	15,656,277
Transportation Programs SRF	R			1,000			2,200,000	167,705	2,368,705
Street Maintenance SRF	R			15,014,169				2,406,814	17,420,983
Housing Program SRF	R	552,400	419,820	24,517,350				5,286,502	30,776,072
Housing & Urban Development SRF	R	555,820	422,420	15,007,238	100,000		3,854,215	628,521	20,568,214
Fire Safety Initiative SRF	R			5,000			12,334,075	775,310	13,114,385
Fiscal Stabilization SRF	R			28,000				13,356,781	13,384,781
General CPF	C	138,790	105,480	120,000	19,720,000			429,975	20,514,245
City Facilities CPF	C			12,285	16,602,596		5,116,465	515,523	22,246,869
Fire Services CPF	C			14,592	19,564,678		46,600	2,722,658	22,348,528
Public Works CPF	C			22,258	16,399,168		1,816,600	6,517,024	24,755,050
Traffic Improvements CPF	C				14,503,138		12,600	4,344,830	18,860,568
Parks & Leisure Activities CPF	C			26,132	51,500,003		1,474,872	4,823,205	57,824,212
Road & Flood CPF	C				80,649,019			1,903,749	82,552,768
Detention & Enforcement CPF	C			3,061	11,350,000		141,727	9,794,300	21,289,088
Special Assessments CPF	C			16,000	8,521,656		1,116,373	18,201,732	27,855,761
Capital Improvements CPF	C			8,340			2,427,152	1,000,000	3,435,492
Green Building CPF	C			750,000				561,495	1,311,495
DEBT SERVICE	D			48,297,459				27,228,372	75,525,831
Cemetery Operations PF	P			280,000				2,146,258	2,426,258
TOTAL GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS		149,711,660	115,569,880	319,392,319	239,195,758	0	67,347,188	215,860,404	1,107,077,209

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2014

Budget Summary for City of Las Vegas

FINAL

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Municipal Golf Course EF	E	1,289,000	2,589,525	15,519	218,179	1,200,000		(303,185)
Sanitation EF	E	81,385,000	84,659,974	22,061,750	5,332,290			13,454,486
Municipal Parking EF	E	6,186,960	5,274,715	125,965			2,254,275	(1,216,065)
Building & Safety EF	E	8,307,905	7,790,869	75,765				592,801
Reimbursable Expenses ISF	I	3,378,498	3,379,858	19,749			1,600,000	(1,581,611)
Fire Communications ISF	I	10,204,744	10,779,744	21,535				(553,465)
Print Media ISF	I	1,000,000	1,152,894	1,267				(151,627)
Computer Services ISF	I	7,749,100	12,074,991	82,448				(4,243,443)
Automotive Operations ISF	I	9,801,335	10,160,937	113,167				(246,435)
Employee Benefit ISF	I	153,306,500	151,520,200	695,000	2,045,000			436,300
Liability Insurance & Property Damage ISF	I	1,420,000	2,149,400	76,500				(652,900)
City Facilities ISF	I	19,600,000	18,725,040	20,000			874,331	20,629
TOTAL		303,629,042	310,258,147	23,308,665	7,595,469	1,200,000	4,728,606	5,555,485

* 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 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	85,345,221	79,135,000	78,775,000	78,775,000
Room Tax	1,924,662	1,900,000	1,980,822	1,920,000
Total Taxes	87,269,883	81,035,000	80,755,822	80,695,000
LICENSES & PERMITS				
Business Licenses & Permits:				
Business Licenses	14,709,765	14,550,000	14,705,131	15,000,000
Liquor Licenses	2,050,255	2,750,000	2,200,000	2,200,000
City Gaming Licenses	3,492,315	3,400,000	3,310,681	3,330,000
Franchise Fees:				
Gas Utility	5,198,787	4,735,597	4,491,100	4,593,529
Electric Utility	25,940,625	27,281,659	27,756,659	26,181,659
Sanitation Utility	3,663,336	3,667,055	3,758,732	3,758,732
Telephone Utility	8,358,806	8,500,000	8,425,000	8,585,000
Garbage Collection	3,253,975	3,350,000	3,417,000	3,400,000
Cable Television	6,573,921	6,533,533	6,663,150	6,402,862
Ambulance	406,660	413,000	422,240	419,195
Nonbusiness Licenses & Permits:				
Animal Permits	232,645	6,415	6,415	6,415
Building Permits	634,982	1,218,085	1,059,135	1,263,085
Offsite Permits	272,868	600,000	621,000	621,000
Miscellaneous Permits	4,985	500	500	500
Total Licenses & Permits	74,793,925	77,005,844	76,836,743	75,761,977
INTERGOVERNMENTAL REVENUES				
State Shared Revenue:				
Consolidated Tax	221,315,602	232,500,000	238,500,000	239,500,000
Other State Revenues	13,819	3,459	3,206	3,206
Local Government Revenues:				
County Gaming Licenses (City Share)	3,432,882	3,260,000	3,245,760	3,200,000
Other Local Government Revenues	94,685	107,040	97,155	97,155
Other Local Units Payments in Lieu of Taxes	141,800	120,000	121,200	121,200
Total Intergovernmental Revenues	224,998,788	235,990,499	241,967,321	242,921,561
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
General Government:				
Intracity Reimbursable Charges	3,918,862	4,716,943	4,883,250	4,816,515
Planning & Development Charges	610,190	640,000	637,500	652,800
Recreation Fees	3,331			
Business License Application Fees	469,222	458,000	458,000	458,000
Other	668,160	724,470	742,128	666,452
Judicial:				
Financial Counseling Fees	925,386	930,000	865,300	948,058
Court Counseling Fees	950,348	965,000	1,339,000	1,117,060
Traffic School Fees	287,618	285,000	276,000	302,396
Assessment Center Fees	34,097	38,000	85,000	93,129
Court Fees	5,505,309	4,512,000	4,077,824	4,467,822
Collections	1,078,696	970,000	978,000	1,071,535
Other	71,014	76,999	78,876	70,833
Public Safety:				
Intracity Reimbursable Charges	553,266	361,439	373,950	368,840
Corrections Charges	4,231,948			
EMS Transport	6,005,532	5,650,000	5,650,000	6,050,000
Inmate Housing		9,700,000	9,700,000	9,700,000
Other	1,827,293	1,981,291	2,029,582	1,822,622
Public Works:				
Intracity Reimbursable Charges	3,285,578	3,024,042	3,128,715	3,085,958
Other	59,970	65,024	66,609	59,817
Health:				
Animal Shelter Fees	15,341	15,427	15,427	15,427
Culture & Recreation:				
Intracity Reimbursable Charges	13,801	8,209	8,490	8,374
Swimming Pool Fees	239,293	210,000	206,000	206,000
Recreation Fees	2,142,017	1,890,000	2,008,823	1,914,000
Other	20,583	22,318	22,862	20,531
Economic Development & Assistance:				
Intracity Reimbursable Charges	39,771	19,904	20,595	20,313
Other	1,750	1,898	1,944	1,745
Total Charges for Services	32,958,376	37,265,964	37,653,875	37,938,227
FINES & FORFEITS				
Court Fines	19,251,667	19,115,000	19,400,000	19,690,560
Forfeited Bail	1,238,746	1,100,000	1,125,000	1,025,689
Total Fines & Forfeits	20,490,413	20,215,000	20,525,000	20,716,249
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	1,208,501	1,300,000	1,000,000	1,000,000
Rentals	2,158,528	2,400,000	2,200,000	2,400,000
Contributions & Donations	113,033	1,625,000	75,000	75,000
Other Fees, Charges & Reimbursements	1,126,651	1,055,000	1,025,000	1,025,000
Total Miscellaneous	4,606,713	6,380,000	4,300,000	4,500,000
SUBTOTAL REVENUE ALL SOURCES	445,118,098	457,892,307	462,038,761	462,533,014
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Multipurpose SRF	126,318	124,280	128,850	128,850
HUD SRF	88,666	85,590	85,590	85,590
Fire Safety Initiative SRF	9,187,910	9,520,000	9,250,000	9,250,000
City Facilities CPF		1,000,000		
Sale of Fixed Assets	3,613,445			
SUBTOTAL OTHER FINANCING SOURCES	13,016,339	10,729,870	9,464,440	9,464,440
BEGINNING FUND BALANCE	101,400,074	99,582,495	101,823,587	102,741,762
Prior Period Adjustments GASB 54 Adjustment-Page 130				
TOTAL BEGINNING FUND BALANCE	101,400,074	99,582,495	101,823,587	102,741,762
TOTAL AVAILABLE RESOURCES	559,534,511	568,204,672	573,326,788	574,739,216

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/14 FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	22,372,638	22,769,471	24,935,060	23,927,220
Employee Benefits	32,288,415	16,596,821	18,636,750	17,878,120
Services & Supplies	9,782,591	15,251,618	14,565,798	16,340,515
Capital Outlay	64,616			
Function Total	64,508,260	54,617,910	58,137,608	58,145,855
JUDICIAL				
Salaries & Wages	10,666,282	10,781,733	11,507,730	11,582,640
Employee Benefits	7,061,758	8,043,123	8,762,400	8,823,900
Services & Supplies	4,600,037	4,539,953	5,020,875	5,020,875
Capital Outlay		40,966		
Function Total	22,328,077	23,405,775	25,291,005	25,427,415
PUBLIC SAFETY				
Salaries & Wages	81,932,308	85,640,372	85,999,830	85,916,300
Employee Benefits	66,677,997	65,886,363	70,466,670	70,340,270
Services & Supplies	152,026,527	154,151,084	155,890,747	155,890,747
Capital Outlay	27,636	5,000		
Function Total	300,664,468	305,682,819	312,357,247	312,147,317
PUBLIC WORKS				
Salaries & Wages	6,185,052	6,083,000	6,068,230	6,081,820
Employee Benefits	4,146,211	4,497,600	4,611,850	4,622,180
Services & Supplies	1,910,382	1,737,600	1,985,000	1,985,190
Capital Outlay		12,105		
Function Total	12,241,645	12,330,305	12,665,080	12,689,190
HEALTH				
Salaries & Wages	665,597	731,980	855,630	855,630
Employee Benefits	431,850	481,428	569,060	569,060
Services & Supplies	2,285,699	2,269,429	2,464,065	2,464,065
Function Total	3,383,146	3,482,837	3,888,755	3,888,755
CULTURE & RECREATION				
Salaries & Wages	15,143,228	15,524,372	16,313,610	16,364,710
Employee Benefits	8,934,093	10,105,177	10,726,380	10,798,180
Services & Supplies	18,674,244	19,465,622	21,007,674	21,171,017
Capital Outlay	5,518			
Function Total	42,757,083	45,095,171	48,047,664	48,333,907
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Salaries & Wages	806,334	738,250	688,920	539,400
Employee Benefits	517,964	495,582	502,480	357,870
Services & Supplies	726,656	1,283,443	1,768,588	1,757,098
		102,818		
Function Total	2,050,954	2,620,093	2,959,988	2,654,368
TRANSIT SYSTEMS				
Services & Supplies	13,383			
Function Total	13,383	0	0	0
Operating Transfers Out (Schedule T)	12,005,000	18,228,000	18,400,000	18,400,000
TOTAL ALL FUNCTIONS	459,952,016	465,462,910	481,747,347	481,686,807

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
LEGISLATIVE				
City Council:				
Salaries & Wages	1,341,362	1,352,958	1,380,010	1,394,330
Employee Benefits	772,710	838,696	862,770	876,330
Services & Supplies	837,914	900,974	915,102	912,612
Activity Total	2,951,986	3,092,628	3,157,882	3,183,272
ELECTIONS				
City Clerk:				
Salaries & Wages		34,900		
Employee Benefits		5,100		
Services & Supplies		331,724		
Activity Total	0	371,724	0	0
EXECUTIVE				
City Manager:				
Salaries & Wages	996,240	1,010,781	989,570	1,132,530
Employee Benefits	671,131	766,524	752,080	860,730
Services & Supplies	305,719	227,538	260,000	263,120
	1,973,090	2,004,843	2,001,650	2,256,380
Communications:				
Salaries & Wages	1,362,508	1,380,478	1,431,060	1,457,160
Employee Benefits	902,086	1,026,406	1,066,380	1,086,210
Services & Supplies	433,954	872,630	805,000	805,000
Capital Outlay	24,918			
	2,723,466	3,279,514	3,302,440	3,348,370
Administrative Services:				
Salaries & Wages	928,337	1,094,531	1,082,000	1,024,010
Employee Benefits	610,033	760,563	786,910	747,270
Services & Supplies	593,286	1,217,473	1,114,846	950,723
	2,131,656	3,072,567	2,983,756	2,722,003
Activity Total	6,828,212	8,356,924	8,287,846	8,326,753
FINANCIAL ADMINISTRATION				
City Clerk:				
Salaries & Wages	1,202,205	1,214,189	1,113,530	1,259,990
Employee Benefits	799,395	893,930	832,410	943,740
Services & Supplies	758,940	967,316	980,877	980,877
	2,760,540	3,075,435	2,926,817	3,184,607
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
FINANCIAL ADMINISTRATION				
City Attorney:				
Salaries & Wages	2,068,359	2,087,893	1,988,550	2,046,310
Employee Benefits	1,382,399	1,564,848	1,505,440	1,549,310
Services & Supplies	461,659	578,878	563,125	563,125
	3,912,417	4,231,619	4,057,115	4,158,745
Human Resources:				
Salaries & Wages	1,215,840	1,443,400	1,496,600	1,525,110
Employee Benefits	806,154	1,072,800	1,137,420	1,159,110
Services & Supplies	521,234	637,730	745,000	745,000
	2,543,228	3,153,930	3,379,020	3,429,220
Finance & Business Services:				
Salaries & Wages	2,282,395	2,217,088	2,165,730	2,175,510
Employee Benefits	1,520,913	1,660,546	1,638,380	1,645,770
Services & Supplies	982,713	1,051,727	1,091,385	1,091,385
Capital Outlay	21,900			
	4,807,921	4,929,361	4,895,495	4,912,665
Purchasing & Contracts:				
Salaries & Wages	1,202,636			
Employee Benefits	800,554			
Services & Supplies	305,025			
	2,308,215	0	0	0
Internal Audit:				
Salaries & Wages	497,692	497,909	524,870	540,020
Employee Benefits	333,770	375,908	387,310	398,820
Services & Supplies	100,687	133,732	133,694	133,694
	932,149	1,007,549	1,045,874	1,072,534
Activity Total	17,264,470	16,397,894	16,304,321	16,757,771
OTHER				
Special Events:				
Salaries & Wages	144,356	131,118	137,730	401,110
Employee Benefits	90,446	92,704	96,470	296,640
Services & Supplies	31,309	82,177	85,154	99,454
	266,111	305,999	319,354	797,204
Planning & Development:				
Salaries & Wages	3,786,008	3,764,526	4,044,420	4,029,740
Employee Benefits	2,517,699	2,785,696	3,065,010	3,053,860
Services & Supplies	1,205,079	1,108,469	1,290,000	1,290,000
Capital Outlay	7,730			
	7,516,516	7,658,691	8,399,430	8,373,600
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER				
Information Technologies:				
Salaries & Wages	3,974,112	3,905,200	4,033,600	4,137,860
Employee Benefits	2,615,122	2,807,300	3,065,550	3,144,800
Services & Supplies	1,189,744	1,785,400	1,350,000	1,350,000
	7,778,978	8,497,900	8,449,150	8,632,660
Purchasing & Contracts:				
Salaries & Wages		1,236,000	1,357,290	1,365,570
Employee Benefits		910,800	1,031,550	1,037,860
Services & Supplies		310,000	308,615	308,615
	0	2,456,800	2,697,455	2,712,045
Facilities Management:				
Salaries & Wages	252,020	250,000	257,310	261,370
Employee Benefits	168,588	190,000	195,550	198,630
Services & Supplies	555,230	600,000	515,000	515,000
Capital Outlay	10,068			
	985,906	1,040,000	967,860	975,000
Operations & Maintenance Administration:				
Salaries & Wages	307,164	298,500	293,140	301,920
Employee Benefits	207,284	225,000	222,780	229,460
Services & Supplies	42,891	75,000	38,000	38,000
	557,339	598,500	553,920	569,380
Graffiti Response:				
Salaries & Wages	811,404	850,000	880,010	874,680
Employee Benefits	540,131	620,000	653,630	649,580
Services & Supplies	389,711	410,000	350,000	350,000
	1,741,246	1,880,000	1,883,640	1,874,260
Nondepartmental:				
Salaries & Wages			1,759,640	
Employee Benefits	17,550,000		1,337,110	
Services & Supplies	1,067,496	3,960,850	4,020,000	5,943,910
	18,617,496	3,960,850	7,116,750	5,943,910
Activity Total	37,463,592	26,398,740	30,387,559	29,878,059
FUNCTION TOTAL	64,508,260	54,617,910	58,137,608	58,145,855

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
MUNICIPAL COURTS				
Municipal Courts:				
Salaries & Wages	9,011,049	8,599,710	8,847,510	8,713,540
Employee Benefits	5,957,780	6,373,930	6,740,640	6,643,380
Services & Supplies	3,577,787	3,196,295	3,597,012	3,597,012
Capital Outlay		40,966		
	18,546,616	18,210,901	19,185,162	18,953,932
City Attorney-Criminal Division:				
Salaries & Wages	1,655,233	1,791,258	1,873,790	1,948,390
Employee Benefits	1,103,978	1,319,928	1,424,080	1,480,790
Services & Supplies	571,698	539,950	560,875	560,875
	3,330,909	3,651,136	3,858,745	3,990,055
Activity Total	21,877,525	21,862,037	23,043,907	22,943,987
PUBLIC DEFENDER				
Public Defender:				
Services & Supplies	450,552	532,733	492,400	492,400
Activity Total	450,552	532,733	492,400	492,400
ALTERNATIVE SENTENCING & EDUCATION				
Alternative Sentencing & Education:				
Salaries & Wages		390,765	786,430	920,710
Employee Benefits		349,265	597,680	699,730
Services & Supplies		270,975	370,588	370,588
Activity Total	0	1,011,005	1,754,698	1,991,028
FUNCTION TOTAL	22,328,077	23,405,775	25,291,005	25,427,415

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
POLICE				
Metropolitan Police Department: Services & Supplies	119,286,523	121,040,434	121,000,000	121,000,000
	119,286,523	121,040,434	121,000,000	121,000,000
City Marshals:				
Salaries & Wages	4,174,589	4,329,517	4,358,570	4,300,810
Employee Benefits	3,491,488	4,018,811	3,985,180	3,922,560
Services & Supplies	974,641	997,215	977,834	977,834
	8,640,718	9,345,543	9,321,584	9,201,204
Activity Total	127,927,241	130,385,977	130,321,584	130,201,204
FIRE				
Fire & Rescue:				
Salaries & Wages	51,738,686	53,636,246	53,794,160	53,777,230
Employee Benefits	43,357,096	40,287,056	43,523,380	43,494,510
Services & Supplies	13,846,558	14,297,693	14,800,000	14,800,000
Capital Outlay	27,636			
Activity Total	108,969,976	108,220,995	112,117,540	112,071,740
CORRECTIONS				
Detention & Correctional Services:				
Salaries & Wages	18,388,467	20,213,039	19,888,060	19,807,720
Employee Benefits	14,779,991	16,223,012	16,949,780	16,860,530
Services & Supplies	11,255,728	11,771,406	12,186,913	12,186,913
Activity Total	44,424,186	48,207,457	49,024,753	48,855,163
PROTECTIVE INSPECTION				
Building & Safety:				
Salaries & Wages	1,658,360	2,589,470	2,776,120	2,840,580
Employee Benefits	1,091,604	1,863,884	2,077,570	2,126,550
Services & Supplies	547,111	838,336	911,000	911,000
Activity Total	3,297,075	5,291,690	5,764,690	5,878,130
OTHER PROTECTION				
Neighborhood Response:				
Salaries & Wages	977,410			
Employee Benefits	649,180			
Services & Supplies	342,277			
	1,968,867	0	0	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
ADMINISTRATION				
Public Works Administration:				
Salaries & Wages	347,930	352,700	337,290	390,580
Employee Benefits	234,601	265,800	256,340	296,840
Services & Supplies	73,713	92,700	110,000	110,190
Capital Outlay				
Activity Total	656,244	711,200	703,630	797,610
ENGINEERING				
Engineering & Planning:				
Salaries & Wages	4,666,283	4,545,300	4,659,280	4,618,150
Employee Benefits	3,129,574	3,426,800	3,541,050	3,509,790
Services & Supplies	1,424,372	1,264,900	1,375,000	1,375,000
Capital Outlay		12,105		
	9,220,229	9,249,105	9,575,330	9,502,940
Right of Way:				
Salaries & Wages	506,239	500,000	500,470	503,010
Employee Benefits	339,356	375,000	380,350	382,280
Services & Supplies	76,467	75,000	75,000	75,000
	922,062	950,000	955,820	960,290
Activity Total	10,142,291	10,199,105	10,531,150	10,463,230
PAVED STREETS				
Street Maintenance:				
Salaries & Wages	664,600	685,000	571,190	570,080
Employee Benefits	442,680	430,000	434,110	433,270
Services & Supplies	335,830	305,000	425,000	425,000
Activity Total	1,443,110	1,420,000	1,430,300	1,428,350
FUNCTION TOTAL	12,241,645	12,330,305	12,665,080	12,689,190

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION PUBLIC WORKS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
ANIMAL CONTROL				
Animal Care & Control:				
Salaries & Wages	665,597	731,980	855,630	855,630
Employee Benefits	431,850	481,428	569,060	569,060
Services & Supplies	2,136,060	2,104,429	2,299,065	2,299,065
Activity Total	3,233,507	3,317,837	3,723,755	3,723,755
CEMETERY OPERATION				
Woodlawn Cemetery:				
Services & Supplies	136,632	150,000	150,000	150,000
Activity Total	136,632	150,000	150,000	150,000
COMMUNICABLE DISEASE CONTROL				
Communicable Disease Control:				
Services & Supplies	13,007	15,000	15,000	15,000
Activity Total	13,007	15,000	15,000	15,000
FUNCTION TOTAL	3,383,146	3,482,837	3,888,755	3,888,755

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION HEALTH

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION ADMINISTRATION				
Administration:				
Salaries & Wages	2,938,320	2,419,199	2,503,620	2,841,000
Employee Benefits	1,866,892	1,615,394	1,736,870	1,854,420
Services & Supplies	2,030,680	2,000,275	2,359,567	2,522,910
Capital Outlay	5,518			
	6,841,410	6,034,868	6,600,057	7,218,330
Cultural Affairs:				
Salaries & Wages		683,308	712,660	718,320
Employee Benefits		500,849	478,800	483,090
Services & Supplies		681,428	492,441	492,441
	0	1,865,585	1,683,901	1,693,851
Activity Total	6,841,410	7,900,453	8,283,958	8,912,181
PARTICIPANT RECREATION				
Recreation & Adaptive Programming:				
Salaries & Wages	5,935,502	4,797,642	5,504,670	4,916,730
Employee Benefits	2,902,936	2,405,288	2,742,290	2,643,090
Services & Supplies	8,677,887	7,149,801	6,894,761	6,894,761
Activity Total	17,516,325	14,352,731	15,141,721	14,454,581
PARKS				
Parks & Open Spaces:				
Salaries & Wages	6,269,406	6,300,000	6,431,220	6,429,250
Employee Benefits	4,164,265	4,800,000	4,887,740	4,886,240
Services & Supplies	7,965,677	8,600,000	9,747,000	9,747,000
Activity Total	18,399,348	19,700,000	21,065,960	21,062,490
SENIOR CITIZENS				
Senior Citizen Activities:				
Salaries & Wages		1,324,223	1,161,440	1,459,410
Employee Benefits		783,646	880,680	931,340
Services & Supplies		1,034,118	1,513,905	1,513,905
Activity Total	0	3,141,987	3,556,025	3,904,655
FUNCTION TOTAL	42,757,083	45,095,171	48,047,664	48,333,907

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION CULTURE & RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Business Development:				
Services & Supplies	84,170	701,875	1,000,000	1,000,000
Capital Outlay		102,818		
Activity Total	84,170	804,693	1,000,000	1,000,000
NEIGHBORHOOD SERVICES				
Neighborhood Services:				
Salaries & Wages	737,094	738,250	688,920	539,400
Employee Benefits	476,306	495,582	502,480	357,870
Services & Supplies	613,454	581,568	768,588	757,098
	1,826,854	1,815,400	1,959,988	1,654,368
Rapid Response:				
Salaries & Wages	69,240			
Employee Benefits	41,658			
Services & Supplies	29,032			
	139,930	0	0	0
Activity Total	1,966,784	1,815,400	1,959,988	1,654,368
FUNCTION TOTAL	2,050,954	2,620,093	2,959,988	2,654,368

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION ECONOMIC DEVELOPMENT & ASSISTANCE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING TRANSFERS OUT				
Special Revenue Funds: Multipurpose SRF		128,000		
Capital Projects Funds: General CPF Detention & Enforcement CPF		800,000 4,000,000		
Debt Service Funds: Debt Service Fund	10,800,000	7,100,000	17,200,000	17,200,000
Enterprise Funds: Municipal Golf Course EF	1,200,000	1,200,000	1,200,000	1,200,000
Internal Service Funds: Employee Benefit ISF City Facilities ISF	5,000	5,000,000		
FUNCTION TOTAL	12,005,000	18,228,000	18,400,000	18,400,000

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION OPERATING TRANSFERS OUT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
PAGE FUNCTION SUMMARY			TENTATIVE APPROVED	FINAL APPROVED
16 GENERAL GOVERNMENT	64,508,260	54,617,910	58,137,608	58,145,855
17 JUDICIAL	22,328,077	23,405,775	25,291,005	25,427,415
19 PUBLIC SAFETY	300,664,468	305,682,819	312,357,247	312,147,317
20 PUBLIC WORKS	12,241,645	12,330,305	12,665,080	12,689,190
21 HEALTH	3,383,146	3,482,837	3,888,755	3,888,755
22 CULTURE & RECREATION	42,757,083	45,095,171	48,047,664	48,333,907
23 ECONOMIC DEVELOPMENT & ASSISTANCE	2,050,954	2,620,093	2,959,988	2,654,368
24 TRANSIT SYSTEMS	13,383			
TOTAL EXPENDITURES - ALL FUNCTIONS	447,947,016	447,234,910	463,347,347	463,286,807
OTHER USES: <u>CONTINGENCY</u> (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXX	XXXXXXXXXX		
25 OPERATING TRANSFERS OUT (Schedule T)	12,005,000	18,228,000	18,400,000	18,400,000
TOTAL EXPENDITURES AND OTHER USES	459,952,016	465,462,910	481,747,347	481,686,807
ENDING FUND BALANCE	99,582,495	102,741,762	91,579,441	93,052,409
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	559,534,511	568,204,672	573,326,788	574,739,216

CITY OF LAS VEGAS

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

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes-Property	12,487,394	11,615,000	11,560,000	11,560,000
Taxes-Other	1,488,836	1,437,773	1,435,631	1,435,631
Licenses & Permits	46,646	29,300	40,000	40,000
Intergovernmental Revenues	45,803,379	50,229,876	56,424,488	56,509,333
Charges for Services	5,650,056	6,115,692	6,499,319	6,499,319
Fines & Forfeits	195,699	170,000	178,465	178,465
Miscellaneous	10,914,729	9,219,256	8,878,492	8,943,856
Subtotal	76,586,739	78,816,897	85,016,395	85,166,604
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund		128,000		
HUD SRF	52,365	50,000	50,000	50,000
Special Assessments CPF	307,200	324,202	352,317	352,317
Total Other Financing Sources	359,565	502,202	402,317	402,317
Total Revenues & Other Financing Sources	76,946,304	79,319,099	85,418,712	85,568,921
BEGINNING FUND BALANCE	113,350,216	114,201,168	67,218,504	65,822,907
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	113,350,216	114,201,168	67,218,504	65,822,907
TOTAL AVAILABLE RESOURCES	190,296,520	193,520,267	152,637,216	151,391,828

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	564,009	567,388	702,190	527,380
Employee Benefits	295,962	318,031	522,060	389,210
Services & Supplies	6,355,450	7,800,521	3,131,760	3,668,560
Function Total	7,215,421	8,685,940	4,356,010	4,585,150
JUDICIAL				
Salaries & Wages	13,349	85,400	98,350	63,630
Employee Benefits	2,129	9,000	78,680	48,360
Services & Supplies	2,534,354	2,383,375	2,586,920	2,705,325
Function Total	2,549,832	2,477,775	2,763,950	2,817,315
PUBLIC SAFETY				
Salaries & Wages	161,112	164,132	166,120	168,310
Employee Benefits	104,144	123,224	117,410	119,080
Services & Supplies	1,242,926	1,672,184	2,610,595	2,607,255
Capital Outlay	1,131,829	1,190,630	285,500	285,500
Function Total	2,640,011	3,150,170	3,179,625	3,180,145
PUBLIC WORKS				
Services & Supplies	7,477,571	13,106,051	15,015,169	15,015,169
Function Total	7,477,571	13,106,051	15,015,169	15,015,169
WELFARE				
Salaries & Wages	426,510			
Employee Benefits	246,557			
Services & Supplies	234,214	410,000	465,000	465,000
Function Total	907,281	410,000	465,000	465,000
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

EXPENDITURES (continued)	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION				
Salaries & Wages	2,234,146	2,384,240	2,437,610	2,437,610
Employee Benefits	545,330	618,494	675,930	675,930
Services & Supplies	925,860	816,417	917,103	917,103
Function Total	3,705,336	3,819,151	4,030,643	4,030,643
ECONOMIC DEVELOPMENT & ASSISTANCE				
Salaries & Wages	1,281,746	1,013,545	1,119,930	1,108,220
Employee Benefits	849,373	752,880	850,140	842,240
Services & Supplies	20,112,350	24,057,931	39,702,905	39,834,273
Capital Outlay	1,034	3,700		100,000
Function Total	22,244,503	25,828,056	41,672,975	41,884,733
Subtotal	46,739,955	57,477,143	71,483,372	71,978,155
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	9,402,894	9,729,870	9,464,440	9,464,440
Multipurpose SRF	52,365	50,000	50,000	50,000
City Facilities CPF	27,000			
Fire Services CPF	1,000,000		650,000	650,000
Public Works CPF	1,770,000	9,953,535	4,400,000	4,400,000
Traffic Improvements CPF		3,544,290		
Parks & Leisure Activities CPF	392,292	5,532,130	1,645,000	1,645,000
Road & Flood CPF		7,033,580	25,000	25,000
Detention & Enforcement CPF		3,100,000	735,000	735,000
Special Assessments CPF				2,400,000
Debt Service Fund	16,710,846	30,776,812	17,425,359	17,425,359
Computer Services ISF		500,000		
Total Other Uses	29,355,397	70,220,217	34,394,799	36,794,799
Total Expenditures & Other Uses	76,095,352	127,697,360	105,878,171	108,772,954
ENDING FUND BALANCE	114,201,168	65,822,907	46,759,045	42,618,874
TOTAL FUND COMMITMENTS & FUND BALANCE	190,296,520	193,520,267	152,637,216	151,391,828

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
LICENSES & PERMITS				
Tortoise Habitat Fees	46,646	29,300	40,000	40,000
Total Licenses & Permits	46,646	29,300	40,000	40,000
INTERGOVERNMENTAL REVENUES				
Federal Grants	6,587,059	5,444,482	4,574,794	4,263,624
Other Federal Revenues		40,000		
State Grants	233,198	317,510	325,000	325,000
Other State Revenues	6,422			
Local Grants		22,000	25,000	25,000
Other Local Government Revenues	6,827,927	7,000,000	7,200,000	7,200,000
Contributions from NRS 19.031 Fees	399,931	375,000	365,000	365,000
Total Intergovernmental Revenues	14,054,537	13,198,992	12,489,794	12,178,624
CHARGES FOR SERVICES				
Judicial:				
Court Counseling Fees	30,772			
Court Administrative Assessments	1,050,665	1,020,505	1,000,000	1,000,000
Court Construction Assessments	713,644	688,385	700,000	700,000
Public Safety:				
Charges for Labor & Materials	217,459	241,500	350,000	350,000
Culture & Recreation:				
Recreation Fees	2,678,757	3,168,526	3,485,379	3,485,379
Total Charges for Services	4,691,297	5,118,916	5,535,379	5,535,379
FINES & FORFEITS				
Other Fines and Penalties	195,699	170,000	178,465	178,465
Total Fines and Forfeits	195,699	170,000	178,465	178,465
MISCELLANEOUS				
Interest Earnings	288,903	197,583	142,737	142,737
Rentals	15,276	11,800		
Contributions & Donations	419,637	1,089,757	63,156	63,156
Other Fees, Charges & Reimbursements	1,758,269	25,910		
Total Miscellaneous	2,482,085	1,325,050	205,893	205,893
Subtotal	21,470,264	19,842,258	18,449,531	18,138,361
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	367,416	315,900	406,670	231,180
Employee Benefits	163,252	126,900	297,470	164,100
Services & Supplies	4,630,169	3,111,060	1,413,910	1,913,910
Activity Total	5,160,837	3,553,860	2,118,050	2,309,190
Function Total	5,160,837	3,553,860	2,118,050	2,309,190
JUDICIAL				
Municipal Courts:				
Salaries & Wages				63,630
Employee Benefits				48,360
Services & Supplies	2,167,274	2,152,675	2,144,040	2,144,040
Activity Total	2,167,274	2,152,675	2,144,040	2,256,030
Alternative Sentencing & Education:				
Salaries & Wages	13,349	85,400	98,350	
Employee Benefits	2,129	9,000	78,680	
Services & Supplies	367,080	230,700	442,880	561,285
Activity Total	382,558	325,100	619,910	561,285
Function Total	2,549,832	2,477,775	2,763,950	2,817,315
PUBLIC SAFETY				
Fire:				
Salaries & Wages	161,112	164,132	166,120	168,310
Employee Benefits	104,144	123,224	117,410	119,080
Services & Supplies	1,037,081	1,489,219	1,605,595	1,602,255
Capital Outlay	1,131,829	1,190,630	285,500	285,500
Activity Total	2,434,166	2,967,205	2,174,625	2,175,145
Corrections:				
Services & Supplies	200,584	179,465	1,000,000	1,000,000
Activity Total	200,584	179,465	1,000,000	1,000,000
Function Total	2,634,750	3,146,670	3,174,625	3,175,145
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

EXPENDITURES (continued)	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
WELFARE				
Old Age Assistance:				
Salaries & Wages	426,510			
Employee Benefits	246,557			
Services & Supplies	234,214	410,000	465,000	465,000
Function Total	907,281	410,000	465,000	465,000
CULTURE & RECREATION				
Participant Recreation:				
Salaries & Wages	2,234,146	2,384,240	2,437,610	2,437,610
Employee Benefits	545,330	618,494	675,930	675,930
Services & Supplies	735,461	635,664	584,953	584,953
Activity Total	3,514,937	3,638,398	3,698,493	3,698,493
Spectator Recreation:				
Services & Supplies	190,399	180,753	332,150	332,150
Activity Total	190,399	180,753	332,150	332,150
Function Total	3,705,336	3,819,151	4,030,643	4,030,643
ECONOMIC DEVELOPMENT & ASSISTANCE				
Community Action Programs:				
Services & Supplies			20,630	20,630
Activity Total	0	0	20,630	20,630
Economic Development & Assistance:				
Services & Supplies			6,555	6,555
Activity Total	0	0	6,555	6,555
Function Total	0	0	27,185	27,185
Subtotal	14,958,036	13,407,456	12,579,453	12,824,478
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Local Grants-LVCVA	5,730,824	5,749,160	5,740,000	6,074,000
Total Intergovernmental Revenues	5,730,824	5,749,160	5,740,000	6,074,000
Subtotal	5,730,824	5,749,160	5,740,000	6,074,000
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	5,730,824	5,749,160	5,740,000	6,074,000
BEGINNING FUND BALANCE Prior Period Adjustments Residual Equity Transfers (Schedule T)	1,536,113	2,569,438	623,305	623,305
TOTAL BEGINNING FUND BALANCE	1,536,113	2,569,438	623,305	623,305
TOTAL AVAILABLE RESOURCES	7,266,937	8,318,598	6,363,305	6,697,305

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Subtotal	0	0	0	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Parks & Leisure Activities CPF		3,000,000	1,645,000	1,645,000
Debt Service Fund	4,697,499	4,695,293	4,717,940	4,717,940
Total Other Uses	4,697,499	7,695,293	6,362,940	6,362,940
Total Expenditures & Other Uses	4,697,499	7,695,293	6,362,940	6,362,940
ENDING FUND BALANCE	2,569,438	623,305	365	334,365
TOTAL FUND COMMITMENTS & FUND BALANCE	7,266,937	8,318,598	6,363,305	6,697,305

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Room Taxes	1,488,836	1,437,773	1,435,631	1,435,631
Total Taxes	1,488,836	1,437,773	1,435,631	1,435,631
MISCELLANEOUS				
Interest Earnings	16,555	23,981	18,976	18,981
Total Miscellaneous	16,555	23,981	18,976	18,981
Subtotal	1,505,391	1,461,754	1,454,607	1,454,612
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	1,505,391	1,461,754	1,454,607	1,454,612
BEGINNING FUND BALANCE Prior Period Adjustments Residual Equity Transfers (Schedule T)	1,717,347	1,869,969	1,961,899	1,961,904
TOTAL BEGINNING FUND BALANCE	1,717,347	1,869,969	1,961,899	1,961,904
TOTAL AVAILABLE RESOURCES	3,222,738	3,331,723	3,416,506	3,416,516

CITY OF LAS VEGAS

SCHEDULE B
FUND 203000 FREMONT STREET ROOM TAX SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Urban Redevelopment: Services & Supplies	2,741	139,194	282,500	282,500
Function Total	2,741	139,194	282,500	282,500
Subtotal	2,741	139,194	282,500	282,500
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Debt Service Fund	1,350,028	1,230,625	1,352,550	1,352,550
Total Other Uses	1,350,028	1,230,625	1,352,550	1,352,550
Total Expenditures & Other Uses	1,352,769	1,369,819	1,635,050	1,635,050
ENDING FUND BALANCE	1,869,969	1,961,904	1,781,456	1,781,466
TOTAL FUND COMMITMENTS & FUND BALANCE	3,222,738	3,331,723	3,416,506	3,416,516

CITY OF LAS VEGAS

SCHEDULE B
FUND 203000 FREMONT STREET ROOM TAX SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	35,178	83,001	375,000	375,000
Total Charges for Services	35,178	83,001	375,000	375,000
MISCELLANEOUS				
Interest Earnings	220,458	146,860	149,539	143,898
SID Administration Fees	2,315,753	1,299,144	1,397,000	1,418,500
Total Miscellaneous	2,536,211	1,446,004	1,546,539	1,562,398
Subtotal	2,571,389	1,529,005	1,921,539	1,937,398
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Special Assessments CPF	307,200	324,202	352,317	352,317
Total Other Financing Sources	307,200	324,202	352,317	352,317
Total Revenues & Other Financing Sources	2,878,589	1,853,207	2,273,856	2,289,715
BEGINNING FUND BALANCE	13,745,554	14,617,381	14,749,696	13,366,562
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	13,745,554	14,617,381	14,749,696	13,366,562
TOTAL AVAILABLE RESOURCES	16,624,143	16,470,588	17,023,552	15,656,277

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	196,593	251,488	295,520	296,200
Employee Benefits	132,710	191,131	224,590	225,110
Services & Supplies	1,341,823	2,270,351	1,298,850	1,323,650
Activity Total	1,671,126	2,712,970	1,818,960	1,844,960
Other:				
Services & Supplies	335,636	391,056	391,000	403,000
Activity Total	335,636	391,056	391,000	403,000
Function Total	2,006,762	3,104,026	2,209,960	2,247,960
Subtotal	2,006,762	3,104,026	2,209,960	2,247,960
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Special Assessments CPF				2,400,000
Total Other Uses	0	0	0	2,400,000
Total Expenditures & Other Uses	2,006,762	3,104,026	2,209,960	4,647,960
ENDING FUND BALANCE	14,617,381	13,366,562	14,813,592	11,008,317
TOTAL FUND COMMITMENTS & FUND BALANCE	16,624,143	16,470,588	17,023,552	15,656,277

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues	1,833,454	1,967,296	2,022,857	2,022,857
Total Intergovernmental Revenues	1,833,454	1,967,296	2,022,857	2,022,857
MISCELLANEOUS				
Interest Earnings	4,665		3,555	3,555
Total Miscellaneous	4,665	0	3,555	3,555
Subtotal	1,838,119	1,967,296	2,026,412	2,026,412
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	1,838,119	1,967,296	2,026,412	2,026,412
BEGINNING FUND BALANCE	107,510	174,997	342,293	342,293
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	107,510	174,997	342,293	342,293
TOTAL AVAILABLE RESOURCES	1,945,629	2,142,293	2,368,705	2,368,705

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets: Services & Supplies	632		1,000	1,000
Function Total	632	0	1,000	1,000
Subtotal	632	0	1,000	1,000
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works CPF	1,770,000	1,800,000	2,200,000	2,200,000
Total Other Uses	1,770,000	1,800,000	2,200,000	2,200,000
Total Expenditures & Other Uses	1,770,632	1,800,000	2,201,000	2,201,000
ENDING FUND BALANCE	174,997	342,293	167,705	167,705
TOTAL FUND COMMITMENTS & FUND BALANCE	1,945,629	2,142,293	2,368,705	2,368,705

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	34,308			
Motor Vehicle Fuel Tax (.01) County Option	2,159,834	2,201,993	2,201,885	2,174,746
Motor Vehicle Fuel Tax (.0175) General	2,801,655	2,796,261	2,798,515	2,810,509
Motor Vehicle Fuel Tax (.0235) Special	2,376,295	2,411,064	2,469,452	2,422,062
Total Intergovernmental Revenues	7,372,092	7,409,318	7,469,852	7,407,317
MISCELLANEOUS				
Interest Earnings	251,264	260,057	205,829	205,829
Other Fees, Charges & Reimbursements	5,205			
Total Miscellaneous	256,469	260,057	205,829	205,829
Subtotal	7,628,561	7,669,375	7,675,681	7,613,146
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	7,628,561	7,669,375	7,675,681	7,613,146
BEGINNING FUND BALANCE				
Prior Period Adjustments	15,092,891	15,244,513	9,807,837	9,807,837
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	15,092,891	15,244,513	9,807,837	9,807,837
TOTAL AVAILABLE RESOURCES	22,721,452	22,913,888	17,483,518	17,420,983

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000 STREET MAINTENANCE SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets: Services & Supplies	7,476,939	13,106,051	15,014,169	15,014,169
Function Total	7,476,939	13,106,051	15,014,169	15,014,169
Subtotal	7,476,939	13,106,051	15,014,169	15,014,169
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Total Expenditures & Other Uses	7,476,939	13,106,051	15,014,169	15,014,169
ENDING FUND BALANCE	15,244,513	9,807,837	2,469,349	2,406,814
TOTAL FUND COMMITMENTS & FUND BALANCE	22,721,452	22,913,888	17,483,518	17,420,983

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000 STREET MAINTENANCE SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants - HUD	3,706,624	8,409,245	5,896,020	5,896,020
State Grants	1,545,447	325,000	1,400,000	1,400,000
Other Local Government Revenues	2,373,898	2,668,000	2,340,000	2,340,000
Total Intergovernmental Revenues	7,625,969	11,402,245	9,636,020	9,636,020
CHARGES FOR SERVICES				
Economic Development & Assistance: Charges for Labor & Materials	605,392	627,990	403,930	403,930
Total Charges for Services	605,392	627,990	403,930	403,930
MISCELLANEOUS				
Interest Earnings	243,376	124,770	124,770	124,770
Contributions & Donations	90,000			
Other Fees, Charges & Reimbursements	3,273,526	3,716,400	6,000,000	6,000,000
Total Miscellaneous	3,606,902	3,841,170	6,124,770	6,124,770
Subtotal	11,838,263	15,871,405	16,164,720	16,164,720
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	11,838,263	15,871,405	16,164,720	16,164,720
BEGINNING FUND BALANCE	16,611,987	15,101,710	14,611,352	14,611,352
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	16,611,987	15,101,710	14,611,352	14,611,352
TOTAL AVAILABLE RESOURCES	28,450,250	30,973,115	30,776,072	30,776,072

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Housing:				
Salaries & Wages	559,415	480,450	552,400	552,400
Employee Benefits	373,718	370,540	418,820	419,820
Services & Supplies	12,415,407	15,510,773	24,517,350	24,517,350
Function Total	13,348,540	16,361,763	25,488,570	25,489,570
Subtotal	13,348,540	16,361,763	25,488,570	25,489,570
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Total Expenditures & Other Uses	13,348,540	16,361,763	25,488,570	25,489,570
ENDING FUND BALANCE	15,101,710	14,611,352	5,287,502	5,286,502
TOTAL FUND COMMITMENTS & FUND BALANCE	28,450,250	30,973,115	30,776,072	30,776,072

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants-HUD	8,696,919	10,128,135	17,817,595	17,792,145
State Grants	489,584	374,730	1,248,370	1,248,370
Other Local Government Revenues				150,000
Total Intergovernmental Revenues	9,186,503	10,502,865	19,065,965	19,190,515
CHARGES FOR SERVICES				
Economic Development & Assistance: Charges for Labor & Materials	318,189	285,785	185,010	185,010
Total Charges for Services	318,189	285,785	185,010	185,010
MISCELLANEOUS				
Rentals	407,840	452,226		49,500
Other Fees, Charges & Reimbursements	679,160	1,495,375	500,000	500,000
Total Miscellaneous	1,087,000	1,947,601	500,000	549,500
Subtotal	10,591,692	12,736,251	19,750,975	19,925,025
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	10,591,692	12,736,251	19,750,975	19,925,025
BEGINNING FUND BALANCE				
Prior Period Adjustments	797,165	741,387	663,097	643,189
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	797,165	741,387	663,097	643,189
TOTAL AVAILABLE RESOURCES	11,388,857	13,477,638	20,414,072	20,568,214

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Housing:				
Services & Supplies	5,197,840	4,385,485	8,918,270	8,918,270
Activity Total	5,197,840	4,385,485	8,918,270	8,918,270
Urban Redevelopment:				
Salaries & Wages	53,922	53,470	54,910	54,910
Employee Benefits	35,862	38,735	41,730	41,730
Services & Supplies	757,946	2,618,225	4,532,800	4,532,800
Activity Total	847,730	2,710,430	4,629,440	4,629,440
Administration:				
Salaries & Wages	487,754	479,625	512,620	500,910
Employee Benefits	327,446	343,605	389,590	380,690
Services & Supplies	567,539	468,104	229,700	361,068
Capital Outlay	1,034	3,700		100,000
Activity Total	1,383,773	1,295,034	1,131,910	1,342,668
Community Action Programs:				
Salaries & Wages	180,655			
Employee Benefits	112,347			
Services & Supplies	1,170,877	936,150	1,195,100	1,195,100
Activity Total	1,463,879	936,150	1,195,100	1,195,100
Function Total	8,893,222	9,327,099	15,874,720	16,085,478
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

EXPENDITURES (continued)	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Subtotal	8,893,222	9,327,099	15,874,720	16,085,478
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	88,666	85,590	85,590	85,590
Multipurpose SRF	52,365	50,000	50,000	50,000
Public Works CPF		1,853,535	2,200,000	2,200,000
Parks & Leisure Activities CPF	92,292			
Debt Service Fund	1,520,925	1,518,225	1,518,625	1,518,625
Total Other Uses	1,754,248	3,507,350	3,854,215	3,854,215
Total Expenditures & Other Uses	10,647,470	12,834,449	19,728,935	19,939,693
ENDING FUND BALANCE	741,387	643,189	685,137	628,521
TOTAL FUND COMMITMENTS & FUND BALANCE	11,388,857	13,477,638	20,414,072	20,568,214

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	12,487,394	11,615,000	11,560,000	11,560,000
Total Taxes	12,487,394	11,615,000	11,560,000	11,560,000
MISCELLANEOUS				
Interest Earnings	107,878	50,000	15,390	15,390
Total Miscellaneous	107,878	50,000	15,390	15,390
Subtotal	12,595,272	11,665,000	11,575,390	11,575,390
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	12,595,272	11,665,000	11,575,390	11,575,390
BEGINNING FUND BALANCE	1,129,619	1,816,245	1,538,995	1,538,995
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	1,129,619	1,816,245	1,538,995	1,538,995
TOTAL AVAILABLE RESOURCES	13,724,891	13,481,245	13,114,385	13,114,385

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000 FIRE SAFETY INITIATIVE SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Fire:				
Services & Supplies	5,261	3,500	5,000	5,000
Function Total	5,261	3,500	5,000	5,000
Subtotal	5,261	3,500	5,000	5,000
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	9,187,910	9,520,000	9,250,000	9,250,000
Fire Services CPF	1,000,000		650,000	650,000
Road & Flood CPF		10,000	25,000	25,000
Debt Service Fund	1,715,475	2,408,750	2,409,075	2,409,075
Total Other Uses	11,903,385	11,938,750	12,334,075	12,334,075
Total Expenditures & Other Uses	11,908,646	11,942,250	12,339,075	12,339,075
ENDING FUND BALANCE	1,816,245	1,538,995	775,310	775,310
TOTAL FUND COMMITMENTS & FUND BALANCE	13,724,891	13,481,245	13,114,385	13,114,385

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000 FIRE SAFETY INITIATIVE SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	816,964	325,393	257,540	257,540
Total Miscellaneous	816,964	325,393	257,540	257,540
Subtotal	816,964	325,393	257,540	257,540
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	816,964	325,393	257,540	257,540
BEGINNING FUND BALANCE	50,560,760	51,329,902	13,127,241	13,127,241
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	50,560,760	51,329,902	13,127,241	13,127,241
TOTAL AVAILABLE RESOURCES	51,377,724	51,655,295	13,384,781	13,384,781

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Financial Administration: Services & Supplies	47,822	2,028,054	28,000	28,000
Function Total	47,822	2,028,054	28,000	28,000
Subtotal	47,822	2,028,054	28,000	28,000
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works CPF		6,300,000		
Traffic Improvements CPF		3,544,290		
Parks & Leisure Activities CPF		2,532,130		
Road & Flood CPF		7,023,580		
Detention & Enforcement CPF		3,100,000		
Debt Service Fund		13,500,000		
Computer Services ISF		500,000		
Total Other Uses	0	36,500,000	0	0
Total Expenditures & Other Uses	47,822	38,528,054	28,000	28,000
ENDING FUND BALANCE	51,329,902	13,127,241	13,356,781	13,356,781
TOTAL FUND COMMITMENTS & FUND BALANCE	51,377,724	51,655,295	13,384,781	13,384,781

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Residential Park Construction Tax	1,209,707	796,000	300,000	300,000
Total Taxes	1,209,707	796,000	300,000	300,000
LICENSES & PERMITS				
Impact Fees	237,943	300,000	300,000	300,000
Total Licenses & Permits	237,943	300,000	300,000	300,000
INTERGOVERNMENTAL REVENUES				
Federal Grants	13,014,454	10,595,731	39,482,055	40,082,055
Other Federal Revenues	1,886,990	456,759	13,675,827	13,675,827
State Grants	204,703		3,030,991	3,030,991
Local Grants	37,394	1,450		
Other Local Government Revenues	72,713,765	30,682,307	76,308,812	76,308,812
Total Intergovernmental Revenues	87,857,306	41,736,247	132,497,685	133,097,685
CHARGES FOR SERVICES				
Charges for Labor & Materials	657,880	3,988		
Total Charges for Services	657,880	3,988	0	0
SPECIAL ASSESSMENTS				
Capital Improvement	1,331,835	2,957,852	1,105,000	1,105,000
Total Special Assessments	1,331,835	2,957,852	1,105,000	1,105,000
MISCELLANEOUS				
Interest Earnings	1,990,363	2,003,066	1,569,749	1,569,749
Contributions & Donations	447,400	11,076		1,000,000
Other Fees, Charges & Reimbursements	4,797,981	572,526	500,000	500,000
Total Miscellaneous	7,235,744	2,586,668	2,069,749	3,069,749
Subtotal	98,530,415	48,380,755	136,272,434	137,872,434
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund		4,800,000		
Multipurpose SRF	327,000		735,000	735,000
LV Convention & Visitors Authority SRF		3,000,000	1,645,000	1,645,000
SID Administration SRF				2,400,000
Transportation Programs SRF	1,770,000	1,800,000	2,200,000	2,200,000
Housing & Urban Development SRF	92,292	1,853,535	2,200,000	2,200,000
Fire Safety Initiative SRF	1,000,000	10,000	675,000	675,000
Fiscal Stabilization SRF		22,500,000		
General CPF	2,047,195	344,053		
City Facilities CPF	407,098	4,342,980	47,900	5,116,465
Fire Services CPF	4,021,825	446,600	46,600	46,600
Public Works CPF	8,351,496	1,426,265	41,600	1,816,600
Traffic Improvements CPF	12,600	12,600	12,600	12,600
Parks & Leisure Activities CPF	6,408,278	895,580	102,400	1,474,872
Road & Flood CPF	900,000	2,000,000		
Detention & Enforcement CPF	9,100	9,100	9,100	141,727
Capital Improvements CPF		2,293,320	1,502,802	1,502,802
Green Building CPF	3,923,634	20,680		
Municipal Parking EF	100,000	300,000		300,000
Reimbursable Expenses ISF				1,600,000
City Facilities ISF	1,250,000			
Sale of Fixed Assets	46,954	23,174		
General Obligation Bond Proceeds	39,250,000			12,000,000
Premium (Discount) on Bonds	1,558,826			
Total Other Financing Sources	71,476,298	46,077,887	9,218,002	33,866,666
Total Revenues & Other Financing Sources	170,006,713	94,458,642	145,490,436	171,739,100
BEGINNING FUND BALANCE	327,530,955	213,086,516	131,031,775	131,254,976
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	327,530,955	213,086,516	131,031,775	131,254,976
TOTAL AVAILABLE RESOURCES	497,537,668	307,545,158	276,522,211	302,994,076

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	131,621	134,750	134,750	138,790
Employee Benefits	88,722	102,410	102,410	105,480
Services & Supplies	4,193,535	9,973,270	740,625	890,625
Capital Outlay	80,401,032	26,538,806	38,941,161	35,022,596
	84,814,910	36,749,236	39,918,946	36,157,491
PUBLIC SAFETY				
Services & Supplies	367,661	121,864	17,653	17,653
Capital Outlay	15,533,251	17,544,463	35,058,080	45,417,816
	15,900,912	17,666,327	35,075,733	45,435,469
PUBLIC WORKS				
Services & Supplies	3,484,282	1,937,391	38,258	38,258
Capital Outlay	72,297,830	48,581,040	100,749,511	105,569,843
	75,782,112	50,518,431	100,787,769	105,608,101
CULTURE & RECREATION				
Services & Supplies	5,901,007	5,031,516	26,132	26,132
Capital Outlay	47,228,741	23,903,983	50,448,767	51,500,003
	53,129,748	28,935,499	50,474,899	51,526,135
ECONOMIC DEVELOPMENT & ASSISTANCE				
Services & Supplies	561,746			
Capital Outlay	6,565,780	1,000,000	1,500,000	1,300,000
	7,127,526	1,000,000	1,500,000	1,300,000
Subtotal	236,755,208	134,869,493	227,757,347	240,027,196
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants			16,608,884	16,608,884
Total Intergovernmental Revenues	0	0	16,608,884	16,608,884
CHARGES FOR SERVICES				
Economic Development & Assistance:				
Charges for Labor & Materials	17,070			
Total Charges for Services	17,070	0	0	0
MISCELLANEOUS				
Interest Earnings	7,729	288,781	228,562	228,562
Contributions & Donations				1,000,000
Other Fees, Charges & Reimbursements	32,288			
Total Miscellaneous	40,017	288,781	228,562	1,228,562
Subtotal	57,087	288,781	16,837,446	17,837,446
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund		800,000		
City Facilities CPF	407,098	147,980	47,900	47,900
Fire Services CPF	46,600	46,600	46,600	46,600
Public Works CPF	41,600	726,265	41,600	41,600
Traffic Improvements CPF	12,600	12,600	12,600	12,600
Parks & Leisure Activities CPF	102,400	340,580	102,400	102,400
Detention & Enforcement CPF	9,100	9,100	9,100	9,100
Green Building CPF	3,781,134	20,680		
City Facilities ISF	1,000,000			
Municipal Parking EF				300,000
General Obligation Bond Proceeds	17,425,000			
Premium (Discount) On Bonds	855,784			
Total Other Financing Sources	23,681,316	2,103,805	260,200	560,200
Total Revenues & Other Financing Sources	23,738,403	2,392,586	17,097,646	18,397,646
BEGINNING FUND BALANCE				
Prior Period Adjustments	16,024,489	10,253,810	3,666,243	2,116,599
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	16,024,489	10,253,810	3,666,243	2,116,599
TOTAL AVAILABLE RESOURCES	39,762,892	12,646,396	20,763,889	20,514,245

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	131,621	134,750	134,750	138,790
Employee Benefits	88,722	102,410	102,410	105,480
Services & Supplies	444,130	120,000	120,000	120,000
Capital Outlay	19,669,888	8,828,584	17,620,000	18,420,000
Function Total	20,334,361	9,185,744	17,977,160	18,784,270
ECONOMIC DEVELOPMENT & ASSISTANCE				
Economic Development & Assistance:				
Services & Supplies	561,746			
Capital Outlay	6,565,780	1,000,000	1,500,000	1,300,000
Activity Total	7,127,526	1,000,000	1,500,000	1,300,000
Function Total	7,127,526	1,000,000	1,500,000	1,300,000
Subtotal	27,461,887	10,185,744	19,477,160	20,084,270
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
City Facilities CPF	47,195			
Parks & Leisure Activities CPF	2,000,000	174,053		
Public Works CPF		170,000		
Total Other Uses	2,047,195	344,053	0	0
Total Expenditures & Other Uses	29,509,082	10,529,797	19,477,160	20,084,270
ENDING FUND BALANCE	10,253,810	2,116,599	1,286,729	429,975
TOTAL COMMITMENTS & FUND BALANCE	39,762,892	12,646,396	20,763,889	20,514,245

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues	28,232	380,948	4,000,000	4,000,000
Total Intergovernmental Revenues	28,232	380,948	4,000,000	4,000,000
MISCELLANEOUS				
Interest Earnings	465,672	228,199	180,158	180,158
Total Miscellaneous	465,672	228,199	180,158	180,158
Subtotal	493,904	609,147	4,180,158	4,180,158
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Multipurpose SRF	27,000			
General CPF	47,195			
Fire Services CPF	1,000,000			
Public Works CPF	2,629,174			
Parks & Leisure Activities CPF	1,800,000			
Capital Improvements CPF		2,134,320	1,502,802	1,502,802
Municipal Parking EF	100,000	300,000		
City Facilities ISF	250,000			
Total Other Financing Sources	5,853,369	2,434,320	1,502,802	1,502,802
Total Revenues & Other Financing Sources	6,347,273	3,043,467	5,682,960	5,682,960
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	128,683,383	62,422,123	16,563,909	16,563,909
TOTAL AVAILABLE RESOURCES				
	135,030,656	65,465,590	22,246,869	22,246,869

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000 CITY FACILITIES CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies	234,220	300,000	12,285	12,285
Capital Outlay	60,718,353	17,710,222	21,321,161	16,602,596
Function Total	60,952,573	18,010,222	21,333,446	16,614,881
Subtotal	60,952,573	18,010,222	21,333,446	16,614,881
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund		1,000,000		
General CPF	407,098	147,980	47,900	47,900
Fire Services CPF				436,107
Public Works CPF		3,100,000		1,271,207
Traffic Improvements CPF				500,000
Parks & Leisure Activities CPF				2,861,251
Road & Flood CPF		1,095,000		
Debt Service Fund	9,264,600	25,548,479		
Computer Services ISF	1,984,262			
Total Other Uses	11,655,960	30,891,459	47,900	5,116,465
Total Expenditures & Other Uses	72,608,533	48,901,681	21,381,346	21,731,346
ENDING FUND BALANCE	62,422,123	16,563,909	865,523	515,523
TOTAL COMMITMENTS & FUND BALANCE	135,030,656	65,465,590	22,246,869	22,246,869

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000 CITY FACILITIES CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues	674,044	1,427,007	488,893	488,893
Total Intergovernmental Revenues	674,044	1,427,007	488,893	488,893
MISCELLANEOUS				
Interest Earnings	376,410	270,226	213,306	213,306
Total Miscellaneous	376,410	270,226	213,306	213,306
Subtotal	1,050,454	1,697,233	702,199	702,199
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund				
Multipurpose SRF				
Fire Safety Initiative SRF	1,000,000		650,000	650,000
City Facilities CPF				436,107
Public Works CPF				17,880
Parks & Leisure Activities CPF				5,155
Green Building CPF	142,500			
Fire Equipment Acquisition ISF				
Sale of Fixed Assets	46,954	23,174		
General Obligation Bond Proceeds	10,165,000			
Premium on Bonds	499,228			
Total Other Financing Sources	11,853,682	23,174	650,000	1,109,142
Total Revenues & Other Financing Sources	12,904,136	1,720,407	1,352,199	1,811,341
BEGINNING FUND BALANCE	35,380,797	31,017,022	19,957,651	20,537,187
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	35,380,797	31,017,022	19,957,651	20,537,187
TOTAL AVAILABLE RESOURCES	48,284,933	32,737,429	21,309,850	22,348,528

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Fire:				
Services & Supplies	314,955	24,973	14,592	14,592
Capital Outlay	12,931,131	11,728,669	11,695,863	19,564,678
Function Total	13,246,086	11,753,642	11,710,455	19,579,270
Subtotal	13,246,086	11,753,642	11,710,455	19,579,270
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	46,600	46,600	46,600	46,600
City Facilities CPF	1,000,000			
Traffic Improvements CPF	200,000			
Parks & Leisure Activities CPF	2,775,225			
Detention & Enforcement CPF		400,000		
Total Other Uses	4,021,825	446,600	46,600	46,600
Total Expenditures & Other Uses	17,267,911	12,200,242	11,757,055	19,625,870
ENDING FUND BALANCE	31,017,022	20,537,187	9,552,795	2,722,658
TOTAL COMMITMENTS & FUND BALANCE	48,284,933	32,737,429	21,309,850	22,348,528

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues	109,106		2,352,464	2,352,464
Other Local Government Revenues	2,945,610	918,990	895,000	895,000
Total Intergovernmental Revenues	3,054,716	918,990	3,247,464	3,247,464
CHARGES FOR SERVICES				
Public Works:				
Charges for Labor & Materials	257,890	3,988		
Total Charges for Services	257,890	3,988	0	0
MISCELLANEOUS				
Interest Earnings	333,035	408,520	323,331	323,331
Contributions & Donations		11,076		
Other Fees, Charges & Reimbursements	25,568			
Total Miscellaneous	358,603	419,596	323,331	323,331
Subtotal	3,671,209	1,342,574	3,570,795	3,570,795
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Transportation Programs SRF	1,770,000	1,800,000	2,200,000	2,200,000
Housing & Urban Development SRF		1,853,535	2,200,000	2,200,000
Fiscal Stabilization SRF		6,300,000		
General CPF		170,000		
City Facilities CPF		3,100,000		1,271,207
Parks & Leisure Activities CPF				596,166
Road & Flood CPF	900,000			
Detention & Enforcement CPF				132,627
Capital Improvements CPF		159,000		
Total Other Financing Sources	2,670,000	13,382,535	4,400,000	6,400,000
Total Revenues & Other Financing Sources	6,341,209	14,725,109	7,970,795	9,970,795
BEGINNING FUND BALANCE				
Prior Period Adjustments	28,080,673	16,586,698	18,496,275	14,784,255
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	28,080,673	16,586,698	18,496,275	14,784,255
TOTAL AVAILABLE RESOURCES	34,421,882	31,311,807	26,467,070	24,755,050

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	1,432,006	165,000	22,258	22,258
Capital Outlay	8,051,682	14,836,287	13,362,541	14,724,168
Activity Total	9,483,688	15,001,287	13,384,799	14,746,426
Storm Drainage:				
Capital Outlay		100,000	1,675,000	1,675,000
Activity Total	0	100,000	1,675,000	1,675,000
Function Total	9,483,688	15,101,287	15,059,799	16,421,426
Subtotal	9,483,688	15,101,287	15,059,799	16,421,426
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	41,600	726,265	41,600	41,600
City Facilities CPF	2,629,174			
Fire Services CPF				17,880
Traffic Improvements CPF	1,090,000			105,370
Parks & Leisure Activities CPF	2,140,722	700,000		200,000
Road & Flood CPF	2,450,000			1,451,750
Total Other Uses	8,351,496	1,426,265	41,600	1,816,600
Total Expenditures & Other Uses	17,835,184	16,527,552	15,101,399	18,238,026
ENDING FUND BALANCE	16,586,698	14,784,255	11,365,671	6,517,024
TOTAL COMMITMENTS & FUND BALANCE	34,421,882	31,311,807	26,467,070	24,755,050

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
LICENSES & PERMITS				
Impact Fees	237,943	300,000	300,000	300,000
Total Licenses & Permits	237,943	300,000	300,000	300,000
INTERGOVERNMENTAL REVENUES				
Federal Grants	6,886	610,688		
Other Federal Revenues		1,829	7,323,363	7,323,363
Other Local Government Revenues	828,893	54,652	1,703,915	1,703,915
Total Intergovernmental Revenues	835,779	667,169	9,027,278	9,027,278
MISCELLANEOUS				
Interest Earnings	123,330	171,922	136,072	136,072
Other Fees, Charges & Reimbursements	1			
Total Miscellaneous	123,331	171,922	136,072	136,072
Subtotal	1,197,053	1,139,091	9,463,350	9,463,350
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Fiscal Stabilization SRF		3,544,290		
City Facilities CPF				500,000
Fire Services CPF	200,000			
Public Works CPF	1,090,000			105,370
Parks & Leisure Activities CPF	1,453,740			764,466
Road & Flood CPF		2,000,000		
Total Other Financing Sources	2,743,740	5,544,290	0	1,369,836
Total Revenues & Other Financing Sources	3,940,793	6,683,381	9,463,350	10,833,186
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	5,860,018	7,179,286	8,027,382	8,027,382
TOTAL AVAILABLE RESOURCES				
	9,800,811	13,862,667	17,490,732	18,860,568

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Other Protection:				
Services & Supplies	6,805	6,891		
Capital Outlay	2,602,120	5,815,794	15,429,590	14,503,138
Function Total	2,608,925	5,822,685	15,429,590	14,503,138
Subtotal	2,608,925	5,822,685	15,429,590	14,503,138
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	12,600	12,600	12,600	12,600
Total Other Uses	12,600	12,600	12,600	12,600
Total Expenditures & Other Uses	2,621,525	5,835,285	15,442,190	14,515,738
ENDING FUND BALANCE	7,179,286	8,027,382	2,048,542	4,344,830
TOTAL COMMITMENTS & FUND BALANCE	9,800,811	13,862,667	17,490,732	18,860,568

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Residential Park Construction Tax	1,209,707	796,000	300,000	300,000
Total Taxes	1,209,707	796,000	300,000	300,000
INTERGOVERNMENTAL REVENUES				
Federal Grants	11,997,181	9,750,314	22,873,171	23,373,171
Other Federal Revenues	1,492,758			
State Grants	204,703		3,030,991	3,030,991
Local Grants	37,394	1,450		
Other Local Government Revenues	200,000			
Total Intergovernmental Revenues	13,932,036	9,751,764	25,904,162	26,404,162
MISCELLANEOUS				
Interest Earnings	645,205	481,047	380,262	380,262
Contributions & Donations	447,400			
Other Fees, Charges & Reimbursements	406,785	84,780		
Total Miscellaneous	1,499,390	565,827	380,262	380,262
Subtotal	16,641,133	11,113,591	26,584,424	27,084,424
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Multipurpose SRF	300,000			
LV Convention & Visitors Authority SRF		3,000,000	1,645,000	1,645,000
Housing & Urban Development SRF	92,292			
Fiscal Stabilization SRF		2,532,130		
General CPF	2,000,000	174,053		
City Facilities CPF				2,861,251
Fire Services CPF	2,775,225			
Public Works CPF	2,140,722	700,000		200,000
General Obligation Bond Proceeds	3,545,000			
Premium (Discount) On Bonds	50,570			
Total Other Financing Sources	10,903,809	6,406,183	1,645,000	4,706,251
Total Revenues & Other Financing Sources	27,544,942	17,519,774	28,229,424	31,790,675
BEGINNING FUND BALANCE	79,495,622	38,344,842	24,247,158	26,033,537
Prior Period Adjustments				
GASB 54 Adjustment-Page 130				
TOTAL BEGINNING FUND BALANCE	79,495,622	38,344,842	24,247,158	26,033,537
TOTAL AVAILABLE RESOURCES	107,040,564	55,864,616	52,476,582	57,824,212

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000 PARKS & LEISURE ACTIVITIES CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION				
Parks:				
Services & Supplies	169,568	26,132	26,132	26,132
Capital Outlay	13,214,445	21,701,926	39,974,151	40,777,529
Activity Total	13,384,013	21,728,058	40,000,283	40,803,661
Special Facilities:				
Services & Supplies	3,534,741	5,005,384		
Capital Outlay	24,080,365			
Activity Total	27,615,106	5,005,384	0	0
Participation Recreation:				
Services & Supplies	2,196,698			
Capital Outlay	9,933,931	2,202,057	10,474,616	10,722,474
Activity Total	12,130,629	2,202,057	10,474,616	10,722,474
Function Total	53,129,748	28,935,499	50,474,899	51,526,135
Subtotal	53,129,748	28,935,499	50,474,899	51,526,135
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	102,400	340,580	102,400	102,400
City Facilities CPF	1,800,000			
Fire Services CPF				5,155
Public Works CPF				596,166
Traffic Improvements CPF	1,453,740			764,466
Road & Flood CPF	2,573,243	55,000		6,685
Detention & Enforcement CPF	478,895	500,000		
Debt Service Fund	697,600			
Computer Services ISF	1,550,000			
Employee Benefit ISF	6,910,096			
Total Other Uses	15,565,974	895,580	102,400	1,474,872
Total Expenditures & Other Uses	68,695,722	29,831,079	50,577,299	53,001,007
ENDING FUND BALANCE	38,344,842	26,033,537	1,899,283	4,823,205
TOTAL COMMITMENTS & FUND BALANCE	107,040,564	55,864,616	52,476,582	57,824,212

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000 PARKS & LEISURE ACTIVITIES CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	64,490			
Other Federal Revenues	256,894	73,982		
Other Local Government Revenues	64,617,969	24,500,000	70,798,012	70,798,012
Total Intergovernmental Revenues	64,939,353	24,573,982	70,798,012	70,798,012
CHARGES FOR SERVICES				
Public Works:				
Charges for Labor & Materials	382,920			
Total Charges for Services	382,920	0	0	0
Subtotal	65,322,273	24,573,982	70,798,012	70,798,012
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Fire Safety Initiative SRF		10,000	25,000	25,000
Fiscal Stabilization SRF		7,023,580		
City Facilities CPF		1,095,000		
Public Works CPF	2,450,000			1,451,750
Parks & Leisure Activities CPF	2,573,243	55,000		6,685
Total Other Financing Sources	5,023,243	8,183,580	25,000	1,483,435
Total Revenues & Other Financing Sources	70,345,516	32,757,562	70,823,012	72,281,447
BEGINNING FUND BALANCE	8,945,887	12,809,722	7,885,240	10,271,321
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	8,945,887	12,809,722	7,885,240	10,271,321
TOTAL AVAILABLE RESOURCES	79,291,403	45,567,284	78,708,252	82,552,768

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	86,087	343,041		
Capital Outlay	15,143,814	23,483,375	40,197,401	43,655,836
Activity Total	15,229,901	23,826,416	40,197,401	43,655,836
Storm Drainage:				
Services & Supplies	1,935,992	1,370,034		
Capital Outlay	48,415,788	8,099,513	36,993,183	36,993,183
Activity Total	50,351,780	9,469,547	36,993,183	36,993,183
Function Total	65,581,681	33,295,963	77,190,584	80,649,019
Subtotal	65,581,681	33,295,963	77,190,584	80,649,019
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Public Works CPF	900,000			
Traffic Improvements CPF		2,000,000		
Total Other Uses	900,000	2,000,000	0	0
Total Expenditures & Other Uses	66,481,681	35,295,963	77,190,584	80,649,019
TOTAL ENDING FUND BALANCE	12,809,722	10,271,321	1,517,668	1,903,749
TOTAL COMMITMENTS & FUND BALANCE	79,291,403	45,567,284	78,708,252	82,552,768

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	8,976	56,177	44,462	44,462
Total Miscellaneous	8,976	56,177	44,462	44,462
Subtotal	8,976	56,177	44,462	44,462
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund		4,000,000		
Multipurpose SRF			735,000	735,000
Fiscal Stabilization SRF		3,100,000		
Fire Services CPF		400,000		
Parks & Leisure Activities CPF	478,895	500,000		
General Obligation Bond Proceeds				12,000,000
Total Other Financing Sources	478,895	8,000,000	735,000	12,735,000
Total Revenues & Other Financing Sources	487,871	8,056,177	779,462	12,779,462
BEGINNING FUND BALANCE	119,679	552,549	7,649,626	8,509,626
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	119,679	552,549	7,649,626	8,509,626
TOTAL AVAILABLE RESOURCES	607,550	8,608,726	8,429,088	21,289,088

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000 DETENTION & ENFORCEMENT CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Corrections:				
Services & Supplies	45,901	90,000	3,061	3,061
Capital Outlay			7,932,627	11,350,000
Function Total	45,901	90,000	7,935,688	11,353,061
Subtotal	45,901	90,000	7,935,688	11,353,061
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	9,100	9,100	9,100	9,100
Public Works CPF				132,627
Total Other Uses	9,100	9,100	9,100	141,727
Total Expenditures & Other Uses	55,001	99,100	7,944,788	11,494,788
ENDING FUND BALANCE	552,549	8,509,626	484,300	9,794,300
TOTAL COMMITMENTS & FUND BALANCE	607,550	8,608,726	8,429,088	21,289,088

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000 DETENTION & ENFORCEMENT CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
SPECIAL ASSESSMENTS				
Capital Improvement	1,331,835	2,957,852	1,105,000	1,105,000
Total Special Assessments	1,331,835	2,957,852	1,105,000	1,105,000
MISCELLANEOUS				
Interest Earnings	16,135	65,426	51,096	51,096
Other Fees, Charges & Reimbursements	22			
Total Miscellaneous	16,157	65,426	51,096	51,096
Subtotal	1,347,992	3,023,278	1,156,096	1,156,096
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
SID Administration SRF				2,400,000
Reimbursable Expenses ISF				1,600,000
Total Other Financing Sources	0	0	0	4,000,000
Total Revenues & Other Financing Sources	1,347,992	3,023,278	1,156,096	5,156,096
BEGINNING FUND BALANCE	24,531,361	23,954,450	22,824,665	22,699,665
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	24,531,361	23,954,450	22,824,665	22,699,665
TOTAL AVAILABLE RESOURCES	25,879,353	26,977,728	23,980,761	27,855,761

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Special Assessments:				
Services & Supplies	30,197	59,316	16,000	16,000
Capital Outlay	686,546	2,061,865	8,521,386	8,521,656
Function Total	716,743	2,121,181	8,537,386	8,537,656
Subtotal	716,743	2,121,181	8,537,386	8,537,656
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
SID Administration SRF	307,200	324,202	352,317	352,317
Debt Service Fund	900,960	1,832,680	789,314	764,056
Total Other Uses	1,208,160	2,156,882	1,141,631	1,116,373
Total Expenditures & Other Uses	1,924,903	4,278,063	9,679,017	9,654,029
ENDING FUND BALANCE	23,954,450	22,699,665	14,301,744	18,201,732
TOTAL COMMITMENTS & FUND BALANCE	25,879,353	26,977,728	23,980,761	27,855,761

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues	3,447,249	3,781,658	2,422,992	2,422,992
Total Intergovernmental Revenues	3,447,249	3,781,658	2,422,992	2,422,992
MISCELLANEOUS				
Interest Earnings	11,369	16,784	12,500	12,500
Total Miscellaneous	11,369	16,784	12,500	12,500
Subtotal	3,458,618	3,798,442	2,435,492	2,435,492
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Obligation Bond Proceeds Premium (Discount) on Bonds	8,115,000 153,244			
Total Other Financing Sources	8,268,244	0	0	0
Total Revenues & Other Financing Sources	11,726,862	3,798,442	2,435,492	2,435,492
BEGINNING FUND BALANCE	144,750	9,069,767	1,000,000	1,000,000
Prior Period Adjustments GASB 54 Adjustment-Page 130				
TOTAL BEGINNING FUND BALANCE	144,750	9,069,767	1,000,000	1,000,000
TOTAL AVAILABLE RESOURCES	11,871,612	12,868,209	3,435,492	3,435,492

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies	2,801,845	8,650,739	8,340	8,340
Function Total	2,801,845	8,650,739	8,340	8,340
Subtotal	2,801,845	8,650,739	8,340	8,340
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
City Facilities CPF		2,134,320	1,502,802	1,502,802
Public Works CPF		159,000		
Debt Service Fund		924,150	924,350	924,350
Total Other Uses	0	3,217,470	2,427,152	2,427,152
Total Expenditures & Other Uses	2,801,845	11,868,209	2,435,492	2,435,492
ENDING FUND BALANCE	9,069,767	1,000,000	1,000,000	1,000,000
TOTAL COMMITMENTS & FUND BALANCE	11,871,612	12,868,209	3,435,492	3,435,492

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	945,897	234,729		100,000
Total Intergovernmental Revenues	945,897	234,729	0	100,000
MISCELLANEOUS				
Interest Earnings	2,502	15,984		
Other Fees, Charges & Reimbursements	4,333,317	487,746	500,000	500,000
Total Miscellaneous	4,335,819	503,730	500,000	500,000
Subtotal	5,281,716	738,459	500,000	600,000
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	5,281,716	738,459	500,000	600,000
BEGINNING FUND BALANCE				
Prior Period Adjustments	264,296	896,247	713,626	711,495
GASB 54 Adjustment-Page 130				
TOTAL BEGINNING FUND BALANCE	264,296	896,247	713,626	711,495
TOTAL AVAILABLE RESOURCES	5,546,012	1,634,706	1,213,626	1,311,495

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000 GREEN BUILDING CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies	713,340	902,531	600,000	750,000
Capital Outlay	12,791			
Function Total	726,131	902,531	600,000	750,000
Subtotal	726,131	902,531	600,000	750,000
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	3,781,134	20,680		
Fire Services CPF	142,500			
Total Other Uses	3,923,634	20,680	0	0
Total Expenditures & Other Uses	4,649,765	923,211	600,000	750,000
ENDING FUND BALANCE	896,247	711,495	613,626	561,495
TOTAL COMMITMENTS & FUND BALANCE	5,546,012	1,634,706	1,213,626	1,311,495

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000 GREEN BUILDING CPF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	28	28		
Total Taxes	28	28	0	0
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues	4,988,518	4,952,937	4,560,914	4,560,914
Other Local Government Revenues	786,700	1,315,000	1,691,000	1,691,000
Total Intergovernmental Revenues	5,775,218	6,267,937	6,251,914	6,251,914
MISCELLANEOUS				
Interest Earnings		196,962	155,891	155,891
Total Miscellaneous	0	196,962	155,891	155,891
Subtotal	5,775,246	6,464,927	6,407,805	6,407,805
OTHER FINANCING SOURCES (Specify)				
Transfers In (Schedule T)				
General Fund	10,800,000	7,100,000	17,200,000	17,200,000
Multipurpose SRF	7,426,919	7,423,919	7,427,169	7,427,169
LV Convention & Visitors Authority SRF	4,697,499	4,695,293	4,717,940	4,717,940
Fremont Street Room Tax SRF	1,350,028	1,230,625	1,352,550	1,352,550
Housing & Urban Development SRF	1,520,925	1,518,225	1,518,625	1,518,625
Fire Safety Initiative SRF	1,715,475	2,408,750	2,409,075	2,409,075
Fiscal Stabilization SRF		13,500,000		
City Facilities CPF	9,264,600	25,548,479		
Parks & Leisure Activities CPF	697,600			
Special Assessments CPF	900,960	1,832,680	789,314	764,056
Capital Improvements CPF		924,150	924,350	924,350
Municipal Parking EF	4,526,912	1,952,500	1,954,275	1,954,275
City Facilities ISF		874,508	874,331	874,331
General Obligation Bond Proceeds	4,020,000			
Premium (Discount) on Bonds	90,615			
Total Other Financing Sources	47,011,533	69,009,129	39,167,629	39,142,371
BEGINNING FUND BALANCE	4,130,858	2,481,088	29,975,655	29,975,655
Prior Period Adjustment(s)				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	4,130,858	2,481,088	29,975,655	29,975,655
TOTAL AVAILABLE RESOURCES				
	56,917,637	77,955,144	75,551,089	75,525,831

CITY OF LAS VEGAS

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

EXPENDITURES & RESERVES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Type: G. O. Revenue Supported Bonds				
Principal	12,445,000	6,995,000	7,970,000	7,970,000
Interest	11,104,120	9,878,123	9,669,698	9,669,698
Fiscal Agent Charges	188,609	103,958	125,000	125,000
Reserves-Increase or (Decrease)		10,778,250	(2,720,250)	(2,720,250)
Other (Refunding Bond Issue Costs)	62,532			
Subtotal	23,800,261	16,977,081	17,764,698	17,764,698
TOTAL RESERVED (MEMO ONLY)		10,778,250	8,058,000	8,058,000
Type: Medium-Term Financing				
Principal	7,795,000	11,500,000	12,125,000	12,125,000
Interest	2,129,948	2,543,590	2,441,888	2,441,888
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Arbitrage Rebate)	672,590	2,125	100,000	100,000
Subtotal	10,597,538	14,045,715	14,666,888	14,666,888
TOTAL RESERVED (MEMO ONLY)				
Type: Special Assessment Bonds				
Principal	633,000	1,539,418	523,444	503,444
Interest	267,960	293,260	265,870	260,612
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	900,960	1,832,678	789,314	764,056
TOTAL RESERVED (MEMO ONLY)				
Type: Other				
Principal	613,038	620,049	635,488	635,488
Interest	14,510,081	14,503,966	14,466,329	14,466,329
Fiscal Agent Charges				
Reserves-Increase or (Decrease)		18,457,115	27,700	27,700
Other (Specify)				
Subtotal	15,123,119	15,124,015	15,101,817	15,101,817
TOTAL RESERVED (MEMO ONLY)		18,457,115	18,484,815	18,484,815
OTHER USES				
Bond Escrow Refunding - Defeasance of Debt	4,014,671			
Total Other Uses	4,014,671	0	0	0
ENDING FUND BALANCE	2,481,088	29,975,655	27,228,372	27,228,372
TOTAL COMMITMENTS & FUND BALANCE	56,917,637	77,955,144	75,551,089	75,525,831

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 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
Health:				
Charges for Labor & Materials	47,346	35,000	35,000	35,000
Total Charges for Services	47,346	35,000	35,000	35,000
MISCELLANEOUS				
Interest Earnings	(37,969)	280,000	280,000	280,000
Total Miscellaneous	(37,969)	280,000	280,000	280,000
Subtotal	9,377	315,000	315,000	315,000
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	9,377	315,000	315,000	315,000
BEGINNING FUND BALANCE	2,074,397	1,956,258	2,111,258	2,111,258
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	2,074,397	1,956,258	2,111,258	2,111,258
TOTAL AVAILABLE RESOURCES	2,083,774	2,271,258	2,426,258	2,426,258

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
HEALTH				
Cemetery Operation:				
Services & Supplies	127,516	160,000	280,000	280,000
Function Total	127,516	160,000	280,000	280,000
Subtotal	127,516	160,000	280,000	280,000
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Total Other Uses	0	0	0	0
Total Expenditures & Other Uses	127,516	160,000	280,000	280,000
ENDING FUND BALANCE	1,956,258	2,111,258	2,146,258	2,146,258
TOTAL FUND COMMITMENTS & FUND BALANCE	2,083,774	2,271,258	2,426,258	2,426,258

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits	4,320,406	5,210,575	5,262,681	5,262,681
Charges for Services	82,930,589	86,204,205	87,364,163	87,329,163
Fines & Forfeits	3,251,299	2,663,508	3,500,000	3,500,000
Miscellaneous	1,194,848	1,280,408	1,077,021	1,077,021
Total Operating Revenue	91,697,142	95,358,696	97,203,865	97,168,865
OPERATING EXPENSE				
Public Safety	10,866,748	10,772,625	12,916,417	13,065,584
Public Works	6,373,757	6,917,384	7,501,714	7,513,754
Sanitation	76,061,390	71,670,046	77,128,100	77,146,220
Culture & Recreation	2,257,350	2,721,940	2,589,525	2,589,525
Total Operating Expense	95,559,245	92,081,995	100,135,756	100,315,083
Operating Income or (Loss)	(3,862,103)	3,276,701	(2,931,891)	(3,146,218)
NONOPERATING REVENUES				
Interest Earnings	3,674,619	3,005,742	2,378,999	2,378,999
Sewer Connection Charges	4,615,693	4,700,000	4,700,000	4,700,000
Gain (Loss) on Sale of Assets	(4,870)			
Other Local Government Revenues	16,120,200	343,035		
SNWA Infrastructure Fund	8,942,980	9,200,000	9,200,000	9,200,000
Capital Contributions	3,678,405	6,000,000	6,000,000	6,000,000
Total Nonoperating Revenues	37,027,027	23,248,777	22,278,999	22,278,999
NONOPERATING EXPENSES				
Interest Expense	3,036,506	2,306,745	2,509,949	2,516,949
Contributions to Other Governments	3,005,416	3,469,787	3,033,520	3,033,520
Total Nonoperating Expenses	6,041,922	5,776,532	5,543,469	5,550,469
NET INCOME (LOSS) before Operating Transfers	27,123,002	20,748,946	13,803,639	13,582,312
Operating Transfers (Schedule T)				
In	1,710,000	1,200,000	1,200,000	1,200,000
Out	(5,136,912)	(2,252,500)	(1,954,275)	(2,254,275)
Net Operating Transfers	(3,426,912)	(1,052,500)	(754,275)	(1,054,275)
NET INCOME (LOSS)	23,696,090	19,696,446	13,049,364	12,528,037

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	98,701,593	95,358,696	97,203,865	97,168,865
Cash Paid to Suppliers for Goods & Services	(39,270,996)	(38,243,120)	(42,344,419)	(42,690,516)
Cash Paid to Employees for Services	(32,480,367)	(30,391,356)	(34,181,700)	(34,014,930)
a. Net cash provided (used) by operating activities	26,950,230	26,724,220	20,677,746	20,463,419
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	1,710,000	1,200,000	1,200,000	1,200,000
Received from Other Governments	16,126,015	343,035		
Operating Transfers Out	(5,136,912)	(2,252,500)	(1,954,275)	(2,254,275)
Contributions Paid to Other Governments	(2,804,407)	(3,469,787)	(3,033,520)	(3,033,520)
b. Net cash provided (used) by noncapital financing activities	9,894,696	(4,179,252)	(3,787,795)	(4,087,795)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from GO Bonds	8,189,316		50,000,000	50,000,000
Paid for Defeasance of Debt	(8,152,893)			
Sewer Connection Charges	4,615,693	4,700,000	4,700,000	4,700,000
SNWA Infrastructure Fund	8,111,679	9,200,000	9,200,000	9,200,000
Acquisition, Construction or Improvement of Capital Assets	(57,751,460)	(51,001,549)	(115,883,008)	(115,883,008)
Principal Paid on Bonds	(9,710,000)	(10,215,000)	(5,885,000)	(5,885,000)
Interest Paid	(2,537,919)	(2,155,125)	(2,342,738)	(2,342,738)
c. Net cash provided (used) by capital and related financing activities	(57,235,584)	(49,471,674)	(60,210,746)	(60,210,746)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	3,867,266	2,836,608	2,378,999	2,378,999
d. Net cash provided (used) in investing activities	3,867,266	2,836,608	2,378,999	2,378,999
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(16,523,392)	(24,090,098)	(40,941,796)	(41,456,123)
CASH AND CASH EQUIVALENTS AT JULY 1	214,081,085	197,557,693	173,371,550	173,467,595
CASH AND CASH EQUIVALENTS AT JUNE 30	197,557,693	173,467,595	132,429,754	132,011,472

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14		
			TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
CHARGES FOR SERVICES					
Culture & Recreation:					
Miscellaneous Fees & Charges	853,408	715,000	830,000	830,000	
MISCELLANEOUS					
Rentals	556,437	459,000	459,000	459,000	
Other Fees, Charges & Reimbursements	101	162			
Total Operating Revenue	1,409,946	1,174,162	1,289,000	1,289,000	
OPERATING EXPENSE					
CULTURE & RECREATION					
Participant Recreation:					
Services & Supplies	1,414,684	1,930,775	1,780,441	1,780,441	
Cost of Stores Issued	65,239	55,000	72,919	72,919	
Depreciation/Amortization	777,427	736,165	736,165	736,165	
Total Operating Expense	2,257,350	2,721,940	2,589,525	2,589,525	
Operating Income or (Loss)	(847,404)	(1,547,778)	(1,300,525)	(1,300,525)	
NONOPERATING REVENUES					
Interest Earnings	11,542	19,608	15,519	15,519	
Total Nonoperating Revenues	11,542	19,608	15,519	15,519	
NONOPERATING EXPENSES					
Interest Expense	461,917	195,727	181,179	181,179	
Contributions to Other Governments	34,621	36,878	37,000	37,000	
Total Nonoperating Expenses	496,538	232,605	218,179	218,179	
NET INCOME (LOSS) before Operating Transfers	(1,332,400)	(1,760,775)	(1,503,185)	(1,503,185)	
Operating Transfers (Schedule T)					
In	1,710,000	1,200,000	1,200,000	1,200,000	
Out					
Net Operating Transfers	1,710,000	1,200,000	1,200,000	1,200,000	
NET INCOME (LOSS)	377,600	(560,775)	(303,185)	(303,185)	

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	1,405,474	1,174,162	1,289,000	1,289,000
Cash Paid to Suppliers for Goods & Services	(1,440,801)	(1,985,775)	(1,853,360)	(1,853,360)
a. Net cash provided (used) by operating activities	(35,327)	(811,613)	(564,360)	(564,360)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	1,710,000	1,200,000	1,200,000	1,200,000
Contributions Paid to Other Governments	(34,621)	(36,878)	(37,000)	(37,000)
b. Net cash provided (used) by noncapital financing activities	1,675,379	1,163,122	1,163,000	1,163,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from GO Bonds	8,189,316			
Paid for Defeasance of Debt	(8,152,893)			
Acquisition, Construction or Improvement of Capital Assets	(528,402)	(1,549)		
Principal Paid on Bonds	(565,000)	(725,000)	(755,000)	(755,000)
Interest Paid	(242,706)	(209,950)	(179,300)	(179,300)
c. Net cash provided (used) by capital and related financing activities	(1,299,685)	(936,499)	(934,300)	(934,300)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	10,789	19,608	15,519	15,519
d. Net cash provided (used) in investing activities	10,789	19,608	15,519	15,519
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	351,156	(565,382)	(320,141)	(320,141)
CASH AND CASH EQUIVALENTS AT JULY 1	743,305	1,094,461	529,079	529,079
CASH AND CASH EQUIVALENTS AT JUNE 30	1,094,461	529,079	208,938	208,938

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Works:				
Miscellaneous Fees & Charges	340,520	100,000	60,000	60,000
Sanitation:				
Sewer Service Charges	78,660,001	79,616,065	80,627,000	80,627,000
Sewer Service Charges-North Las Vegas	18,234	47,525		
Sale of Reclaimed Water	386,826	374,157	374,000	374,000
Miscellaneous Fees & Charges	302,165	274,160	272,000	272,000
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	72,388	221,956	52,000	52,000
Total Operating Revenue	79,780,134	80,633,863	81,385,000	81,385,000
OPERATING EXPENSE				
PUBLIC WORKS				
Storm Drainage:				
Salaries & Wages	2,555,493	2,655,000	2,944,130	2,950,970
Employee Benefits	1,662,398	1,907,000	2,068,450	2,073,650
Services & Supplies	1,958,661	2,160,000	2,293,134	2,293,134
Depreciation/Amortization	197,205	195,384	196,000	196,000
SANITATION				
Sewage Collection & Disposal:				
Salaries & Wages	8,773,568	8,915,300	9,547,270	9,520,910
Employee Benefits	7,581,441	6,219,600	7,087,760	7,037,920
Services & Supplies	32,069,505	28,896,300	32,162,693	32,282,023
Depreciation/Amortization	22,294,913	22,515,282	22,676,748	22,676,748
Street Cleaning:				
Salaries & Wages	1,963,494	1,835,000	2,066,170	2,051,960
Employee Benefits	1,295,774	1,313,000	1,465,430	1,454,630
Services & Supplies	2,082,695	1,975,000	2,121,429	2,121,429
Depreciation/Amortization		564	600	600
Total Operating Expense	82,435,147	78,587,430	84,629,814	84,659,974
Operating Income or (Loss)	(2,655,013)	2,046,433	(3,244,814)	(3,274,974)
NONOPERATING REVENUES				
Interest Earnings	3,404,350	2,731,256	2,161,750	2,161,750
Sewer Connection Charges	4,615,693	4,700,000	4,700,000	4,700,000
Gain (Loss) on Sale of Assets	(4,870)			
Other Local Government Revenues	16,120,200	343,035		
SNWA Infrastructure Fund	8,942,980	9,200,000	9,200,000	9,200,000
Capital Contributions	3,678,405	6,000,000	6,000,000	6,000,000
Total Nonoperating Revenues	36,756,758	22,974,291	22,061,750	22,061,750
NONOPERATING EXPENSES				
Interest Expense	2,574,576	2,111,018	2,328,770	2,335,770
Contributions to Other Governments	2,970,795	3,432,909	2,996,520	2,996,520
Total Nonoperating Expenses	5,545,371	5,543,927	5,325,290	5,332,290
NET INCOME (LOSS) before Operating Transfers	28,556,374	19,476,797	13,491,646	13,454,486
Operating Transfers (Schedule T)				
In				
Out	(510,000)			
Net Operating Transfers	(510,000)	0	0	0
NET INCOME (LOSS)	28,046,374	19,476,797	13,491,646	13,454,486

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	85,632,045	80,633,863	81,385,000	81,385,000
Cash Paid to Suppliers for Goods & Services	(34,658,248)	(33,031,300)	(36,577,256)	(36,696,586)
Cash Paid to Employees for Services	(24,631,386)	(22,844,900)	(25,179,210)	(25,090,040)
a. Net cash provided (used) by operating activities	26,342,411	24,757,663	19,628,534	19,598,374
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Received from Other Governments	16,126,015	343,035		
Operating Transfers Out	(510,000)			
Contributions Paid to Other Governments	(2,769,786)	(3,432,909)	(2,996,520)	(2,996,520)
b. Net cash provided (used) by noncapital financing activities	12,846,229	(3,089,874)	(2,996,520)	(2,996,520)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from GO Bonds			50,000,000	50,000,000
Sewer Connection Charges	4,615,693	4,700,000	4,700,000	4,700,000
SNWA Infrastructure Fund	8,111,679	9,200,000	9,200,000	9,200,000
Acquisition, Construction or Improvement of Capital Assets	(57,217,826)	(51,000,000)	(112,108,008)	(112,108,008)
Principal Paid on Bonds	(9,145,000)	(9,490,000)	(5,130,000)	(5,130,000)
Interest Paid	(2,295,200)	(1,945,175)	(2,163,438)	(2,163,438)
c. Net cash provided (used) by capital and related financing activities	(55,930,654)	(48,535,175)	(55,501,446)	(55,501,446)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	3,576,835	2,562,122	2,161,750	2,161,750
d. Net cash provided (used) in investing activities	3,576,835	2,562,122	2,161,750	2,161,750
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(13,165,179)	(24,305,264)	(36,707,682)	(36,737,842)
CASH AND CASH EQUIVALENTS AT JULY 1	194,909,151	181,743,972	157,342,663	157,438,708
CASH AND CASH EQUIVALENTS AT JUNE 30	181,743,972	157,438,708	120,634,981	120,700,866

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Safety:				
Parking Fees	448,359	850,790	756,960	756,960
Parking Meter Fees	1,162,016	1,168,502	1,440,000	1,440,000
Miscellaneous Fees & Charges	6,393	142,954	60,000	25,000
FINES & FORFEITS				
Parking Fines	3,251,299	2,663,508	3,500,000	3,500,000
MISCELLANEOUS				
Rentals	520,449	468,450	465,000	465,000
Other Fees, Charges & Reimbursements	43,488	30,819		
Total Operating Revenue	5,432,004	5,325,023	6,221,960	6,186,960
OPERATING EXPENSE				
PUBLIC SAFETY				
Traffic Control:				
Salaries & Wages	1,222,048	1,290,929	1,642,530	1,616,410
Employee Benefits	977,996	862,669	1,234,040	1,169,570
Services & Supplies	1,588,938	1,758,225	2,261,844	2,488,611
Depreciation/Amortization	116	124	124	124
Total Operating Expense	3,789,098	3,911,947	5,138,538	5,274,715
Operating Income or (Loss)	1,642,906	1,413,076	1,083,422	912,245
NONOPERATING REVENUES				
Interest Earnings	156,585	159,152	125,965	125,965
Total Nonoperating Revenues	156,585	159,152	125,965	125,965
NONOPERATING EXPENSES				
Interest Expense	13			
Total Nonoperating Expenses	13	0	0	0
NET INCOME (LOSS) before Operating Transfers	1,799,478	1,572,228	1,209,387	1,038,210
Operating Transfers (Schedule T)				
In				
Out	(4,626,912)	(2,252,500)	(1,954,275)	(2,254,275)
Net Operating Transfers	(4,626,912)	(2,252,500)	(1,954,275)	(2,254,275)
NET INCOME (LOSS)	(2,827,434)	(680,272)	(744,888)	(1,216,065)

CITY OF LAS VEGAS

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

FUND 505000 MUNICIPAL PARKING EF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	5,406,741	5,325,023	6,221,960	6,186,960
Cash Paid to Suppliers for Goods & Services	(1,625,614)	(1,758,225)	(2,261,844)	(2,488,611)
Cash Paid to Employees for Services	(2,262,102)	(2,153,598)	(2,876,570)	(2,785,980)
a. Net cash provided (used) by operating activities	1,519,025	1,413,200	1,083,546	912,369
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers Out	(4,626,912)	(2,252,500)	(1,954,275)	(2,254,275)
b. Net cash provided (used) by noncapital financing activities	(4,626,912)	(2,252,500)	(1,954,275)	(2,254,275)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets			(3,775,000)	(3,775,000)
Interest Paid	(13)			
c. Net cash provided (used) by capital and related financing activities	(13)	0	(3,775,000)	(3,775,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	173,634	159,152	125,965	125,965
d. Net cash provided (used) in investing activities	173,634	159,152	125,965	125,965
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,934,266)	(680,148)	(4,519,764)	(4,990,941)
CASH AND CASH EQUIVALENTS AT JULY 1	12,048,355	9,114,089	8,433,941	8,433,941
CASH AND CASH EQUIVALENTS AT JUNE 30	9,114,089	8,433,941	3,914,177	3,443,000

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
LICENSES & PERMITS				
Business Licenses & Permits:				
Building Permits	3,352,194	4,181,410	4,223,224	4,223,224
Miscellaneous Permits	968,212	1,029,165	1,039,457	1,039,457
CHARGES FOR SERVICES				
Public Safety:				
Construction & Subdivision Inspections	392,466	343,370	346,804	346,804
Miscellaneous Fees & Charges	360,201	2,571,682	2,597,399	2,597,399
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	1,985	100,021	101,021	101,021
Total Operating Revenue	5,075,058	8,225,648	8,307,905	8,307,905
OPERATING EXPENSE				
PUBLIC SAFETY				
Protective Inspection:				
Salaries & Wages	3,117,843	3,161,327	3,589,220	3,596,610
Employee Benefits	2,388,835	2,231,531	2,536,700	2,542,300
Services & Supplies	1,570,928	1,467,820	1,651,959	1,651,959
Depreciation/Amortization	44			
Total Operating Expense	7,077,650	6,860,678	7,777,879	7,790,869
Operating Income or (Loss)	(2,002,592)	1,364,970	530,026	517,036
NONOPERATING REVENUES				
Interest Earnings	102,142	95,726	75,765	75,765
Total Nonoperating Revenues	102,142	95,726	75,765	75,765
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(1,900,450)	1,460,696	605,791	592,801
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(1,900,450)	1,460,696	605,791	592,801

CITY OF LAS VEGAS

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

FUND 507000 BUILDING & SAFETY EF

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	6,257,333	8,225,648	8,307,905	8,307,905
Cash Paid to Suppliers for Goods & Services	(1,546,333)	(1,467,820)	(1,651,959)	(1,651,959)
Cash Paid to Employees for Services	(5,586,879)	(5,392,858)	(6,125,920)	(6,138,910)
a. Net cash provided (used) by operating activities	(875,879)	1,364,970	530,026	517,036
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(5,232)			
c. Net cash provided (used) by capital and related financing activities	(5,232)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	106,008	95,726	75,765	75,765
d. Net cash provided (used) in investing activities	106,008	95,726	75,765	75,765
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(775,103)	1,460,696	605,791	592,801
CASH AND CASH EQUIVALENTS AT JULY 1	6,380,274	5,605,171	7,065,867	7,065,867
CASH AND CASH EQUIVALENTS AT JUNE 30	5,605,171	7,065,867	7,671,658	7,658,668

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	226,731,314	201,532,093	205,551,527	206,008,677
Miscellaneous	552,189	432,300	451,500	451,500
Total Operating Revenue	227,283,503	201,964,393	206,003,027	206,460,177
OPERATING EXPENSE				
General Government	207,015,772	202,310,464	181,564,181	195,784,822
Public Safety	9,257,316	10,278,479	9,930,764	10,779,744
Economic Development & Assistance	2,644,108	2,860,297	3,345,788	3,378,498
Total Operating Expense	218,917,196	215,449,240	194,840,733	209,943,064
Operating Income or (Loss)	8,366,307	(13,484,847)	11,162,294	(3,482,887)
NONOPERATING REVENUES				
Interest Earnings	884,361	1,301,842	1,029,666	1,029,666
Gain (Loss) on Sale of Assets	193,240	55,380		
Total Nonoperating Revenues	1,077,601	1,357,222	1,029,666	1,029,666
NONOPERATING EXPENSES				
Contributions to Other Governments	1,959,633	2,045,000	2,000,000	2,045,000
Total Nonoperating Expenses	1,959,633	2,045,000	2,000,000	2,045,000
NET INCOME (LOSS) before Operating Transfers	7,484,275	(14,172,625)	10,191,960	(4,498,221)
Operating Transfers (Schedule T)				
In	18,049,358	6,733,103		
Out	(8,850,000)	(2,107,611)	(874,331)	(2,474,331)
Net Operating Transfers	9,199,358	4,625,492	(874,331)	(2,474,331)
NET INCOME (LOSS)	16,683,633	(9,547,133)	9,317,629	(6,972,552)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	8,932,090	15,857,165	15,734,281	14,178,242
Cash Received from Internal Services Provided	217,761,113	186,107,228	190,268,746	192,281,935
Cash Paid to Suppliers for Goods & Services	(44,610,595)	(47,921,219)	(59,622,970)	(62,975,621)
Cash Paid to Employees for Services	(167,353,837)	(164,634,624)	(132,121,360)	(138,166,250)
a. Net cash provided (used) by operating activities	14,728,771	(10,591,450)	14,258,697	5,318,306
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	18,049,358	6,733,103		
Operating Transfers Out	(8,850,000)	(2,107,611)	(874,331)	(2,474,331)
Subsidies Paid to Other Governments	(1,959,633)	(2,045,000)	(2,000,000)	(2,045,000)
b. Net cash provided (used) by noncapital financing activities	7,239,725	2,580,492	(2,874,331)	(4,519,331)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets	205,276	55,380		
Acquisition, Construction or Improvement of Capital Assets	(1,975,597)	(3,911,097)	(2,112,968)	(3,025,000)
c. Net cash provided (used) by capital and related financing activities	(1,770,321)	(3,855,717)	(2,112,968)	(3,025,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Sale of Investment Securities	500,000			
Interest and Dividends on Investments	959,447	1,301,842	1,029,666	1,029,666
d. Net cash provided (used) in investing activities	1,459,447	1,301,842	1,029,666	1,029,666
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	21,657,622	(10,564,833)	10,301,064	(1,196,359)
CASH AND CASH EQUIVALENTS AT JULY 1	51,021,675	72,679,297	66,452,996	62,114,464
CASH AND CASH EQUIVALENTS AT JUNE 30	72,679,297	62,114,464	76,754,060	60,918,105

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Safety:				
Charges for Labor & Materials	30,294	8,003		
Economic Development & Assistance:				
Charges for Labor & Materials	2,652,240	2,860,297	3,404,948	3,378,498
Total Operating Revenue	2,682,534	2,868,300	3,404,948	3,378,498
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Services & Supplies	1,341	1,360	1,360	1,360
PUBLIC SAFETY				
Police:				
Services & Supplies	30,294	12,761		
Protective Inspection:				
Services & Supplies	9,160			
ECONOMIC DEVELOPMENT & ASSISTANCE				
ED&A Administration:				
Salaries & Wages	1,336,986	1,265,795	1,527,280	1,545,870
Employee Benefits	795,544	962,004	1,132,400	1,146,520
Services & Supplies	511,578	632,498	686,108	686,108
Total Operating Expense	2,684,903	2,874,418	3,347,148	3,379,858
Operating Income or (Loss)	(2,369)	(6,118)	57,800	(1,360)
NONOPERATING REVENUES				
Interest Earnings	25,331	24,953	19,749	19,749
Total Nonoperating Revenues	25,331	24,953	19,749	19,749
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	22,962	18,835	77,549	18,389
Operating Transfers (Schedule T)				
In				
Out		(28,488)		(1,600,000)
Net Operating Transfers	0	(28,488)	0	(1,600,000)
NET INCOME (LOSS)	22,962	(9,653)	77,549	(1,581,611)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	28,503	2,868,300	3,404,948	3,378,498
Cash Received from Internal Services Provided	4,020,517			
Cash Paid to Suppliers for Goods & Services	(541,485)	(646,619)	(687,468)	(687,468)
Cash Paid to Employees for Services	(2,270,228)	(2,227,799)	(2,659,680)	(2,692,390)
a. Net cash provided (used) by operating activities	1,237,307	(6,118)	57,800	(1,360)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers Out		(28,488)		(1,600,000)
b. Net cash provided (used) by noncapital financing activities	0	(28,488)	0	(1,600,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	25,811	24,953	19,749	19,749
d. Net cash provided (used) in investing activities	25,811	24,953	19,749	19,749
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,263,118	(9,653)	77,549	(1,581,611)
CASH AND CASH EQUIVALENTS AT JULY 1	445,351	1,708,469	1,698,816	1,698,816
CASH AND CASH EQUIVALENTS AT JUNE 30	1,708,469	1,698,816	1,776,365	117,205

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Safety:				
Fire Alarm Services-Las Vegas	3,932,687	3,817,950	3,800,611	3,950,000
Fire Alarm Services-Clark County	4,138,112	5,106,821	5,091,646	5,216,057
Fire Alarm Services-North Las Vegas	798,424	942,247	898,759	898,759
Fire Alarm Services-Laughlin	82,554	100,000	112,221	112,221
Fire Alarm Services-Moapa Valley District	22,459	25,000	27,707	27,707
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	688			
Total Operating Revenue	8,974,924	9,992,018	9,930,944	10,204,744
OPERATING EXPENSE				
PUBLIC SAFETY				
Fire Communications:				
Salaries & Wages	4,275,197	4,607,405	4,441,740	4,400,840
Employee Benefits	2,941,457	4,232,280	4,060,990	4,018,460
Services & Supplies	1,744,470	1,152,333	1,154,334	2,086,744
Depreciation/Amortization	256,738	273,700	273,700	273,700
Total Operating Expense	9,217,862	10,265,718	9,930,764	10,779,744
Operating Income or (Loss)	(242,938)	(273,700)	180	(575,000)
NONOPERATING REVENUES				
Interest Earnings	20,599	27,209	21,535	21,535
Total Nonoperating Revenues	20,599	27,209	21,535	21,535
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(222,339)	(246,491)	21,715	(553,465)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(222,339)	(246,491)	21,715	(553,465)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	4,320,233	6,174,068	6,130,333	6,254,744
Cash Received from Internal Services Provided	3,932,687	3,817,950	3,800,611	3,950,000
Cash Paid to Suppliers for Goods & Services	(1,717,224)	(1,152,333)	(1,154,334)	(2,086,744)
Cash Paid to Employees for Services	(7,396,887)	(8,839,685)	(8,502,730)	(8,419,300)
a. Net cash provided (used) by operating activities	(861,191)	0	273,880	(301,300)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	22,840	27,209	21,535	21,535
d. Net cash provided (used) in investing activities	22,840	27,209	21,535	21,535
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(838,351)	27,209	295,415	(279,765)
CASH AND CASH EQUIVALENTS AT JULY 1	2,382,600	1,544,249	1,571,458	1,571,458
CASH AND CASH EQUIVALENTS AT JUNE 30	1,544,249	1,571,458	1,866,873	1,291,693

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	1,132,860	1,035,000	1,000,000	1,000,000
Total Operating Revenue	1,132,860	1,035,000	1,000,000	1,000,000
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	199,643	167,400	170,500	183,760
Employee Benefits	122,375	110,900	129,580	131,830
Services & Supplies	742,382	636,600	750,414	750,414
Cost of Stores Issued	53,262	68,900	39,000	39,000
Depreciation/Amortization	30,237	45,494	43,800	47,890
Total Operating Expense	1,147,899	1,029,294	1,133,294	1,152,894
Operating Income or (Loss)	(15,039)	5,706	(133,294)	(152,894)
NONOPERATING REVENUES				
Interest Earnings	3,040	1,601	1,267	1,267
Gain (Loss) on Sale of Assets	(9,893)			
Total Nonoperating Revenues	(6,853)	1,601	1,267	1,267
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(21,892)	7,307	(132,027)	(151,627)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(21,892)	7,307	(132,027)	(151,627)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	541			
Cash Received from Internal Services Provided	1,126,379	1,035,000	1,000,000	1,000,000
Cash Paid to Suppliers for Goods & Services	(755,042)	(705,500)	(789,414)	(789,414)
Cash Paid to Employees for Services	(335,046)	(278,300)	(300,080)	(315,590)
a. Net cash provided (used) by operating activities	36,832	51,200	(89,494)	(105,004)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(187,417)	(47,134)		
c. Net cash provided (used) by capital and related financing activities	(187,417)	(47,134)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	3,786	1,601	1,267	1,267
d. Net cash provided (used) in investing activities	3,786	1,601	1,267	1,267
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(146,799)	5,667	(88,227)	(103,737)
CASH AND CASH EQUIVALENTS AT JULY 1	245,914	99,115	101,225	104,782
CASH AND CASH EQUIVALENTS AT JUNE 30	99,115	104,782	12,998	1,045

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	398,975	327,300	434,600	434,600
Charges for Equipment Use	5,141,351	5,251,900	5,240,200	6,577,600
Charges for Equipment Replacement	688,338	740,625	736,900	736,900
Total Operating Revenue	6,228,664	6,319,825	6,411,700	7,749,100
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	906,458	915,400	931,490	1,115,810
Employee Benefits	597,370	614,300	663,090	795,350
Services & Supplies	4,971,133	5,908,000	6,761,656	9,864,228
Cost of Stores Issued	1,226,022	1,286,600	100,000	100,000
Depreciation/Amortization	112,173	165,100	164,800	199,603
Total Operating Expense	7,813,156	8,889,400	8,621,036	12,074,991
Operating Income or (Loss)	(1,584,492)	(2,569,575)	(2,209,336)	(4,325,891)
NONOPERATING REVENUES				
Interest Earnings	105,291	99,409	78,680	82,448
Total Nonoperating Revenues	105,291	99,409	78,680	82,448
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(1,479,201)	(2,470,166)	(2,130,656)	(4,243,443)
Operating Transfers (Schedule T)				
In	3,534,262	959,615		
Out				
Net Operating Transfers	3,534,262	959,615	0	0
NET INCOME (LOSS)	2,055,061	(1,510,551)	(2,130,656)	(4,243,443)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	6,228,664	6,319,825	6,411,700	7,749,100
Cash Paid to Suppliers for Goods & Services	(5,766,340)	(7,194,600)	(6,861,656)	(9,964,228)
Cash Paid to Employees for Services	(1,530,066)	(1,529,700)	(1,594,580)	(1,911,160)
a. Net cash provided (used) by operating activities	(1,067,742)	(2,404,475)	(2,044,536)	(4,126,288)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	3,534,262	959,615		
b. Net cash provided (used) by noncapital financing activities	3,534,262	959,615	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(727,967)	(330,263)		
c. Net cash provided (used) by capital and related financing activities	(727,967)	(330,263)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	99,988	99,409	78,680	82,448
d. Net cash provided (used) in investing activities	99,988	99,409	78,680	82,448
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,838,541	(1,675,714)	(1,965,856)	(4,043,840)
CASH AND CASH EQUIVALENTS AT JULY 1	4,758,967	6,597,508	5,110,754	4,921,794
CASH AND CASH EQUIVALENTS AT JUNE 30	6,597,508	4,921,794	3,144,898	877,954

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				Consolidated with Computer Services ISF
CHARGES FOR SERVICES				
General Government:				
Charges for Equipment Use	1,393,290	1,421,650	1,337,400	
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	238			
Total Operating Revenue	1,393,528	1,421,650	1,337,400	0
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	173,739	180,600	189,810	
Employee Benefits	123,640	111,500	141,970	
Services & Supplies	1,104,168	1,006,300	1,264,871	
Depreciation/Amortization	52,709	34,103	34,103	
Total Operating Expense	1,454,256	1,332,503	1,630,754	0
Operating Income or (Loss)	(60,728)	89,147	(293,354)	0
NONOPERATING REVENUES				
Interest Earnings	4,029	4,761	3,768	
Total Nonoperating Revenues	4,029	4,761	3,768	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(56,699)	93,908	(289,586)	0
Operating Transfers (Schedule T)				
In				
Out		(459,615)		
Net Operating Transfers	0	(459,615)	0	0
NET INCOME (LOSS)	(56,699)	(365,707)	(289,586)	0

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				Consolidated with Computer Services ISF
Cash Received from Internal Services Provided	1,393,528	1,421,650	1,337,400	
Cash Paid to Suppliers for Goods & Services	(1,082,208)	(1,006,300)	(1,264,871)	
Cash Paid to Employees for Services	(289,050)	(292,100)	(331,780)	
a. Net cash provided (used) by operating activities	22,270	123,250	(259,251)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers Out		(459,615)		
b. Net cash provided (used) by noncapital financing activities	0	(459,615)	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	4,238	4,761	3,768	
d. Net cash provided (used) in investing activities	4,238	4,761	3,768	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	26,508	(331,604)	(255,483)	0
CASH AND CASH EQUIVALENTS AT JULY 1	305,096	331,604	343,065	
CASH AND CASH EQUIVALENTS AT JUNE 30	331,604	0	87,582	0

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	2,586,188	2,400,000	2,500,000	2,500,000
Charges for Equipment Use	5,002,396	4,900,000	5,300,000	5,300,000
Charges for Capital Recovery	3,183,802	2,000,000	2,001,335	2,001,335
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	21,256	30,300		
Total Operating Revenue	10,793,642	9,330,300	9,801,335	9,801,335
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	1,597,910	1,500,000	1,611,390	1,610,560
Employee Benefits	1,050,926	1,100,000	1,167,140	1,166,520
Services & Supplies	1,058,872	1,427,697	838,283	838,283
Cost of Stores Issued	3,187,796	3,500,000	3,965,574	3,965,574
Depreciation/Amortization	2,744,398	2,375,000	2,580,000	2,580,000
Total Operating Expense	9,639,902	9,902,697	10,162,387	10,160,937
Operating Income or (Loss)	1,153,740	(572,397)	(361,052)	(359,602)
NONOPERATING REVENUES				
Interest Earnings	92,281	153,549	113,167	113,167
Gain (Loss) on Sale of Assets	203,133	55,380		
Total Nonoperating Revenues	295,414	208,929	113,167	113,167
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	1,449,154	(363,468)	(247,885)	(246,435)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	1,449,154	(363,468)	(247,885)	(246,435)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	138,868			
Cash Received from Internal Services Provided	10,619,734	9,330,300	9,801,335	9,801,335
Cash Paid to Suppliers for Goods & Services	(4,250,887)	(4,927,697)	(4,803,857)	(4,803,857)
Cash Paid to Employees for Services	(2,723,948)	(2,600,000)	(2,778,530)	(2,777,080)
a. Net cash provided (used) by operating activities	3,783,767	1,802,603	2,218,948	2,220,398
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets	205,276	55,380		
Acquisition, Construction or Improvement of Capital Assets	(992,382)	(3,500,000)	(2,087,968)	(3,000,000)
c. Net cash provided (used) by capital and related financing activities	(787,106)	(3,444,620)	(2,087,968)	(3,000,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	124,697	153,549	113,167	113,167
d. Net cash provided (used) in investing activities	124,697	153,549	113,167	113,167
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,121,358	(1,488,468)	244,147	(666,435)
CASH AND CASH EQUIVALENTS AT JULY 1	5,666,905	8,788,263	9,949,795	7,299,795
CASH AND CASH EQUIVALENTS AT JUNE 30	8,788,263	7,299,795	10,193,942	6,633,360

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Insurance-Employer	22,191,837	16,257,000	9,687,200	11,250,000
Charges for Insurance-Employee	3,427,404	2,783,000	3,190,000	2,000,000
Charges for Insurance-Nonemployee	1,360,709	1,648,000	2,239,000	1,725,000
Benefit Cost Allocation	145,528,655	129,017,000	138,029,000	138,330,000
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	800	2,000	1,500	1,500
Total Operating Revenue	172,509,405	149,707,000	153,146,700	153,306,500
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	45,723,082	39,632,500	29,114,960	38,455,000
Employee Benefits	97,724,322	100,999,000	78,545,820	80,891,000
Services & Supplies	1,522,430	1,300,000	774,220	774,200
Insurance Claims	20,569,530	14,650,000	4,640,000	4,800,000
Insurance Premiums	2,410,872	4,057,000	26,600,000	26,600,000
Total Operating Expense	167,950,236	160,638,500	139,675,000	151,520,200
Operating Income or (Loss)	4,559,169	(10,931,500)	13,471,700	1,786,300
NONOPERATING REVENUES				
Interest Earnings	484,748	867,000	695,000	695,000
Total Nonoperating Revenues	484,748	867,000	695,000	695,000
NONOPERATING EXPENSES				
Contributions to Other Governments	1,959,633	2,045,000	2,000,000	2,045,000
Total Nonoperating Expenses	1,959,633	2,045,000	2,000,000	2,045,000
NET INCOME (LOSS) before Operating Transfers	3,084,284	(12,109,500)	12,166,700	436,300
Operating Transfers (Schedule T)				
In	14,510,096	5,745,000		
Out				
Net Operating Transfers	14,510,096	5,745,000	0	0
NET INCOME (LOSS)	17,594,380	(6,364,500)	12,166,700	436,300

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	3,510,836	6,168,497	5,429,000	3,725,000
Cash Received from Internal Services Provided	167,720,492	143,538,503	147,717,700	149,581,500
Cash Paid to Suppliers for Goods & Services	(19,760,450)	(20,007,000)	(32,014,220)	(32,174,200)
Cash Paid to Employees for Services	(144,683,862)	(140,631,500)	(107,660,780)	(113,646,000)
a. Net cash provided (used) by operating activities	6,787,016	(10,931,500)	13,471,700	7,486,300
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	14,510,096	5,745,000		
Subsidies Paid to Other Governments	(1,959,633)	(2,045,000)	(2,000,000)	(2,045,000)
b. Net cash provided (used) by noncapital financing activities	12,550,463	3,700,000	(2,000,000)	(2,045,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	451,583	867,000	695,000	695,000
d. Net cash provided (used) in investing activities	451,583	867,000	695,000	695,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	19,789,062	(6,364,500)	12,166,700	6,136,300
CASH AND CASH EQUIVALENTS AT JULY 1	29,074,033	48,863,095	42,580,033	42,498,595
CASH AND CASH EQUIVALENTS AT JUNE 30	48,863,095	42,498,595	54,746,733	48,634,895

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	384,080	392,400	300,000	350,000
Charges for Equipment Use	13,526	31,900	20,000	20,000
Charges for Insurance	2,063,642	1,466,000	1,050,000	1,050,000
Total Operating Revenue	2,461,248	1,890,300	1,370,000	1,420,000
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	306,996	325,940	348,060	351,860
Employee Benefits	147,535	209,600	221,630	224,500
Services & Supplies	269,618	352,600	181,000	378,140
Insurance Claims	935,896	656,200	649,800	874,900
Insurance Premiums	262,478	372,700	319,680	320,000
Total Operating Expense	1,922,523	1,917,040	1,720,170	2,149,400
Operating Income or (Loss)	538,725	(26,740)	(350,170)	(729,400)
NONOPERATING REVENUES				
Interest Earnings	88,031	80,000	76,500	76,500
Total Nonoperating Revenues	88,031	80,000	76,500	76,500
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	626,756	53,260	(273,670)	(652,900)
Operating Transfers (Schedule T)				
In				
Out		(745,000)		
Net Operating Transfers	0	(745,000)	0	0
NET INCOME (LOSS)	626,756	(691,740)	(273,670)	(652,900)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	406,772	246,300	320,000	370,000
Cash Received from Internal Services Provided	2,141,621	1,644,000	1,050,000	1,050,000
Cash Paid to Suppliers for Goods & Services	(1,061,279)	(1,381,500)	(1,150,480)	(1,573,040)
Cash Paid to Employees for Services	(499,004)	(535,540)	(569,690)	(576,360)
a. Net cash provided (used) by operating activities	988,110	(26,740)	(350,170)	(729,400)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers Out		(745,000)		
b. Net cash provided (used) by noncapital financing activities	0	(745,000)	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Sale of Investment Securities	500,000			
Interest and Dividends on Investments	122,999	80,000	76,500	76,500
d. Net cash provided (used) in investing activities	622,999	80,000	76,500	76,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,611,109	(691,740)	(273,670)	(652,900)
CASH AND CASH EQUIVALENTS AT JULY 1	36,924	1,648,033	958,793	956,293
CASH AND CASH EQUIVALENTS AT JUNE 30	1,648,033	956,293	685,123	303,393

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	20,577,491	19,000,000	19,150,000	19,150,000
MISCELLANEOUS				
Rentals	529,207	400,000	450,000	450,000
Total Operating Revenue	21,106,698	19,400,000	19,600,000	19,600,000
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	4,472,481	4,500,000	4,388,370	4,447,950
Employee Benefits	2,855,093	3,200,000	3,335,140	3,380,420
Services & Supplies	9,755,582	10,891,670	10,891,670	10,891,670
Depreciation/Amortization	3,303	8,000	5,000	5,000
Total Operating Expense	17,086,459	18,599,670	18,620,180	18,725,040
Operating Income or (Loss)	4,020,239	800,330	979,820	874,960
NONOPERATING REVENUES				
Interest Earnings	61,011	43,360	20,000	20,000
Total Nonoperating Revenues	61,011	43,360	20,000	20,000
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	4,081,250	843,690	999,820	894,960
Operating Transfers (Schedule T)				
In	5,000	28,488		
Out	(8,850,000)	(874,508)	(874,331)	(874,331)
Net Operating Transfers	(8,845,000)	(846,020)	(874,331)	(874,331)
NET INCOME (LOSS)	(4,763,750)	(2,330)	125,489	20,629

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	526,337	400,000	450,000	450,000
Cash Received from Internal Services Provided	20,577,491	19,000,000	19,150,000	19,150,000
Cash Paid to Suppliers for Goods & Services	(9,675,680)	(10,899,670)	(10,896,670)	(10,896,670)
Cash Paid to Employees for Services	(7,625,746)	(7,700,000)	(7,723,510)	(7,828,370)
a. Net cash provided (used) by operating activities	3,802,402	800,330	979,820	874,960
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	5,000	28,488		
Operating Transfers Out	(8,850,000)	(874,508)	(874,331)	(874,331)
b. Net cash provided (used) by noncapital financing activities	(8,845,000)	(846,020)	(874,331)	(874,331)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(67,831)	(33,700)	(25,000)	(25,000)
c. Net cash provided (used) by capital and related financing activities	(67,831)	(33,700)	(25,000)	(25,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	103,505	43,360	20,000	20,000
d. Net cash provided (used) in investing activities	103,505	43,360	20,000	20,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(5,006,924)	(36,030)	100,489	(4,371)
CASH AND CASH EQUIVALENTS AT JULY 1	8,105,885	3,098,961	4,139,057	3,062,931
CASH AND CASH EQUIVALENTS AT JUNE 30	3,098,961	3,062,931	4,239,546	3,058,560

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 07/01/13	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2014		(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
FREMONT STREET EXPERIENCE REFUNDING BONDS	2	4 YRS	4,020,000	05/01/12	07/01/15	2.00%	4,020,000	67,550	1,285,000	1,352,550	
VARIOUS PURPOSE REFUNDING BONDS SERIES 2005B	2	14 YRS	21,295,000	07/01/05	06/01/19	3.00-5.00%	11,805,000	590,250	2,130,000	2,720,250	
VARIOUS PURPOSE REFUNDING BONDS SERIES 2006A	2	18 YRS	18,000,000	05/01/06	05/01/24	5.625-5.90%	13,335,000	779,166	945,000	1,724,166	
VARIOUS PURPOSE SERIES 2006B	2	30 YRS	50,745,000	05/18/06	06/01/36	4.00-5.00%	50,745,000	2,425,563	1,165,000	3,590,563	
VARIOUS PURPOSE SERIES 2006C (variable rate bonds)	2	30 YRS	32,000,000	08/22/06	06/01/36	Daily Rate	30,025,000	100,000	725,000	825,000	
PERFORMING ARTS CENTER BONDS Series 2009	2	30 YRS	101,220,000	04/01/09	04/01/39	5.00-7.00%	98,025,000	5,707,169	1,720,000	7,427,169	
Subtotal General Obligation Revenue Supported Bonds			227,280,000				207,955,000	9,669,698	7,970,000	17,639,698	
RECREATION BONDS	5	10 YRS	20,000,000	12/09/03	11/01/13	2.00-3.60%	2,330,000	41,940	2,330,000	2,371,940	
RECREATION BONDS SERIES 2004C	5	10 YRS	20,000,000	09/01/04	10/01/14	3.00-4.00%	4,505,000	136,000	2,210,000	2,346,000	
CULTURAL / STUPAK COMMUNITY CENTER	5	10 YRS	12,500,000	11/01/07	11/01/17	4.00-4.25%	6,880,000	253,625	1,265,000	1,518,625	
PUBLIC SAFETY BONDS	5	10 YRS	10,000,000	11/01/07	11/01/17	4.00-4.25%	5,495,000	202,475	1,015,000	1,217,475	
MEDIUM TERM MAIN ST PARKING GARAGE BONDS	5	10 YRS	15,000,000	10/01/09	10/01/19	2.00-4.00%	12,015,000	409,275	1,545,000	1,954,275	
MEDIUM TERM BONDS Series 2011A	5	10 YRS	27,590,000	12/01/11	12/01/21	2.00-5.00%	25,280,000	832,188	2,405,000	3,237,188	
MEDIUM TERM BONDS Series 2011B (Taxable) Westside Sch	5	8 YRS	3,545,000	12/01/11	12/01/19	2.50-3.50%	3,145,000	87,035	410,000	497,035	
MEDIUM TERM BONDS F STREET	5	10 YRS	8,115,000	05/01/12	05/01/22	2.00-3.00%	7,375,000	169,350	755,000	924,350	
MEDIUM TERM Animal Shelter Bonds	11	10 YRS	12,000,000	08/01/13	08/01/23	2.00-3.00%		310,000	190,000	500,000	
Subtotal Medium-Term Financing			128,750,000				67,025,000	2,441,888	12,125,000	14,566,888	
<u>SANITATION EF:</u>											
SANITARY SEWER REFUNDING BONDS 2004	2	14 YRS	21,050,000	09/09/04	11/01/17	3.00-4.00%	12,530,000	452,113	2,310,000	2,762,113	
SANITARY SEWER REFUNDING BONDS 2006A	2	15 YRS	31,920,000	03/15/06	04/01/21	4.00-5.00%	26,600,000	1,204,325	2,820,000	4,024,325	
SANITARY SEWER BONDS 2014	11	20 YRS	50,000,000	01/15/14	01/15/34	3.00-4.00%		750,000		750,000	
Subtotal General Obligation Revenue Supported Bonds			102,970,000				39,130,000	2,406,438	5,130,000	7,536,438	
SUBTOTAL			459,000,000				314,110,000	14,518,024	25,225,000	39,743,024	

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
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- 6 - Medium-Term Financing-Lease Purchase
7 - Capital Leases
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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 07/01/13	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2014		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
<u>MUNICIPAL GOLF COURSE EF:</u>										
GOLF COURSE BONDS	2	10 YRS	8,230,000	05/01/12	06/01/22	2.00-3.250%	7,505,000	179,300	755,000	934,300
Subtotal General Obligation Revenue Supported Bonds			8,230,000				7,505,000	179,300	755,000	934,300
<u>SPECIAL ASSESSMENT CPF:</u>										
SPECIAL ASSESSMENT BONDS 1463,1470	8	20 YRS	4,245,000	12/01/02	12/01/22	3.625-5.00%	1,525,000	69,783	125,000	194,783
SPECIAL ASSESSMENT BONDS 1481	8	20 YRS	1,975,000	07/01/04	06/01/24	3.25-4.875%	895,000	40,074	90,000	130,074
SPECIAL ASSESSMENT BONDS 1474 & 1486	8	10 YRS	452,000	06/01/04	06/01/14	4.26%	45,000	1,438	45,000	46,438
SPECIAL ASSESSMENT BANK LOAN 1487 & 1503	8	10 YRS	818,000	03/17/06	12/01/15	4.04%	242,000	8,181	79,000	87,181
SPECIAL ASSESSMENT BONDS 1506	8	10 YRS	1,724,000	06/01/07	06/01/27	4.32%	1,354,000	58,493	72,000	130,493
SPECIAL ASSESSMENT BANK LOAN 1493	8	10 YRS	444,000	06/01/07	06/01/17	4.13%	66,000	2,393	16,000	18,393
SPECIAL ASSESSMENT BONDS 1490	8	10 YRS	320,000	07/01/07	06/01/17	4.53%	99,000	4,481	24,000	28,481
SPECIAL ASSESSMENT BONDS 1507	8	20 YRS	2,000,000	09/01/12	09/01/32	2.0-2.50%	1,629,434	75,769	52,444	128,213
Subtotal Special Assessment Bonds			11,978,000				5,855,434	260,612	503,444	764,056
Other:										
<u>INSTALLMENT PURCHASE:</u>										
NEW CLEAN RENEWABLE ENERGY SERIES 2010	10	15 YRS	4,974,000	05/01/11	05/01/26	6.00%	4,408,999	267,626	291,387	559,013
QUALIFIED ENERGY CONSERVATION SERIES 2010	10	15 YRS	5,874,300	05/01/11	05/01/26	6.00%	5,206,614	316,041	344,101	660,142
<u>CERTIFICATES OF PARTICIPATION (COP):</u>										
COP TAX-EXEMPT CITY HALL PROJECT SERIES 2009A	10	10 YRS	13,770,000	03/01/10	09/01/19	4.0-5.00%	13,770,000	688,200		688,200
COP TAXABLE CITY HALL PROJECT SERIES 2009A	10	30 YRS	174,500,000	03/01/10	09/01/39	6.084-7.050%	174,500,000	13,194,462		13,194,462
Subtotal OTHER			199,118,300				197,885,613	14,466,329	635,488	15,101,817
TOTAL ALL DEBT SERVICE			678,326,300				525,356,047	29,424,265	27,118,932	56,543,197

Transfer Schedule for Fiscal Year 2013-2014

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	Multipurpose SRF	35	128,850	General Fund	25	Debt Service Fund	83	17,200,000
			Housing & Urban Devel SRF	51	85,590			Municipal Golf Course EF	89	1,200,000
			Fire Safety Initiative SRF	54	9,250,000					
SUBTOTAL					9,464,440					18,400,000
SPECIAL REVENUE FUNDS	Multipurpose SRF	32	Housing & Urban Devel SRF	51	50,000	Multipurpose SRF	35	General Fund	11	128,850
	SID Administration SRF	41	Special Assessments CPF	78	352,317			Detention & Enforcemnt CPF	75	735,000
								Debt Service Fund	83	7,427,169
						LVCVA SRF	38	Parks & Leisure Actv CPF	71	1,645,000
								Debt Service Fund	83	4,717,940
						Fremont Str Room Tax SRF	40	Debt Service Fund	83	1,352,550
						SID Administration SRF	42	Special Assessments CPF	77	2,400,000
						Transportation Prog SRF	44	Public Works CPF	67	2,200,000
						Housing & Urban Devel SRF	51	General Fund	11	85,590
								Multipurpose SRF	32	50,000
								Public Works CPF	67	2,200,000
								Debt Service Fund	83	1,518,625
						Fire Safety Initiative SRF	54	General Fund	11	9,250,000
								Fire Services CPF	65	650,000
								Road & Flood CPF	73	25,000
								Debt Service Fund	83	2,409,075
SUBTOTAL					402,317					36,794,799

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
Final Approved Budget Year Ending 06/30/14

Transfer Schedule for Fiscal Year 2013-2014

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	61	City Facilities CPF	64	47,900	City Facilities CPF	64	General CPF	61	47,900		
			Fire Services CPF	66	46,600			Fire Services CPF	65	436,107		
			Public Works CPF	68	41,600			Public Works CPF	67	1,271,207		
			Traffic Improvements CPF	70	12,600			Traffic Improvements CPF	69	500,000		
			Parks & Leisure Actv CPF	72	102,400			Parks & Leisure Actv CPF	71	2,861,251		
			Detention & Enforcemnt CPF	76	9,100			Fire Services CPF	66	46,600		
			Municipal Parking EF	93	300,000			Public Works CPF	68	41,600		
			City Facilities CPF	63	Capital Improvements CPF			80	1,502,802	Fire Services CPF	65	17,880
			Fire Services CPF	65	Fire Safety Initiative SRF			54	650,000	Traffic Improvements CPF	69	105,370
			City Facilities CPF		64			436,107	Parks & Leisure Actv CPF	71	200,000	
	Public Works CPF	68	17,880		Road & Flood CPF	73	1,451,750					
	Public Works CPF	67	Parks & Leisure Actv CPF	72	5,155	Traffic Improvements CPF	70	General CPF	61	12,600		
			Transportation Prog SRF	44	2,200,000	Parks & Leisure Actv CPF	72	General CPF	61	102,400		
			Housing & Urban Devel SRF	51	2,200,000	Fire Services CPF	65	5,155				
			City Facilities CPF	64	1,271,207	Public Works CPF	67	596,166				
			Parks & Leisure Actv CPF	72	596,166	Traffic Improvements CPF	69	764,466				
	Traffic Improvements CPF	69	Detention & Enforcemnt CPF	76	132,627	Road & Flood CPF	73	6,685				
			City Facilities CPF	64	500,000	Detention & Enforcemnt CPF	76	General CPF	61	9,100		
			Public Works CPF	68	105,370	Public Works CPF	67	132,627				
	Parks & Leisure Actv CPF	71	Parks & Leisure Actv CPF	72	764,466	Special Assessments CPF	78	SID Administration SRF	41	352,317		
			LVCVA SRF	38	1,645,000	Debt Service Fund	83	764,056				
			City Facilities CPF	64	2,861,251	Capital Improvements CPF	80	City Facilities CPF	63	1,502,802		
	Road & Flood CPF	73	Public Works CPF	68	200,000	Debt Service Fund	83	924,350				
			Fire Safety Initiative SRF	54	25,000							
			Public Works CPF	68	1,451,750							
	Detention & Enforcemnt CPF	75	Parks & Leisure Actv CPF	72	6,685							
			Multipurpose SRF	35	735,000							
Special Assessments CPF	77	SID Administration SRF	42	2,400,000								
		Reimbursable Expenses ISF	99	1,600,000								
SUBTOTAL					21,866,666					12,152,389		

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
Final Approved Budget Year Ending 06/30/14

Transfer Schedule for Fiscal Year 2013-2014

FUND TYPE	TRANSFERS IN					TRANSFERS OUT					
	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT	
DEBT SERVICE	Debt Service Fund	83	General Fund	25	17,200,000						
			Multipurpose SRF	35	7,427,169						
			LVCVA SRF	38	4,717,940						
			Fremont Str Room Tax SRF	40	1,352,550						
			Housing & Urban Devel SRF	51	1,518,625						
			Fire Safety Initiative SRF	54	2,409,075						
			Special Assessments CPF	78	764,056						
			Capital Improvements CPF	80	924,350						
			Municipal Parking EF	93	1,954,275						
			City Facilities ISF	115	874,331						
SUBTOTAL										39,142,371	
ENTERPRISE FUNDS	Municipal Golf Course EF	89	General Fund	25	1,200,000	Municipal Parking EF	93	General CPF	61	300,000	
								Debt Service Fund	83	1,954,275	
SUBTOTAL											2,254,275
INTERNAL SERVICE FUNDS						Reimbursable Expenses ISF	99	Special Assessments CPF	77	1,600,000	
								City Facilities ISF	115	874,331	
SUBTOTAL											2,474,331
RESIDUAL EQUITY TRANSFERS											
SUBTOTAL											
TOTAL TRANSFERS											72,075,794

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
Final Approved Budget Year Ending 06/30/14

**Reconciliation of Final Budget to
Comprehensive Annual Financial Report (CAFR)
Fiscal Year Ended June 30, 2014**

	6/30/2012 <u>CAFR</u>	Fiscal Year 2014 Final Budget <u>Actual Prior Year</u>	<u>Difference</u>
General Fund:			
Revenues	\$ 445,118,098	\$ 445,118,098	\$ 0
Other Financing Sources	13,016,339	13,016,339	0
Expenditures	(447,647,016)	(447,947,016)	300,000
Other Financing Uses	<u>(12,305,000)</u>	<u>(12,005,000)</u>	<u>(300,000)</u>
	(1,817,579)	(1,817,579)	0
Beginning Fund Balance	101,400,074	12,673,855	
Ending Fund Balance	<u>\$ 99,582,495</u>	<u>\$ 10,856,276</u>	<u>\$ 0</u>
Housing Program Special Revenue Fund:			
Revenues	\$ 9,464,365	\$ 11,838,263	\$ (2,373,898)
Other Financing Sources	2,373,898		2,373,898
Expenditures	(13,063,440)	(13,348,540)	285,100
Other Financing Uses	<u>(285,100)</u>	<u>(285,100)</u>	<u>(285,100)</u>
	(1,510,277)	(1,510,277)	0
Beginning Fund Balance	16,611,987	16,611,987	
Ending Fund Balance	<u>\$ 15,101,710</u>	<u>\$ 15,101,710</u>	<u>\$ 0</u>
Debt Service Fund:			
Revenues	\$ 4,988,546	\$ 5,775,246	\$ (786,700)
Other Financing Sources	47,798,233	47,011,533	786,700
Expenditures	(50,421,878)	(50,421,878)	
Other Financing Uses	<u>(4,014,671)</u>	<u>(4,014,671)</u>	<u>(4,014,671)</u>
	(1,649,770)	(1,649,770)	0
Beginning Fund Balance	4,130,858	4,130,858	
Ending Fund Balance	<u>\$ 2,481,088</u>	<u>\$ 2,481,088</u>	<u>\$ 0</u>

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

**City of Las Vegas
Final Budget Fiscal Year 2014
Combined Tax Rate Calculation**

Overlapping Entity	Operating Rate	Debt Rate	Total Rate
City of Las Vegas	0.6765		0.6765
Clark County	0.6262	0.0129	0.6391
Las Vegas/Clark County Library District	0.0942		0.0942
Clark County School District	0.7500	0.5534	1.3034
City of Las Vegas Fire Safety Initiative	0.0950		0.0950
State of Nevada			
General	0.1700		0.1700
State Accident Indigent	0.0150		0.0150
Las Vegas Metro Police Manpower	0.2800		0.2800
Las Vegas Metro Police 911 System	0.0050		0.0050
Las Vegas Artesian Basin	0.0020		0.0020
Combined Tax Rate	2.7139	0.5663	3.2802

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

Stacey M. Lewis, being 1st duly sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for,

LV CITY CLERK

2296311LV

8488757

was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 05/13/2013 to 05/13/2013, on the following days:

05/13/2013

NOTICE OF PUBLIC HEARING
MAY 21, 2013

City of Las Vegas and
City of Las Vegas
Redevelopment Agency
Fiscal Year 2014
Tentative Budget

NOTICE IS HEREBY GIVEN, pursuant to provisions of NRS 354.596, that a PUBLIC HEARING on the FISCAL YEAR 2014 TENTATIVE BUDGETS for the CITY OF LAS VEGAS and CITY OF LAS VEGAS REDEVELOPMENT AGENCY prepared on such forms and in such detail as prescribed by the Nevada Department of Taxation will be held on May 21, 2013, at 9:00 a.m. in the Council Chambers, Las Vegas City Hall, 495 S. Main Street, Las Vegas, Nevada, 89101.

Copies of the TENTATIVE BUDGETS are on file and are available for inspection at the offices of Beverly K. Bridges, City Clerk, City Hall and Diana Alba, Clark County Clerk, Clark County Government Center.

Beverly K. Bridges
City Clerk
PUB: May 13, 2013
LV Review Journal

Signed:

Stacey M. Lewis

SUBSCRIBED AND SWORN BEFORE ME THIS, THE

2nd day of *May*, 2013.

Mary Lee
Notary Public

