

CITY OF LAS VEGAS

FY 2015

FINAL BUDGET



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May 29, 2014

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

The City of Las Vegas, Nevada, herewith submits the Final Budget for the fiscal year ending June 30, 2015.

This budget contains two funds requiring property tax revenues totaling \$93,100,900.

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

The budget contains 24 governmental funds with estimated expenditures of \$871,576,003 and 12 proprietary funds with estimated expenses of \$314,569,868.

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

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD:

I Elizabeth N. Fretwell
City Manager

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

Signed: Elizabeth N. Fretwell

Dated: May 29, 2014

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

SCHEDULED PUBLIC HEARING

Date and Time May 20, 2014, 10:00 a.m. Publication Date May 13, 2014

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 2015 FINAL BUDGET**

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May 29, 2014

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

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

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) 2015. This document represents the city's proposed spending plan and has been prepared in conformance with Chapter 354 of the Nevada Revised Statutes.

Though the local economy has picked up pace, it has a long way to go to return to prerecession levels. Despite strong job growth, unemployment continues to be at high levels. The Las Vegas Valley's jobless rate fell to 8.6 percent in February 2014, down from 8.9 percent in January and 10.8 percent in February 2013. Housing prices are below boom-era numbers as well although the market has shown signs of improvement. The median closing price of a local new home soared to \$296,367 in February 2014, up \$61,900, or 26.4 percent, from February 2013. The median resale price was nearly 45 percent lower at \$165,000, making it a more affordable market segment than new homes and creating somewhat of a more competitive environment for builders and developers.

Tourism continues to be a major driver of the economy. Approximately 39.7 million visitors came to Las Vegas in 2013. According to the Las Vegas Convention and Visitors Authority, tourism generated \$45 billion in economic impact for the local economy and supports more than 380,000 local jobs. The meetings and convention industry reached a five-year high with 5.1 million delegates reflecting a 3.3 percent increase over last year's total of 4.9 million. Average occupancy held steady at 84.3 percent for 2013. This occupancy is 22 percentage points higher than the national average of 62.3 percent. The average daily room rate increased \$3 to nearly \$111 in 2013. Gross gaming revenue was \$9.7 billion which represented a 2.9 percent increase over 2012. Downtown Las Vegas gross gaming revenue was down just 1.6 percent while the Las Vegas Strip revenues increased 4.8 percent to \$6.5 billion for the year.

In spite of these positive signs, local governments and municipalities continue to struggle to balance their budgets. Although our major revenue sources of consolidated tax and property tax show modest growth, other revenue sources including court fines and franchise revenue are experiencing declines. In order

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Final Budget Message

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to prepare for the challenges facing the city, senior management embarked on an major initiative to promote Organizational Health. This initiative clarifies our core purpose of “building community to make life better” along with a business definition that sums up what we do which is, “we run the city.”

As part of the city’s Organizational Health initiative, an organization must identify what is most important right now. This is defined as a Thematic Goal. The idea behind the thematic goal is that, while typically there is a long list of priorities, something is truly a top priority. It is more important than everything else. The Thematic Goal for the city is to increase revenue by 5% (approximately \$25 million). In order to achieve this goal, the defining objectives are:

- Execute mutually beneficial interlocal agreements with North Las Vegas
- Complete review and implementation of fee increases
- Audit franchise revenue
- Review collection effectiveness

Relative to the Thematic Goal, the FY 2015 Final Budget has \$7 million in revenue enhancements in several areas, including medical transports, recreation fees, building and safety, business licensing, and municipal court fees. This budget does not contemplate any cuts or reductions in existing programs or services. This year’s budget is one of modest growth, which allows us to propose some modest program expansion, restorations and sustainable service levels, including:

- Opening an engine company at the new Fire Station 108
- Opening a new isolation unit at the detention center
- Expansion in Business Licensing and Building and Safety departments to respond to increased development activity
- 55 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 FY 2015 budget reflects modest growth, it still represents a deficit of two percent, or an \$8.3 million shortfall in the General Fund. We still have significant challenges. The funding for the Metropolitan Police Department (Metro) also remains a source of concern. The city and county were able to work with Metro and determine acceptable contribution levels, with the city’s being an increase of 5.8 percent to the current year. This was accomplished by a \$20 million 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 upcoming year.

Final Budget Message

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Council Priorities

The city of Las Vegas updates its strategic plan approximately every two years. The city convened a retreat on February 25 that included council members, staff and community members; over 100 people actively participated. At the end of the day, council members had a basis of what the group felt was most important to take the city to the next level, which would help them set a path for the future at the second day of the retreat on March 17. That day began with a keynote by Henry Cisneros, former mayor of San Antonio and former Secretary of the U.S. Department of Housing and Urban Development. He suggested that cities don't always think "big enough." Cities can be masters of their own destinies by knowing who they are and by figuring out what they want to be. After discussing many different issues affecting the city of Las Vegas, the city council identified its top four priorities: economic diversification, public safety and law enforcement, transportation and education. The goals for each priority will be vetted by committees of subject matter experts and community members over the next few months and will go to the city council for approval in early 2015. Once the plan is approved, it will provide a roadmap on the steps the city will take to make life better for those living and working in the Las Vegas community.

Budget Highlights

This budget anticipates General Fund revenue in FY 2015 to increase by five percent compared to FY 2014 estimates, including transfers. Consolidated Tax, 51.6 percent of the FY 2015 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 toward the area of law enforcement. The city's primary police force is the Metropolitan Police Department (Metro). The city has allocated for \$127.7 million for its share of FY 2015 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 \$8.5 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 270 inmates from North Las Vegas, Clark County and Boulder City are housed in the facility on a daily basis.

Enterprise Funds will receive approximately \$4.8 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 2015 Budget and we are projecting to spend \$8.3 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 or Deputy City Manager 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 \$498.8 million, including transfers. This is a 5.2 percent increase from FY 2014 estimates.

We forecast revenues and transfers of \$490.5 million in the General Fund. We project a four percent increase in taxes represented in the consolidated tax formula (SB254) compared to FY 2014 estimate which represents 51.6 percent of our revenue base. Property taxes (16.5 percent of our revenue base excluding the transfer in of the Fire Safety Initiative property tax) will increase by three percent. Overall, budgeted revenues, including transfers in, will increase by five percent in FY 2015 from FY 2014 estimates.

Special Revenue Funds

These funds account for monies received from specific revenue sources which limit their use to specified purposes. Sixty-four percent of the revenues funding these programs are from intergovernmental sources such as grants, reimbursements, and contributions. Appropriations in the Special Revenue Funds category total \$100.7 million. Of this amount, approximately 11.8 percent is committed to major capital projects. Housing and Urban Development grants, approximately 18.8 percent of appropriations in this fund, are allocated to targeted neighborhoods according to the city's Neighborhood Improvement Plan.

Final Budget Message

Page 6

Capital Projects Fund

The budget appropriates \$293 million for a variety of capital projects, most of which involve improvements to infrastructure. The major capital budgets for FY 2015 include the following:

| | |
|------------------------|------------------|
| Public works | \$ 161.8 million |
| Culture and recreation | 42.2 million |
| Public safety | 38.1 million |
| General government | 27.0 million |
| Economic development | 2.7 million |

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

Enterprise Funds

The city operates four enterprise funds that are designed to account for business-like ventures such as Sanitation, Building & Safety, Municipal Parking, and Municipal Golf Course Enterprise Funds. Enterprise-type programs reflect total operating expenses of \$103.3 million. The majority (84 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 \$96.1 million including upgrades of the WPCF and sewer lines.

Other Funds

Internal Service Funds total \$206.6 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 \$55.2 million in debt service, of which \$17.5 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 20, 2014.

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.

Final Budget Message

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The city's management team, "Team Las Vegas," continues to be committed to improving customer service, improving the efficiency of city operations, and improving the quality of city services. We will continue to be financially conservative in the execution this budget as we strive to meet the Council 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 FUNDS BUDGET YEAR 06/30/15 (4) | TOTAL (MEMO ONLY) COLUMNS 3+4 (5) |
|------------------------------------|--|-------------------------------------|--------------------------|--------------------|--|-----------------------------------|
| | ACTUAL PRIOR YEAR 06/30/13 (1) | ESTIMATED CURRENT YEAR 06/30/14 (2) | BUDGET YEAR 06/30/15 (3) | | | |
| REVENUES: | | | | | | |
| Property Taxes | 90,916,729 | 90,400,005 | 93,100,900 | | 93,100,900 | |
| Other Taxes | 11,828,679 | 4,110,462 | 4,101,000 | | 4,101,000 | |
| Licenses & Permits | 78,896,522 | 75,292,829 | 78,256,183 | 8,054,104 | 86,310,287 | |
| Intergovernmental Resources | 334,382,538 | 346,857,848 | 485,518,097 | 8,330,000 | 493,848,097 | |
| Charges for Services | 44,798,195 | 40,489,928 | 47,658,564 | 291,943,510 | 339,602,074 | |
| Fines & Forfeits | 20,184,136 | 16,692,156 | 17,643,100 | 3,117,308 | 20,760,408 | |
| Special Assessments | 1,364,269 | 1,189,661 | 1,100,000 | | 1,100,000 | |
| Miscellaneous | 19,729,390 | 19,817,776 | 22,119,957 | 16,595,266 | 38,715,223 | |
| TOTAL REVENUES | 602,100,458 | 594,850,665 | 749,497,801 | 328,040,188 | 1,077,537,989 | |
| EXPENDITURES-EXPENSES: | | | | | | |
| General Government | 97,713,714 | 61,553,563 | 89,561,551 | 193,361,844 | 282,923,395 | |
| Judicial | 25,946,076 | 26,664,220 | 28,640,168 | | 28,640,168 | |
| Public Safety | 315,938,771 | 330,402,940 | 368,923,825 | 24,533,471 | 393,457,296 | |
| Public Works | 71,839,699 | 69,086,604 | 182,455,565 | 8,789,559 | 191,245,124 | |
| Sanitation | | | | 77,981,245 | 77,981,245 | |
| Health | 3,740,653 | 4,009,144 | 4,776,956 | | 4,776,956 | |
| Welfare | 318,509 | 465,000 | 465,000 | | 465,000 | |
| Culture & Recreation | 70,154,512 | 72,041,345 | 92,139,727 | 2,291,855 | 94,431,582 | |
| Economic Development & Assistance | 25,639,325 | 22,139,032 | 49,380,358 | 2,966,732 | 52,347,090 | |
| Intergovernmental Expenditures | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX | | 2,107,000 | 2,107,000 | |
| Contingencies | | | | | | |
| Utility Enterprises | | | | | | |
| Hospitals | | | | | | |
| Transit Systems | | | | | | |
| Airports | | | | | | |
| Other Enterprises | | | | | | |
| Debt Service - Principal | 20,654,467 | 21,068,932 | 28,529,427 | XXXXXXXXXXXXXX | 28,529,427 | |
| Interest Cost/Fiscal Charges | 27,348,518 | 26,747,869 | 26,703,426 | 2,538,162 | 29,241,588 | |
| TOTAL EXPENDITURES-EXPENSES | 659,294,244 | 634,178,649 | 871,576,003 | 314,569,868 | 1,186,145,871 | |
| Excess of Revenues over (under) | (57,193,786) | (39,327,984) | (122,078,202) | 13,470,320 | (108,607,882) | |
| Expenditures-Expenses | | | | | | |

Budget Summary for City of Las Vegas
Schedule S-1

FINAL

| | GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS | | | PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4) | TOTAL (MEMO ONLY) COLUMNS 3+4 (5) |
|--|--|-------------------------------------|--------------------------|--|-----------------------------------|
| | ACTUAL PRIOR YEAR 06/30/13 (1) | ESTIMATED CURRENT YEAR 06/30/14 (2) | BUDGET YEAR 06/30/15 (3) | | |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Proceeds of Long-term Debt | 1,777,852 | | 21,500,000 | | 21,500,000 |
| Sale of Fixed Assets | 337,456 | 27,928 | | 224,701 | 224,701 |
| Operating Transfers In | 125,876,119 | 77,255,643 | 81,212,464 | 1,200,000 | 82,412,464 |
| Operating Transfers Out | (129,449,111) | (76,464,882) | (76,251,545) | (6,160,919) | (82,412,464) |
| TOTAL OTHER FINANCING SOURCES (USES) | (1,457,684) | 818,689 | 26,460,919 | (4,736,218) | 21,724,701 |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income) | (58,651,470) | (38,509,295) | (95,617,283) | 8,734,102 | (86,883,181) |
| FUND BALANCE JULY 1, BEGINNING OF YEAR: | 431,307,525 | 370,108,590 | 331,599,295 | XXXXXXXXXXXX | XXXXXXXXXXXX |
| Prior Period Adjustments | (2,547,465) | | | XXXXXXXXXXXX | XXXXXXXXXXXX |
| Residual Equity Transfers | | | | XXXXXXXXXXXX | XXXXXXXXXXXX |
| FUND BALANCE JUNE 30, END OF YEAR | 370,108,590 | 331,599,295 | 235,982,012 | XXXXXXXXXXXX | XXXXXXXXXXXX |
| TOTAL ENDING FUND BALANCE | 370,108,590 | 331,599,295 | 235,982,012 | XXXXXXXXXXXX | XXXXXXXXXXXX |

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

| | ACTUAL PRIOR YEAR ENDING 06/30/13 | ESTIMATED CURRENT YEAR ENDING 06/30/14 | BUDGET YEAR ENDING 06/30/15 |
|-----------------------------------|---|--|--------------------------------|
| General Government | 487.04 | 490.62 | 499.62 |
| Judicial | 192.33 | 195.07 | 196.07 |
| Public Safety | 1,204.76 | 1,232.20 | 1,267.72 |
| Public Works | 131.00 | 131.00 | 133.00 |
| Sanitation | 180.48 | 181.48 | 184.48 |
| Health | 11.44 | 13.44 | 13.44 |
| Welfare | | | |
| Culture & Recreation | 833.37 | 623.82 | 623.82 |
| Economic Development & Assistance | 49.99 | 264.11 | 264.11 |
| TOTAL GENERAL GOVERNMENT | 3,090.41 | 3,131.74 | 3,182.26 |
| Utilities | | | |
| Hospitals | | | |
| Transit Systems | | | |
| Airports | | | |
| Other | | | |
| TOTAL | 3,090.41 | 3,131.74 | 3,182.26 |

| POPULATION (AS OF JULY 1) | 589,156 | 598,520 | 598,520 |
|---|-----------------------|-----------------------|-----------------------|
| Source of Population Estimate* | State of Nevada | State of Nevada | State of Nevada |
| Assessed Valuation (Secured & Unsecured Only) | 11,926,888,555 | 12,251,484,406 | 13,852,723,777 |
| Net Proceeds of Mines | | | |
| TOTAL ASSESSED VALUE | 11,926,888,555 | 12,251,484,406 | 13,852,723,777 |
| <u>TAX RATE</u> | | | |
| General Fund | 0.6765 | 0.6765 | 0.6765 |
| Special Revenue Funds | 0.0950 | 0.0950 | 0.0950 |
| Capital Project Funds | | | |
| Debt Service Funds | | | |
| Enterprise Funds | | | |
| Other | | | |
| TOTAL TAX RATE | 0.7715 | 0.7715 | 0.7715 |

* 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, 2013, population for the July 1, 2014, estimate.

City of Las Vegas

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE & REVENUE RECONCILIATION

Fiscal Year 2014-2015
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 | 13,852,723,777 | 253,066,233 | 0.6765 | 93,713,700 | 12,553,700 | 81,160,000 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines | | | | | | | |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0950 | | 13,160,088 | 0.0950 | 13,160,088 | 1,219,188 | 11,940,900 |
| 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) | 0.2140 | | 29,648,864 | | | | |
| J. Other: | | | | | | | |
| K. Other: | | | | | | | |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.2140 | | 29,648,864 | | | | |
| M. SUBTOTAL A, B, C, L | 2.1349 | | 295,875,185 | 0.7715 | 106,873,788 | 13,772,888 | 93,100,900 |
| N. Debt | | | | | | | |
| O. TOTAL M & N | 2.1349 | | 295,875,185 | 0.7715 | 106,873,788 | 13,772,888 | 93,100,900 |

City of Las Vegas

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

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

Budget for Fiscal Year Ending June 30, 2015

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 | 100,071,795 | 253,200,000 | 81,160,000 | 0.6765 | 146,448,679 | | 9,657,280 | 590,537,754 | |
| Multipurpose SRF | 7,686,842 | | | | 19,175,387 | | | 26,862,229 | |
| LV Convention & Visitors Authority SRF | 196,291 | | | | 6,503,050 | | | 6,699,341 | |
| Fremont Street Room Tax SRF | 2,124,414 | | | | 1,560,507 | | | 3,684,921 | |
| SID Administration SRF | 13,019,909 | | | | 1,984,603 | | 369,658 | 15,374,170 | |
| Transportation Programs SRF | 201,981 | | | | 1,992,967 | | | 2,194,948 | |
| Street Maintenance SRF | 13,836,166 | | | | 7,691,015 | | | 21,527,181 | |
| Housing Program SRF | 12,573,852 | | | | 19,098,025 | | | 31,671,877 | |
| Housing & Urban Development SRF | 652,173 | | | | 18,568,859 | | | 19,221,032 | |
| Fire Safety Initiative SRF | 774,444 | | 11,940,900 | 0.0950 | 44,283 | | | 12,759,627 | |
| Fiscal Stabilization SRF | 12,883,746 | | | | 158,585 | | | 13,042,331 | |
| General CPF | 6,665,261 | | | | 17,744 | | 5,659,868 | 12,342,873 | |
| City Facilities CPF | 14,434,293 | | | | 162,789 | 12,000,000 | 1,830,000 | 28,427,082 | |
| Fire Services CPF | 16,531,051 | | | | 2,068,243 | | 500,000 | 19,099,294 | |
| Public Works CPF | 16,349,034 | | | | 2,538,556 | | 200,000 | 19,087,590 | |
| Traffic Improvements CPF | 9,283,868 | | | | 10,768,251 | | 1,655,000 | 21,707,119 | |
| Parks & Leisure Activities CPF | 22,796,608 | | | | 13,461,445 | | 19,078,500 | 55,336,553 | |
| Road & Flood CPF | 13,451,359 | | | | 137,775,024 | | 4,601,729 | 155,828,112 | |
| Detention & Enforcement CPF | 12,930,485 | | | | 103,138 | | | 13,033,623 | |
| Special Assessments CPF | 23,974,102 | | | | 1,150,481 | | 350,000 | 25,474,583 | |
| Capital Improvements CPF | 206,507 | | | | 1,659,573 | | | 1,866,080 | |
| Green Building CPF | 1,027,203 | | | | 3,214,574 | | | 4,241,777 | |
| DEBT SERVICE | 27,792,140 | | | | 6,691,123 | 9,500,000 | 37,310,429 | 81,293,692 | |
| Cemetery Operations PF | 2,135,771 | | | | 360,000 | | | 2,495,771 | |
| Subtotal Governmental Fund Types, Expendable Trust Funds | 331,599,295 | 253,200,000 | 93,100,900 | 0.7715 | 403,196,901 | 21,500,000 | 81,212,464 | 1,183,809,560 | XXXXXXXXXX |
| PROPRIETARY FUNDS | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| TOTAL ALL FUNDS | XXXXXXXXXX | 253,200,000 | 93,100,900 | 0.7715 | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |

SCHEDULE A-1 ESTIMATED EXPENDITURES & OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2015

Budget Summary for City of Las Vegas

FINAL

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS | FUND NAME | SALARIES & WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, SUPPLIES & OTHER CHARGES** (3) | CAPITAL OUTLAY*** (4) | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5) | OPERATING TRANSFERS OUT (6) | ENDING FUND BALANCES (7) | TOTAL (8) |
|--|--|----------------------|-----------------------|--|-----------------------|---|-----------------------------|--------------------------|---------------|
| | GENERAL FUND | 149,594,500 | 116,662,650 | 213,845,585 | | | 18,700,000 | 91,735,019 | 590,537,754 |
| | Multipurpose SRF | R 2,747,590 | R 873,160 | R 9,477,909 | | | R 7,529,849 | R 6,233,721 | R 26,862,229 |
| | LV Convention & Visitors Authority SRF | R | R | R | | | R 5,940,900 | R 758,441 | R 6,699,341 |
| | Fremont Street Room Tax SRF | R | R | R 181,500 | | | R 1,381,300 | R 2,122,121 | R 3,684,921 |
| | SID Administration SRF | R 301,690 | R 217,200 | R 1,388,478 | | | R 350,000 | R 13,116,802 | R 15,374,170 |
| | Transportation Programs SRF | R | R | R 750 | | | R 2,000,000 | R 194,198 | R 2,194,948 |
| | Street Maintenance SRF | R | R | R 8,012,348 | | | R 4,179,000 | R 13,514,833 | R 21,527,181 |
| | Housing Program SRF | R 515,310 | R 371,020 | R 23,840,385 | | | R 2,815,154 | R 2,766,162 | R 31,671,877 |
| | Housing & Urban Development SRF | R 655,040 | R 471,640 | R 14,872,225 | 100,000 | | R 12,457,300 | R 306,973 | R 19,221,032 |
| | Fire Safety Initiative SRF | R | R | R 10,000 | | | R 292,327 | R 292,327 | R 12,759,627 |
| | Fiscal Stabilization SRF | R | R | R 28,000 | | | R 3,050,000 | R 13,014,331 | R 13,042,331 |
| | General CPF | C 147,690 | C 106,330 | C 3,000 | 8,975,499 | | C 5,052,690 | C 6,754,008 | C 12,342,873 |
| | City Facilities CPF | C | C | C 13,077 | 16,607,307 | | C 6,951,260 | C 184,089 | C 28,427,082 |
| | Fire Services CPF | C | C | C 17,577 | 11,946,368 | | C 45,760 | C 12,896,753 | C 19,099,294 |
| | Public Works CPF | C | C | C 13,465 | 6,131,612 | | C 13,860 | C 6,613,319 | C 19,087,590 |
| | Traffic Improvements CPF | C | C | C 10,733 | 15,069,207 | | C 2,133,640 | C 10,958,865 | C 21,707,119 |
| | Parks & Leisure Activities CPF | C | C | C 26,721 | 42,217,327 | | C 750,000 | C 10,098,124 | C 55,336,553 |
| | Road & Flood CPF | C | C | C 1,013,771 | 143,966,217 | | C 190,010 | C 1,768,374 | C 155,828,112 |
| | Detention & Enforcement CPF | C | C | C 30,000 | 11,045,239 | | C 1,075,924 | C 13,033,623 | C 13,033,623 |
| | Special Assessments CPF | C | C | C 86,500 | 10,635,350 | | C 1,624,250 | C 13,676,809 | C 25,474,583 |
| | Capital Improvements CPF | C | C | C 2,000 | | | C 10,648 | C 239,830 | C 1,866,080 |
| | Green Building CPF | C | C | C 1,180 | 3,800,000 | | C 26,060,839 | C 429,949 | C 4,241,777 |
| | DEBT SERVICE | D | D | D 55,232,853 | | | D | D 2,185,771 | D 81,293,692 |
| | Cemetery Operations PF | P | P | P 310,000 | | | P | P | P 2,495,771 |
| TOTAL GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS | | 153,961,820 | 118,702,000 | 328,418,057 | 270,494,126 | 0 | 76,251,545 | 235,982,012 | 1,183,809,560 |

* 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, 2015

Budget Summary for City of Las Vegas

| 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 | 1,493,617 | 2,291,855 | 8,129 | 203,687 | 1,200,000 | | 206,204 |
| Sanitation EF | E | 83,500,000 | 86,770,804 | 22,254,945 | 2,441,475 | | 2,325,000 | 14,217,666 |
| Municipal Parking EF | E | 6,925,231 | 6,199,606 | 21,000 | | | 2,687,175 | (1,940,550) |
| Building & Safety EF | E | 8,758,884 | 8,016,517 | 83,252 | | | | 825,619 |
| Reimbursable Expenses ISF | I | 2,966,732 | 2,968,232 | 18,306 | | | | 16,806 |
| Fire Communications ISF | I | 10,392,730 | 10,317,348 | 11,628 | | | | 87,010 |
| Print Media ISF | I | 1,126,343 | 1,116,458 | 1,692 | | | | 11,577 |
| Computer Services ISF | I | 9,412,733 | 10,362,553 | 51,820 | | | | (898,000) |
| Automotive Operations ISF | I | 9,776,073 | 10,075,581 | 282,115 | | | | (17,393) |
| Employee Benefit ISF | I | 150,411,500 | 148,831,190 | 695,000 | 2,000,000 | | | 275,310 |
| Liability Insurance & Property Damage ISF | I | 1,630,000 | 2,125,510 | 56,050 | | | | (439,460) |
| City Facilities ISF | I | 18,338,456 | 20,849,052 | 48,653 | | | 1,148,744 | (3,610,687) |
| TOTAL | | 304,732,299 | 309,924,706 | 23,532,590 | 4,645,162 | 1,200,000 | 6,160,919 | 8,734,102 |

* FUND TYPES:

E-Enterprise

I-Internal Service

N-Nonexpendable Trust

** Including Depreciation

FINAL

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| REVENUES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES | | | | |
| Ad Valorem Property Tax | 79,286,945 | 78,840,000 | 81,160,000 | 81,160,000 |
| Room Tax | 1,935,629 | 2,000,000 | 2,100,000 | 2,060,000 |
| Total Taxes | 81,222,574 | 80,840,000 | 83,260,000 | 83,220,000 |
| LICENSES & PERMITS | | | | |
| Business Licenses & Permits: | | | | |
| Business Licenses | 14,960,687 | 15,320,000 | 15,590,800 | 15,310,000 |
| Liquor Licenses | 3,010,985 | 2,235,000 | 2,260,000 | 2,225,000 |
| City Gaming Licenses | 3,416,590 | 3,370,000 | 3,302,600 | 3,350,000 |
| Franchise Fees: | | | | |
| Gas Utility | 4,771,658 | 4,885,000 | 4,430,000 | 5,010,000 |
| Electric Utility | 27,610,902 | 25,563,000 | 26,378,000 | 26,378,000 |
| Sanitation Utility | 3,717,703 | 2,500,000 | 3,940,000 | 3,940,000 |
| Telephone Utility | 8,666,695 | 8,350,000 | 8,350,000 | 8,225,000 |
| Garbage Collection | 3,300,555 | 3,310,000 | 3,310,000 | 3,290,000 |
| Cable Television | 6,651,909 | 6,560,000 | 6,500,000 | 6,652,436 |
| Ambulance | 413,029 | 424,829 | 433,326 | 431,201 |
| Nonbusiness Licenses & Permits: | | | | |
| Animal Permits | 244,907 | 6,500 | 6,500 | 255,000 |
| Building Permits | 1,191,313 | 1,368,000 | 1,409,250 | 1,530,000 |
| Offsite Permits | 624,267 | 800,000 | 824,000 | 928,200 |
| Miscellaneous Permits | (550) | 500 | 500 | |
| Total Licenses & Permits | 78,580,650 | 74,692,829 | 76,734,976 | 77,524,837 |
| INTERGOVERNMENTAL REVENUES | | | | |
| State Shared Revenue: | | | | |
| Consolidated Tax | 232,872,708 | 243,500,000 | 253,200,000 | 253,200,000 |
| Other State Revenues | 5,746 | 5,000 | 5,000 | 5,000 |
| Local Government Revenues: | | | | |
| County Gaming Licenses (City Share) | 3,335,520 | 3,225,000 | 3,160,500 | 3,210,000 |
| Other Local Government Revenues | 97,156 | 258,816 | 337,260 | 87,260 |
| Other Local Units Payments in Lieu of Taxes | 9,956 | 151,413 | 150,000 | 151,413 |
| Total Intergovernmental Revenues | 236,321,086 | 247,140,229 | 256,852,760 | 256,653,673 |
| Continued to next page | | | | |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

| REVENUES | (1) | (2) | (3) (4) | |
|-----------------------------------|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Intracity Reimbursable Charges | 4,684,461 | 4,707,688 | 4,754,765 | 4,815,626 |
| Planning & Development Charges | 668,820 | 765,000 | 787,950 | 746,750 |
| Recreation Fees | 1,991 | 2,000 | 2,000 | 2,000 |
| Business License Application Fees | 431,781 | 425,000 | 425,000 | 425,000 |
| Other | 828,817 | 866,985 | 886,754 | 894,557 |
| Judicial: | | | | |
| Financial Counseling Fees | 889,692 | 669,452 | 1,118,000 | 1,185,527 |
| Court Counseling Fees | 926,753 | 841,194 | 860,000 | 911,944 |
| Traffic School Fees | 315,817 | 411,500 | 414,000 | 439,006 |
| Assessment Center Fees | 37,144 | 32,856 | 33,000 | 34,993 |
| Court Fees | 4,325,812 | 3,256,510 | 3,428,000 | 3,635,051 |
| Collections | 978,243 | 770,993 | 771,000 | 817,568 |
| Other | 28,846 | 30,175 | 30,862 | 34,931 |
| Public Safety: | | | | |
| Intracity Reimbursable Charges | 582,611 | 585,500 | 591,355 | 598,924 |
| EMS Transport | 5,662,619 | 5,400,000 | 9,909,000 | 9,909,000 |
| Inmate Housing | 10,535,027 | 8,130,000 | 8,500,000 | 7,600,000 |
| Other | 1,722,682 | 1,802,014 | 1,843,102 | 1,859,321 |
| Public Works: | | | | |
| Intracity Reimbursable Charges | 2,910,980 | 2,925,414 | 2,954,668 | 2,992,270 |
| Other | 319,149 | 333,846 | 341,458 | 344,463 |
| Health: | | | | |
| Financial Counseling Fees | 18,806 | 17,200 | 14,000 | 14,912 |
| Animal Shelter Fees | 15,323 | 15,293 | 15,369 | 15,369 |
| Culture & Recreation: | | | | |
| Intracity Reimbursable Charges | 1,391 | 1,398 | 1,412 | 1,430 |
| Swimming Pool Fees | 211,078 | 225,000 | 225,000 | 225,000 |
| Recreation Fees | 2,261,492 | 1,973,000 | 3,219,000 | 3,421,150 |
| Other | 1,415 | 1,480 | 1,514 | 1,527 |
| Total Charges for Services | 38,360,750 | 34,189,498 | 41,127,209 | 40,926,319 |
| FINES & FORFEITS | | | | |
| Court Fines | 18,850,533 | 15,535,681 | 15,957,000 | 16,379,000 |
| Forfeited Bail | 1,114,516 | 903,975 | 904,000 | 1,060,000 |
| Total Fines & Forfeits | 19,965,049 | 16,439,656 | 16,861,000 | 17,439,000 |
| | | | | |
| | | | | |
| Continued to next page | | | | |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

| REVENUES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| MISCELLANEOUS | | | | |
| Interest Earnings | 524,937 | 720,000 | 800,000 | 800,000 |
| Rentals | 2,438,248 | 2,625,000 | 2,703,750 | 3,034,850 |
| Contributions & Donations | 1,623,290 | 200,000 | 200,000 | 200,000 |
| Other Fees, Charges & Reimbursements | 1,347,900 | 1,120,000 | 1,120,000 | 1,010,000 |
| Total Miscellaneous | 5,934,375 | 4,665,000 | 4,823,750 | 5,044,850 |
| SUBTOTAL REVENUE ALL SOURCES | 460,384,484 | 457,967,212 | 479,659,695 | 480,808,679 |
| OTHER FINANCING SOURCES | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Multipurpose SRF | | 100,000 | 107,280 | 107,280 |
| Fire Safety Initiative SRF | 9,520,000 | 9,250,000 | 9,552,700 | 9,550,000 |
| City Facilities CPF | 1,000,000 | | | |
| Sale of Fixed Assets | 302,797 | | | |
| SUBTOTAL OTHER FINANCING SOURCES | 10,822,797 | 9,350,000 | 9,659,980 | 9,657,280 |
| BEGINNING FUND BALANCE | 99,582,495 | 106,982,815 | 99,865,875 | 100,071,795 |
| Prior Period Adjustments | (2,506,770) | | | |
| TOTAL BEGINNING FUND BALANCE | 97,075,725 | 106,982,815 | 99,865,875 | 100,071,795 |
| TOTAL AVAILABLE RESOURCES | 568,283,006 | 574,300,027 | 589,185,550 | 590,537,754 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Salaries & Wages | 22,545,053 | 23,205,860 | 24,168,810 | 24,239,390 |
| Employee Benefits | 16,396,210 | 16,998,659 | 17,112,130 | 17,167,940 |
| Services & Supplies | 13,861,291 | 13,688,959 | 16,591,668 | 17,206,677 |
| Capital Outlay | 136,399 | | | |
| Function Total | 52,938,953 | 53,893,478 | 57,872,608 | 58,614,007 |
| JUDICIAL | | | | |
| Salaries & Wages | 10,771,596 | 11,081,905 | 12,160,760 | 12,198,770 |
| Employee Benefits | 7,958,719 | 8,230,715 | 8,828,060 | 8,855,430 |
| Services & Supplies | 4,623,698 | 4,753,655 | 4,832,488 | 4,832,488 |
| Capital Outlay | 12,339 | | | |
| Function Total | 23,366,352 | 24,066,275 | 25,821,308 | 25,886,688 |
| PUBLIC SAFETY | | | | |
| Salaries & Wages | 84,818,528 | 88,963,365 | 88,881,780 | 88,981,900 |
| Employee Benefits | 65,236,963 | 67,934,193 | 74,792,790 | 74,896,310 |
| Services & Supplies | 153,343,135 | 156,444,201 | 164,644,086 | 164,445,675 |
| Capital Outlay | 65,318 | | | |
| Function Total | 303,463,944 | 313,341,759 | 328,318,656 | 328,323,885 |
| PUBLIC WORKS | | | | |
| Salaries & Wages | 6,108,486 | 6,067,156 | 6,206,380 | 6,215,320 |
| Employee Benefits | 4,511,776 | 4,492,716 | 4,468,550 | 4,474,990 |
| Services & Supplies | 1,954,138 | 1,893,033 | 2,231,637 | 1,905,242 |
| Capital Outlay | 12,105 | | | |
| Function Total | 12,586,505 | 12,452,905 | 12,906,567 | 12,595,552 |
| HEALTH | | | | |
| Salaries & Wages | 723,600 | 774,568 | 827,650 | 831,900 |
| Employee Benefits | 477,108 | 497,576 | 518,960 | 522,020 |
| Services & Supplies | 2,259,077 | 2,447,000 | 3,113,011 | 3,113,036 |
| Function Total | 3,459,785 | 3,719,144 | 4,459,621 | 4,466,956 |
| CULTURE & RECREATION | | | | |
| Salaries & Wages | 15,611,567 | 15,757,070 | 16,252,780 | 15,707,820 |
| Employee Benefits | 9,857,331 | 9,956,448 | 10,152,900 | 9,760,500 |
| Services & Supplies | 19,132,457 | 20,244,632 | 20,308,582 | 20,258,563 |
| Capital Outlay | 69,322 | | | |
| Function Total | 44,670,677 | 45,958,150 | 46,714,262 | 45,726,883 |
| 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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| Salaries & Wages | 735,628 | 571,192 | 893,920 | 1,419,400 |
| Employee Benefits | 497,332 | 400,960 | 607,090 | 985,460 |
| Services & Supplies | 1,298,113 | 1,267,289 | 2,124,747 | 2,083,904 |
| Capital Outlay | 102,902 | | | |
| Function Total | 2,633,975 | 2,239,441 | 3,625,757 | 4,488,764 |
| Operating Transfers Out (Schedule T) | 18,180,000 | 18,557,080 | 18,700,000 | 18,700,000 |
| TOTAL ALL FUNCTIONS | 461,300,191 | 474,228,232 | 498,418,779 | 498,802,735 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| LEGISLATIVE | | | | |
| City Council: | | | | |
| Salaries & Wages | 1,331,844 | 1,417,000 | 1,465,300 | 1,465,300 |
| Employee Benefits | 824,205 | 897,000 | 892,900 | 892,900 |
| Services & Supplies | 917,904 | 910,000 | 835,720 | 835,498 |
| Activity Total | 3,073,953 | 3,224,000 | 3,193,920 | 3,193,698 |
| ELECTIONS | | | | |
| City Clerk: | | | | |
| Services & Supplies | | | 985,022 | 985,022 |
| Activity Total | 0 | 0 | 985,022 | 985,022 |
| EXECUTIVE | | | | |
| City Manager: | | | | |
| Salaries & Wages | 1,015,836 | 1,172,000 | 1,237,600 | 1,237,600 |
| Employee Benefits | 770,239 | 890,000 | 891,060 | 891,060 |
| Services & Supplies | 227,573 | 204,000 | 318,331 | 318,296 |
| | 2,013,648 | 2,266,000 | 2,446,991 | 2,446,956 |
| Communications: | | | | |
| Salaries & Wages | 1,394,602 | 1,535,000 | 1,580,020 | 1,580,350 |
| Employee Benefits | 1,021,700 | 1,128,000 | 1,117,490 | 1,117,730 |
| Services & Supplies | 859,368 | 901,000 | 817,287 | 849,886 |
| | 3,275,670 | 3,564,000 | 3,514,797 | 3,547,966 |
| Administrative Services: | | | | |
| Salaries & Wages | 1,083,782 | 1,233,000 | 1,441,870 | 1,441,870 |
| Employee Benefits | 750,175 | 917,000 | 1,011,820 | 1,011,820 |
| Services & Supplies | 1,160,259 | 948,000 | 1,092,480 | 1,107,042 |
| | 2,994,216 | 3,098,000 | 3,546,170 | 3,560,732 |
| Activity Total | 8,283,534 | 8,928,000 | 9,507,958 | 9,555,654 |
| FINANCIAL ADMINISTRATION | | | | |
| City Clerk: | | | | |
| Salaries & Wages | 1,175,688 | 1,050,000 | 1,126,250 | 1,120,880 |
| Employee Benefits | 859,479 | 780,000 | 797,740 | 793,870 |
| Services & Supplies | 898,585 | 760,000 | 935,914 | 935,915 |
| | 2,933,752 | 2,590,000 | 2,859,904 | 2,850,665 |
| 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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| FINANCIAL ADMINISTRATION | | | | |
| City Attorney: | | | | |
| Salaries & Wages | 2,041,230 | 2,100,000 | 2,166,880 | 2,166,880 |
| Employee Benefits | 1,532,548 | 1,600,000 | 1,554,650 | 1,554,650 |
| Services & Supplies | 549,106 | 700,000 | 764,071 | 757,320 |
| | 4,122,884 | 4,400,000 | 4,485,601 | 4,478,850 |
| Human Resources: | | | | |
| Salaries & Wages | 1,442,526 | 1,302,620 | 1,513,290 | 1,526,640 |
| Employee Benefits | 1,069,031 | 981,300 | 1,089,550 | 1,099,160 |
| Services & Supplies | 589,579 | 680,580 | 841,651 | 719,270 |
| | 3,101,136 | 2,964,500 | 3,444,491 | 3,345,070 |
| Finance & Business Services: | | | | |
| Salaries & Wages | 2,108,809 | 1,738,987 | 2,020,950 | 2,049,590 |
| Employee Benefits | 1,580,856 | 1,299,355 | 1,440,020 | 1,468,520 |
| Services & Supplies | 1,095,464 | 926,857 | 1,186,005 | 1,186,005 |
| | 4,785,129 | 3,965,199 | 4,646,975 | 4,704,115 |
| Purchasing & Contracts: | | | | |
| Salaries & Wages | 1,211,960 | 1,318,978 | 1,454,460 | 1,462,090 |
| Employee Benefits | 891,735 | 977,284 | 1,047,220 | 1,052,710 |
| Services & Supplies | 319,798 | 312,621 | 306,849 | 306,855 |
| | 2,423,493 | 2,608,883 | 2,808,529 | 2,821,655 |
| Internal Audit: | | | | |
| Salaries & Wages | 505,025 | 519,251 | 561,060 | 561,060 |
| Employee Benefits | 381,316 | 385,298 | 393,160 | 393,160 |
| Services & Supplies | 134,922 | 133,694 | 127,180 | 124,443 |
| | 1,021,263 | 1,038,243 | 1,081,400 | 1,078,663 |
| Activity Total | 18,387,657 | 17,566,825 | 19,326,900 | 19,279,018 |
| OTHER | | | | |
| Special Events: | | | | |
| Salaries & Wages | 143,608 | 403,000 | 502,820 | 502,820 |
| Employee Benefits | 99,537 | 294,000 | 348,440 | 348,440 |
| Services & Supplies | 84,824 | 167,000 | 64,838 | 50,276 |
| | 327,969 | 864,000 | 916,098 | 901,536 |
| Planning & Development: | | | | |
| Salaries & Wages | 3,799,594 | 3,950,000 | 4,294,220 | 4,301,410 |
| Employee Benefits | 2,788,960 | 2,847,000 | 3,083,520 | 3,085,810 |
| Services & Supplies | 1,198,400 | 1,174,000 | 1,584,273 | 1,584,093 |
| | 7,786,954 | 7,971,000 | 8,962,013 | 8,971,313 |
| Continued to next page | | | | |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OTHER | | | | |
| Information Technologies: | | | | |
| Salaries & Wages | 3,904,722 | 4,030,761 | 3,328,950 | 3,346,080 |
| Employee Benefits | 2,810,474 | 2,967,974 | 2,396,850 | 2,409,190 |
| Services & Supplies | 1,577,594 | 1,151,398 | 1,128,280 | 1,166,693 |
| Capital Outlay | 127,401 | | | |
| | 8,420,191 | 8,150,133 | 6,854,080 | 6,921,963 |
| Facilities Management: | | | | |
| Salaries & Wages | 253,017 | 250,679 | 273,470 | 273,470 |
| Employee Benefits | 188,497 | 186,188 | 196,900 | 196,900 |
| Services & Supplies | 519,691 | 506,455 | 487,050 | 487,051 |
| Capital Outlay | 8,998 | | | |
| | 970,203 | 943,322 | 957,420 | 957,421 |
| Operations & Maintenance Administration: | | | | |
| Salaries & Wages | 301,393 | 320,943 | 315,290 | 315,290 |
| Employee Benefits | 227,704 | 241,055 | 227,010 | 227,010 |
| Services & Supplies | 60,444 | 38,576 | 94,818 | 94,818 |
| | 589,541 | 600,574 | 637,118 | 637,118 |
| Graffiti Response: | | | | |
| Salaries & Wages | 831,417 | 863,641 | 886,380 | 888,060 |
| Employee Benefits | 599,754 | 607,205 | 623,800 | 625,010 |
| Services & Supplies | 449,512 | 424,778 | 441,899 | 441,899 |
| | 1,880,683 | 1,895,624 | 1,952,079 | 1,954,969 |
| Nondepartmental: | | | | |
| Salaries & Wages | | | | |
| Employee Benefits | | | | |
| Services & Supplies | 3,218,268 | 3,750,000 | 4,580,000 | 5,256,295 |
| | 3,218,268 | 3,750,000 | 4,580,000 | 5,256,295 |
| Activity Total | 23,193,809 | 24,174,653 | 24,858,808 | 25,600,615 |
| | | | | |
| | | | | |
| FUNCTION TOTAL | 52,938,953 | 53,893,478 | 57,872,608 | 58,614,007 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| MUNICIPAL COURTS | | | | |
| Municipal Courts: | | | | |
| Salaries & Wages | 8,992,167 | 8,419,975 | 9,038,430 | 9,093,190 |
| Employee Benefits | 6,650,776 | 6,218,625 | 6,591,040 | 6,630,470 |
| Services & Supplies | 3,570,373 | 3,397,885 | 3,424,826 | 3,424,826 |
| Capital Outlay | 12,339 | | | |
| | 19,225,655 | 18,036,485 | 19,054,296 | 19,148,486 |
| City Attorney-Criminal Division: | | | | |
| Salaries & Wages | 1,779,429 | 1,900,000 | 1,976,790 | 1,974,140 |
| Employee Benefits | 1,307,943 | 1,400,000 | 1,423,310 | 1,421,400 |
| Services & Supplies | 561,479 | 600,000 | 540,662 | 540,662 |
| | 3,648,851 | 3,900,000 | 3,940,762 | 3,936,202 |
| Activity Total | 22,874,506 | 21,936,485 | 22,995,058 | 23,084,688 |
| PUBLIC DEFENDER | | | | |
| Public Defender: | | | | |
| Services & Supplies | 491,846 | 491,470 | 500,000 | 500,000 |
| Activity Total | 491,846 | 491,470 | 500,000 | 500,000 |
| ALTERNATIVE SENTENCING & EDUCATION | | | | |
| Alternative Sentencing & Education: | | | | |
| Salaries & Wages | | 761,930 | 1,145,540 | 1,131,440 |
| Employee Benefits | | 612,090 | 813,710 | 803,560 |
| Services & Supplies | | 264,300 | 367,000 | 367,000 |
| Activity Total | 0 | 1,638,320 | 2,326,250 | 2,302,000 |
| FUNCTION TOTAL | 23,366,352 | 24,066,275 | 25,821,308 | 25,886,688 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION JUDICIAL

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| POLICE | | | | |
| Metropolitan Police Department: Services & Supplies | 121,047,858 | 121,000,000 | 127,700,000 | 127,700,000 |
| | 121,047,858 | 121,000,000 | 127,700,000 | 127,700,000 |
| City Marshals: | | | | |
| Salaries & Wages | 4,243,579 | 4,491,701 | 4,295,180 | 4,282,240 |
| Employee Benefits | 3,869,415 | 4,278,223 | 3,932,270 | 3,918,810 |
| Services & Supplies | 1,008,061 | 960,000 | 1,121,115 | 1,117,816 |
| | 9,121,055 | 9,729,924 | 9,348,565 | 9,318,866 |
| Activity Total | 130,168,913 | 130,729,924 | 137,048,565 | 137,018,866 |
| FIRE | | | | |
| Fire & Rescue: | | | | |
| Salaries & Wages | 53,520,629 | 56,275,274 | 54,447,970 | 54,469,160 |
| Employee Benefits | 40,291,852 | 41,353,461 | 46,175,460 | 46,196,080 |
| Services & Supplies | 14,251,382 | 15,377,330 | 16,025,625 | 15,894,343 |
| Activity Total | 108,063,863 | 113,006,065 | 116,649,055 | 116,559,583 |
| CORRECTIONS | | | | |
| Detention & Correctional Services: | | | | |
| Salaries & Wages | 19,601,187 | 20,398,621 | 21,833,640 | 21,948,160 |
| Employee Benefits | 15,735,199 | 16,816,980 | 18,764,800 | 18,877,460 |
| Services & Supplies | 11,603,302 | 13,046,000 | 12,815,090 | 12,818,395 |
| Capital Outlay | 40,323 | | | |
| Activity Total | 46,980,011 | 50,261,601 | 53,413,530 | 53,644,015 |
| PROTECTIVE INSPECTION | | | | |
| Building & Safety: | | | | |
| Salaries & Wages | 1,641,271 | 2,600,000 | 2,889,480 | 2,875,130 |
| Employee Benefits | 1,174,637 | 1,877,000 | 2,021,070 | 2,010,740 |
| Services & Supplies | 488,333 | 847,000 | 1,012,417 | 1,012,324 |
| Activity Total | 3,304,241 | 5,324,000 | 5,922,967 | 5,898,194 |
| OTHER PROTECTION | | | | |
| Neighborhood Response: | | | | |
| Salaries & Wages | 906,717 | | | |
| Employee Benefits | 659,838 | | | |
| Services & Supplies | 396,310 | | | |
| | 1,962,865 | 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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| ADMINISTRATION | | | | |
| Public Works Administration: | | | | |
| Salaries & Wages | 351,248 | 249,602 | 356,530 | 356,530 |
| Employee Benefits | 265,198 | 170,714 | 256,700 | 256,700 |
| Services & Supplies | 211,366 | 68,683 | 203,472 | 151,320 |
| Activity Total | 827,812 | 488,999 | 816,702 | 764,550 |
| ENGINEERING | | | | |
| Engineering & Planning: | | | | |
| Salaries & Wages | 4,551,566 | 4,644,334 | 4,751,040 | 4,759,520 |
| Employee Benefits | 3,424,183 | 3,498,237 | 3,420,710 | 3,426,820 |
| Services & Supplies | 1,251,903 | 1,275,890 | 1,516,336 | 1,242,094 |
| Capital Outlay | 12,105 | | | |
| | 9,239,757 | 9,418,461 | 9,688,086 | 9,428,434 |
| Right of Way: | | | | |
| Salaries & Wages | 504,316 | 512,914 | 522,220 | 522,680 |
| Employee Benefits | 378,627 | 381,459 | 376,000 | 376,330 |
| Services & Supplies | 77,983 | 77,815 | 62,486 | 62,486 |
| | 960,926 | 972,188 | 960,706 | 961,496 |
| Activity Total | 10,200,683 | 10,390,649 | 10,648,792 | 10,389,930 |
| PAVED STREETS | | | | |
| Street Maintenance: | | | | |
| Salaries & Wages | 701,356 | 660,306 | 576,590 | 576,590 |
| Employee Benefits | 443,768 | 442,306 | 415,140 | 415,140 |
| Services & Supplies | 412,886 | 470,645 | 449,343 | 449,342 |
| Activity Total | 1,558,010 | 1,573,257 | 1,441,073 | 1,441,072 |
| FUNCTION TOTAL | 12,586,505 | 12,452,905 | 12,906,567 | 12,595,552 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION PUBLIC WORKS

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| ANIMAL CONTROL | | | | |
| Animal Care & Control: | | | | |
| Salaries & Wages | 723,600 | 774,568 | 827,650 | 831,900 |
| Employee Benefits | 477,108 | 497,576 | 518,960 | 522,020 |
| Services & Supplies | 2,104,367 | 2,282,000 | 2,948,011 | 2,948,036 |
| Activity Total | 3,305,075 | 3,554,144 | 4,294,621 | 4,301,956 |
| CEMETERY OPERATION | | | | |
| Woodlawn Cemetery: | | | | |
| Services & Supplies | 137,312 | 150,000 | 150,000 | 150,000 |
| Activity Total | 137,312 | 150,000 | 150,000 | 150,000 |
| COMMUNICABLE DISEASE CONTROL | | | | |
| Communicable Disease Control: | | | | |
| Services & Supplies | 17,398 | 15,000 | 15,000 | 15,000 |
| Activity Total | 17,398 | 15,000 | 15,000 | 15,000 |
| FUNCTION TOTAL | 3,459,785 | 3,719,144 | 4,459,621 | 4,466,956 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION HEALTH

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| CULTURE & RECREATION ADMINISTRATION | | | | |
| Administration: | | | | |
| Salaries & Wages | 3,152,444 | 2,773,514 | 2,830,310 | 2,266,020 |
| Employee Benefits | 2,083,697 | 1,791,483 | 1,753,130 | 1,381,430 |
| Services & Supplies | 2,662,598 | 2,175,641 | 1,706,139 | 1,705,939 |
| Capital Outlay | 28,191 | | | |
| | 7,926,930 | 6,740,638 | 6,289,579 | 5,353,389 |
| Cultural Affairs: | | | | |
| Salaries & Wages | | 620,000 | 746,740 | 747,180 |
| Employee Benefits | | 441,000 | 471,720 | 472,030 |
| Services & Supplies | | 517,000 | 472,469 | 472,422 |
| | 0 | 1,578,000 | 1,690,929 | 1,691,632 |
| Activity Total | 7,926,930 | 8,318,638 | 7,980,508 | 7,045,021 |
| PARTICIPANT RECREATION | | | | |
| Recreation & Adaptive Programming: | | | | |
| Salaries & Wages | 6,252,301 | 5,153,238 | 5,048,660 | 5,203,500 |
| Employee Benefits | 3,239,386 | 2,494,937 | 2,602,280 | 2,599,410 |
| Services & Supplies | 8,329,442 | 7,540,536 | 6,998,928 | 6,902,719 |
| Capital Outlay | 41,131 | | | |
| Activity Total | 17,862,260 | 15,188,711 | 14,649,868 | 14,705,629 |
| PARKS | | | | |
| Parks & Open Spaces: | | | | |
| Salaries & Wages | 6,206,822 | 6,167,590 | 6,459,380 | 6,467,800 |
| Employee Benefits | 4,534,248 | 4,588,947 | 4,650,770 | 4,656,820 |
| Services & Supplies | 8,140,417 | 8,936,732 | 9,975,733 | 9,975,733 |
| Activity Total | 18,881,487 | 19,693,269 | 21,085,883 | 21,100,353 |
| SENIOR CITIZENS | | | | |
| Senior Citizen Activities: | | | | |
| Salaries & Wages | | 1,042,728 | 1,167,690 | 1,023,320 |
| Employee Benefits | | 640,081 | 675,000 | 650,810 |
| Services & Supplies | | 1,074,723 | 1,155,313 | 1,201,750 |
| Activity Total | 0 | 2,757,532 | 2,998,003 | 2,875,880 |
| FUNCTION TOTAL | 44,670,677 | 45,958,150 | 46,714,262 | 45,726,883 |

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION CULTURE & RECREATION

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| Business Development: | | | | |
| Salaries & Wages | | | 341,630 | 311,540 |
| Employee Benefits | | | 245,960 | 224,320 |
| Services & Supplies | 723,063 | 412,279 | 1,100,000 | 1,063,182 |
| Capital Outlay | 102,902 | | | |
| Activity Total | 825,965 | 412,279 | 1,687,590 | 1,599,042 |
| NEIGHBORHOOD SERVICES | | | | |
| Neighborhood Services: | | | | |
| Salaries & Wages | 735,628 | 571,192 | 552,290 | 1,107,860 |
| Employee Benefits | 497,332 | 400,960 | 361,130 | 761,140 |
| Services & Supplies | 575,050 | 855,010 | 1,024,747 | 1,020,722 |
| | 1,808,010 | 1,827,162 | 1,938,167 | 2,889,722 |
| FUNCTION TOTAL | 2,633,975 | 2,239,441 | 3,625,757 | 4,488,764 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING TRANSFERS OUT | | | | |
| Special Revenue Funds: Multipurpose SRF | 80,000 | 49,080 | | |
| Capital Projects Funds: General CPF | 800,000 | | | |
| Parks & Leisure Activities CPF | | 108,000 | | |
| Detention & Enforcement CPF | 4,000,000 | | | |
| Debt Service Funds: Debt Service Fund | 7,100,000 | 17,200,000 | 17,500,000 | 17,500,000 |
| Enterprise Funds: Municipal Golf Course EF | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Internal Service Funds: Employee Benefit ISF | 5,000,000 | | | |
| FUNCTION TOTAL | 18,180,000 | 18,557,080 | 18,700,000 | 18,700,000 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| PAGE FUNCTION SUMMARY | | | TENTATIVE APPROVED | FINAL APPROVED |
| 16 GENERAL GOVERNMENT | 52,938,953 | 53,893,478 | 57,872,608 | 58,614,007 |
| 17 JUDICIAL | 23,366,352 | 24,066,275 | 25,821,308 | 25,886,688 |
| 19 PUBLIC SAFETY | 303,463,944 | 313,341,759 | 328,318,656 | 328,323,885 |
| 20 PUBLIC WORKS | 12,586,505 | 12,452,905 | 12,906,567 | 12,595,552 |
| 21 HEALTH | 3,459,785 | 3,719,144 | 4,459,621 | 4,466,956 |
| 22 CULTURE & RECREATION | 44,670,677 | 45,958,150 | 46,714,262 | 45,726,883 |
| 23 ECONOMIC DEVELOPMENT & ASSISTANCE | 2,633,975 | 2,239,441 | 3,625,757 | 4,488,764 |
| TOTAL EXPENDITURES - ALL FUNCTIONS | 443,120,191 | 455,671,152 | 479,718,779 | 480,102,735 |
| OTHER USES: CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions) | XXXXXXXXXX | XXXXXXXXXX | | |
| 24 OPERATING TRANSFERS OUT (Schedule T) | 18,180,000 | 18,557,080 | 18,700,000 | 18,700,000 |
| TOTAL EXPENDITURES AND OTHER USES | 461,300,191 | 474,228,232 | 498,418,779 | 498,802,735 |
| ENDING FUND BALANCE | 106,982,815 | 100,071,795 | 90,766,771 | 91,735,019 |
| TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE | 568,283,006 | 574,300,027 | 589,185,550 | 590,537,754 |

CITY OF LAS VEGAS

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

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| REVENUES | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| Taxes-Property | 11,629,764 | 11,560,000 | 11,940,900 | 11,940,900 |
| Taxes-Other | 8,906,215 | 1,600,378 | 1,541,000 | 1,541,000 |
| Licenses & Permits | 54,571 | 100,000 | 100,000 | 100,000 |
| Intergovernmental Revenues | 38,170,049 | 37,913,873 | 56,278,288 | 57,285,904 |
| Charges for Services | 6,190,261 | 6,192,534 | 6,662,545 | 6,666,245 |
| Fines & Forfeits | 219,087 | 252,500 | 204,100 | 204,100 |
| Miscellaneous | 10,952,495 | 10,642,749 | 10,958,533 | 10,980,032 |
| Subtotal | 76,122,442 | 68,262,034 | 87,685,366 | 88,718,181 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | 80,000 | 49,080 | | |
| General CPF | | 250,000 | | |
| Special Assessments CPF | 324,002 | 371,631 | 369,658 | 369,658 |
| Total Other Financing Sources | 404,002 | 670,711 | 369,658 | 369,658 |
| Total Revenues & Other Financing Sources | 76,526,444 | 68,932,745 | 88,055,024 | 89,087,839 |
| BEGINNING FUND BALANCE | 114,201,168 | 70,592,499 | 66,237,559 | 63,949,818 |
| Prior Period Adjustments | (38,727) | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 114,162,441 | 70,592,499 | 66,237,559 | 63,949,818 |
| TOTAL AVAILABLE RESOURCES | 190,688,885 | 139,525,244 | 154,292,583 | 153,037,657 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---------------------------|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Salaries & Wages | 558,775 | 338,078 | 301,420 | 301,690 |
| Employee Benefits | 336,500 | 231,268 | 217,010 | 217,200 |
| Services & Supplies | 9,339,793 | 3,507,247 | 3,350,234 | 3,429,980 |
| Function Total | 10,235,068 | 4,076,593 | 3,868,664 | 3,948,870 |
| JUDICIAL | | | | |
| Salaries & Wages | 71,211 | 191,880 | 227,580 | 127,580 |
| Employee Benefits | 3,675 | 83,840 | 91,860 | 91,860 |
| Services & Supplies | 2,504,838 | 2,322,225 | 2,434,040 | 2,534,040 |
| Function Total | 2,579,724 | 2,597,945 | 2,753,480 | 2,753,480 |
| PUBLIC SAFETY | | | | |
| Salaries & Wages | 158,287 | 150,080 | 179,370 | 179,370 |
| Employee Benefits | 109,233 | 111,460 | 120,910 | 120,910 |
| Services & Supplies | 1,403,853 | 972,093 | 2,180,536 | 2,180,536 |
| Capital Outlay | 181,765 | 275,420 | | |
| Function Total | 1,853,138 | 1,509,053 | 2,480,816 | 2,480,816 |
| PUBLIC WORKS | | | | |
| Services & Supplies | 9,511,154 | 7,513,098 | 6,813,098 | 8,013,098 |
| Function Total | 9,511,154 | 7,513,098 | 6,813,098 | 8,013,098 |
| WELFARE | | | | |
| Services & Supplies | 318,509 | 465,000 | 465,000 | 465,000 |
| Function Total | 318,509 | 465,000 | 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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| CULTURE & RECREATION | | | | |
| Salaries & Wages | 2,396,604 | 2,400,637 | 2,522,230 | 2,440,640 |
| Employee Benefits | 585,958 | 576,889 | 674,260 | 660,390 |
| Services & Supplies | 861,193 | 662,846 | 1,073,936 | 1,067,766 |
| Function Total | 3,843,755 | 3,640,372 | 4,270,426 | 4,168,796 |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| Salaries & Wages | 1,005,348 | 959,940 | 1,169,940 | 1,170,350 |
| Employee Benefits | 745,903 | 723,680 | 842,370 | 842,660 |
| Services & Supplies | 20,144,165 | 17,261,971 | 43,493,255 | 40,121,175 |
| Capital Outlay | | | 100,000 | 100,000 |
| Function Total | 21,895,416 | 18,945,591 | 45,605,565 | 42,234,185 |
| Subtotal | 50,236,764 | 38,747,652 | 66,257,049 | 64,064,245 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | 9,520,000 | 9,350,000 | 9,659,980 | 9,657,280 |
| General CPF | | | | 1,179,000 |
| Fire Services CPF | | 650,000 | | 500,000 |
| Public Works CPF | 9,862,810 | 4,200,000 | 3,200,000 | |
| Traffic Improvements CPF | 3,544,290 | 150,000 | | 312,500 |
| Parks & Leisure Activities CPF | 5,532,130 | 1,869,825 | 3,929,000 | 6,600,000 |
| Road & Flood CPF | 7,023,580 | 150,000 | | 2,980,729 |
| Detention & Enforcement CPF | 3,100,000 | 732,590 | | |
| Special Assessments CPF | | 2,300,000 | 350,000 | 350,000 |
| Debt Service Fund | 30,776,812 | 17,425,359 | 15,073,994 | 15,073,994 |
| Computer Services ISF | 500,000 | | | |
| Discount/Issuance Costs | | | | |
| Total Other Uses | 69,859,622 | 36,827,774 | 32,212,974 | 36,653,503 |
| Total Expenditures & Other Uses | 120,096,386 | 75,575,426 | 98,470,023 | 100,717,748 |
| ENDING FUND BALANCE | 70,592,499 | 63,949,818 | 55,822,560 | 52,319,909 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 190,688,885 | 139,525,244 | 154,292,583 | 153,037,657 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| LICENSES & PERMITS | | | | |
| Tortoise Habitat Fees | 54,571 | 100,000 | 100,000 | 100,000 |
| Total Licenses & Permits | 54,571 | 100,000 | 100,000 | 100,000 |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants | 5,073,450 | 1,803,595 | 3,001,074 | 2,975,959 |
| Other Federal Revenues | 41,214 | | | |
| State Grants | 295,435 | 244,691 | 310,000 | 310,000 |
| Other State Revenues | 28,026 | | | |
| Local Grants | 22,000 | | | |
| Other Local Government Revenues | 7,751,660 | 5,833,593 | 7,300,000 | 7,300,000 |
| Contributions from NRS 19.031 Fees | 381,241 | 365,000 | 365,000 | 365,000 |
| Total Intergovernmental Revenues | 13,593,026 | 8,246,879 | 10,976,074 | 10,950,959 |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Charges for Labor & Materials | | 3,720 | | 3,700 |
| Judicial: | | | | |
| Court Counseling Fees | 12,370 | 19,135 | 18,000 | 18,000 |
| Court Administrative Assessments | 1,014,186 | 1,000,000 | 1,000,000 | 1,000,000 |
| Court Construction Assessments | 623,454 | 625,000 | 635,000 | 635,000 |
| Public Safety: | | | | |
| Charges for Labor & Materials | 299,018 | 268,150 | 350,000 | 350,000 |
| Culture & Recreation: | | | | |
| Recreation Fees | 3,275,299 | 3,469,811 | 3,927,125 | 3,927,125 |
| Total Charges for Services | 5,224,327 | 5,385,816 | 5,930,125 | 5,933,825 |
| FINES & FORFEITS | | | | |
| Other Fines and Penalties | 219,087 | 252,500 | 204,100 | 204,100 |
| Total Fines and Forfeits | 219,087 | 252,500 | 204,100 | 204,100 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 19,742 | 77,764 | 87,812 | 87,812 |
| Rentals | 15,722 | 27,429 | 25,915 | 27,415 |
| Contributions & Donations | 86,408 | 115,149 | 100,077 | 120,076 |
| Other Fees, Charges & Reimbursements | 2,060,570 | 1,888,926 | 1,751,200 | 1,751,200 |
| Total Miscellaneous | 2,182,442 | 2,109,268 | 1,965,004 | 1,986,503 |
| Subtotal | 21,273,453 | 16,094,463 | 19,175,303 | 19,175,387 |
| Continued to next page | | | | |

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|-------------------------------------|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Salaries & Wages | 327,263 | 43,940 | | |
| Employee Benefits | 166,937 | 7,730 | | |
| Services & Supplies | 5,216,733 | 2,493,087 | 1,942,756 | 2,013,502 |
| Activity Total | 5,710,933 | 2,544,757 | 1,942,756 | 2,013,502 |
| Function Total | 5,710,933 | 2,544,757 | 1,942,756 | 2,013,502 |
| JUDICIAL | | | | |
| Municipal Courts: | | | | |
| Salaries & Wages | 744 | 59,430 | 64,230 | 64,230 |
| Employee Benefits | | 43,980 | 46,250 | 46,250 |
| Services & Supplies | 2,295,422 | 2,096,900 | 1,991,040 | 1,991,040 |
| Activity Total | 2,296,166 | 2,200,310 | 2,101,520 | 2,101,520 |
| Alternative Sentencing & Education: | | | | |
| Salaries & Wages | 70,467 | 132,450 | 163,350 | 63,350 |
| Employee Benefits | 3,675 | 39,860 | 45,610 | 45,610 |
| Services & Supplies | 209,416 | 225,325 | 443,000 | 543,000 |
| Activity Total | 283,558 | 397,635 | 651,960 | 651,960 |
| Function Total | 2,579,724 | 2,597,945 | 2,753,480 | 2,753,480 |
| PUBLIC SAFETY | | | | |
| Fire: | | | | |
| Salaries & Wages | 158,287 | 150,080 | 179,370 | 179,370 |
| Employee Benefits | 109,233 | 111,460 | 120,910 | 120,910 |
| Services & Supplies | 1,122,747 | 544,093 | 1,170,536 | 1,170,536 |
| Capital Outlay | 181,765 | 275,420 | | |
| Activity Total | 1,572,032 | 1,081,053 | 1,470,816 | 1,470,816 |
| Corrections: | | | | |
| Services & Supplies | 273,886 | 418,000 | 1,000,000 | 1,000,000 |
| Activity Total | 273,886 | 418,000 | 1,000,000 | 1,000,000 |
| Function Total | 1,845,918 | 1,499,053 | 2,470,816 | 2,470,816 |
| Continued to next page | | | | |

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

| EXPENDITURES (continued) | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| WELFARE | | | | |
| Old Age Assistance: Services & Supplies | 318,509 | 465,000 | 465,000 | 465,000 |
| Function Total | 318,509 | 465,000 | 465,000 | 465,000 |
| CULTURE & RECREATION | | | | |
| Participant Recreation: | | | | |
| Salaries & Wages | 2,396,604 | 2,400,637 | 2,522,230 | 2,440,640 |
| Employee Benefits | 585,958 | 576,889 | 674,260 | 660,390 |
| Services & Supplies | 722,177 | 540,024 | 709,576 | 709,576 |
| Activity Total | 3,704,739 | 3,517,550 | 3,906,066 | 3,810,606 |
| Spectator Recreation: | | | | |
| Services & Supplies | 139,016 | 122,822 | 364,360 | 358,190 |
| Activity Total | 139,016 | 122,822 | 364,360 | 358,190 |
| Function Total | 3,843,755 | 3,640,372 | 4,270,426 | 4,168,796 |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| Community Action Programs: | | | | |
| Services & Supplies | | 50,115 | 1,245,630 | 1,220,515 |
| Activity Total | 0 | 50,115 | 1,245,630 | 1,220,515 |
| Economic Development & Assistance: | | | | |
| Services & Supplies | | | | 6,550 |
| Activity Total | 0 | 0 | 0 | 6,550 |
| Function Total | 0 | 50,115 | 1,245,630 | 1,227,065 |
| Subtotal | 14,298,839 | 10,797,242 | 13,148,108 | 13,098,659 |
| 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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Local Grants-LVCVA | 5,846,541 | 6,063,370 | 6,074,000 | 6,503,050 |
| Total Intergovernmental Revenues | 5,846,541 | 6,063,370 | 6,074,000 | 6,503,050 |
| Subtotal | 5,846,541 | 6,063,370 | 6,074,000 | 6,503,050 |
| OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 5,846,541 | 6,063,370 | 6,074,000 | 6,503,050 |
| BEGINNING FUND BALANCE | 2,569,438 | 720,686 | 196,291 | 196,291 |
| Prior Period Adjustments Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 2,569,438 | 720,686 | 196,291 | 196,291 |
| TOTAL AVAILABLE RESOURCES | 8,415,979 | 6,784,056 | 6,270,291 | 6,699,341 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | 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 | 1,869,825 | 3,929,000 | 3,600,000 |
| Debt Service Fund | 4,695,293 | 4,717,940 | 2,340,900 | 2,340,900 |
| Total Other Uses | 7,695,293 | 6,587,765 | 6,269,900 | 5,940,900 |
| Total Expenditures & Other Uses | 7,695,293 | 6,587,765 | 6,269,900 | 5,940,900 |
| ENDING FUND BALANCE | 720,686 | 196,291 | 391 | 758,441 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 8,415,979 | 6,784,056 | 6,270,291 | 6,699,341 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

| REVENUES | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES | | | | |
| Room Taxes | 1,562,695 | 1,600,378 | 1,541,000 | 1,541,000 |
| Total Taxes | 1,562,695 | 1,600,378 | 1,541,000 | 1,541,000 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 13,181 | 18,446 | 19,507 | 19,507 |
| Total Miscellaneous | 13,181 | 18,446 | 19,507 | 19,507 |
| Subtotal | 1,575,876 | 1,618,824 | 1,560,507 | 1,560,507 |
| OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 1,575,876 | 1,618,824 | 1,560,507 | 1,560,507 |
| BEGINNING FUND BALANCE Prior Period Adjustments Residual Equity Transfers (Schedule T) | 1,869,969 | 2,075,506 | 2,124,414 | 2,124,414 |
| TOTAL BEGINNING FUND BALANCE | 1,869,969 | 2,075,506 | 2,124,414 | 2,124,414 |
| TOTAL AVAILABLE RESOURCES | 3,445,845 | 3,694,330 | 3,684,921 | 3,684,921 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 203000 FREMONT STREET ROOM TAX SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| Urban Redevelopment: Services & Supplies | 139,714 | 217,366 | 181,500 | 181,500 |
| Function Total | 139,714 | 217,366 | 181,500 | 181,500 |
| Subtotal | 139,714 | 217,366 | 181,500 | 181,500 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| Debt Service Fund | 1,230,625 | 1,352,550 | 1,381,300 | 1,381,300 |
| Total Other Uses | 1,230,625 | 1,352,550 | 1,381,300 | 1,381,300 |
| Total Expenditures & Other Uses | 1,370,339 | 1,569,916 | 1,562,800 | 1,562,800 |
| ENDING FUND BALANCE | 2,075,506 | 2,124,414 | 2,122,121 | 2,122,121 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 3,445,845 | 3,694,330 | 3,684,921 | 3,684,921 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 203000 FREMONT STREET ROOM TAX SRF

| REVENUES | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Charges for Labor & Materials | 85,779 | 74,748 | 55,000 | 55,000 |
| Total Charges for Services | 85,779 | 74,748 | 55,000 | 55,000 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 46,766 | 154,824 | 129,603 | 129,603 |
| SID Administration Fees | 1,888,599 | 2,073,550 | 1,800,000 | 1,800,000 |
| Total Miscellaneous | 1,935,365 | 2,228,374 | 1,929,603 | 1,929,603 |
| Subtotal | 2,021,144 | 2,303,122 | 1,984,603 | 1,984,603 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Special Assessments CPF | 324,002 | 371,631 | 369,658 | 369,658 |
| Total Other Financing Sources | 324,002 | 371,631 | 369,658 | 369,658 |
| Total Revenues & Other Financing Sources | 2,345,146 | 2,674,753 | 2,354,261 | 2,354,261 |
| BEGINNING FUND BALANCE | 14,617,381 | 14,448,992 | 13,019,909 | 13,019,909 |
| Prior Period Adjustments | (4,744) | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 14,612,637 | 14,448,992 | 13,019,909 | 13,019,909 |
| TOTAL AVAILABLE RESOURCES | 16,957,783 | 17,123,745 | 15,374,170 | 15,374,170 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Financial Administration: | | | | |
| Salaries & Wages | 231,512 | 294,138 | 301,420 | 301,690 |
| Employee Benefits | 169,563 | 223,538 | 217,010 | 217,200 |
| Services & Supplies | 1,723,183 | 635,515 | 1,009,820 | 1,018,820 |
| Activity Total | 2,124,258 | 1,153,191 | 1,528,250 | 1,537,710 |
| Other: | | | | |
| Services & Supplies | 384,533 | 350,645 | 369,658 | 369,658 |
| Activity Total | 384,533 | 350,645 | 369,658 | 369,658 |
| Function Total | 2,508,791 | 1,503,836 | 1,897,908 | 1,907,368 |
| Subtotal | 2,508,791 | 1,503,836 | 1,897,908 | 1,907,368 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| Traffic Improvements CPF | | 150,000 | | |
| Road & Flood CPF | | 150,000 | | |
| Special Assessments CPF | | 2,300,000 | 350,000 | 350,000 |
| Total Other Uses | 0 | 2,600,000 | 350,000 | 350,000 |
| Total Expenditures & Other Uses | 2,508,791 | 4,103,836 | 2,247,908 | 2,257,368 |
| ENDING FUND BALANCE | 14,448,992 | 13,019,909 | 13,126,262 | 13,116,802 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 16,957,783 | 17,123,745 | 15,374,170 | 15,374,170 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

| REVENUES | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Other Local Government Revenues | 1,870,602 | 1,948,423 | 1,983,723 | 1,983,723 |
| Total Intergovernmental Revenues | 1,870,602 | 1,948,423 | 1,983,723 | 1,983,723 |
| MISCELLANEOUS | | | | |
| Interest Earnings | | 8,709 | 9,244 | 9,244 |
| Total Miscellaneous | 0 | 8,709 | 9,244 | 9,244 |
| Subtotal | 1,870,602 | 1,957,132 | 1,992,967 | 1,992,967 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 1,870,602 | 1,957,132 | 1,992,967 | 1,992,967 |
| BEGINNING FUND BALANCE | 174,997 | 245,599 | 201,981 | 201,981 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 174,997 | 245,599 | 201,981 | 201,981 |
| TOTAL AVAILABLE RESOURCES | 2,045,599 | 2,202,731 | 2,194,948 | 2,194,948 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC WORKS | | | | |
| Paved Streets: Services & Supplies | | 750 | 750 | 750 |
| Function Total | 0 | 750 | 750 | 750 |
| Subtotal | 0 | 750 | 750 | 750 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| Public Works CPF | 1,800,000 | 2,000,000 | 2,000,000 | |
| Traffic Improvements CPF | | | | 312,500 |
| Road & Flood CPF | | | | 1,687,500 |
| Total Other Uses | 1,800,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Total Expenditures & Other Uses | 1,800,000 | 2,000,750 | 2,000,750 | 2,000,750 |
| ENDING FUND BALANCE | 245,599 | 201,981 | 194,198 | 194,198 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 2,045,599 | 2,202,731 | 2,194,948 | 2,194,948 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

| REVENUES | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES | | | | |
| Motor Vehicle Fuel Tax (.01) County Option | 2,182,725 | | | |
| Motor Vehicle Fuel Tax (.0175) General | 2,389,054 | | | |
| Motor Vehicle Fuel Tax (.0235) Special | 2,771,741 | | | |
| Total Taxes | 7,343,520 | 0 | 0 | 0 |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants | 365,692 | 310,669 | | |
| Motor Vehicle Fuel Tax (.01) County Option | | 2,174,746 | 2,202,821 | 2,202,821 |
| Motor Vehicle Fuel Tax (.0175) General | | 2,810,509 | 2,847,833 | 2,842,760 |
| Motor Vehicle Fuel Tax (.0235) Special | | 2,422,062 | 2,492,897 | 2,492,897 |
| Total Intergovernmental Revenues | 365,692 | 7,717,986 | 7,543,551 | 7,538,478 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 44,244 | 143,713 | 152,537 | 152,537 |
| Total Miscellaneous | 44,244 | 143,713 | 152,537 | 152,537 |
| Subtotal | 7,753,456 | 7,861,699 | 7,696,088 | 7,691,015 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 7,753,456 | 7,861,699 | 7,696,088 | 7,691,015 |
| BEGINNING FUND BALANCE | | | | |
| Prior Period Adjustments | 15,244,513 | 13,486,815 | 14,136,166 | 13,836,166 |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 15,244,513 | 13,486,815 | 14,136,166 | 13,836,166 |
| TOTAL AVAILABLE RESOURCES | 22,997,969 | 21,348,514 | 21,832,254 | 21,527,181 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000 STREET MAINTENANCE SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC WORKS | | | | |
| Paved Streets: Services & Supplies | 9,511,154 | 7,512,348 | 6,812,348 | 8,012,348 |
| Function Total | 9,511,154 | 7,512,348 | 6,812,348 | 8,012,348 |
| Subtotal | 9,511,154 | 7,512,348 | 6,812,348 | 8,012,348 |
| 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 | 9,511,154 | 7,512,348 | 6,812,348 | 8,012,348 |
| ENDING FUND BALANCE | 13,486,815 | 13,836,166 | 15,019,906 | 13,514,833 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 22,997,969 | 21,348,514 | 21,832,254 | 21,527,181 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000 STREET MAINTENANCE SRF

| REVENUES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants - HUD | 5,859,040 | 1,038,260 | 8,817,840 | 8,829,325 |
| State Grants | 225,498 | 990,700 | 1,000,000 | 1,400,000 |
| Other Local Government Revenues | 2,341,251 | 2,360,260 | 2,340,000 | 2,340,000 |
| Total Intergovernmental Revenues | 8,425,789 | 4,389,220 | 12,157,840 | 12,569,325 |
| CHARGES FOR SERVICES | | | | |
| Economic Development & Assistance: Charges for Labor & Materials | 601,617 | 482,225 | 403,930 | 403,930 |
| Total Charges for Services | 601,617 | 482,225 | 403,930 | 403,930 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 20,034 | 110,980 | 124,770 | 124,770 |
| Other Fees, Charges & Reimbursements | 4,923,084 | 4,428,920 | 6,000,000 | 6,000,000 |
| Total Miscellaneous | 4,943,118 | 4,539,900 | 6,124,770 | 6,124,770 |
| Subtotal | 13,970,524 | 9,411,345 | 18,686,540 | 19,098,025 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 13,970,524 | 9,411,345 | 18,686,540 | 19,098,025 |
| BEGINNING FUND BALANCE | 15,101,710 | 14,305,797 | 14,525,362 | 12,573,852 |
| Prior Period Adjustments | (7,670) | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 15,094,040 | 14,305,797 | 14,525,362 | 12,573,852 |
| TOTAL AVAILABLE RESOURCES | 29,064,564 | 23,717,142 | 33,211,902 | 31,671,877 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| Housing: | | | | |
| Salaries & Wages | 459,598 | 381,230 | 514,900 | 515,310 |
| Employee Benefits | 348,437 | 288,670 | 370,730 | 371,020 |
| Services & Supplies | 13,950,732 | 10,473,390 | 27,607,900 | 23,840,385 |
| Function Total | 14,758,767 | 11,143,290 | 28,493,530 | 24,726,715 |
| Subtotal | 14,758,767 | 11,143,290 | 28,493,530 | 24,726,715 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General CPF | | | | 1,179,000 |
| Parks & Leisure Activities CPF | | | | 3,000,000 |
| Total Other Uses | 0 | 0 | 0 | 4,179,000 |
| Total Expenditures & Other Uses | 14,758,767 | 11,143,290 | 28,493,530 | 28,905,715 |
| ENDING FUND BALANCE | 14,305,797 | 12,573,852 | 4,718,372 | 2,766,162 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 29,064,564 | 23,717,142 | 33,211,902 | 31,671,877 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

| REVENUES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants-HUD | 8,068,399 | 9,158,345 | 16,254,140 | 16,426,409 |
| State Grants | | 339,250 | 1,213,960 | 1,213,960 |
| Other Local Government Revenues | | 50,400 | 75,000 | 100,000 |
| Total Intergovernmental Revenues | 8,068,399 | 9,547,995 | 17,543,100 | 17,740,369 |
| CHARGES FOR SERVICES | | | | |
| Economic Development & Assistance: Charges for Labor & Materials | 278,538 | 249,745 | 273,490 | 273,490 |
| Total Charges for Services | 278,538 | 249,745 | 273,490 | 273,490 |
| MISCELLANEOUS | | | | |
| Rentals | 409,234 | 500,977 | 55,000 | 55,000 |
| Other Fees, Charges & Reimbursements | 1,495,375 | 902,230 | 500,000 | 500,000 |
| Total Miscellaneous | 1,904,609 | 1,403,207 | 555,000 | 555,000 |
| Subtotal | 10,251,546 | 11,200,947 | 18,371,590 | 18,568,859 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 10,251,546 | 11,200,947 | 18,371,590 | 18,568,859 |
| BEGINNING FUND BALANCE | 741,387 | 704,671 | 707,853 | 652,173 |
| Prior Period Adjustments | (10,292) | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 731,095 | 704,671 | 707,853 | 652,173 |
| TOTAL AVAILABLE RESOURCES | 10,982,641 | 11,905,618 | 19,079,443 | 19,221,032 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| Housing: | | | | |
| Services & Supplies | 2,463,730 | 4,899,760 | 8,921,830 | 9,011,830 |
| Activity Total | 2,463,730 | 4,899,760 | 8,921,830 | 9,011,830 |
| Urban Redevelopment: | | | | |
| Salaries & Wages | 72,818 | 79,745 | 97,820 | 97,820 |
| Employee Benefits | 54,108 | 60,090 | 70,430 | 70,430 |
| Services & Supplies | 2,315,491 | 47,605 | 3,477,975 | 3,477,975 |
| Activity Total | 2,442,417 | 187,440 | 3,646,225 | 3,646,225 |
| Administration: | | | | |
| Salaries & Wages | 465,592 | 498,965 | 557,220 | 557,220 |
| Employee Benefits | 339,955 | 374,920 | 401,210 | 401,210 |
| Services & Supplies | 498,452 | 533,715 | 785,605 | 809,605 |
| Capital Outlay | | | 100,000 | 100,000 |
| Activity Total | 1,303,999 | 1,407,600 | 1,844,035 | 1,868,035 |
| Community Action Programs: | | | | |
| Salaries & Wages | 7,340 | | | |
| Employee Benefits | 3,403 | | | |
| Services & Supplies | 776,046 | 1,040,020 | 1,272,815 | 1,572,815 |
| Activity Total | 786,789 | 1,040,020 | 1,272,815 | 1,572,815 |
| Function Total | 6,996,935 | 7,534,820 | 15,684,905 | 16,098,905 |
| 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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| Subtotal | 6,996,935 | 7,534,820 | 15,684,905 | 16,098,905 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| Public Works CPF | 1,762,810 | 2,200,000 | 1,200,000 | |
| Road & Flood CPF | | | | 1,293,229 |
| Debt Service Fund | 1,518,225 | 1,518,625 | 1,521,925 | 1,521,925 |
| Total Other Uses | 3,281,035 | 3,718,625 | 2,721,925 | 2,815,154 |
| Total Expenditures & Other Uses | 10,277,970 | 11,253,445 | 18,406,830 | 18,914,059 |
| ENDING FUND BALANCE | 704,671 | 652,173 | 672,613 | 306,973 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 10,982,641 | 11,905,618 | 19,079,443 | 19,221,032 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES | | | | |
| Ad Valorem Property Tax | 11,629,764 | 11,560,000 | 11,940,900 | 11,940,900 |
| Total Taxes | 11,629,764 | 11,560,000 | 11,940,900 | 11,940,900 |
| MISCELLANEOUS | | | | |
| Interest Earnings | (18,241) | 41,721 | 44,283 | 44,283 |
| Total Miscellaneous | (18,241) | 41,721 | 44,283 | 44,283 |
| Subtotal | 11,611,523 | 11,601,721 | 11,985,183 | 11,985,183 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 11,611,523 | 11,601,721 | 11,985,183 | 11,985,183 |
| BEGINNING FUND BALANCE | 1,816,245 | 1,491,798 | 774,444 | 774,444 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 1,816,245 | 1,491,798 | 774,444 | 774,444 |
| TOTAL AVAILABLE RESOURCES | 13,427,768 | 13,093,519 | 12,759,627 | 12,759,627 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000 FIRE SAFETY INITIATIVE SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC SAFETY | | | | |
| Fire: | | | | |
| Services & Supplies | 7,220 | 10,000 | 10,000 | 10,000 |
| Function Total | 7,220 | 10,000 | 10,000 | 10,000 |
| Subtotal | 7,220 | 10,000 | 10,000 | 10,000 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | 9,520,000 | 9,250,000 | 9,552,700 | 9,550,000 |
| Fire Services CPF | | 650,000 | | 500,000 |
| Debt Service Fund | 2,408,750 | 2,409,075 | 2,407,300 | 2,407,300 |
| Total Other Uses | 11,928,750 | 12,309,075 | 11,960,000 | 12,457,300 |
| Total Expenditures & Other Uses | 11,935,970 | 12,319,075 | 11,970,000 | 12,467,300 |
| ENDING FUND BALANCE | 1,491,798 | 774,444 | 789,627 | 292,327 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 13,427,768 | 13,093,519 | 12,759,627 | 12,759,627 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000 FIRE SAFETY INITIATIVE SRF

| REVENUES | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| MISCELLANEOUS | | | | |
| Interest Earnings | (52,223) | 149,411 | 158,585 | 158,585 |
| Total Miscellaneous | (52,223) | 149,411 | 158,585 | 158,585 |
| Subtotal | (52,223) | 149,411 | 158,585 | 158,585 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | (52,223) | 149,411 | 158,585 | 158,585 |
| BEGINNING FUND BALANCE | 51,329,902 | 12,762,335 | 12,883,746 | 12,883,746 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 51,329,902 | 12,762,335 | 12,883,746 | 12,883,746 |
| TOTAL AVAILABLE RESOURCES | 51,277,679 | 12,911,746 | 13,042,331 | 13,042,331 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Financial Administration: Services & Supplies | 2,015,344 | 28,000 | 28,000 | 28,000 |
| Function Total | 2,015,344 | 28,000 | 28,000 | 28,000 |
| Subtotal | 2,015,344 | 28,000 | 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 | 36,500,000 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 38,515,344 | 28,000 | 28,000 | 28,000 |
| ENDING FUND BALANCE | 12,762,335 | 12,883,746 | 13,014,331 | 13,014,331 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 51,277,679 | 12,911,746 | 13,042,331 | 13,042,331 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

| REVENUE | (1) | (2) | (3) (4) | |
|--------------------------------------|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES | | | | |
| Residential Park Construction Tax | 986,835 | 510,084 | 500,000 | 500,000 |
| Total Taxes | 986,835 | 510,084 | 500,000 | 500,000 |
| LICENSES & PERMITS | | | | |
| Impact Fees | 261,301 | 500,000 | 668,524 | 631,346 |
| Total Licenses & Permits | 261,301 | 500,000 | 668,524 | 631,346 |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants | 13,260,237 | 8,255,891 | 33,128,731 | 37,424,550 |
| Other Federal Revenues | 6,926,999 | 2,935,583 | 7,594,100 | |
| Other State Revenues | | 62,000 | 10,000 | 10,000 |
| Local Grants | 635,452 | | | |
| Other Local Government Revenues | 32,768,835 | 44,493,035 | 116,332,678 | 128,130,747 |
| Total Intergovernmental Revenues | 53,591,523 | 55,746,509 | 157,065,509 | 165,565,297 |
| CHARGES FOR SERVICES | | | | |
| Charges for Labor & Materials | 197,890 | 27,896 | 16,000 | 16,000 |
| Total Charges for Services | 197,890 | 27,896 | 16,000 | 16,000 |
| SPECIAL ASSESSMENTS | | | | |
| Capital Improvement | 1,364,269 | 1,189,661 | 1,100,000 | 1,100,000 |
| Total Special Assessments | 1,364,269 | 1,189,661 | 1,100,000 | 1,100,000 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 241,364 | 1,135,319 | 1,207,175 | 1,207,175 |
| Contributions & Donations | 511,076 | 1,004,000 | | |
| Other Fees, Charges & Reimbursements | 1,655,158 | 1,587,361 | | 3,900,000 |
| Total Miscellaneous | 2,407,598 | 3,726,680 | 1,207,175 | 5,107,175 |
| Subtotal | 58,809,416 | 61,700,830 | 160,557,208 | 172,919,818 |
| 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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | 4,800,000 | 108,000 | | |
| Multipurpose SRF | | 732,590 | | |
| LV Convention & Visitors Authority SRF | 3,000,000 | 1,869,825 | 3,929,000 | 3,600,000 |
| SID Administration SRF | | 2,600,000 | 350,000 | 350,000 |
| Transportation Programs SRF | 1,800,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Housing Program SRF | | | | 4,179,000 |
| Housing & Urban Development SRF | 1,762,810 | 2,200,000 | 1,200,000 | 1,293,229 |
| Fire Safety Initiative SRF | | 650,000 | | 500,000 |
| Fiscal Stabilization SRF | 22,500,000 | | | |
| General CPF | 344,053 | 799,002 | | 3,050,000 |
| City Facilities CPF | 4,342,980 | 4,639,456 | 52,690 | 5,052,690 |
| Fire Services CPF | 446,600 | 4,246,600 | 51,260 | 6,951,260 |
| Public Works CPF | 1,426,265 | 3,930,393 | 45,760 | 45,760 |
| Traffic Improvements CPF | 12,600 | 112,600 | 13,860 | 13,860 |
| Parks & Leisure Activities CPF | 895,580 | 1,474,872 | 112,640 | 2,133,640 |
| Road & Flood CPF | 2,000,000 | | | 750,000 |
| Detention & Enforcement CPF | 9,100 | 141,727 | 10,010 | 190,010 |
| Capital Improvements CPF | 2,293,320 | 1,502,802 | 750,000 | 700,000 |
| Green Building CPF | 9,680 | 9,680 | 10,648 | 10,648 |
| Sanitation EF | | | | 2,325,000 |
| Municipal Parking EF | 300,000 | 500,000 | | 730,000 |
| Sale of Fixed Assets | 34,659 | 27,928 | | |
| General Obligation Bond Proceeds | | | | 12,000,000 |
| Special Assessment Bond Proceeds | 1,777,852 | | | |
| Total Other Financing Sources | 47,755,499 | 28,095,475 | 8,525,868 | 45,875,097 |
| Total Revenues & Other Financing Sources | 106,564,915 | 89,796,305 | 169,083,076 | 218,794,915 |
| BEGINNING FUND BALANCE | 213,086,516 | 160,586,538 | 133,335,218 | 137,649,771 |
| Prior Period Adjustments | (1,968) | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 213,084,548 | 160,586,538 | 133,335,218 | 137,649,771 |
| TOTAL AVAILABLE RESOURCES | 319,649,463 | 250,382,843 | 302,418,294 | 356,444,686 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

| EXPENDITURES | (1) | (2) | (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Salaries & Wages | 126,314 | 156,530 | 172,183 | 147,690 |
| Employee Benefits | 95,561 | 113,350 | 124,685 | 106,330 |
| Services & Supplies | 9,734,635 | 491,011 | 17,683 | 19,257 |
| Capital Outlay | 24,583,183 | 2,822,601 | 19,744,777 | 26,725,397 |
| | 34,539,693 | 3,583,492 | 20,059,328 | 26,998,674 |
| PUBLIC SAFETY | | | | |
| Services & Supplies | 138,838 | 52,501 | 36,659 | 58,310 |
| Capital Outlay | 10,482,851 | 15,499,627 | 43,401,034 | 38,060,814 |
| | 10,621,689 | 15,552,128 | 43,437,693 | 38,119,124 |
| PUBLIC WORKS | | | | |
| Services & Supplies | 2,319,006 | 1,243,992 | 1,113,736 | 1,113,736 |
| Capital Outlay | 47,423,034 | 47,876,609 | 163,434,301 | 160,733,179 |
| | 49,742,040 | 49,120,601 | 164,548,037 | 161,846,915 |
| CULTURE & RECREATION | | | | |
| Services & Supplies | 5,020,359 | 26,721 | 26,721 | 26,721 |
| Capital Outlay | 16,619,721 | 22,416,102 | 30,862,020 | 42,217,327 |
| | 21,640,080 | 22,442,823 | 30,888,741 | 42,244,048 |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| Capital Outlay | 1,109,934 | 954,000 | 1,435,000 | 2,657,409 |
| | 1,109,934 | 954,000 | 1,435,000 | 2,657,409 |
| Subtotal | 117,653,436 | 91,653,044 | 260,368,799 | 271,866,170 |
| 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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Other Local Government Revenues | | 3,331,413 | | |
| Total Intergovernmental Revenues | 0 | 3,331,413 | 0 | 0 |
| CHARGES FOR SERVICES | | | | |
| Economic Development & Assistance: | | | | |
| Charges for Labor & Materials | 11,588 | 3,320 | | |
| Total Charges for Services | 11,588 | 3,320 | 0 | 0 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 761 | 16,636 | 17,744 | 17,744 |
| Contributions & Donations | | 1,000,000 | | |
| Total Miscellaneous | 761 | 1,016,636 | 17,744 | 17,744 |
| Subtotal | 12,349 | 4,351,369 | 17,744 | 17,744 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | 800,000 | | | |
| Housing Program SRF | | | | 1,179,000 |
| City Facilities CPF | 147,980 | 47,900 | 52,690 | 1,911,690 |
| Fire Services CPF | 46,600 | 46,600 | 51,260 | 51,260 |
| Public Works CPF | 726,265 | 41,600 | 45,760 | 45,760 |
| Traffic Improvements CPF | 12,600 | 12,600 | 13,860 | 13,860 |
| Parks & Leisure Activities CPF | 340,580 | 102,400 | 112,640 | 112,640 |
| Detention & Enforcement CPF | 9,100 | 9,100 | 10,010 | 10,010 |
| Green Building CPF | 9,680 | 9,680 | 10,648 | 10,648 |
| Sanitation EF | | | | 2,325,000 |
| Municipal Parking EF | | 300,000 | | |
| Total Other Financing Sources | 2,092,805 | 569,880 | 296,868 | 5,659,868 |
| Total Revenues & Other Financing Sources | 2,105,154 | 4,921,249 | 314,612 | 5,677,612 |
| BEGINNING FUND BALANCE | | | | |
| Prior Period Adjustments | 10,253,810 | 4,042,121 | 5,061,649 | 6,665,261 |
| Residual Equity Transfers (Schedule T) | (1,968) | | | |
| TOTAL BEGINNING FUND BALANCE | 10,251,842 | 4,042,121 | 5,061,649 | 6,665,261 |
| TOTAL AVAILABLE RESOURCES | 12,356,996 | 8,963,370 | 5,376,261 | 12,342,873 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Salaries & Wages | 126,314 | 156,530 | 172,183 | 147,690 |
| Employee Benefits | 95,561 | 113,350 | 124,685 | 106,330 |
| Services & Supplies | 90,481 | 24,527 | 1,426 | 3,000 |
| Capital Outlay | 6,548,532 | 700 | 3,565,000 | 6,318,090 |
| Function Total | 6,860,888 | 295,107 | 3,863,294 | 6,575,110 |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| Economic Development & Assistance: | | | | |
| Capital Outlay | 1,109,934 | 954,000 | 1,435,000 | 2,657,409 |
| Activity Total | 1,109,934 | 954,000 | 1,435,000 | 2,657,409 |
| Function Total | 1,109,934 | 954,000 | 1,435,000 | 2,657,409 |
| Subtotal | 7,970,822 | 1,249,107 | 5,298,294 | 9,232,519 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| Multipurpose SRF | | 250,000 | | |
| Public Works CPF | 170,000 | | | 200,000 |
| Traffic Improvements CPF | | | | 425,000 |
| Parks & Leisure Activities CPF | 174,053 | 799,002 | | 2,425,000 |
| Total Other Uses | 344,053 | 1,049,002 | 0 | 3,050,000 |
| Total Expenditures & Other Uses | 8,314,875 | 2,298,109 | 5,298,294 | 12,282,519 |
| ENDING FUND BALANCE | 4,042,121 | 6,665,261 | 77,967 | 60,354 |
| TOTAL COMMITMENTS & FUND BALANCE | 12,356,996 | 8,963,370 | 5,376,261 | 12,342,873 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Other Federal Revenues | 3,982,842 | 35,583 | | |
| Total Intergovernmental Revenues | 3,982,842 | 35,583 | 0 | 0 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 20,480 | 152,616 | 162,789 | 162,789 |
| Other Fees, Charges & Reimbursements | 377,440 | | | |
| Total Miscellaneous | 397,920 | 152,616 | 162,789 | 162,789 |
| Subtotal | 4,380,762 | 188,199 | 162,789 | 162,789 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Parks & Leisure Activities CPF | | | | 400,000 |
| Capital Improvements CPF | 2,134,320 | 1,502,802 | 750,000 | 700,000 |
| Municipal Parking EF | 300,000 | 200,000 | | 730,000 |
| General Obligation Bond Proceeds | | | | 12,000,000 |
| Total Other Financing Sources | 2,434,320 | 1,702,802 | 750,000 | 13,830,000 |
| Total Revenues & Other Financing Sources | 6,815,082 | 1,891,001 | 912,789 | 13,992,789 |
| BEGINNING FUND BALANCE | 62,422,123 | 20,023,217 | 14,342,471 | 14,434,293 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 62,422,123 | 20,023,217 | 14,342,471 | 14,434,293 |
| TOTAL AVAILABLE RESOURCES | 69,237,205 | 21,914,218 | 15,255,260 | 28,427,082 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000 CITY FACILITIES CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Services & Supplies | 305,487 | 18,568 | 13,077 | 13,077 |
| Capital Outlay | 18,017,042 | 2,821,901 | 15,179,777 | 16,607,307 |
| Function Total | 18,322,529 | 2,840,469 | 15,192,854 | 16,620,384 |
| Subtotal | 18,322,529 | 2,840,469 | 15,192,854 | 16,620,384 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | 1,000,000 | | | |
| General CPF | 147,980 | 47,900 | 52,690 | 1,911,690 |
| Fire Services CPF | | 86,107 | | |
| Public Works CPF | 3,100,000 | | | |
| Traffic Improvements CPF | | 1,297,198 | | 87,500 |
| Parks & Leisure Activities CPF | | 2,261,251 | | 3,053,500 |
| Road & Flood CPF | 1,095,000 | 900,000 | | |
| Detention & Enforcement CPF | | 47,000 | | |
| Debt Service Fund | 25,548,479 | | | |
| Total Other Uses | 30,891,459 | 4,639,456 | 52,690 | 5,052,690 |
| Total Expenditures & Other Uses | 49,213,988 | 7,479,925 | 15,245,544 | 21,673,074 |
| ENDING FUND BALANCE | 20,023,217 | 14,434,293 | 9,716 | 6,754,008 |
| TOTAL COMMITMENTS & FUND BALANCE | 69,237,205 | 21,914,218 | 15,255,260 | 28,427,082 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000 CITY FACILITIES CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants | 867,486 | 18,139 | 350,000 | 350,000 |
| Other Local Government Revenues | 39,889 | | | |
| Total Intergovernmental Revenues | 907,375 | 18,139 | 350,000 | 350,000 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 19,050 | 204,945 | 218,243 | 218,243 |
| Other Fees, Charges & Reimbursements | 400,000 | 1,500,000 | | 1,500,000 |
| Total Miscellaneous | 419,050 | 1,704,945 | 218,243 | 1,718,243 |
| Subtotal | 1,326,425 | 1,723,084 | 568,243 | 2,068,243 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Fire Safety Initiative SRF | | 650,000 | | 500,000 |
| City Facilities CPF | | 86,107 | | |
| Public Works CPF | | 17,880 | | |
| Parks & Leisure Activities CPF | | 5,155 | | |
| Sale of Fixed Assets | 34,659 | 27,928 | | |
| Total Other Financing Sources | 34,659 | 787,070 | 0 | 500,000 |
| Total Revenues & Other Financing Sources | 1,361,084 | 2,510,154 | 568,243 | 2,568,243 |
| BEGINNING FUND BALANCE | | | | |
| Prior Period Adjustments | 31,017,022 | 26,938,485 | 19,202,356 | 16,531,051 |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 31,017,022 | 26,938,485 | 19,202,356 | 16,531,051 |
| TOTAL AVAILABLE RESOURCES | 32,378,106 | 29,448,639 | 19,770,599 | 19,099,294 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC SAFETY | | | | |
| Fire: | | | | |
| Services & Supplies | 18,156 | 17,577 | 17,577 | 17,577 |
| Capital Outlay | 4,974,865 | 8,653,411 | 19,446,368 | 11,946,368 |
| Function Total | 4,993,021 | 8,670,988 | 19,463,945 | 11,963,945 |
| Subtotal | 4,993,021 | 8,670,988 | 19,463,945 | 11,963,945 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General CPF | 46,600 | 46,600 | 51,260 | 51,260 |
| Parks & Leisure Activities CPF | | | | 6,900,000 |
| Detention & Enforcement CPF | 400,000 | 4,200,000 | | |
| Total Other Uses | 446,600 | 4,246,600 | 51,260 | 6,951,260 |
| Total Expenditures & Other Uses | 5,439,621 | 12,917,588 | 19,515,205 | 18,915,205 |
| ENDING FUND BALANCE | 26,938,485 | 16,531,051 | 255,394 | 184,089 |
| TOTAL COMMITMENTS & FUND BALANCE | 32,378,106 | 29,448,639 | 19,770,599 | 19,099,294 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants | | 1,600,000 | 1,452,225 | 462,225 |
| Other Federal Revenues | 1,247,027 | | | |
| Other State Revenues | | 62,000 | 10,000 | 10,000 |
| Other Local Government Revenues | 1,276,093 | 325,000 | 1,846,739 | 1,900,000 |
| Total Intergovernmental Revenues | 2,523,120 | 1,987,000 | 3,308,964 | 2,372,225 |
| CHARGES FOR SERVICES | | | | |
| Public Works: | | | | |
| Charges for Labor & Materials | 186,302 | | | |
| Total Charges for Services | 186,302 | 0 | 0 | 0 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 107,656 | 156,709 | 166,331 | 166,331 |
| Contributions & Donations | 11,076 | | | |
| Total Miscellaneous | 118,732 | 156,709 | 166,331 | 166,331 |
| Subtotal | 2,828,154 | 2,143,709 | 3,475,295 | 2,538,556 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Transportation Programs SRF | 1,800,000 | 2,000,000 | 2,000,000 | |
| Housing & Urban Development SRF | 1,762,810 | 2,200,000 | 1,200,000 | |
| Fiscal Stabilization SRF | 6,300,000 | | | |
| General CPF | 170,000 | | | 200,000 |
| City Facilities CPF | 3,100,000 | | | |
| Traffic Improvements CPF | | 100,000 | | |
| Parks & Leisure Activities CPF | | 596,166 | | |
| Road & Flood CPF | | 550,000 | | |
| Detention & Enforcement CPF | | 132,627 | | |
| Capital Improvements CPF | 159,000 | | | |
| Total Other Financing Sources | 13,291,810 | 5,578,793 | 3,200,000 | 200,000 |
| Total Revenues & Other Financing Sources | 16,119,964 | 7,722,502 | 6,675,295 | 2,738,556 |
| BEGINNING FUND BALANCE | 16,586,698 | 17,176,732 | 16,269,034 | 16,349,034 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 16,586,698 | 17,176,732 | 16,269,034 | 16,349,034 |
| TOTAL AVAILABLE RESOURCES | 32,706,662 | 24,899,234 | 22,944,329 | 19,087,590 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC WORKS | | | | |
| Paved Streets: | | | | |
| Services & Supplies | 142,698 | 56,560 | 13,465 | 13,465 |
| Capital Outlay | 13,960,967 | 4,563,247 | 5,984,351 | 4,831,612 |
| Activity Total | 14,103,665 | 4,619,807 | 5,997,816 | 4,845,077 |
| Storm Drainage: | | | | |
| Capital Outlay | | | 914,600 | 1,300,000 |
| Activity Total | 0 | 0 | 914,600 | 1,300,000 |
| Function Total | 14,103,665 | 4,619,807 | 6,912,416 | 6,145,077 |
| Subtotal | 14,103,665 | 4,619,807 | 6,912,416 | 6,145,077 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General CPF | 726,265 | 41,600 | 45,760 | 45,760 |
| Fire Services CPF | | 17,880 | | |
| Traffic Improvements CPF | | 105,370 | | |
| Parks & Leisure Activities CPF | 700,000 | 728,793 | | |
| Road & Flood CPF | | 3,036,750 | | |
| Total Other Uses | 1,426,265 | 3,930,393 | 45,760 | 45,760 |
| Total Expenditures & Other Uses | 15,529,930 | 8,550,200 | 6,958,176 | 6,190,837 |
| ENDING FUND BALANCE | 17,176,732 | 16,349,034 | 15,986,153 | 12,896,753 |
| TOTAL COMMITMENTS & FUND BALANCE | 32,706,662 | 24,899,234 | 22,944,329 | 19,087,590 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| LICENSES & PERMITS | | | | |
| Impact Fees | 261,301 | 500,000 | 668,524 | 631,346 |
| Total Licenses & Permits | 261,301 | 500,000 | 668,524 | 631,346 |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants | 1,360,727 | 119,355 | 6,752,640 | 6,922,640 |
| Other Federal Revenues | 177,807 | | | |
| Other Local Government Revenues | 196,661 | 3,151,929 | 3,031,680 | 3,081,680 |
| Total Intergovernmental Revenues | 1,735,195 | 3,271,284 | 9,784,320 | 10,004,320 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 39,444 | 124,916 | 132,585 | 132,585 |
| Total Miscellaneous | 39,444 | 124,916 | 132,585 | 132,585 |
| Subtotal | 2,035,940 | 3,896,200 | 10,585,429 | 10,768,251 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| SID Administration SRF | | 150,000 | | |
| Transportation Programs SRF | | | | 312,500 |
| Fiscal Stabilization SRF | 3,544,290 | | | |
| General CPF | | | | 425,000 |
| City Facilities CPF | | 1,297,198 | | 87,500 |
| Public Works CPF | | 105,370 | | |
| Parks & Leisure Activities CPF | | 764,466 | | |
| Road & Flood CPF | 2,000,000 | | | 750,000 |
| Detention & Enforcement CPF | | | | 80,000 |
| Total Other Financing Sources | 5,544,290 | 2,317,034 | 0 | 1,655,000 |
| Total Revenues & Other Financing Sources | 7,580,230 | 6,213,234 | 10,585,429 | 12,423,251 |
| BEGINNING FUND BALANCE | | | | |
| Prior Period Adjustments | 7,179,286 | 9,624,983 | 8,461,665 | 9,283,868 |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 7,179,286 | 9,624,983 | 8,461,665 | 9,283,868 |
| TOTAL AVAILABLE RESOURCES | | | | |
| | 14,759,516 | 15,838,217 | 19,047,094 | 21,707,119 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC SAFETY | | | | |
| Other Protection: | | | | |
| Services & Supplies | 56,425 | 10,733 | 10,733 | 10,733 |
| Capital Outlay | 5,065,508 | 6,431,016 | 15,309,766 | 15,069,207 |
| Function Total | 5,121,933 | 6,441,749 | 15,320,499 | 15,079,940 |
| Subtotal | 5,121,933 | 6,441,749 | 15,320,499 | 15,079,940 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General CPF | 12,600 | 12,600 | 13,860 | 13,860 |
| Public Works CPF | | 100,000 | | |
| Total Other Uses | 12,600 | 112,600 | 13,860 | 13,860 |
| Total Expenditures & Other Uses | 5,134,533 | 6,554,349 | 15,334,359 | 15,093,800 |
| ENDING FUND BALANCE | 9,624,983 | 9,283,868 | 3,712,735 | 6,613,319 |
| TOTAL COMMITMENTS & FUND BALANCE | 14,759,516 | 15,838,217 | 19,047,094 | 21,707,119 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES | | | | |
| Residential Park Construction Tax | 986,835 | 510,084 | 500,000 | 500,000 |
| Total Taxes | 986,835 | 510,084 | 500,000 | 500,000 |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants | 10,797,294 | 6,200,000 | 7,520,467 | 12,630,661 |
| Local Grants | 635,452 | | | |
| Total Intergovernmental Revenues | 11,432,746 | 6,200,000 | 7,520,467 | 12,630,661 |
| CHARGES FOR SERVICES | | | | |
| Culture & Recreation: | | | | |
| Charges for Labor & Materials | | 9,023 | | |
| Total Charges for Services | 0 | 9,023 | 0 | 0 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 26,992 | 311,224 | 330,784 | 330,784 |
| Contributions & Donations | 500,000 | | | |
| Other Fees, Charges & Reimbursements | 84,779 | | | |
| Total Miscellaneous | 611,771 | 311,224 | 330,784 | 330,784 |
| Subtotal | 13,031,352 | 7,030,331 | 8,351,251 | 13,461,445 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | | | | |
| LV Convention & Visitors Authority SRF | 3,000,000 | 1,869,825 | 3,929,000 | 3,600,000 |
| Housing Program SRF | | | | 3,000,000 |
| Fiscal Stabilization SRF | 2,532,130 | | | |
| General CPF | 174,053 | 799,002 | | 2,425,000 |
| City Facilities CPF | | 2,261,251 | | 3,053,500 |
| Fire Services CPF | | | | 6,900,000 |
| Public Works CPF | 700,000 | 728,793 | | |
| Detention & Enforcement CPF | | | | 100,000 |
| Total Other Financing Sources | 6,406,183 | 5,766,871 | 3,929,000 | 19,078,500 |
| Total Revenues & Other Financing Sources | 19,437,535 | 12,797,202 | 12,280,251 | 32,539,945 |
| BEGINNING FUND BALANCE | | | | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 38,344,842 | 35,246,717 | 22,877,215 | 22,796,608 |
| TOTAL AVAILABLE RESOURCES | | | | |
| | 57,782,377 | 48,043,919 | 35,157,466 | 55,336,553 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000 PARKS & LEISURE ACTIVITIES CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| CULTURE & RECREATION | | | | |
| Parks: | | | | |
| Services & Supplies | 5,180 | 26,721 | 26,721 | 26,721 |
| Capital Outlay | 15,150,961 | 16,119,985 | 23,827,991 | 29,015,007 |
| Activity Total | 15,156,141 | 16,146,706 | 23,854,712 | 29,041,728 |
| Special Facilities: | | | | |
| Services & Supplies | 4,637,800 | | | |
| Capital Outlay | (3,350) | | | |
| Activity Total | 4,634,450 | 0 | 0 | 0 |
| Participation Recreation: | | | | |
| Services & Supplies | 377,379 | | | |
| Capital Outlay | 1,472,110 | 6,296,117 | 7,034,029 | 13,202,320 |
| Activity Total | 1,849,489 | 6,296,117 | 7,034,029 | 13,202,320 |
| Function Total | 21,640,080 | 22,442,823 | 30,888,741 | 42,244,048 |
| Subtotal | 21,640,080 | 22,442,823 | 30,888,741 | 42,244,048 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General CPF | 340,580 | 102,400 | 112,640 | 112,640 |
| City Facilities CPF | | | | 400,000 |
| Fire Services CPF | | 5,155 | | |
| Public Works CPF | | 596,166 | | |
| Traffic Improvements CPF | | 764,466 | | |
| Road & Flood CPF | 55,000 | 6,685 | | 1,621,000 |
| Detention & Enforcement CPF | 500,000 | | | |
| Building & Safety EF | | 1,329,616 | | |
| Total Other Uses | 895,580 | 2,804,488 | 112,640 | 2,133,640 |
| Total Expenditures & Other Uses | 22,535,660 | 25,247,311 | 31,001,381 | 44,377,688 |
| ENDING FUND BALANCE | 35,246,717 | 22,796,608 | 4,156,085 | 10,958,865 |
| TOTAL COMMITMENTS & FUND BALANCE | 57,782,377 | 48,043,919 | 35,157,466 | 55,336,553 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000 PARKS & LEISURE ACTIVITIES CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants | | 96,226 | 17,053,399 | 16,259,024 |
| Other Federal Revenues | 1,519,323 | 2,900,000 | 7,594,100 | |
| Other Local Government Revenues | 27,843,382 | 35,700,000 | 109,805,192 | 121,500,000 |
| Total Intergovernmental Revenues | 29,362,705 | 38,696,226 | 134,452,691 | 137,759,024 |
| CHARGES FOR SERVICES | | | | |
| Public Works: | | | | |
| Charges for Labor & Materials | | 15,553 | 16,000 | 16,000 |
| Total Charges for Services | 0 | 15,553 | 16,000 | 16,000 |
| MISCELLANEOUS | | | | |
| Other Fees, Charges & Reimbursements | | 13,217 | | |
| Total Miscellaneous | 0 | 13,217 | 0 | 0 |
| Subtotal | 29,362,705 | 38,724,996 | 134,468,691 | 137,775,024 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| SID Administration SRF | | 150,000 | | |
| Transportation Programs SRF | | | | 1,687,500 |
| Housing & Urban Development SRF | | | | 1,293,229 |
| Fiscal Stabilization SRF | 7,023,580 | | | |
| City Facilities CPF | 1,095,000 | 900,000 | | |
| Public Works CPF | | 3,036,750 | | |
| Parks & Leisure Activities CPF | 55,000 | 6,685 | | 1,621,000 |
| Total Other Financing Sources | 8,173,580 | 4,093,435 | 0 | 4,601,729 |
| Total Revenues & Other Financing Sources | 37,536,285 | 42,818,431 | 134,468,691 | 142,376,753 |
| BEGINNING FUND BALANCE | | | | |
| Prior Period Adjustments | 12,809,722 | 14,276,156 | 13,190,411 | 13,451,359 |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 12,809,722 | 14,276,156 | 13,190,411 | 13,451,359 |
| TOTAL AVAILABLE RESOURCES | 50,346,007 | 57,094,587 | 147,659,102 | 155,828,112 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC WORKS | | | | |
| Paved Streets: | | | | |
| Services & Supplies | 53,328 | 13,771 | 13,771 | 13,771 |
| Capital Outlay | 23,324,281 | 25,453,992 | 82,000,000 | 82,056,443 |
| Activity Total | 23,377,609 | 25,467,763 | 82,013,771 | 82,070,214 |
| Storm Drainage: | | | | |
| Services & Supplies | 2,062,743 | 1,172,261 | 1,000,000 | 1,000,000 |
| Capital Outlay | 8,629,499 | 16,453,204 | 63,900,000 | 61,909,774 |
| Activity Total | 10,692,242 | 17,625,465 | 64,900,000 | 62,909,774 |
| Function Total | 34,069,851 | 43,093,228 | 146,913,771 | 144,979,988 |
| Subtotal | 34,069,851 | 43,093,228 | 146,913,771 | 144,979,988 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| Public Works CPF | | 550,000 | | |
| Traffic Improvements CPF | 2,000,000 | | | 750,000 |
| Total Other Uses | 2,000,000 | 550,000 | 0 | 750,000 |
| Total Expenditures & Other Uses | 36,069,851 | 43,643,228 | 146,913,771 | 145,729,988 |
| TOTAL ENDING FUND BALANCE | 14,276,156 | 13,451,359 | 745,331 | 10,098,124 |
| TOTAL COMMITMENTS & FUND BALANCE | 50,346,007 | 57,094,587 | 147,659,102 | 155,828,112 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| MISCELLANEOUS | | | | |
| Interest Earnings | (19,798) | 97,172 | 103,138 | 103,138 |
| Total Miscellaneous | (19,798) | 97,172 | 103,138 | 103,138 |
| Subtotal | (19,798) | 97,172 | 103,138 | 103,138 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | 4,000,000 | | | |
| Multipurpose SRF | | 732,590 | | |
| Fiscal Stabilization SRF | 3,100,000 | | | |
| City Facilities CPF | | 47,000 | | |
| Fire Services CPF | 400,000 | 4,200,000 | | |
| Parks & Leisure Activities CPF | 500,000 | | | |
| Total Other Financing Sources | 8,000,000 | 4,979,590 | 0 | 0 |
| Total Revenues & Other Financing Sources | 7,980,202 | 5,076,762 | 103,138 | 103,138 |
| BEGINNING FUND BALANCE | 552,549 | 8,434,841 | 8,722,605 | 12,930,485 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 552,549 | 8,434,841 | 8,722,605 | 12,930,485 |
| TOTAL AVAILABLE RESOURCES | 8,532,751 | 13,511,603 | 8,825,743 | 13,033,623 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000 DETENTION & ENFORCEMENT CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC SAFETY | | | | |
| Corrections: | | | | |
| Services & Supplies | 64,257 | 24,191 | 8,349 | 30,000 |
| Capital Outlay | 24,553 | 415,200 | 8,644,900 | 11,045,239 |
| Function Total | 88,810 | 439,391 | 8,653,249 | 11,075,239 |
| Subtotal | 88,810 | 439,391 | 8,653,249 | 11,075,239 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General CPF | 9,100 | 9,100 | 10,010 | 10,010 |
| Public Works CPF | | 132,627 | | |
| Traffic Improvements CPF | | | | 80,000 |
| Parks & Leisure Activities CPF | | | | 100,000 |
| Total Other Uses | 9,100 | 141,727 | 10,010 | 190,010 |
| Total Expenditures & Other Uses | 97,910 | 581,118 | 8,663,259 | 11,265,249 |
| ENDING FUND BALANCE | 8,434,841 | 12,930,485 | 162,484 | 1,768,374 |
| TOTAL COMMITMENTS & FUND BALANCE | 8,532,751 | 13,511,603 | 8,825,743 | 13,033,623 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000 DETENTION & ENFORCEMENT CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| SPECIAL ASSESSMENTS | | | | |
| Capital Improvement | 1,364,269 | 1,189,661 | 1,100,000 | 1,100,000 |
| Total Special Assessments | 1,364,269 | 1,189,661 | 1,100,000 | 1,100,000 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 26,774 | 47,480 | 50,481 | 50,481 |
| Total Miscellaneous | 26,774 | 47,480 | 50,481 | 50,481 |
| Subtotal | 1,391,043 | 1,237,141 | 1,150,481 | 1,150,481 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| SID Administration SRF | | 2,300,000 | 350,000 | 350,000 |
| Special Assessment Bond Proceeds | 1,777,852 | | | |
| Total Other Financing Sources | 1,777,852 | 2,300,000 | 350,000 | 350,000 |
| Total Revenues & Other Financing Sources | 3,168,895 | 3,537,141 | 1,500,481 | 1,500,481 |
| BEGINNING FUND BALANCE | 23,954,450 | 22,980,214 | 23,974,102 | 23,974,102 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 23,954,450 | 22,980,214 | 23,974,102 | 23,974,102 |
| TOTAL AVAILABLE RESOURCES | 27,123,345 | 26,517,355 | 25,474,583 | 25,474,583 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| PUBLIC SAFETY | | | | |
| Other Protection: Capital Outlay | 417,925 | | | |
| Function Total | 417,925 | 0 | 0 | 0 |
| PUBLIC WORKS | | | | |
| Special Assessments: Services & Supplies | 60,237 | 1,400 | 86,500 | 86,500 |
| Capital Outlay | 1,508,287 | 1,406,166 | 10,635,350 | 10,635,350 |
| Function Total | 1,568,524 | 1,407,566 | 10,721,850 | 10,721,850 |
| Subtotal | 1,986,449 | 1,407,566 | 10,721,850 | 10,721,850 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| SID Administration SRF | 324,002 | 371,631 | 369,658 | 369,658 |
| Debt Service Fund | 1,832,680 | 764,056 | 706,266 | 706,266 |
| Total Other Uses | 2,156,682 | 1,135,687 | 1,075,924 | 1,075,924 |
| Total Expenditures & Other Uses | 4,143,131 | 2,543,253 | 11,797,774 | 11,797,774 |
| ENDING FUND BALANCE | 22,980,214 | 23,974,102 | 13,676,809 | 13,676,809 |
| TOTAL COMMITMENTS & FUND BALANCE | 27,123,345 | 26,517,355 | 25,474,583 | 25,474,583 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Other Local Government Revenues | 3,412,810 | 1,984,693 | 1,649,067 | 1,649,067 |
| Total Intergovernmental Revenues | 3,412,810 | 1,984,693 | 1,649,067 | 1,649,067 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 18,081 | 9,890 | 10,506 | 10,506 |
| Total Miscellaneous | 18,081 | 9,890 | 10,506 | 10,506 |
| Subtotal | 3,430,891 | 1,994,583 | 1,659,573 | 1,659,573 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 3,430,891 | 1,994,583 | 1,659,573 | 1,659,573 |
| BEGINNING FUND BALANCE | | | | |
| Prior Period Adjustments | 9,069,767 | 640,576 | 206,507 | 206,507 |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 9,069,767 | 640,576 | 206,507 | 206,507 |
| TOTAL AVAILABLE RESOURCES | 12,500,658 | 2,635,159 | 1,866,080 | 1,866,080 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Services & Supplies | 8,642,612 | 1,500 | 2,000 | 2,000 |
| Function Total | 8,642,612 | 1,500 | 2,000 | 2,000 |
| Subtotal | 8,642,612 | 1,500 | 2,000 | 2,000 |
| 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 | 750,000 | 700,000 |
| Public Works CPF | 159,000 | | | |
| Debt Service Fund | 924,150 | 924,350 | 924,250 | 924,250 |
| Total Other Uses | 3,217,470 | 2,427,152 | 1,674,250 | 1,624,250 |
| Total Expenditures & Other Uses | 11,860,082 | 2,428,652 | 1,676,250 | 1,626,250 |
| ENDING FUND BALANCE | 640,576 | 206,507 | 189,830 | 239,830 |
| TOTAL COMMITMENTS & FUND BALANCE | 12,500,658 | 2,635,159 | 1,866,080 | 1,866,080 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

| REVENUE | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| INTERGOVERNMENTAL REVENUES | | | | |
| Federal Grants | 234,730 | 222,171 | | 800,000 |
| Total Intergovernmental Revenues | 234,730 | 222,171 | 0 | 800,000 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 1,924 | 13,731 | 14,574 | 14,574 |
| Contributions & Donations | | 4,000 | | |
| Other Fees, Charges & Reimbursements | 792,939 | 74,144 | | 2,400,000 |
| Total Miscellaneous | 794,863 | 91,875 | 14,574 | 2,414,574 |
| Subtotal | 1,029,593 | 314,046 | 14,574 | 3,214,574 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 1,029,593 | 314,046 | 14,574 | 3,214,574 |
| BEGINNING FUND BALANCE | 896,247 | 1,202,496 | 1,027,203 | 1,027,203 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 896,247 | 1,202,496 | 1,027,203 | 1,027,203 |
| TOTAL AVAILABLE RESOURCES | 1,925,840 | 1,516,542 | 1,041,777 | 4,241,777 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000 GREEN BUILDING CPF

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Services & Supplies | 696,055 | 446,416 | 1,180 | 1,180 |
| Capital Outlay | 17,609 | | 1,000,000 | 3,800,000 |
| Function Total | 713,664 | 446,416 | 1,001,180 | 3,801,180 |
| Subtotal | 713,664 | 446,416 | 1,001,180 | 3,801,180 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | |
| General CPF | 9,680 | 9,680 | 10,648 | 10,648 |
| Automotive Operations ISF | | 33,243 | | |
| Total Other Uses | 9,680 | 42,923 | 10,648 | 10,648 |
| Total Expenditures & Other Uses | 723,344 | 489,339 | 1,011,828 | 3,811,828 |
| ENDING FUND BALANCE | 1,202,496 | 1,027,203 | 29,949 | 429,949 |
| TOTAL COMMITMENTS & FUND BALANCE | 1,925,840 | 1,516,542 | 1,041,777 | 4,241,777 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000 GREEN BUILDING CPF

| REVENUES | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| TAXES | | | | |
| Ad Valorem Property Tax | 20 | 5 | | |
| Total Taxes | 20 | 5 | 0 | 0 |
| INTERGOVERNMENTAL REVENUES | | | | |
| Other Federal Revenues | 4,984,880 | 4,570,737 | 4,575,223 | 4,575,223 |
| Other Local Government Revenues | 1,315,000 | 1,486,500 | 1,438,000 | 1,438,000 |
| Total Intergovernmental Revenues | 6,299,880 | 6,057,237 | 6,013,223 | 6,013,223 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 123,835 | 473,347 | 677,900 | 677,900 |
| Total Miscellaneous | 123,835 | 473,347 | 677,900 | 677,900 |
| Subtotal | 6,423,735 | 6,530,589 | 6,691,123 | 6,691,123 |
| OTHER FINANCING SOURCES (Specify) | | | | |
| Transfers In (Schedule T) | | | | |
| General Fund | 7,100,000 | 17,200,000 | 17,500,000 | 17,500,000 |
| Multipurpose SRF | 7,423,919 | 7,427,169 | 7,422,569 | 7,422,569 |
| LV Convention & Visitors Authority SRF | 4,695,293 | 4,717,940 | 2,340,900 | 2,340,900 |
| Fremont Street Room Tax SRF | 1,230,625 | 1,352,550 | 1,381,300 | 1,381,300 |
| Housing & Urban Development SRF | 1,518,225 | 1,518,625 | 1,521,925 | 1,521,925 |
| Fire Safety Initiative SRF | 2,408,750 | 2,409,075 | 2,407,300 | 2,407,300 |
| Fiscal Stabilization SRF | 13,500,000 | | | |
| City Facilities CPF | 25,548,479 | | | |
| Special Assessments CPF | 1,832,680 | 764,056 | 706,266 | 706,266 |
| Capital Improvements CPF | 924,150 | 924,350 | 924,250 | 924,250 |
| Municipal Parking EF | 1,952,500 | 1,954,275 | 1,957,175 | 1,957,175 |
| City Facilities ISF | 874,508 | 899,345 | 916,744 | 1,148,744 |
| General Obligation Bond Proceeds | | | | 9,500,000 |
| Total Other Financing Sources | 69,009,129 | 39,167,385 | 37,078,429 | 46,810,429 |
| BEGINNING FUND BALANCE | 2,481,088 | 29,910,967 | 27,792,140 | 27,792,140 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 2,481,088 | 29,910,967 | 27,792,140 | 27,792,140 |
| TOTAL AVAILABLE RESOURCES | | | | |
| | 77,913,952 | 75,608,941 | 71,561,692 | 81,293,692 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| Type: G. O. Revenue Supported Bonds | | | | |
| Principal | 6,995,000 | 7,970,000 | 8,375,000 | 8,375,000 |
| Interest | 9,876,345 | 9,727,158 | 9,407,048 | 9,407,048 |
| Fiscal Agent Charges | 127,882 | 162,233 | 125,000 | 125,000 |
| Reserves-Increase or (Decrease) | 10,778,250 | (1,503,250) | (1,845,000) | (1,845,000) |
| Other (Specify) | | | | |
| Subtotal | 16,999,227 | 17,859,391 | 17,907,048 | 17,907,048 |
| TOTAL RESERVED (MEMO ONLY) | 10,778,250 | 9,275,000 | 7,430,000 | 5,585,000 |
| Type: Medium-Term Financing | | | | |
| Principal | 11,500,000 | 11,935,000 | 9,985,000 | 18,860,000 |
| Interest | 2,543,590 | 2,131,888 | 1,708,772 | 1,708,772 |
| Fiscal Agent Charges | | | 0 | 625,000 |
| Reserves-Increase or (Decrease) | | | | |
| Other (Arbitrage Rebate) | 2,125 | | 100,000 | 100,000 |
| Subtotal | 14,045,715 | 14,066,888 | 11,793,772 | 21,293,772 |
| TOTAL RESERVED (MEMO ONLY) | | | | |
| Type: Special Assessment Bonds | | | | |
| Principal | 1,539,418 | 528,444 | 468,115 | 468,115 |
| Interest | 294,610 | 260,262 | 238,151 | 238,151 |
| Fiscal Agent Charges | | | | |
| Reserves-Increase or (Decrease) | | | | |
| Other (Specify) | | | | |
| Subtotal | 1,834,028 | 788,706 | 706,266 | 706,266 |
| TOTAL RESERVED (MEMO ONLY) | | | | |
| Type: Other | | | | |
| Principal | 620,049 | 635,488 | 666,312 | 826,312 |
| Interest | 14,503,966 | 14,466,328 | 14,427,455 | 14,499,455 |
| Fiscal Agent Charges | | | | |
| Reserves-Increase or (Decrease) | 18,457,115 | 39,337 | 3,548 | 3,548 |
| Other (Specify) | | | | |
| Subtotal | 15,124,015 | 15,101,816 | 15,093,767 | 15,325,767 |
| TOTAL RESERVED (MEMO ONLY) | 18,457,115 | 18,496,452 | 18,500,000 | 18,500,000 |
| OTHER USES | | | | |
| Total Other Uses | 0 | 0 | 0 | 0 |
| ENDING FUND BALANCE | 29,910,967 | 27,792,140 | 26,060,839 | 26,060,839 |
| TOTAL COMMITMENTS & FUND BALANCE | 77,913,952 | 75,608,941 | 71,561,692 | 81,293,692 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| CHARGES FOR SERVICES | | | | |
| Health: | | | | |
| Charges for Labor & Materials | 49,294 | 80,000 | 50,000 | 50,000 |
| Total Charges for Services | 49,294 | 80,000 | 50,000 | 50,000 |
| MISCELLANEOUS | | | | |
| Interest Earnings | 310,773 | 310,000 | 310,000 | 310,000 |
| Other Fees, Charges & Reimbursements | 314 | | | |
| Total Miscellaneous | 311,087 | 310,000 | 310,000 | 310,000 |
| Subtotal | 360,381 | 390,000 | 360,000 | 360,000 |
| OTHER FINANCING SOURCES (specify) | | | | |
| Total Other Financing Sources | 0 | 0 | 0 | 0 |
| Total Revenues & Other Financing Sources | 360,381 | 390,000 | 360,000 | 360,000 |
| BEGINNING FUND BALANCE | 1,956,258 | 2,035,771 | 2,135,771 | 2,135,771 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers (Schedule T) | | | | |
| TOTAL BEGINNING FUND BALANCE | 1,956,258 | 2,035,771 | 2,135,771 | 2,135,771 |
| TOTAL AVAILABLE RESOURCES | 2,316,639 | 2,425,771 | 2,495,771 | 2,495,771 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

| EXPENDITURES | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| HEALTH | | | | |
| Cemetery Operation: | | | | |
| Services & Supplies | 280,868 | 290,000 | 310,000 | 310,000 |
| Function Total | 280,868 | 290,000 | 310,000 | 310,000 |
| Subtotal | 280,868 | 290,000 | 310,000 | 310,000 |
| OTHER USES | | | | |
| CONTINGENCY(not to exceed 3% of Total Expenditures) | XXXXXXXXXX | XXXXXXXXXX | | |
| Total Other Uses | 0 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 280,868 | 290,000 | 310,000 | 310,000 |
| ENDING FUND BALANCE | 2,035,771 | 2,135,771 | 2,185,771 | 2,185,771 |
| TOTAL FUND COMMITMENTS & FUND BALANCE | 2,316,639 | 2,425,771 | 2,495,771 | 2,495,771 |

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Licenses & Permits | 6,016,377 | 7,408,806 | 7,482,894 | 8,054,104 |
| Charges for Services | 84,290,294 | 55,494,973 | 88,260,010 | 88,231,632 |
| Fines & Forfeits | 2,724,048 | 2,629,737 | 3,117,308 | 3,117,308 |
| Miscellaneous | 1,207,245 | 1,186,455 | 1,275,062 | 1,274,688 |
| Total Operating Revenue | 94,237,964 | 66,719,971 | 100,135,274 | 100,677,732 |
| OPERATING EXPENSE | | | | |
| Public Safety | 11,112,770 | 12,122,487 | 13,782,542 | 14,216,123 |
| Public Works | 6,928,901 | 12,956,175 | 8,657,209 | 8,789,559 |
| Sanitation | 71,905,525 | 72,995,527 | 77,835,724 | 77,981,245 |
| Culture & Recreation | 2,904,664 | 2,277,415 | 2,291,855 | 2,291,855 |
| Total Operating Expense | 92,851,860 | 100,351,604 | 102,567,330 | 103,278,782 |
| Operating Income or (Loss) | 1,386,104 | (33,631,633) | (2,432,056) | (2,601,050) |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 988,805 | 1,946,082 | 2,037,326 | 2,037,326 |
| Sewer Connection Charges | 6,000,956 | 5,800,000 | 6,000,000 | 6,000,000 |
| Federal Grants | | 1,639,161 | | |
| Other Local Government Revenues | 343,035 | 6,585,000 | | |
| SNWA Infrastructure Fund | 9,413,266 | 8,330,000 | 8,330,000 | 8,330,000 |
| Capital Contributions | 3,194,817 | 6,000,000 | 6,000,000 | 6,000,000 |
| Total Nonoperating Revenues | 19,940,879 | 30,300,243 | 22,367,326 | 22,367,326 |
| NONOPERATING EXPENSES | | | | |
| Interest Expense | 2,243,205 | 2,016,949 | 2,538,162 | 2,538,162 |
| Contributions to Other Governments | 3,493,103 | 1,685,770 | 107,000 | 107,000 |
| Total Nonoperating Expenses | 5,736,308 | 3,702,719 | 2,645,162 | 2,645,162 |
| NET INCOME (LOSS) before Operating Transfers | 15,590,675 | (7,034,109) | 17,290,108 | 17,121,114 |
| Operating Transfers (Schedule T) | | | | |
| In | 1,200,000 | 2,529,616 | 1,200,000 | 1,200,000 |
| Out | (2,252,500) | (2,454,275) | (1,957,175) | (5,012,175) |
| Net Operating Transfers | (1,052,500) | 75,341 | (757,175) | (3,812,175) |
| NET INCOME (LOSS) | 14,538,175 | (6,958,768) | 16,532,933 | 13,308,939 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 91,460,962 | 66,719,971 | 100,135,274 | 100,677,732 |
| Cash Paid to Suppliers for Goods & Services | (36,176,328) | (43,223,104) | (43,162,733) | (43,534,715) |
| Cash Paid to Employees for Services | (30,618,648) | (32,080,323) | (34,005,120) | (34,344,590) |
| a. Net cash provided (used) by operating activities | 24,665,986 | (8,583,456) | 22,967,421 | 22,798,427 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers In | 1,200,000 | 2,529,616 | 1,200,000 | 1,200,000 |
| Received from Other Governments | 343,035 | 6,585,000 | | |
| Operating Transfers Out | (2,252,500) | (2,454,275) | (1,957,175) | (5,012,175) |
| Contributions Paid to Other Governments | (3,703,695) | (1,685,770) | (107,000) | (107,000) |
| b. Net cash provided (used) by noncapital financing activities | (4,413,160) | 4,974,571 | (864,175) | (3,919,175) |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from GO Bonds | | | 50,000,000 | 55,000,000 |
| Paid for Defeasance of Debt | (6,800) | | | |
| Sewer Connection Charges | 6,000,956 | 5,800,000 | 6,000,000 | 6,000,000 |
| Federal Grants | | 1,639,161 | | |
| SNWA Infrastructure Fund | 10,080,984 | 8,330,000 | 8,330,000 | 8,330,000 |
| Acquisition, Construction or Improvement of Capital Assets | (59,444,296) | (96,729,806) | (96,842,641) | (96,142,641) |
| Principal Paid on Bonds | (10,215,000) | (5,885,000) | (6,115,000) | (6,115,000) |
| Arbitrage Rebate Paid | (2,125) | | | |
| Interest Paid | (2,149,473) | (1,842,738) | (2,373,425) | (2,366,425) |
| Interest Paid on Retention | | | | (7,000) |
| c. Net cash provided (used) by capital and related financing activities | (55,735,754) | (88,688,383) | (41,001,066) | (35,301,066) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest and Dividends on Investments | 1,256,279 | 1,776,948 | 2,037,326 | 2,037,326 |
| d. Net cash provided (used) in investing activities | 1,256,279 | 1,776,948 | 2,037,326 | 2,037,326 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (34,226,649) | (90,520,320) | (16,860,494) | (14,384,488) |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 197,557,693 | 163,331,044 | 71,239,563 | 72,810,724 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 163,331,044 | 72,810,724 | 54,379,069 | 58,426,236 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| Culture & Recreation: | | | | |
| Miscellaneous Fees & Charges | 816,674 | 870,000 | 1,008,617 | 1,008,617 |
| MISCELLANEOUS | | | | |
| Rentals | 463,329 | 484,192 | 485,000 | 485,000 |
| Other Fees, Charges & Reimbursements | 148 | 330 | | |
| Total Operating Revenue | 1,280,151 | 1,354,522 | 1,493,617 | 1,493,617 |
| OPERATING EXPENSE | | | | |
| CULTURE & RECREATION | | | | |
| Participant Recreation: | | | | |
| Services & Supplies | 2,097,149 | 1,445,556 | 1,461,489 | 1,461,489 |
| Cost of Stores Issued | 44,828 | 86,000 | 84,507 | 84,507 |
| Depreciation/Amortization | 762,687 | 745,859 | 745,859 | 745,859 |
| Total Operating Expense | 2,904,664 | 2,277,415 | 2,291,855 | 2,291,855 |
| Operating Income or (Loss) | (1,624,513) | (922,893) | (798,238) | (798,238) |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 9,122 | 7,659 | 8,129 | 8,129 |
| Total Nonoperating Revenues | 9,122 | 7,659 | 8,129 | 8,129 |
| NONOPERATING EXPENSES | | | | |
| Interest Expense | 190,220 | 181,179 | 166,687 | 166,687 |
| Contributions to Other Governments | 36,878 | 37,000 | 37,000 | 37,000 |
| Total Nonoperating Expenses | 227,098 | 218,179 | 203,687 | 203,687 |
| NET INCOME (LOSS) before Operating Transfers | (1,842,489) | (1,133,413) | (993,796) | (993,796) |
| Operating Transfers (Schedule T) | | | | |
| In | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Out | | | | |
| Net Operating Transfers | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| NET INCOME (LOSS) | (642,489) | 66,587 | 206,204 | 206,204 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 1,264,735 | 1,354,522 | 1,493,617 | 1,493,617 |
| Cash Paid to Suppliers for Goods & Services | (1,591,165) | (1,531,556) | (1,545,996) | (1,545,996) |
| a. Net cash provided (used) by operating activities | (326,430) | (177,034) | (52,379) | (52,379) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers In | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Contributions Paid to Other Governments | (36,878) | (37,000) | (37,000) | (37,000) |
| b. Net cash provided (used) by noncapital financing activities | 1,163,122 | 1,163,000 | 1,163,000 | 1,163,000 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Paid for Defeasance of Debt | (6,800) | | | |
| Acquisition, Construction or Improvement of Capital Assets | (7,923) | | | |
| Principal Paid on Bonds | (725,000) | (755,000) | (775,000) | (775,000) |
| Interest Paid | (209,950) | (179,300) | (164,200) | (164,200) |
| c. Net cash provided (used) by capital and related financing activities | (949,673) | (934,300) | (939,200) | (939,200) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest and Dividends on Investments | 9,035 | 7,659 | 8,129 | 8,129 |
| d. Net cash provided (used) in investing activities | 9,035 | 7,659 | 8,129 | 8,129 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (103,946) | 59,325 | 179,550 | 179,550 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 1,094,461 | 990,515 | 1,049,840 | 1,049,840 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 990,515 | 1,049,840 | 1,229,390 | 1,229,390 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| Public Works: | | | | |
| Miscellaneous Fees & Charges | 204,715 | 85,000 | 60,000 | 60,000 |
| Sanitation: | | | | |
| Sewer Service Charges | 79,695,107 | 51,394,000 | 82,780,000 | 82,780,000 |
| Sewer Service Charges-North Las Vegas | 47,525 | 47,525 | | |
| Sale of Reclaimed Water | 400,961 | 286,810 | 430,000 | 430,000 |
| Miscellaneous Fees & Charges | 255,907 | 180,000 | 180,000 | 180,000 |
| MISCELLANEOUS | | | | |
| Other Fees, Charges & Reimbursements | 230,546 | 50,000 | 50,000 | 50,000 |
| Total Operating Revenue | 80,834,761 | 52,043,335 | 83,500,000 | 83,500,000 |
| OPERATING EXPENSE | | | | |
| PUBLIC WORKS | | | | |
| Storm Drainage: | | | | |
| Salaries & Wages | 2,656,221 | 2,876,900 | 3,064,570 | 3,141,520 |
| Employee Benefits | 1,953,013 | 1,883,000 | 2,046,270 | 2,101,670 |
| Services & Supplies | 2,124,279 | 8,016,000 | 3,366,094 | 3,366,094 |
| Depreciation/Amortization | 195,388 | 180,275 | 180,275 | 180,275 |
| SANITATION | | | | |
| Sewage Collection & Disposal: | | | | |
| Salaries & Wages | 8,860,701 | 9,277,938 | 9,727,910 | 9,718,070 |
| Employee Benefits | 5,928,086 | 6,285,656 | 6,816,570 | 6,809,490 |
| Services & Supplies | 28,955,447 | 28,435,135 | 31,544,637 | 31,581,558 |
| Depreciation/Amortization | 23,123,795 | 23,986,634 | 24,324,134 | 24,324,134 |
| Street Cleaning: | | | | |
| Salaries & Wages | 1,822,351 | 1,874,000 | 1,952,750 | 2,025,730 |
| Employee Benefits | 1,270,431 | 1,253,000 | 1,306,630 | 1,359,170 |
| Services & Supplies | 1,944,152 | 1,882,600 | 2,162,529 | 2,162,529 |
| Depreciation/Amortization | 562 | 564 | 564 | 564 |
| Total Operating Expense | 78,834,426 | 85,951,702 | 86,492,933 | 86,770,804 |
| Operating Income or (Loss) | 2,000,335 | (33,908,367) | (2,992,933) | (3,270,804) |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 943,126 | 1,840,301 | 1,924,945 | 1,924,945 |
| Sewer Connection Charges | 6,000,956 | 5,800,000 | 6,000,000 | 6,000,000 |
| Federal Grants | | 1,639,161 | | |
| Other Local Government Revenues | 343,035 | 6,585,000 | | |
| SNWA Infrastructure Fund | 9,413,266 | 8,330,000 | 8,330,000 | 8,330,000 |
| Capital Contributions | 3,194,817 | 6,000,000 | 6,000,000 | 6,000,000 |
| Total Nonoperating Revenues | 19,895,200 | 30,194,462 | 22,254,945 | 22,254,945 |
| NONOPERATING EXPENSES | | | | |
| Interest Expense | 2,052,973 | 1,835,770 | 2,371,475 | 2,371,475 |
| Contributions to Other Governments | 3,456,225 | 1,648,770 | 70,000 | 70,000 |
| Total Nonoperating Expenses | 5,509,198 | 3,484,540 | 2,441,475 | 2,441,475 |
| NET INCOME (LOSS) before Operating Transfers | 16,386,337 | (7,198,445) | 16,820,537 | 16,542,666 |
| Operating Transfers (Schedule T) | | | | |
| In | | | | |
| Out | | | | (2,325,000) |
| Net Operating Transfers | 0 | 0 | 0 | (2,325,000) |
| NET INCOME (LOSS) | 16,386,337 | (7,198,445) | 16,820,537 | 14,217,666 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 77,669,204 | 52,043,335 | 83,500,000 | 83,500,000 |
| Cash Paid to Suppliers for Goods & Services | (32,609,608) | (38,333,735) | (37,073,260) | (37,110,181) |
| Cash Paid to Employees for Services | (22,736,022) | (23,450,494) | (24,914,700) | (25,155,650) |
| a. Net cash provided (used) by operating activities | 22,323,574 | (9,740,894) | 21,512,040 | 21,234,169 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Received from Other Governments | 343,035 | 6,585,000 | | |
| Operating Transfers Out | | | | (2,325,000) |
| Contributions Paid to Other Governments | (3,666,817) | (1,648,770) | (70,000) | (70,000) |
| b. Net cash provided (used) by noncapital financing activities | (3,323,782) | 4,936,230 | (70,000) | (2,395,000) |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from GO Bonds | | | 50,000,000 | 55,000,000 |
| Sewer Connection Charges | 6,000,956 | 5,800,000 | 6,000,000 | 6,000,000 |
| Federal Grants | | 1,639,161 | | |
| SNWA Infrastructure Fund | 10,080,984 | 8,330,000 | 8,330,000 | 8,330,000 |
| Acquisition, Construction or Improvement of Capital Assets | (57,973,714) | (96,472,000) | (96,142,641) | (96,142,641) |
| Principal Paid on Bonds | (9,490,000) | (5,130,000) | (5,340,000) | (5,340,000) |
| Arbitrage Rebate Paid | (2,125) | | | |
| Interest Paid | (1,939,511) | (1,663,438) | (2,209,225) | (2,202,225) |
| Interest Paid on Retention | | | | (7,000) |
| c. Net cash provided (used) by capital and related financing activities | (53,323,410) | (87,496,277) | (39,361,866) | (34,361,866) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest and Dividends on Investments | 1,200,809 | 1,671,167 | 1,924,945 | 1,924,945 |
| d. Net cash provided (used) in investing activities | 1,200,809 | 1,671,167 | 1,924,945 | 1,924,945 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (33,122,809) | (90,629,774) | (15,994,881) | (13,597,752) |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 181,743,972 | 148,621,163 | 56,352,228 | 57,991,389 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 148,621,163 | 57,991,389 | 40,357,347 | 44,393,637 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| Public Safety: | | | | |
| Parking Fees | 829,641 | 768,529 | 1,104,840 | 1,104,840 |
| Parking Meter Fees | 1,175,751 | 1,113,470 | 1,957,646 | 1,957,646 |
| Miscellaneous Fees & Charges | 156,006 | 24,980 | 7,001 | 7,001 |
| FINES & FORFEITS | | | | |
| Parking Fines | 2,724,048 | 2,629,737 | 3,117,308 | 3,117,308 |
| MISCELLANEOUS | | | | |
| Rentals | 485,551 | 625,653 | 714,996 | 714,996 |
| Other Fees, Charges & Reimbursements | 27,315 | 24,670 | 23,440 | 23,440 |
| Total Operating Revenue | 5,398,312 | 5,187,039 | 6,925,231 | 6,925,231 |
| OPERATING EXPENSE | | | | |
| PUBLIC SAFETY | | | | |
| Traffic Control: | | | | |
| Salaries & Wages | 1,392,264 | 1,645,558 | 1,759,690 | 1,837,950 |
| Employee Benefits | 932,025 | 1,042,045 | 1,211,190 | 1,267,530 |
| Services & Supplies | 1,989,708 | 1,748,664 | 2,918,237 | 2,946,006 |
| Depreciation/Amortization | 12,078 | 134,320 | 148,120 | 148,120 |
| Total Operating Expense | 4,326,075 | 4,570,587 | 6,037,237 | 6,199,606 |
| Operating Income or (Loss) | 1,072,237 | 616,452 | 887,994 | 725,625 |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 30,397 | 19,686 | 21,000 | 21,000 |
| Total Nonoperating Revenues | 30,397 | 19,686 | 21,000 | 21,000 |
| NONOPERATING EXPENSES | | | | |
| Interest Expense | 12 | | | |
| Total Nonoperating Expenses | 12 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | 1,102,622 | 636,138 | 908,994 | 746,625 |
| Operating Transfers (Schedule T) | | | | |
| In | | | | |
| Out | (2,252,500) | (2,454,275) | (1,957,175) | (2,687,175) |
| Net Operating Transfers | (2,252,500) | (2,454,275) | (1,957,175) | (2,687,175) |
| NET INCOME (LOSS) | (1,149,878) | (1,818,137) | (1,048,181) | (1,940,550) |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 5,381,099 | 5,187,039 | 6,925,231 | 6,925,231 |
| Cash Paid to Suppliers for Goods & Services | (546,266) | (1,748,664) | (2,918,237) | (2,946,006) |
| Cash Paid to Employees for Services | (2,308,497) | (2,687,603) | (2,970,880) | (3,105,480) |
| | | | | |
| a. Net cash provided (used) by operating activities | 2,526,336 | 750,772 | 1,036,114 | 873,745 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers Out | (2,252,500) | (2,454,275) | (1,957,175) | (2,687,175) |
| | | | | |
| b. Net cash provided (used) by noncapital financing activities | (2,252,500) | (2,454,275) | (1,957,175) | (2,687,175) |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Acquisition, Construction or Improvement of Capital Assets | (1,462,659) | (189,806) | (700,000) | |
| Interest Paid | (12) | | | |
| | | | | |
| c. Net cash provided (used) by capital and related financing activities | (1,462,671) | (189,806) | (700,000) | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest and Dividends on Investments | 40,449 | 19,686 | 21,000 | 21,000 |
| | | | | |
| d. Net cash provided (used) in investing activities | 40,449 | 19,686 | 21,000 | 21,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (1,148,386) | (1,873,623) | (1,600,061) | (1,792,430) |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 9,114,089 | 7,965,703 | 6,092,080 | 6,092,080 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 7,965,703 | 6,092,080 | 4,492,019 | 4,299,650 |

CITY OF LAS VEGAS
Schedule F-2 - Statement of Cash Flows 505000 MUNICIPAL PARKING EF (Fund)

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|--|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| LICENSES & PERMITS | | | | |
| Business Licenses & Permits: | | | | |
| Building Permits | 5,029,100 | 6,358,370 | 6,421,954 | 6,978,048 |
| Miscellaneous Permits | 987,277 | 1,050,436 | 1,060,940 | 1,076,056 |
| CHARGES FOR SERVICES | | | | |
| Public Safety: | | | | |
| Construction & Subdivision Inspections | 489,735 | 509,660 | 514,757 | 487,625 |
| Miscellaneous Fees & Charges | 218,272 | 214,999 | 217,149 | 215,903 |
| MISCELLANEOUS | | | | |
| Other Fees, Charges & Reimbursements | 356 | 1,610 | 1,626 | 1,252 |
| Total Operating Revenue | 6,724,740 | 8,135,075 | 8,216,426 | 8,758,884 |
| OPERATING EXPENSE | | | | |
| PUBLIC SAFETY | | | | |
| Protective Inspection: | | | | |
| Salaries & Wages | 3,258,276 | 3,514,183 | 3,663,150 | 3,642,170 |
| Employee Benefits | 2,083,521 | 2,428,043 | 2,456,390 | 2,441,290 |
| Services & Supplies | 1,444,375 | 1,609,149 | 1,625,240 | 1,932,532 |
| Depreciation/Amortization | 523 | 525 | 525 | 525 |
| Total Operating Expense | 6,786,695 | 7,551,900 | 7,745,305 | 8,016,517 |
| Operating Income or (Loss) | (61,955) | 583,175 | 471,121 | 742,367 |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 6,160 | 78,436 | 83,252 | 83,252 |
| Total Nonoperating Revenues | 6,160 | 78,436 | 83,252 | 83,252 |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | (55,795) | 661,611 | 554,373 | 825,619 |
| Operating Transfers (Schedule T) | | | | |
| In | | 1,329,616 | | |
| Out | | | | |
| Net Operating Transfers | 0 | 1,329,616 | 0 | 0 |
| NET INCOME (LOSS) | (55,795) | 1,991,227 | 554,373 | 825,619 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 7,145,924 | 8,135,075 | 8,216,426 | 8,758,884 |
| Cash Paid to Suppliers for Goods & Services | (1,429,289) | (1,609,149) | (1,625,240) | (1,932,532) |
| Cash Paid to Employees for Services | (5,574,129) | (5,942,226) | (6,119,540) | (6,083,460) |
| a. Net cash provided (used) by operating activities | 142,506 | 583,700 | 471,646 | 742,892 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers In | | 1,329,616 | | |
| b. Net cash provided (used) by noncapital financing activities | 0 | 1,329,616 | 0 | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Acquisition, Construction or Improvement of Capital Assets | | (68,000) | | |
| c. Net cash provided (used) by capital and related financing activities | 0 | (68,000) | 0 | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest and Dividends on Investments | 5,986 | 78,436 | 83,252 | 83,252 |
| d. Net cash provided (used) in investing activities | 5,986 | 78,436 | 83,252 | 83,252 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 148,492 | 1,923,752 | 554,898 | 826,144 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 5,605,171 | 5,753,663 | 7,745,415 | 7,677,415 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 5,753,663 | 7,677,415 | 8,300,313 | 8,503,559 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | 201,406,827 | 199,885,576 | 207,488,573 | 203,711,878 |
| Miscellaneous | 466,253 | 384,681 | 340,206 | 342,689 |
| Total Operating Revenue | 201,873,080 | 200,270,257 | 207,828,779 | 204,054,567 |
| OPERATING EXPENSE | | | | |
| General Government | 198,687,250 | 190,649,646 | 190,972,313 | 193,361,844 |
| Public Safety | 8,913,409 | 9,290,987 | 10,268,498 | 10,317,348 |
| Economic Development & Assistance | 2,821,879 | 3,264,227 | 2,853,012 | 2,966,732 |
| Total Operating Expense | 210,422,538 | 203,204,860 | 204,093,823 | 206,645,924 |
| Operating Income or (Loss) | (8,549,458) | (2,934,603) | 3,734,956 | (2,591,357) |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 79,783 | 755,837 | 940,563 | 940,563 |
| Gain (Loss) on Sale of Assets | 95,839 | 224,701 | 150,000 | 224,701 |
| Capital Contributions | 85,256 | | | |
| Total Nonoperating Revenues | 260,878 | 980,538 | 1,090,563 | 1,165,264 |
| NONOPERATING EXPENSES | | | | |
| Contributions to Other Governments | 2,027,621 | 1,920,000 | 2,000,000 | 2,000,000 |
| Total Nonoperating Expenses | 2,027,621 | 1,920,000 | 2,000,000 | 2,000,000 |
| NET INCOME (LOSS) before Operating Transfers | (10,316,201) | (3,874,065) | 2,825,519 | (3,426,093) |
| Operating Transfers (Schedule T) | | | | |
| In | 6,525,861 | 36,040 | | |
| Out | (1,900,369) | (902,142) | (916,744) | (1,148,744) |
| Net Operating Transfers | 4,625,492 | (866,102) | (916,744) | (1,148,744) |
| NET INCOME (LOSS) | (5,690,709) | (4,740,167) | 1,908,775 | (4,574,837) |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 12,954,102 | 11,295,060 | 29,410,198 | 11,523,918 |
| Cash Received from Internal Services Provided | 191,760,163 | 188,975,197 | 178,418,581 | 192,530,649 |
| Cash Paid to Suppliers for Goods & Services | (49,182,475) | (45,288,249) | (59,331,158) | (61,885,557) |
| Cash Paid to Employees for Services | (162,938,368) | (155,035,197) | (141,950,580) | (136,199,670) |
| a. Net cash provided (used) by operating activities | (7,406,578) | (53,189) | 6,547,041 | 5,969,340 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers In | 6,525,861 | 36,040 | | |
| Operating Transfers Out | (1,900,369) | (902,142) | (916,744) | (1,148,744) |
| Subsidies Paid to Other Governments | (2,027,621) | (1,920,000) | (2,000,000) | (2,000,000) |
| b. Net cash provided (used) by noncapital financing activities | 2,597,871 | (2,786,102) | (2,916,744) | (3,148,744) |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from Sale of Fixed Assets | 197,296 | 224,701 | 150,000 | 224,701 |
| Acquisition, Construction or Improvement of Capital Assets | (3,136,843) | (3,301,246) | (3,000,000) | (3,000,000) |
| c. Net cash provided (used) by capital and related financing activities | (2,939,547) | (3,076,545) | (2,850,000) | (2,775,299) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Sale of Investment Securities | | 500,000 | | |
| Interest and Dividends on Investments | 348,996 | 755,837 | 940,563 | 940,563 |
| d. Net cash provided (used) in investing activities | 348,996 | 1,255,837 | 940,563 | 940,563 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (7,399,258) | (4,659,999) | 1,720,860 | 985,860 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 72,679,297 | 65,280,039 | 62,935,849 | 60,620,040 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 65,280,039 | 60,620,040 | 64,656,709 | 61,605,900 |

CITY OF LAS VEGAS

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

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11/1/2013

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| Public Safety: | | | | |
| Charges for Labor & Materials | 8,003 | | | |
| Economic Development & Assistance: | | | | |
| Charges for Labor & Materials | 2,850,292 | 3,264,227 | 2,853,012 | 2,966,732 |
| | | | | |
| Total Operating Revenue | 2,858,295 | 3,264,227 | 2,853,012 | 2,966,732 |
| OPERATING EXPENSE | | | | |
| GENERAL GOVERNMENT | | | | |
| Financial Administration: | | | | |
| Services & Supplies | 1,359 | 1,500 | 1,500 | 1,500 |
| | | | | |
| PUBLIC SAFETY | | | | |
| Police: | | | | |
| Services & Supplies | 12,761 | | | |
| | | | | |
| ECONOMIC DEVELOPMENT & ASSISTANCE | | | | |
| ED&A Administration: | | | | |
| Salaries & Wages | 1,275,823 | 1,441,877 | 1,304,690 | 1,338,010 |
| Employee Benefits | 899,039 | 1,095,827 | 927,640 | 951,600 |
| Services & Supplies | 647,017 | 726,523 | 620,682 | 677,122 |
| | | | | |
| Total Operating Expense | 2,835,999 | 3,265,727 | 2,854,512 | 2,968,232 |
| Operating Income or (Loss) | 22,296 | (1,500) | (1,500) | (1,500) |
| | | | | |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 5,029 | 17,247 | 18,306 | 18,306 |
| Total Nonoperating Revenues | 5,029 | 17,247 | 18,306 | 18,306 |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | 27,325 | 15,747 | 16,806 | 16,806 |
| Operating Transfers (Schedule T) | | | | |
| In | | | | |
| Out | (28,488) | | | |
| Net Operating Transfers | (28,488) | 0 | 0 | 0 |
| NET INCOME (LOSS) | (1,163) | 15,747 | 16,806 | 16,806 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 8,003 | 3,264,227 | 2,853,012 | 2,966,732 |
| Cash Received from Internal Services Provided | 2,874,321 | | | |
| Cash Paid to Suppliers for Goods & Services | (652,497) | (728,023) | (622,182) | (678,622) |
| Cash Paid to Employees for Services | (2,204,673) | (2,537,704) | (2,232,330) | (2,289,610) |
| a. Net cash provided (used) by operating activities | 25,154 | (1,500) | (1,500) | (1,500) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers Out | (28,488) | | | |
| b. Net cash provided (used) by noncapital financing activities | (28,488) | 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 | 5,987 | 17,247 | 18,306 | 18,306 |
| d. Net cash provided (used) in investing activities | 5,987 | 17,247 | 18,306 | 18,306 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 2,653 | 15,747 | 16,806 | 16,806 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 1,708,469 | 1,711,122 | 1,755,282 | 1,726,869 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 1,711,122 | 1,726,869 | 1,772,088 | 1,743,675 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| Public Safety: | | | | |
| Fire Alarm Services-Las Vegas | 3,817,950 | 3,950,000 | 4,479,000 | 4,479,000 |
| Fire Alarm Services-Clark County | 4,023,895 | 4,343,416 | 4,925,227 | 4,925,227 |
| Fire Alarm Services-North Las Vegas | 756,486 | 764,760 | 867,200 | 867,200 |
| Fire Alarm Services-Laughlin | 84,954 | 85,818 | 97,313 | 97,313 |
| Fire Alarm Services-Moapa Valley District | 21,050 | 21,156 | 23,990 | 23,990 |
| MISCELLANEOUS | | | | |
| Other Fees, Charges & Reimbursements | 21,172 | 516 | | |
| Total Operating Revenue | 8,725,507 | 9,165,666 | 10,392,730 | 10,392,730 |
| OPERATING EXPENSE | | | | |
| PUBLIC SAFETY | | | | |
| Fire Communications: | | | | |
| Salaries & Wages | 4,341,732 | 4,463,520 | 4,539,120 | 4,567,450 |
| Employee Benefits | 2,636,975 | 2,674,544 | 3,093,070 | 3,113,590 |
| Services & Supplies | 1,887,855 | 2,118,838 | 2,602,223 | 2,602,223 |
| Depreciation/Amortization | 34,086 | 34,085 | 34,085 | 34,085 |
| Total Operating Expense | 8,900,648 | 9,290,987 | 10,268,498 | 10,317,348 |
| Operating Income or (Loss) | (175,141) | (125,321) | 124,232 | 75,382 |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | (9,787) | 10,956 | 11,628 | 11,628 |
| Total Nonoperating Revenues | (9,787) | 10,956 | 11,628 | 11,628 |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | (184,928) | (114,365) | 135,860 | 87,010 |
| Operating Transfers (Schedule T) | | | | |
| In | | | | |
| Out | | | | |
| Net Operating Transfers | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | (184,928) | (114,365) | 135,860 | 87,010 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 5,792,726 | 5,215,666 | 5,913,730 | 5,913,730 |
| Cash Received from Internal Services Provided | 3,817,950 | 3,950,000 | 4,479,000 | 4,479,000 |
| Cash Paid to Suppliers for Goods & Services | (1,890,307) | (2,118,838) | (2,602,223) | (2,602,223) |
| Cash Paid to Employees for Services | (7,023,555) | (7,138,064) | (7,632,190) | (7,681,040) |
| a. Net cash provided (used) by operating activities | 696,814 | (91,236) | 158,317 | 109,467 |
| 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 | (12,672) | 10,956 | 11,628 | 11,628 |
| d. Net cash provided (used) in investing activities | (12,672) | 10,956 | 11,628 | 11,628 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 684,142 | (80,280) | 169,945 | 121,095 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 1,544,249 | 2,228,391 | 2,148,111 | 2,148,111 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 2,228,391 | 2,148,111 | 2,318,056 | 2,269,206 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Charges for Labor & Materials | 1,136,192 | 1,126,343 | 1,100,000 | 1,126,343 |
| Total Operating Revenue | 1,136,192 | 1,126,343 | 1,100,000 | 1,126,343 |
| OPERATING EXPENSE | | | | |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Salaries & Wages | 167,100 | 120,979 | 157,310 | 157,310 |
| Employee Benefits | 96,984 | 86,807 | 113,270 | 113,270 |
| Services & Supplies | 767,915 | 729,534 | 741,047 | 729,534 |
| Cost of Stores Issued | 66,004 | 65,392 | 50,000 | 65,392 |
| Depreciation/Amortization | 44,942 | 50,952 | 50,000 | 50,952 |
| Total Operating Expense | 1,142,945 | 1,053,664 | 1,111,627 | 1,116,458 |
| Operating Income or (Loss) | (6,753) | 72,679 | (11,627) | 9,885 |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 370 | 1,586 | 1,692 | 1,692 |
| Gain (Loss) on Sale of Assets | 5,800 | | | |
| Total Nonoperating Revenues | 6,170 | 1,586 | 1,692 | 1,692 |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | (583) | 74,265 | (9,935) | 11,577 |
| Operating Transfers (Schedule T) | | | | |
| In | | | | |
| Out | | | | |
| Net Operating Transfers | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | (583) | 74,265 | (9,935) | 11,577 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 7,391 | | | |
| Cash Received from Internal Services Provided | 1,107,271 | 1,126,343 | 1,100,000 | 1,126,343 |
| Cash Paid to Suppliers for Goods & Services | (801,685) | (794,926) | (791,047) | (794,926) |
| Cash Paid to Employees for Services | (278,249) | (207,786) | (270,580) | (270,580) |
| a. Net cash provided (used) by operating activities | 34,728 | 123,631 | 38,373 | 60,837 |
| 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 | 16,556 | | | |
| Acquisition, Construction or Improvement of Capital Assets | (42,710) | | | |
| c. Net cash provided (used) by capital and related financing activities | (26,154) | 0 | 0 | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest and Dividends on Investments | 381 | 1,586 | 1,692 | 1,692 |
| d. Net cash provided (used) in investing activities | 381 | 1,586 | 1,692 | 1,692 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 8,955 | 125,217 | 40,065 | 62,529 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 99,115 | 108,070 | 263,968 | 233,287 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 108,070 | 233,287 | 304,033 | 295,816 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Charges for Labor & Materials | 427,613 | 73,160 | 40,000 | 40,000 |
| Charges for Equipment Use | 5,295,013 | 7,400,386 | 9,370,000 | 9,370,000 |
| Charges for Equipment Replacement | 742,078 | | | |
| MISCELLANEOUS | | | | |
| Other Fees, Charges & Reimbursements | 844 | 198 | 250 | 2,733 |
| Total Operating Revenue | 6,465,548 | 7,473,744 | 9,410,250 | 9,412,733 |
| OPERATING EXPENSE | | | | |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Salaries & Wages | 919,102 | 1,108,877 | 2,262,170 | 2,262,170 |
| Employee Benefits | 627,094 | 769,648 | 1,586,300 | 1,586,300 |
| Services & Supplies | 6,045,372 | 8,448,696 | 5,914,083 | 5,914,083 |
| Cost of Stores Issued | 370,263 | 404,003 | 400,000 | 400,000 |
| Depreciation/Amortization | 169,372 | 220,687 | 200,000 | 200,000 |
| Total Operating Expense | 8,131,203 | 10,951,911 | 10,362,553 | 10,362,553 |
| Operating Income or (Loss) | (1,665,655) | (3,478,167) | (952,303) | (949,820) |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 13,776 | 48,558 | 51,820 | 51,820 |
| Capital Contributions | 85,256 | | | |
| Total Nonoperating Revenues | 99,032 | 48,558 | 51,820 | 51,820 |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | (1,566,623) | (3,429,609) | (900,483) | (898,000) |
| Operating Transfers (Schedule T) | | | | |
| In | 752,373 | 2,797 | | |
| Out | | | | |
| Net Operating Transfers | 752,373 | 2,797 | 0 | 0 |
| NET INCOME (LOSS) | (814,250) | (3,426,812) | (900,483) | (898,000) |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Internal Services Provided | 6,441,788 | 7,473,744 | 9,410,250 | 9,412,733 |
| Cash Paid to Suppliers for Goods & Services | (6,501,935) | (8,852,699) | (6,314,083) | (6,314,083) |
| Cash Paid to Employees for Services | (1,472,263) | (1,878,525) | (3,848,470) | (3,848,470) |
| a. Net cash provided (used) by operating activities | (1,532,410) | (3,257,480) | (752,303) | (749,820) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers In | 752,373 | 2,797 | | |
| b. Net cash provided (used) by noncapital financing activities | 752,373 | 2,797 | 0 | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Acquisition, Construction or Improvement of Capital Assets | (272,079) | (289,982) | | |
| c. Net cash provided (used) by capital and related financing activities | (272,079) | (289,982) | 0 | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest and Dividends on Investments | 22,798 | 48,558 | 51,820 | 51,820 |
| d. Net cash provided (used) in investing activities | 22,798 | 48,558 | 51,820 | 51,820 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (1,029,318) | (3,496,107) | (700,483) | (698,000) |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 6,597,508 | 5,568,190 | 2,014,463 | 2,072,083 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 5,568,190 | 2,072,083 | 1,313,980 | 1,374,083 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Charges for Equipment Use | 1,319,401 | | | |
| Total Operating Revenue | 1,319,401 | 0 | 0 | 0 |
| OPERATING EXPENSE | | | | |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Salaries & Wages | 174,853 | | | |
| Employee Benefits | 109,030 | | | |
| Services & Supplies | 996,261 | | | |
| Depreciation/Amortization | 31,260 | | | |
| Total Operating Expense | 1,311,404 | 0 | 0 | 0 |
| Operating Income or (Loss) | 7,997 | 0 | 0 | 0 |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 1,282 | | | |
| Gain (Loss) on Sale of Assets | (85,256) | | | |
| Total Nonoperating Revenues | (83,974) | 0 | 0 | 0 |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | (75,977) | 0 | 0 | 0 |
| Operating Transfers (Schedule T) | | | | |
| In | | | | |
| Out | (252,373) | (2,797) | | |
| Net Operating Transfers | (252,373) | (2,797) | 0 | 0 |
| NET INCOME (LOSS) | (328,350) | (2,797) | 0 | 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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Internal Services Provided | 1,319,401 | | | |
| Cash Paid to Suppliers for Goods & Services | (1,051,826) | | | |
| Cash Paid to Employees for Services | (346,375) | | | |
| a. Net cash provided (used) by operating activities | (78,800) | 0 | 0 | 0 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers Out | (252,373) | (2,797) | | |
| b. Net cash provided (used) by noncapital financing activities | (252,373) | (2,797) | 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 | 2,366 | | | |
| d. Net cash provided (used) in investing activities | 2,366 | 0 | 0 | 0 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (328,807) | (2,797) | 0 | 0 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 331,604 | 2,797 | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 2,797 | 0 | 0 | 0 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Charges for Labor & Materials | 2,540,781 | 2,519,399 | 3,608,000 | 3,000,000 |
| Charges for Equipment Use | 5,422,977 | 5,197,516 | 5,541,587 | 5,134,406 |
| Charges for Capital Recovery | 2,166,373 | 2,000,797 | 4,543,244 | 1,641,667 |
| Miscellaneous Fees & Charges | 6,000 | | | |
| MISCELLANEOUS | | | | |
| Other Fees, Charges & Reimbursements | 46,514 | | | |
| Total Operating Revenue | 10,182,645 | 9,717,712 | 13,692,831 | 9,776,073 |
| OPERATING EXPENSE | | | | |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Salaries & Wages | 1,469,346 | 1,432,016 | 1,515,050 | 1,515,120 |
| Employee Benefits | 961,273 | 1,023,646 | 1,045,460 | 1,045,510 |
| Services & Supplies | 1,054,393 | 1,788,200 | 926,031 | 1,788,200 |
| Cost of Stores Issued | 3,225,716 | 3,151,061 | 3,929,793 | 3,151,061 |
| Depreciation/Amortization | 1,969,150 | 2,575,690 | 2,528,000 | 2,575,690 |
| Total Operating Expense | 8,679,878 | 9,970,613 | 9,944,334 | 10,075,581 |
| Operating Income or (Loss) | 1,502,767 | (252,901) | 3,748,497 | (299,508) |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 24,391 | 53,800 | 57,414 | 57,414 |
| Gain (Loss) on Sale of Assets | 175,295 | 224,701 | 150,000 | 224,701 |
| Total Nonoperating Revenues | 199,686 | 278,501 | 207,414 | 282,115 |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | 1,702,453 | 25,600 | 3,955,911 | (17,393) |
| Operating Transfers (Schedule T) | | | | |
| In | | 33,243 | | |
| Out | | | | |
| Net Operating Transfers | 0 | 33,243 | 0 | 0 |
| NET INCOME (LOSS) | 1,702,453 | 58,843 | 3,955,911 | (17,393) |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | | |
| | | | TENTATIVE APPROVED | FINAL APPROVED | |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | |
| Cash Received from Customers | 129,772 | | | | |
| Cash Received from Internal Services Provided | 10,060,917 | 9,717,712 | 13,692,831 | 9,776,073 | |
| Cash Paid to Suppliers for Goods & Services | (4,096,677) | (4,939,261) | (4,855,824) | (4,939,261) | |
| Cash Paid to Employees for Services | (2,521,964) | (2,455,662) | (2,560,510) | (2,560,630) | |
| a. Net cash provided (used) by operating activities | 3,572,048 | 2,322,789 | 6,276,497 | 2,276,182 | |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | |
| Operating Transfers In | | 33,243 | | | |
| b. Net cash provided (used) by noncapital financing activities | 0 | 33,243 | 0 | 0 | |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | |
| Proceeds from Sale of Fixed Assets | 180,740 | 224,701 | 150,000 | 224,701 | |
| Acquisition, Construction or Improvement of Capital Assets | (2,790,991) | (3,011,264) | (3,000,000) | (3,000,000) | |
| c. Net cash provided (used) by capital and related financing activities | (2,610,251) | (2,786,563) | (2,850,000) | (2,775,299) | |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | |
| Interest and Dividends on Investments | 27,344 | 53,800 | 57,414 | 57,414 | |
| d. Net cash provided (used) in investing activities | 27,344 | 53,800 | 57,414 | 57,414 | |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 989,141 | (376,731) | 3,483,911 | (441,703) | |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 8,788,263 | 9,777,404 | 9,487,729 | 9,400,673 | |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 9,777,404 | 9,400,673 | 12,971,640 | 8,958,970 | |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Charges for Insurance-Employer | 16,154,951 | 12,365,000 | 10,000,000 | 10,000,000 |
| Charges for Insurance-Employee | 2,683,927 | 41,000 | | |
| Charges for Insurance-Nonemployee | 1,516,140 | 1,843,000 | 1,725,000 | 1,725,000 |
| Benefit Cost Allocation | 128,639,392 | 133,015,000 | 138,685,000 | 138,685,000 |
| MISCELLANEOUS | | | | |
| Other Fees, Charges & Reimbursements | 4,258 | 11,900 | 1,500 | 1,500 |
| Total Operating Revenue | 148,998,668 | 147,275,900 | 150,411,500 | 150,411,500 |
| OPERATING EXPENSE | | | | |
| GENERAL GOVERNMENT | | | | |
| Financial Administration: | | | | |
| Salaries & Wages | 37,978,467 | 36,315,500 | 38,455,440 | 38,350,210 |
| Employee Benefits | 102,958,511 | 96,628,000 | 78,545,820 | 78,470,060 |
| Services & Supplies | 1,175,281 | 1,770,140 | 774,220 | 2,820,920 |
| Insurance Claims | 14,851,654 | 2,534,900 | 4,640,000 | 4,640,000 |
| Insurance Premiums | 3,293,929 | 9,000,000 | 26,600,000 | 24,550,000 |
| Total Operating Expense | 160,257,842 | 146,248,540 | 149,015,480 | 148,831,190 |
| Operating Income or (Loss) | (11,259,174) | 1,027,360 | 1,396,020 | 1,580,310 |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 90,979 | 523,000 | 695,000 | 695,000 |
| Total Nonoperating Revenues | 90,979 | 523,000 | 695,000 | 695,000 |
| NONOPERATING EXPENSES | | | | |
| Contributions to Other Governments | 2,027,621 | 1,920,000 | 2,000,000 | 2,000,000 |
| Total Nonoperating Expenses | 2,027,621 | 1,920,000 | 2,000,000 | 2,000,000 |
| NET INCOME (LOSS) before Operating Transfers | (13,195,816) | (369,640) | 91,020 | 275,310 |
| Operating Transfers (Schedule T) | | | | |
| In | 5,745,000 | | | |
| Out | | | | |
| Net Operating Transfers | 5,745,000 | 0 | 0 | 0 |
| NET INCOME (LOSS) | (7,450,816) | (369,640) | 91,020 | 275,310 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 6,286,274 | 1,895,900 | 1,725,000 | 1,725,000 |
| Cash Received from Internal Services Provided | 144,794,343 | 145,380,000 | 148,686,500 | 148,686,500 |
| Cash Paid to Suppliers for Goods & Services | (22,274,147) | (13,305,040) | (32,014,220) | (32,010,920) |
| Cash Paid to Employees for Services | (140,986,732) | (132,943,500) | (117,001,260) | (111,120,300) |
| a. Net cash provided (used) by operating activities | (12,180,262) | 1,027,360 | 1,396,020 | 7,280,280 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers In | 5,745,000 | | | |
| Subsidies Paid to Other Governments | (2,027,621) | (1,920,000) | (2,000,000) | (2,000,000) |
| b. Net cash provided (used) by noncapital financing activities | 3,717,379 | (1,920,000) | (2,000,000) | (2,000,000) |
| 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 | 236,461 | 523,000 | 695,000 | 695,000 |
| d. Net cash provided (used) in investing activities | 236,461 | 523,000 | 695,000 | 695,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (8,226,422) | (369,640) | 91,020 | 5,975,280 |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 48,863,095 | 40,636,673 | 42,324,933 | 40,267,033 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 40,636,673 | 40,267,033 | 42,415,953 | 46,242,313 |

| PROPRIETARY FUND | (1) | (2) | (3) (4) | |
|---|--|--|-----------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Charges for Labor & Materials | 409,100 | 516,200 | 550,000 | 550,000 |
| Charges for Equipment Use | 40,087 | 31,000 | 30,000 | 30,000 |
| Charges for Insurance | 1,565,661 | 1,157,000 | 1,050,000 | 1,050,000 |
| Total Operating Revenue | 2,014,848 | 1,704,200 | 1,630,000 | 1,630,000 |
| OPERATING EXPENSE | | | | |
| GENERAL GOVERNMENT | | | | |
| Financial Administration: | | | | |
| Salaries & Wages | 325,165 | 277,600 | 346,690 | 323,190 |
| Employee Benefits | 212,712 | 181,000 | 210,060 | 206,060 |
| Services & Supplies | 353,051 | 363,700 | 404,380 | 407,680 |
| Insurance Claims | 667,377 | 843,500 | 829,580 | 829,580 |
| Insurance Premiums | 311,162 | 393,000 | 359,000 | 359,000 |
| Total Operating Expense | 1,869,467 | 2,058,800 | 2,149,710 | 2,125,510 |
| Operating Income or (Loss) | 145,381 | (354,600) | (519,710) | (495,510) |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | (44,354) | 55,100 | 56,050 | 56,050 |
| Total Nonoperating Revenues | (44,354) | 55,100 | 56,050 | 56,050 |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | 101,027 | (299,500) | (463,660) | (439,460) |
| Operating Transfers (Schedule T) | | | | |
| In | | | | |
| Out | (745,000) | | | |
| Net Operating Transfers | (745,000) | 0 | 0 | 0 |
| NET INCOME (LOSS) | (643,973) | (299,500) | (463,660) | (439,460) |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 334,061 | 547,200 | 580,000 | 580,000 |
| Cash Received from Internal Services Provided | 1,565,661 | 1,157,000 | 1,050,000 | 1,050,000 |
| Cash Paid to Suppliers for Goods & Services | (1,866,800) | (1,600,200) | (1,592,960) | (1,596,260) |
| Cash Paid to Employees for Services | (534,102) | (458,600) | (556,750) | (529,250) |
| a. Net cash provided (used) by operating activities | (501,180) | (354,600) | (519,710) | (495,510) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers Out | (745,000) | | | |
| b. Net cash provided (used) by noncapital financing activities | (745,000) | 0 | 0 | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| c. Net cash provided (used) by capital and related financing activities | 0 | 0 | 0 | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Sale of Investment Securities | | 500,000 | | |
| Interest and Dividends on Investments | 72,928 | 55,100 | 56,050 | 56,050 |
| d. Net cash provided (used) in investing activities | 72,928 | 555,100 | 56,050 | 56,050 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (1,173,252) | 200,500 | (463,660) | (439,460) |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 1,648,033 | 474,781 | 478,281 | 675,281 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 474,781 | 675,281 | 14,621 | 235,821 |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| CHARGES FOR SERVICES | | | | |
| General Government: | | | | |
| Charges for Labor & Materials | 19,778,511 | 20,170,398 | 18,000,000 | 18,000,000 |
| MISCELLANEOUS | | | | |
| Rentals | 393,465 | 372,067 | 338,456 | 338,456 |
| Total Operating Revenue | 20,171,976 | 20,542,465 | 18,338,456 | 18,338,456 |
| OPERATING EXPENSE | | | | |
| GENERAL GOVERNMENT | | | | |
| Other: | | | | |
| Salaries & Wages | 4,402,543 | 4,299,433 | 4,563,050 | 4,592,880 |
| Employee Benefits | 2,964,190 | 3,115,923 | 3,285,440 | 3,306,910 |
| Services & Supplies | 9,917,464 | 12,939,805 | 10,526,619 | 12,939,805 |
| Depreciation/Amortization | 8,955 | 9,457 | 12,000 | 9,457 |
| Total Operating Expense | 17,293,152 | 20,364,618 | 18,387,109 | 20,849,052 |
| Operating Income or (Loss) | 2,878,824 | 177,847 | (48,653) | (2,510,596) |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | (1,903) | 45,590 | 48,653 | 48,653 |
| Total Nonoperating Revenues | (1,903) | 45,590 | 48,653 | 48,653 |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) before Operating Transfers | 2,876,921 | 223,437 | 0 | (2,461,943) |
| Operating Transfers (Schedule T) | | | | |
| In | 28,488 | | | |
| Out | (874,508) | (899,345) | (916,744) | (1,148,744) |
| Net Operating Transfers | (846,020) | (899,345) | (916,744) | (1,148,744) |
| NET INCOME (LOSS) | 2,030,901 | (675,908) | (916,744) | (3,610,687) |

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 6/30/2013 | ESTIMATED CURRENT YEAR ENDING 6/30/2014 | BUDGET YEAR ENDING 06/30/15 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash Received from Customers | 395,875 | 372,067 | 18,338,456 | 338,456 |
| Cash Received from Internal Services Provided | 19,778,511 | 20,170,398 | | 18,000,000 |
| Cash Paid to Suppliers for Goods & Services | (10,046,601) | (12,949,262) | (10,538,619) | (12,949,262) |
| Cash Paid to Employees for Services | (7,570,455) | (7,415,356) | (7,848,490) | (7,899,790) |
| a. Net cash provided (used) by operating activities | 2,557,330 | 177,847 | (48,653) | (2,510,596) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers In | 28,488 | | | |
| Operating Transfers Out | (874,508) | (899,345) | (916,744) | (1,148,744) |
| b. Net cash provided (used) by noncapital financing activities | (846,020) | (899,345) | (916,744) | (1,148,744) |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Acquisition, Construction or Improvement of Capital Assets | (31,063) | | | |
| c. Net cash provided (used) by capital and related financing activities | (31,063) | 0 | 0 | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest and Dividends on Investments | (6,597) | 45,590 | 48,653 | 48,653 |
| d. Net cash provided (used) in investing activities | (6,597) | 45,590 | 48,653 | 48,653 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 1,673,650 | (675,908) | (916,744) | (3,610,687) |
| CASH AND CASH EQUIVALENTS AT JULY 1 | 3,098,961 | 4,772,611 | 4,463,082 | 4,096,703 |
| CASH AND CASH EQUIVALENTS AT JUNE 30 | 4,772,611 | 4,096,703 | 3,546,338 | 486,016 |

- * - 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)

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

| (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 07/01/14 | (9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2015 | | (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% | 2,735,000 | 41,300 | 1,340,000 | 1,381,300 |
| VARIOUS PURPOSE REFUNDING BONDS SERIES 2005B | 2 | 14 YRS | 21,295,000 | 07/01/05 | 06/01/19 | 3.00-5.00% | 9,675,000 | 483,750 | 2,245,000 | 2,728,750 |
| VARIOUS PURPOSE REFUNDING BONDS SERIES 2006A | 2 | 18 YRS | 18,000,000 | 05/31/06 | 05/01/24 | 5.625-5.90% | 12,390,000 | 722,466 | 1,005,000 | 1,727,466 |
| VARIOUS PURPOSE SERIES 2006B | 2 | 30 YRS | 50,745,000 | 05/18/06 | 06/01/36 | 4.00-5.00% | 49,580,000 | 2,378,963 | 1,215,000 | 3,593,963 |
| VARIOUS PURPOSE REF SERIES 2013 (variable rate bonds) | 2 | 23 YRS | 30,025,000 | 07/31/13 | 06/01/36 | Daily Rate | 29,300,000 | 168,000 | 760,000 | 928,000 |
| PERFORMING ARTS CENTER BONDS Series 2009 | 2 | 30 YRS | 101,220,000 | 04/01/09 | 04/01/39 | 5.00-7.00% | 96,305,000 | 5,612,569 | 1,810,000 | 7,422,569 |
| Subtotal General Obligation Revenue Supported Bonds | | | 225,305,000 | | | | 199,985,000 | 9,407,048 | 8,375,000 | 17,782,048 |
| RECREATION BONDS SERIES 2004C | 5 | 10 YRS | 20,000,000 | 09/01/04 | 10/01/14 | 3.00-4.00% | 2,295,000 | 45,900 | 2,295,000 | 2,340,900 |
| CULTURAL / STUPAK COMMUNITY CENTER | 5 | 10 YRS | 12,500,000 | 11/01/07 | 11/01/17 | 4.00-4.25% | 5,615,000 | 201,925 | 1,320,000 | 1,521,925 |
| PUBLIC SAFETY BONDS | 5 | 10 YRS | 10,000,000 | 11/01/07 | 11/01/17 | 4.00-4.25% | 4,480,000 | 161,075 | 1,055,000 | 1,216,075 |
| MEDIUM TERM MAIN ST PARKING GARAGE BONDS | 5 | 10 YRS | 15,000,000 | 10/01/09 | 10/01/19 | 2.00-4.00% | 10,470,000 | 362,175 | 10,470,000 | 10,832,175 |
| MEDIUM TERM BONDS Series 2011A | 5 | 10 YRS | 27,590,000 | 12/01/11 | 12/01/21 | 2.00-5.00% | 22,875,000 | 708,937 | 2,525,000 | 3,233,937 |
| MEDIUM TERM BONDS Series 2011B (Taxable) Westside Sch | 5 | 8 YRS | 3,545,000 | 12/01/11 | 12/01/19 | 2.50-3.50% | 2,735,000 | 74,510 | 425,000 | 499,510 |
| MEDIUM TERM BONDS F STREET | 5 | 10 YRS | 8,115,000 | 05/01/12 | 05/01/22 | 2.00-3.00% | 6,620,000 | 154,250 | 770,000 | 924,250 |
| MEDIUM TERM VARIOUS PURPOSE RECREATIONAL BONDS | 11 | 10 YRS | 18,000,000 | 02/01/15 | 02/01/25 | 3.50% | | | | 0 |
| Subtotal Medium-Term Financing | | | 114,750,000 | | | | 55,090,000 | 1,708,772 | 18,860,000 | 20,568,772 |
| SANITATION EF: | | | | | | | | | | |
| SANITARY SEWER REFUNDING BONDS 2004 | 2 | 14 YRS | 21,050,000 | 09/09/04 | 11/01/17 | 3.00-4.00% | 10,220,000 | 360,700 | 2,405,000 | 2,765,700 |
| SANITARY SEWER REFUNDING BONDS 2006A | 2 | 15 YRS | 31,920,000 | 03/15/06 | 04/01/21 | 4.00-5.00% | 23,780,000 | 1,091,525 | 2,935,000 | 4,026,525 |
| SANITARY SEW BONDS 2015 | 11 | 20 YRS | 55,000,000 | 01/15/15 | 01/15/35 | 3.00-4.00% | | 750,000 | | 750,000 |
| Subtotal General Obligation Revenue Supported Bonds | | | 107,970,000 | | | | 34,000,000 | 2,202,225 | 5,340,000 | 7,542,225 |
| SUBTOTAL | | | 448,025,000 | | | | 289,075,000 | 13,318,045 | 32,575,000 | 45,893,045 |

- * - 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)

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

| (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 07/01/14 | (9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2015 | | (11) (9) + (10) TOTAL |
|--|----------|-------------|---------------------------------|-------------------|---------------------------|----------------------|---|--|-------------------|-----------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| MUNICIPAL GOLF COURSE EF: | | | | | | | | | | |
| GOLF COURSE BONDS | 2 | 10 YRS | 8,230,000 | 05/01/12 | 06/01/22 | 2.00-3.250% | 6,750,000 | 164,200 | 775,000 | 939,200 |
| Subtotal General Obligation Revenue Supported Bonds | | | 8,230,000 | | | | 6,750,000 | 164,200 | 775,000 | 939,200 |
| MUNICIPAL PARKING EF: | | | | | | | | | | |
| ARTS DISTRICT / DOWNTOWN PARKING GARAGE BONDS | 11 | 20 YRS | 12,000,000 | 02/01/15 | 02/01/35 | 5.00% | | | | 0 |
| MAIN ST PARKING GARAGE REFUNDING BONDS | 11 | 20 YRS | 9,500,000 | 02/01/15 | 02/01/35 | 5.00% | | | | 0 |
| Subtotal General Obligation Revenue Supported Bonds | | | 21,500,000 | | | | | | | 0 |
| SPECIAL ASSESSMENT CPF: | | | | | | | | | | |
| SPECIAL ASSESSMENT BONDS 1463, 1470 | 8 | 20 YRS | 4,245,000 | 12/01/02 | 12/01/22 | 3.625-5.00% | 1,400,000 | 64,345 | 125,000 | 189,345 |
| SPECIAL ASSESSMENT BONDS 1481 | 8 | 20 YRS | 1,975,000 | 07/01/04 | 06/01/24 | 3.25-4.875% | 805,000 | 36,361 | 85,000 | 121,361 |
| SPECIAL ASSESSMENT BANK LOAN 1487 & 1503 | 8 | 10 YRS | 818,000 | 03/17/06 | 12/01/15 | 4.04% | 153,000 | 4,303 | 83,000 | 87,303 |
| SPECIAL ASSESSMENT BONDS 1506 | 8 | 10 YRS | 1,724,000 | 06/01/07 | 06/01/27 | 4.32% | 1,282,000 | 55,382 | 75,000 | 130,382 |
| SPECIAL ASSESSMENT BANK LOAN 1493 | 8 | 10 YRS | 444,000 | 06/01/07 | 06/01/17 | 4.13% | 50,000 | 1,733 | 16,000 | 17,733 |
| SPECIAL ASSESSMENT BONDS 1490 | 8 | 10 YRS | 320,000 | 07/01/07 | 06/01/17 | 4.53% | 75,000 | 3,394 | 24,000 | 27,394 |
| SPECIAL ASSESSMENT BONDS 1507 | 8 | 20 YRS | 2,000,000 | 09/01/12 | 09/01/32 | 2.0-2.50% | 1,576,990 | 72,633 | 60,115 | 132,748 |
| Subtotal Special Assessment Bonds | | | 11,526,000 | | | | 5,341,990 | 238,151 | 468,115 | 706,266 |
| 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% | 4,117,612 | 249,939 | 298,643 | 548,582 |
| QUALIFIED ENERGY CONSERVATION SERIES 2010 | 10 | 15 YRS | 5,874,300 | 05/01/11 | 05/01/26 | 6.00% | 4,862,513 | 295,154 | 352,669 | 647,823 |
| <u>ENERGY CONSERVATION LOAN:</u> | | | | | | | | | | |
| ENERGY LOAN 2014 | 11 | 15 YRS | 2,400,000 | 07/01/14 | 07/01/29 | 3.00% | | 72,000 | 160,000 | 232,000 |
| <u>CERTIFICATES OF PARTICIPATION (COP):</u> | | | | | | | | | | |
| COP TAX-EXEMPT CITY HALL PROJECT SERIES 2009A | 10 | 10 YRS | 13,770,000 | 12/17/09 | 09/01/19 | 4.0-5.00% | 13,770,000 | 687,900 | 15,000 | 702,900 |
| COP TAXABLE CITY HALL PROJECT SERIES 2009A | 10 | 30 YRS | 174,500,000 | 12/17/09 | 09/01/39 | 6.084-7.050% | 174,500,000 | 13,194,462 | | 13,194,462 |
| Subtotal OTHER | | | 201,518,300 | | | | 197,250,125 | 14,499,455 | 826,312 | 15,325,767 |
| TOTAL ALL DEBT SERVICE | | | 690,799,300 | | | | 498,417,115 | 28,219,851 | 34,644,427 | 62,864,278 |

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2014-2015

| | | TRANSFERS IN | | | TRANSFERS OUT | | | | |
|-----------------------|------------------------|--------------|--|----------|----------------------|----|--|--|---|
| FUND TYPE | TO FUND | PG | FROM FUND | PG | AMOUNT | PG | AMOUNT | | |
| GENERAL FUND | General Fund | 11 | Multipurpose SRF Fire Safety Initiative SRF | 35 54 | 107,280 9,550,000 | 24 | Debt Service Fund Municipal Golf Course EF | 83 89 | 17,500,000 1,200,000 |
| SUBTOTAL | | | | | 9,657,280 | | | | 18,700,000 |
| SPECIAL REVENUE FUNDS | SID Administration SRF | 41 | Special Assessments CPF | 78 | 369,658 | 35 | General Fund Debt Service Fund Parks & Leisure Actv CPF Debt Service Fund Debt Service Fund Special Assessments CPF Traffic Improvements CPF Road & Flood CPF General CPF Parks & Leisure Actv CPF Road & Flood CPF Debt Service Fund General Fund Fire Services CPF Debt Service Fund | 11 83 71 83 83 77 69 73 61 71 73 83 11 65 83 | 107,280 7,422,569 3,600,000 2,340,900 1,381,300 350,000 312,500 1,687,500 1,179,000 3,000,000 1,293,229 1,521,925 9,550,000 500,000 2,407,300 |
| SUBTOTAL | | | | | 369,658 | | | | 36,653,503 |

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
Final Approved Budget Year Ending 06/30/15

Transfer Schedule for Fiscal Year 2014-2015

| FUND TYPE |
|------------------------|
| CAPITAL PROJECTS FUNDS |
| SUBTOTAL |

| TRANSFERS IN | | | PG | FROM FUND | PG | AMOUNT |
|--------------------------|----|----------------------------|----|-------------------|----|--------|
| General CPF | 61 | Housing Program SRF | 48 | 1,179,000 | | |
| | | City Facilities CPF | 64 | 1,911,690 | | |
| | | Fire Services CPF | 66 | 51,260 | | |
| | | Public Works CPF | 68 | 45,760 | | |
| | | Traffic Improvements CPF | 70 | 13,860 | | |
| | | Parks & Leisure Actv CPF | 72 | 112,640 | | |
| | | Detention & Enforcemnt CPF | 76 | 10,010 | | |
| | | Green Building CPF | 82 | 10,648 | | |
| City Facilities CPF | 63 | Sanitation EF | 91 | 2,325,000 | | |
| | | Parks & Leisure Actv CPF | 72 | 400,000 | | |
| | | Capital Improvements CPF | 80 | 700,000 | | |
| | | Municipal Parking EF | 93 | 730,000 | | |
| Fire Services CPF | 65 | Fire Safety Initiative SRF | 54 | 500,000 | | |
| Public Works CPF | 67 | General CPF | 62 | 200,000 | | |
| Traffic Improvements CPF | 69 | Transportation Prog SRF | 44 | 312,500 | | |
| | | General CPF | 62 | 87,500 | | |
| | | City Facilities CPF | 64 | 87,500 | | |
| | | Road & Flood CPF | 74 | 750,000 | | |
| | | Detention & Enforcemnt CPF | 76 | 80,000 | | |
| Parks & Leisure Actv CPF | 71 | LVCVA SRF | 38 | 3,600,000 | | |
| | | Housing Program SRF | 48 | 3,000,000 | | |
| | | General CPF | 62 | 2,425,000 | | |
| | | City Facilities CPF | 64 | 3,053,500 | | |
| | | Fire Services CPF | 66 | 6,900,000 | | |
| | | Detention & Enforcemnt CPF | 76 | 100,000 | | |
| Road & Flood CPF | 73 | Transportation Prog SRF | 44 | 1,687,500 | | |
| | | Housing & Urban Devel SRF | 51 | 1,293,229 | | |
| | | Parks & Leisure Actv CPF | 72 | 1,621,000 | | |
| Special Assessments CPF | 77 | SID Administration SRF | 42 | 350,000 | | |
| | | | | 33,875,097 | | |

| TRANSFERS OUT | | | PG | TO FUND | PG | AMOUNT |
|----------------------------|----|--------------------------|----|-------------------|----|--------|
| General CPF | 62 | Public Works CPF | 67 | 200,000 | | |
| | | Traffic Improvements CPF | 69 | 425,000 | | |
| | | Parks & Leisure Actv CPF | 71 | 2,425,000 | | |
| City Facilities CPF | 64 | General CPF | 61 | 1,911,690 | | |
| | | Traffic Improvements CPF | 69 | 87,500 | | |
| | | Parks & Leisure Actv CPF | 71 | 3,053,500 | | |
| Fire Services CPF | 66 | General CPF | 61 | 51,260 | | |
| | | Parks & Leisure Actv CPF | 71 | 6,900,000 | | |
| Public Works CPF | 68 | General CPF | 61 | 45,760 | | |
| Traffic Improvements CPF | 70 | General CPF | 61 | 13,860 | | |
| Parks & Leisure Actv CPF | 72 | General CPF | 61 | 112,640 | | |
| | | City Facilities CPF | 63 | 400,000 | | |
| | | Road & Flood CPF | 73 | 1,621,000 | | |
| Road & Flood CPF | 74 | Traffic Improvements CPF | 69 | 750,000 | | |
| Detention & Enforcemnt CPF | 76 | General CPF | 61 | 10,010 | | |
| | | Traffic Improvements CPF | 69 | 80,000 | | |
| | | Parks & Leisure Actv CPF | 71 | 100,000 | | |
| Special Assessments CPF | 78 | SID Administration SRF | 41 | 369,658 | | |
| | | Debt Service Fund | 83 | 706,266 | | |
| Capital Improvements CPF | 80 | City Facilities CPF | 63 | 700,000 | | |
| | | Debt Service Fund | 83 | 924,250 | | |
| Green Building CPF | 82 | General CPF | 61 | 10,648 | | |
| | | | | 20,898,042 | | |

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
 Final Approved Budget Year Ending 06/30/15

Transfer Schedule for Fiscal Year 2014-2015

| TRANSFERS IN | | | | TRANSFERS OUT | | | |
|-----------------|-------------------|----|--|---|---|----|--------|
| FUND TYPE | TO FUND | PG | FROM FUND | PG | TO FUND | PG | AMOUNT |
| DEBT SERVICE | Debt Service Fund | 83 | General Fund Multipurpose SRF LVCVA SRF Fremont Str Room Tax SRF Housing & Urban Devel SRF Fire Safety Initiative SRF Special Assessments CPF Capital Improvements CPF Municipal Parking EF City Facilities ISF | 24 35 38 40 51 54 78 80 93 115 | 17,500,000 7,422,569 2,340,900 1,381,300 1,521,925 2,407,300 706,266 924,250 1,957,175 1,148,744 | | |
| SUBTOTAL | | | | | 37,310,429 | | |

| | | | | | | | |
|------------------|--------------------------|----|--------------|----|------------------|--|--|
| ENTERPRISE FUNDS | Municipal Golf Course EF | 89 | General Fund | 24 | 1,200,000 | | |
| SUBTOTAL | | | | | 1,200,000 | | |

| | | | | | | | |
|------------------------|--|--|--|--|---|--|--|
| INTERNAL SERVICE FUNDS | | | | | | | |
| SUBTOTAL | | | | | - | | |

| | | | | | | | |
|---------------------------------------|--|----------|---|----------------|-----------------------------------|--|--|
| Sanitation EF Municipal Parking EF | | 91 93 | General CPF City Facilities CPF Debt Service Fund | 61 63 83 | 2,325,000 730,000 1,957,175 | | |
| SUBTOTAL | | | | | 5,012,175 | | |

| | | | | | | | |
|---------------------|--|-----|--------------|----|------------------|--|--|
| City Facilities ISF | | 115 | Debt Service | 83 | 1,148,744 | | |
| SUBTOTAL | | | | | 1,148,744 | | |

| | | | | | | | |
|---------------------------|--|--|--|--|-------------------|--|--|
| RESIDUAL EQUITY TRANSFERS | | | | | | | |
| SUBTOTAL | | | | | | | |
| TOTAL TRANSFERS | | | | | 82,412,464 | | |

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| TOTAL TRANSFERS | | | | | | | 82,412,464 |

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| TOTAL TRANSFERS | | | | | | | 82,412,464 |

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CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation (Operating and Residual Equity)
Final Approved Budget Year Ending 06/30/15

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 78th Session; February 2, 2015 to June 1, 2015

| | |
|---|-------------------------|
| 1 Activity: _____ Lobbying _____ | |
| 2 Funding Source: _____ General Fund _____ | |
| 3 Transportation | \$ _____ 5,000 |
| 4 Lodging and meals | \$ _____ 10,000 |
| 5 Salaries and Wages | \$ _____ 87,000 |
| 6 Compensation to lobbyists | \$ _____ |
| 7 Entertainment | \$ _____ |
| 8 Supplies, equipment & facilities; other personnel and services spent in Carson City | \$ _____ 165,000 |
| Total | \$ _____ 267,000 |

Entity: City of Las Vegas

Budget Fiscal Year 2014-2015

Lobbying Expense Estimate, Page 1 of 1

**Reconciliation of Final Budget to
Comprehensive Annual Financial Report (CAFR)
Fiscal Year Ended June 30, 2015**

| | 6/30/2013 CAFR | Fiscal Year 2015 Final Budget Actual Prior Year | Difference |
|--|-----------------------|---|--------------------|
| General Fund: | | | |
| Revenues | \$ 462,384,484 | \$ 460,384,484 | \$ 2,000,000 |
| Other Financing Sources | 10,822,797 | 10,822,797 | |
| Expenditures | (440,620,191) | (443,120,191) | 2,500,000 |
| Other Financing Uses | <u>(22,680,000)</u> | <u>(18,180,000)</u> | <u>(4,500,000)</u> |
| | 9,907,090 | 9,907,090 | 0 |
| Beginning Fund Balance | 99,582,495 | 99,582,495 | |
| Prior Period Adjustment | <u>(2,506,770)</u> | <u>(2,506,770)</u> | |
| Ending Fund Balance | <u>\$ 106,982,815</u> | <u>\$ 106,982,815</u> | <u>\$ 0</u> |
| Multipurpose Special Revenue Fund: | | | |
| Revenues | \$ 21,273,453 | \$ 21,273,453 | \$ 0 |
| Other Financing Sources | 80,000 | 80,000 | |
| Expenditures | (11,440,272) | (14,298,839) | 2,858,567 |
| Other Financing Uses | <u>(10,282,486)</u> | <u>(7,423,919)</u> | <u>(2,858,567)</u> |
| | (369,305) | (369,305) | 0 |
| Beginning Fund Balance | 10,735,626 | 10,735,626 | |
| Prior Period Adjustment | <u>(16,021)</u> | <u>(16,021)</u> | |
| Ending Fund Balance | <u>\$ 10,350,300</u> | <u>\$ 10,350,300</u> | <u>\$ 0</u> |
| Housing Program Special Revenue Fund: | | | |
| Revenues | \$ 11,629,273 | \$ 13,970,524 | \$ (2,341,251) |
| Other Financing Sources | 2,341,251 | | 2,341,251 |
| Expenditures | (14,474,917) | (14,758,767) | 283,850 |
| Other Financing Uses | <u>(283,850)</u> | | <u>(283,850)</u> |
| | (788,243) | (788,243) | 0 |
| Beginning Fund Balance | 15,101,710 | 15,101,710 | |
| Prior Period Adjustment | <u>(7,670)</u> | <u>(7,670)</u> | |
| Ending Fund Balance | <u>\$ 14,305,797</u> | <u>\$ 14,305,797</u> | <u>\$ 0</u> |
| Debt Service Fund: | | | |
| Revenues | \$ 5,608,735 | \$ 6,423,735 | \$ (815,000) |
| Other Financing Sources | 69,824,129 | 69,009,129 | 815,000 |
| Expenditures | <u>(48,002,985)</u> | <u>(48,002,985)</u> | |
| | 27,429,879 | 27,429,879 | 0 |
| Beginning Fund Balance | 2,481,088 | 2,481,088 | |
| Ending Fund Balance | <u>\$ 29,910,967</u> | <u>\$ 29,910,967</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 2015
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 | 0.0017 | | 0.0017 |
| Combined Tax Rate | 2.7136 | 0.5663 | 3.2799 |

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

**LV CITY CLERK
495 S MAIN ST
LAS VEGAS NV 89101**

**Account # 22515
Ad Number 000184556**

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, was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 05/12/2014 to 05/12/2014, on the following days:

05 / 12 / 14

**NOTICE OF PUBLIC HEARING
MAY 20, 2014**

City of Las Vegas and City of Las Vegas Redevelopment Agency Fiscal Year 2015 Tentative Budget

NOTICE IS HEREBY GIVEN, pursuant to provisions of NRS 354.596, that a PUBLIC HEARING on the FISCAL YEAR 2015 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 20, 2014, at 10:00 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 12, 2014
LV Review-Journal

Stacey M. Lewis

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 12th day of May, 2014

Notary *Linda Espinoza*

