



**LAS VEGAS
CITY COUNCIL**

CAROLYN G. GOODMAN
MAYOR

STEVEN D. ROSS
MAYOR PRO TEM

LOIS TARKANIAN
RICKI Y. BARLOW
STAVROS S. ANTHONY
BOB COFFIN
BOB BEERS

ELIZABETH N. FRETWELL
CITY MANAGER

May 30, 2017

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, 2018.

This budget contains two funds requiring property tax revenues totaling \$103,260,000.

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

The budget contains 24 governmental funds with estimated expenditures of \$1,001,219,482 and 12 proprietary funds with estimated expenses of \$383,705,487.

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

CERTIFICATION

I 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 25, 2017

APPROVED BY THE GOVERNING BOARD:

[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING

Date and Time May 17, 2017, 9:00 a.m. Publication Date May 8, 2016

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

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LAS VEGAS, NEVADA 89101

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city of las vegas

**CITY OF LAS VEGAS, NEVADA
FY 2018 FINAL BUDGET**

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June 1, 2017

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

**LAS VEGAS
CITY COUNCIL**

Carolyn G. Goodman
Mayor

Steven D. Ross
Mayor Pro Tem

Lois Tarkanian
Ricki Y. Barlow
Stavros S. Anthony

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 fiscal year 2018. This document represents the City’s adopted spending plan and has been prepared in conformance with Chapter 354 of the Nevada Revised Statutes.

Budget Outlook and Economic Factors Impacting the Fiscal Year 2018 Budget

We are cautiously optimistic about fiscal year 2018. Although our outlook has improved greatly in the last few years, the pace of improvement has been slower than a typical recovery. Consolidated tax, the major source of revenue in the General Fund has performed to our expectations in fiscal year 2017, and we expect it will continue to grow at moderate levels in fiscal year 2018. The growth in property tax revenue will continue to be restricted in fiscal year 2018 due to the secondary tax cap formulas that are based on the consumer price index which has been well below historical averages. While we expect to realize growth from new construction and annexations, State Statute caps growth on existing property at 2.6% for both commercial and residential property for fiscal year 2018. In total, General Fund revenues are expected to grow by 2.4% in fiscal year 2018.

Sound management practices, strong Council leadership and vision, and solid financial management have allowed the City to emerge from the downturn with a solid outlook. The fiscal year 2018 Tentative Budget reflected a small (\$2.9 million) deficit, but through revised estimates of revenue and reductions in expenditure budgets, the City Council adopted and we submit a structurally balanced budget. While we managed the City’s budget efficiently and delivered services effectively during the time of recession, as custodians of our residents’ money, we must remain vigilant and continue to manage the budget prudently through implementing policies and adjustments as deemed necessary to maintain strong financial reserves and financial integrity.

City revenue streams can be greatly impacted by economic factors, both locally and nationally. We are very watchful of economic indicators in order to determine affordability of service levels. The Las Vegas Valley’s jobless rate fell to 4.8% in March 2017, down from 6.1% in March 2016. Housing prices which declined well below boom-era numbers, have improved compared with the prior year. The median price of single-family homes sold through the Greater Las Vegas Association of Realtors’ Multiple Listing Service in April 2017 was \$249,000, which represents an increase of 2.9% from January 2017 and 12.9% from April 2016. These increases indicate a strengthening housing market.

Tourism continues to be a major driver of our local economy. Approximately 42.9 million visitors came to Las Vegas in calendar year 2016, an increase of 1.5% from the prior year. The meetings and convention industry increased 2.6% with 6.3 million delegates in 2016. The average city-wide hotel occupancy rate also increased 1.4%, coming in at 89.1% for 2016. This occupancy rate is nearly 25% higher than the national average of 64.6%. The average daily room rate increased nearly \$6 to \$125.90 in 2016. Gross gaming revenue in Clark County increased 1.0% to \$9.7 billion. Downtown Las Vegas’ gross gaming revenues were up 4.2%, and the Las Vegas Strip’s revenues also increased 0.4% during 2016.



Council Strategic Priorities

As we recognize the importance of the Las Vegas experience to our visitors, one of our key priorities continues to be the growth and development of the urban core. This encompasses many areas including education, public safety, transportation, improved infrastructure, and bringing in new business. Working with community leaders, we recently completed a Downtown Master Plan. We recognize the need for more parks downtown and are looking at ways to incorporate green spaces into our existing development. These linear parks will bring additional recreation areas to provide a more vibrant city. In addition, we recognize the need for more housing downtown. The Downtown Master Plan estimates adding 5,500 housing units in the urban core over the next 25+ years. The Fremont 9 Project, which consists of 231 apartments and 15,000 square feet of retail at the corner of Fremont and Ninth Streets, is currently under construction. These projects are just the beginning of our vision for downtown.

In support of revitalization, the City was awarded \$55 million in New Market Tax Credits in November 2016 from the U.S. Treasury Department. These tax credits are to be used to invest in low-income and underserved communities. The City had great success with \$28 million received in 2014, which was used for projects such as the Historic Westside School renovation and new State Supreme Court Building. Both of these projects are bright spots in the City's downtown, and we believe the new tax credits can be used for additional, similar development projects.

We are very excited to welcome the UNLV School of Medicine to the Las Vegas Medical District. In July, the Medical School will accept its first charter class. The medical industry is key to Southern Nevada's economic diversification strategy, and the Medical District will help attract new high-paying employers to the region. We are working to bring about a UNLV Medical Center and its expansion, within the Las Vegas Medical District, downtown or in Symphony Park.

In addition to being a leader when it comes to transparency and supplying information to residents, the City has undertaken a new performance management initiative using data to drive results. Results Vegas enables us to use data to improve services, make informed decisions and engage the community. Each City department has set outcome-oriented goals that are aligned to one of the four City-wide priorities: growing economy, neighborhood livability, community risk reduction, and high-performing government. To make it easy for the public to access this information, all of the data, including performance indicators and charts and maps, are available on the City's website.

Budget Highlights and Initiatives

The City practices conservative budgeting on both the revenue and expenditure sides and implements cost-saving measures wherever possible. While the fiscal year 2017 budget was structurally balanced, the General Fund will likely end the year with a \$9 million surplus. This positions the City well for the upcoming year, as we are directing \$2.5 million of this to one-time operating projects, and the remaining \$6.5 million will be spent Citywide on capital needs. The City's budget reflects the ongoing emphasis on what is important to our citizens and to Council by continuing investment in our city. This year's General Fund budget represents a revenue growth rate of 3.3% compared to the 2017 fiscal year budget, and a 2.4% growth rate compared to the fiscal year 2017 estimate. On the expenditure side, the fiscal year 2018 budget is expected to grow 3.3% compared to the fiscal year 2017 budget and 5.3% compared to the fiscal year 2017 estimate. The difference in the expenditure growth rate compared to the estimate is due largely to fiscal year 2017 vacancy savings and budgetary underspending. The City's budget includes modest program expansion, restorations and sustainable service levels, including:

- Public Safety
- Youth Development program support
- Increased customer service at the Development Service Center
- Investment in Technology Solutions
- Initiatives to reduce homelessness in the City
- Maintaining City facilities and assets
- Adding resources in critical service areas with the addition of 61.5 new and restored full-time equivalent positions including 20 in public safety and 41.5 in the non-public safety functional areas

The 2016 Citizen Survey has emphasized a need for increased public safety. We continue to work with Clark County and the Metropolitan Police Department (Metro) on acceptable funding levels for our police service. The City's contribution of \$142.3 million represents a \$3.6 million increase or 2.6% over fiscal year 2017. This includes contributions of \$10 million from Metro's fund balance to minimize the impact of increases to the City and Clark County. This budget contemplates the addition of 67 new police officers and 47 new civilian support positions, and will give Metro the desired staffing standard of two officers per 1,000 residents. We will continue to monitor this budget carefully and the associated joint funding agreement with Clark County as well as the effects they will have on the City's financial condition.

The City's Department of Public Safety will receive approximately \$6.0 million in revenue from other government agencies. The revenues represent fees received to house and supervise inmates primarily from North Las Vegas with a small additional number of inmates from Boulder City in the City's Detention Center. The recent completion of the isolation unit with 54 cells will vastly improve detention services. During the past fiscal year 2017, the City housed approximately 160 inmates on average per day from North Las Vegas. For fiscal year 2018, North Las Vegas has entered into a new contract with the City. North Las Vegas also has a signed agreement with another municipality to house inmates at a lower daily rate but at a further distance. Any revenue shift is unknown at this time but we will monitor it closely.

Parks and public facility security is of great importance to the Council, and the fiscal year 2018 budget includes the addition of 14 new marshals (12 marshals in addition to one sergeant and one lieutenant) to patrol the City's parks and other public spaces. The Department of Public Safety recently completed a comprehensive staffing analysis that confirmed the need for the additional marshals. The budgeted cost of this program is \$1.5 million, although we are likely to underspend this figure by \$275,000 during fiscal year 2018 as six of the marshals are scheduled to begin service mid-way through the fiscal year. In addition, the new staffing levels will reduce overtime during the hours of 2:00 a.m. to 6:00 a.m. This will save approximately \$166,000 annually. We are looking forward to the increased marshal presence, as it will give our Public Safety department the ability to improve its response times in addition to more proactively patrolling the parks and public facilities.

This budget includes six new firefighter/paramedics to serve as "rovers", or rotating employees who are able to cover for the scheduled absences of other firefighter/paramedics. This will reduce overtime while ensuring adequate staffing of squadrons. The cost of these additional rovers is \$630,000 annually. This increased staffing level utilizes new provisions in the current union contract, mitigating the impacts of overtime growth.

The Council places great emphasis on education, and the fiscal year 2018 budget allocates an additional \$780,000 to this priority. The budget includes two new positions, one youth development program manager in addition to a school and community partnerships administrator as well as a \$450,000 contribution toward the City's SafeKey Program. These two positions and the additional funding will enable the City to continue to improve its mission of providing quality before and after school care for our children as we open two park centers and establish or expand into four community schools.

We are proud of the customer service we provide to our citizens, and have included an additional customer service representative position in the Development Services Center building. The Development Services functions have recently implemented a new online permit tracking software system, and as part of the efforts to improve the customer experience, the budget includes a position that will assist customers in the permitting and entitlement process in addition to coordinating facilities maintenance at the center.

The City makes a priority of using technology wherever possible to create and enhance efficiencies; we recognize the associated savings in addition to quality and transparency of data that can be provided given the right technological advances. The fiscal year 2018 budget includes \$12.7 in funding to implement technology in all service areas but with specific emphasis on internal service, development and operations in order to improve efficiency and access to data, which we believe will produce quality outcomes to each other and ultimately, the public we serve. We expect these projects to take the full fiscal year to complete, with visible enhancements in fiscal year 2019.

In a City of 640,000 residents, homelessness is an ongoing issue. The Council places great value on quality of life for all residents and visitors, and has allocated \$15 million in funding to create a "courtyard" model to provide the City's indigent population with beds, showers and meals in order to improve their quality of life and assist them in

getting back on their feet. This will be done through the issuance of \$10 million in bonds and \$5 million in budgeted funds in the capital program. This is a multi-year project and is expected to be complete in fiscal year 2020.

The fiscal year 2018 budget includes \$1.2 million in additional funds in the Operations and Maintenance department, and while \$530,000 must be used toward increased Southern Nevada Water Authority charges, the remainder of the funds will be used to repair irrigation systems, increase maintenance staffing by one person, increase the City's tree pruning contract, and for sidewalk reconstruction. The City facilities are high-visibility, and it is important that they are well-cared for and maintained to provide citizens with the best possible experience.

Budgeted Funds – A Snapshot

General Fund

The fiscal year 2018 General Fund budgeted revenue and transfers in total \$548.9 million. Overall, budgeted revenues, including transfers in, are projected to increase by 2.4% in fiscal year 2018 from fiscal year 2017 estimates. Our largest single source of revenue is Consolidated Tax (C-Tax) which includes sales, cigarette, liquor, and motor vehicle privilege tax revenue collected by the State of Nevada and distributed to counties and cities based upon a five-year backward averaging formula that considers assessed valuation and population. We project a 4.3% increase in taxes represented in the Consolidated Tax formula (SB254) compared to the fiscal year 2017 estimate, which represents 53.9% of our revenue base. Property taxes (18.4% of our revenue base including the transfer in of the Fire Safety Initiative property tax) will increase by 4.4% (including new growth). Licenses and Franchise Fees are projected to increase 1.3% and our other revenue sources are projected to decline 7.5% due to the loss of grant funding, inmate housing and other revenue which is nonrecurring.

The expenditure budget for the General Fund amounts to \$548.9 million, including transfers. This is a 5.3% increase from fiscal year 2017 estimates and a 3.3% increase from the final budget for fiscal year 2017. As mentioned above, the General Fund increases reflect the City Council's priorities, such as additional patrols of City facilities and parks, enhanced before and after school care through the SafeKey program, and more resources dedicated to providing personalized customer service during the permitting and development processes at the Development Services Center.

Special Revenue Funds

These funds account for monies received from specific revenue sources which limit their use to specified purposes. Intergovernmental sources such as grants, reimbursements, and contributions account for 65% of the revenues funding these programs. Appropriations in the Special Revenue Funds category total \$89.4 million. Of this amount, approximately \$7.7 million is committed to Capital Projects Funds. Housing and Urban Development grants, approximately 19.3% of appropriations in this fund category, are allocated to targeted neighborhoods according to the City's Neighborhood Improvement Plan.

Capital Projects Fund

The Capital Projects budget, including transfers out, appropriates \$370.0 million for a variety of projects, most of which involve improvements to infrastructure. The major capital budgets for fiscal year 2018 include the following:

Public Works	\$ 212.1 million
Culture and Recreation	64.6 million
Public Safety	24.1 million
General Government	60.0 million

Funding for these projects comes largely from dedicated or specified revenue sources, or represents carry forward balances from construction in progress. This budget anticipates the issuance of bonds payable from the Fire Safety Initiative Property Tax levy for the replacement of Fire Station 3. We also anticipate the issuance of bonds to construct a parking structure for the downtown urban area. The formation of the Symphony Park Tourism Improvement District allows us a funding source to bond for infrastructure improvements within Symphony Park

including parking structures to support planned development. 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 the Municipal Golf Course Enterprise Funds. Enterprise-type programs reflect total operating expenses of \$125.6 million. The majority (80%) 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 \$89.3, million including upgrades of the WPCF and sewer lines.

Enterprise Funds will receive approximately \$5.7 million in General Government Cost Allocation charges with the offsetting revenue to the General Fund. General Government costs include Mayor and Council, City Manager's Office, City Attorney, City Clerk, Communications, Administrative Services, Human Resources, Finance, Internal Audit, Operations and Maintenance Administration, and Information Technologies departments. These charges are intended to properly capture the cost of administrative support functions and charge them to the proper enterprise fund. This way, we can ensure that our rates are covering the cost of delivering services.

Other Funds

Internal Service Funds operating expenses in the fiscal year 2018 budget total \$250.0 million. 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 expenditures total \$54.6 million for debt service, of which \$16.5 million is funded through General Fund revenues.

Fiscal and Budget Policies

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 citizens of the community can be informed of the City's fiscal condition and its focus for the upcoming year.

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.

Budgets are reflected at full expected cost. In order to ensure that services are delivered in priority areas, the City is very vigilant about efficiency in hiring, and when a position is vacated, it is 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 five-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 the General Fund in future years.

● **Revenues**

- Barring extraordinary events, the City shall self-impose a property tax limit based on the fiscal year 1999 variance between the actual tax levied and the maximum allowed levy; that is, the City will not raise taxes beyond a self-imposed limit that is 11.2 cents per \$100 below the allowable State imposed limit.
- 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% of operating revenues with an aspiration goal of 20%.
- The ending cash balances for Internal Services Funds should equal 10% of the prior year's expenditures for operations and 25% for capital acquisitions.
- The ending cash balance for the Employee Benefits Internal Services Fund shall be maintained at no less than 20% of prior year expenditures.
- Excess revenues over expenditures may be programmed only after considering:
 - Adequacy of General Fund reserve levels
 - Unfunded long-term liabilities
 - Capital priorities that lack sufficient dedicated funding sources, and
 - Operational expenditures such as employee compensation, benefits, infrastructure maintenance and new programs may be considered only if excess is sustainable

Process

We are submitting this budget in accordance with the laws of the State of Nevada.

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 that represents the final budget under my direction as City Manager.

The City's management team, "Team Las Vegas," strives to continuously improve customer service, efficiency of City operations, and enhance the quality of City services. We will continue to be financially conservative in the execution of 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 am pleased that 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

Budget Summary for City of Las Vegas
Schedule S-1

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY	FINAL
	ACTUAL PRIOR	ESTIMATED	BUDGET	FUNDS	TOTAL
	YEAR 06/30/16 (1)	YEAR 06/30/17 (2)	YEAR 06/30/18 (3)	BUDGET YEAR 06/30/18 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
REVENUES:					
Property Taxes	96,957,394	98,902,900	103,260,000		103,260,000
Other Taxes	13,758,524	3,946,590	6,382,935		6,382,935
Licenses & Permits	87,193,076	85,074,798	88,888,182	8,450,000	97,338,182
Intergovernmental Resources	378,683,712	401,119,122	561,446,648	9,072,000	570,518,648
Charges for Services	49,036,921	47,506,749	47,807,100	333,798,302	381,605,402
Fines & Forfeits	13,205,204	13,815,000	13,250,000	2,959,450	16,209,450
Special Assessments	28,783,124	1,023,837	20,137,024		20,137,024
Miscellaneous	18,157,988	33,834,174	29,404,646	26,591,781	55,996,427
TOTAL REVENUES	685,775,943	685,223,170	870,576,535	380,871,533	1,251,448,068
EXPENDITURES-EXPENSES:					
General Government	63,116,644	68,390,745	128,063,959	235,213,475	363,277,434
Judicial	28,715,541	29,053,737	32,164,790		32,164,790
Public Safety	355,623,652	372,969,356	393,964,936	33,061,407	427,026,343
Public Works	80,975,439	81,364,843	231,877,177	11,000,762	242,877,939
Sanitation				89,974,539	89,974,539
Health	4,459,217	4,944,000	5,564,803		5,564,803
Welfare	305,335	10,180	102,900		102,900
Culture & Recreation	65,655,355	76,800,139	122,669,347	2,510,865	125,180,212
Economic Development & Assistance	20,718,717	28,451,500	32,201,395	3,902,576	36,103,971
Intergovernmental Expenditures				3,247,500	3,247,500
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX			
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal	21,812,061	21,171,004	23,823,397	XXXXXXXXXXXX	23,823,397
Interest Cost/Fiscal Charges	28,873,790	31,399,863	30,786,778	4,794,363	35,581,141
TOTAL EXPENDITURES-EXPENSES	670,255,751	714,555,367	1,001,219,482	383,705,487	1,384,924,969
Excess of Revenues over (under)					
Expenditures-Expenses	15,520,192	(29,332,197)	(130,642,947)	(2,833,954)	(133,476,901)

Budget Summary for City of Las Vegas
 Schedule S-1

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	FINAL
	ACTUAL PRIOR YEAR 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	BUDGET YEAR 06/30/18 (3)	BUDGET YEAR 06/30/18 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	355,385,000	22,930,000	43,700,000		43,700,000
Premium on Bonds	37,359,620	1,332,387			
Sale of Fixed Assets	66,945	4,479		260,000	260,000
Discount/Issuance Costs on Bonds					
Bond Escrow Refunding - Defeasance of Debt	(155,732,021)				
Interfund Loan Payment					
Operating Transfers In	73,431,691	67,976,226	62,409,189	1,100,000	63,509,189
Operating Transfers Out	(76,366,917)	(72,048,601)	(62,507,826)	(1,001,363)	(63,509,189)
TOTAL OTHER FINANCING SOURCES (USES)	234,144,319	20,194,491	43,601,363	358,637	43,960,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	249,664,511	(9,137,706)	(87,041,584)	(2,475,317)	(89,516,901)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	347,849,232	597,513,743	588,376,037	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXX	XXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXX	XXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	597,513,743	588,376,037	501,334,453	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	597,513,743	588,376,037	501,334,453	XXXXXXXXXXXXX	XXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/16	ESTIMATED CURRENT YEAR ENDING 06/30/17	BUDGET YEAR ENDING 06/30/18
General Government	506.00	532.14	544.14
Judicial	198.00	197.88	197.88
Public Safety	1,262.00	1,375.54	1,394.54
Public Works	136.00	126.80	139.80
Sanitation	182.00	198.48	201.48
Health	14.00	15.00	19.00
Welfare			
Culture & Recreation	986.00	926.73	928.73
Economic Development & Assistance	62.00	69.15	71.15
TOTAL GENERAL GOVERNMENT	3,346.00	3,441.72	3,496.72
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	3,346.00	3,441.72	3,496.72

POPULATION (AS OF JULY 1)	610,637	620,935	640,174
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured & Unsecured Only)	15,520,077,988	16,578,456,154	17,398,113,297
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	15,520,077,988	16,578,456,154	17,398,113,297
TAX RATE			
General Fund	0.6765	0.6765	0.6765
Special Revenue Funds	0.0950	0.0950	0.0950
Capital Project Funds			
Debt Service Funds			
Enterprise Funds			
Other			
TOTAL TAX RATE	0.7715	0.7715	0.7715

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

City of Las Vegas

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE & REVENUE RECONCILIATION

Fiscal Year 2017-2018
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	1.8276	17,398,113,297	318,004,229	0.6765	117,698,200	27,638,200	90,060,000
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0950		16,528,208	0.0950	16,528,208	3,305,208	13,223,000
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62.327.150, 62B. 160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.3078		53,549,961				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3078		53,549,961				
M. SUBTOTAL A, B, C, L	2.2304		388,082,398	0.7715	134,226,408	30,943,408	103,283,000
N. Debt							
O. TOTAL M & N	2.2304		388,082,398	0.7715	134,226,408	30,943,408	103,283,000

City of Las Vegas

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

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

Budget for Fiscal Year Ending June 30, 2018

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	106,901,261	295,600,000	90,060,000	0.6765	152,270,647		11,026,250	655,858,158	
Multipurpose SRF	18,991,737				29,667,757		1,000,000	49,659,494	
LV Convention & Visitors Authority SRF	34,150				6,800,000			6,834,150	
Fremont Street Room Tax SRF	46,907				200			47,107	
SID Administration SRF	15,204,836				2,066,520		545,800	17,817,156	
Transportation Programs SRF	1,014,713				2,926,561			3,941,274	
Street Maintenance SRF	23,885,085				8,821,074			32,706,159	
Housing Program SRF	22,353,566				6,692,305			29,045,871	
Housing & Urban Development SRF	147,198				17,240,985			17,388,183	
Fire Safety Initiative SRF	38,840		13,200,000	0.0950	971			13,239,811	
Fiscal Stabilization SRF	13,317,912				154,885			13,472,797	
General CPF	40,518,239				5,046,260	10,000,000	5,060,694	60,625,193	
City Facilities CPF	16,428,513				205,438		1,577,586	18,211,537	
Fire Services CPF	4,815,220				136,680	9,000,000	860,000	14,811,900	
Public Works CPF	4,316,141				2,277,119		300,000	6,893,260	
Traffic Improvements CPF	10,861,848				9,503,397		2,136,976	22,502,221	
Parks & Leisure Activities CPF	69,565,482				12,240,075		1,015,977	82,821,534	
Road & Flood CPF	14,467,729				183,904,199		1,900,000	200,271,928	
Detention & Enforcement CPF	2,180,677				75,925			2,256,602	
Special Assessments CPF	28,263,673				20,326,136	24,700,000		73,289,809	
Capital Improvements CPF	57,744				1,849,802			1,907,546	
Green Building CPF	648,829				7,619		482,189	1,138,637	
DEBT SERVICE	192,422,004				9,071,980		36,503,717	237,997,701	
Cemetery Operations PF	1,893,733				430,000			2,323,733	
Subtotal Governmental Fund Types, Expendable Trust Funds	588,376,037	295,600,000	103,260,000	0.7715	471,716,535	43,700,000	62,409,189	1,565,061,761	
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
TOTAL ALL FUNDS	XXXXXXXXXX	295,600,000	103,260,000	0.7715	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	

SCHEDULE A-1 ESTIMATED EXPENDITURES & OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2018

Budget Summary for City of Las Vegas

FINAL

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES & WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES & OTHER CHARGES**	CAPITAL OUTLAY***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUND	-	168,668,270	131,561,580	230,127,047			18,600,000	106,901,261	655,858,158
Multipurpose SRF	R	3,816,300	1,434,070	16,489,610	422,825		9,477,269	18,019,420	49,659,494
LV Convention & Visitors Authority SRF	R						6,736,138	98,012	6,834,150
Fremont Street Room Tax SRF	R			-				47,107	47,107
SID Administration SRF	R	414,680	315,150	1,451,850				15,635,476	17,817,156
Transportation Programs SRF	R						3,300,000	641,274	3,941,274
Street Maintenance SRF	R			7,000,000				25,706,159	32,706,159
Housing Program SRF	R	313,860	238,540	6,772,510	800,000			20,920,961	29,045,871
Housing & Urban Development SRF	R	692,260	517,790	12,477,197			3,604,138	96,798	17,388,183
Fire Safety Initiative SRF	R			500			13,158,463	80,848	13,239,811
Fiscal Stabilization SRF	R			10,890				13,461,907	13,472,797
General CPF	C	163,320	124,120	3,253	48,275,690		482,189	11,576,621	60,625,193
City Facilities CPF	C			14,445	12,566,632		59,591	5,570,869	18,211,537
Fire Services CPF	C			4,346	4,573,714		58,014	10,175,826	14,811,900
Public Works CPF	C			2,610	4,628,041		1,094,351	1,168,258	6,893,260
Traffic Improvements CPF	C			7,372	17,085,359		161,494	5,247,996	22,502,221
Parks & Leisure Activities CPF	C			20,629	64,629,174		285,518	17,886,213	82,821,534
Road & Flood CPF	C			1,575,000	172,627,425		2,519,909	23,549,594	200,271,928
Detention & Enforcement CPF	C			5,339	1,870,000		12,537	368,726	2,256,602
Special Assessments CPF	C			16,700	33,880,636		1,094,826	38,297,647	73,289,809
Capital Improvements CPF	C			230			1,850,150	57,166	1,907,546
Green Building CPF	C			536	639,807		13,239	485,055	1,138,637
DEBT SERVICE	D			54,610,175				183,387,526	237,997,701
Cemetery Operations PF	P			370,000				1,953,733	2,323,733
TOTAL GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS		174,068,690	134,191,250	330,960,239	361,999,303	0	62,507,826	501,334,453	1,565,061,761

* 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, 2018

Budget Summary for City of Las Vegas

								FINAL
FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Municipal Golf Course EF	E	1,466,200	2,510,865	24,052	154,200	1,100,000		(74,813)
Sanitation EF	E	95,910,400	100,975,301	30,834,827	4,470,600			21,299,326
Municipal Parking EF	E	10,163,600	9,503,591	76,975	273,063			463,921
Building & Safety EF	E	9,430,000	12,644,663	98,668				(3,115,995)
Reimbursable Expenses ISF	I	3,903,000	3,902,576					424
Fire Communications ISF	I	10,878,152	10,913,153	1,855				(33,146)
Print Media ISF	I	617,500	968,440	10,110				(340,830)
Computer Services ISF	I	11,531,000	12,657,850	128,723				(998,127)
Automotive Operations ISF	I	9,803,500	8,697,992	398,412				1,503,920
Employee Benefit ISF	I	171,189,500	187,923,870	1,908,700	3,144,000			(17,969,670)
Liability Insurance & Property Damage ISF	I	2,615,200	3,760,430	26,600				(1,118,630)
City Facilities ISF	I	20,080,000	21,204,893	34,559			1,001,363	(2,091,697)
TOTAL		347,588,052	375,663,624	33,543,481	8,041,863	1,100,000	1,001,363	(2,475,317)

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

** Including Depreciation

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**City of Las Vegas
Final Budget Fiscal Year 2018**

General Fund

The principal revenue sources for the General Fund are:

Consolidated Tax	\$ 295,600,000	=	53.8%
Property Tax	90,060,000	=	16.4
Franchise Fees	56,039,610	=	10.2
Business Licenses	26,035,000	=	4.7
Charges for Services	41,278,000	=	7.5
Other Intergovernmental	4,955,000	=	.9
Fines and Forfeits	12,950,000	=	2.4
Transfers In	11,026,250	=	2.0
Other	<u>11,013,037</u>	=	<u>2.0</u>
 Total	 <u>\$ 548,956,897</u>		 100.0%

Projected revenue increase from the current year is 2.4 percent, including an increase in Consolidated Tax of \$12.2 million.

The principal General Fund appropriations are:

Public Safety	\$ 366,347,036	=	66.7%
General Government	63,514,656	=	11.6
Culture and Recreation	47,781,064	=	8.7
Judicial	28,455,100	=	5.2
Public Works	12,746,765	=	2.3
Operating Transfers	18,600,000	=	3.4
Economic Development/Assistance	6,317,473	=	1.2
Health	<u>5,194,803</u>	=	<u>0.9</u>
 Total	 <u>\$ 548,956,897</u>		 100.0%

General Fund appropriations, including transfers, reflect an increase of 3.5 percent from the current year estimates. The appropriations for salaries and benefits are increasing 7.0 percent in comparison to the previous year due the addition of 47 positions, 20 of which are in Public Safety and 10 in Public Works. In the Public Safety function, the city's share of Las Vegas Metropolitan Police Department, along with Fire & Rescue, Public Safety, Building & Safety, and Traffic Engineering are increasing expenditures by \$16.8 million or 4.5 percent.

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	84,505,819	86,300,000	90,060,000	90,060,000
Room Tax	2,872,503	3,200,000	3,300,000	3,300,000
Total Taxes	87,378,322	89,500,000	93,360,000	93,360,000
LICENSES & PERMITS				
Business Licenses & Permits:				
Business Licenses	19,533,279	19,550,000	19,850,000	19,850,000
Liquor Licenses	2,648,026	3,000,000	2,860,000	3,000,000
City Gaming Licenses	3,339,830	3,100,000	3,185,000	3,185,000
Franchise Fees:				
Gas Utility	5,748,567	4,900,000	5,000,000	5,000,000
Electric Utility	29,048,550	26,974,610	27,724,610	27,724,610
Sanitation Utility	4,281,083	4,220,000	4,300,000	4,300,000
Telephone Utility	7,496,112	7,700,000	7,700,000	7,700,000
Garbage Collection	3,587,144	3,940,000	3,675,000	4,015,000
Cable Television	6,746,614	6,300,000	6,395,000	6,400,000
Ambulance	473,878	900,000	900,000	900,000
Nonbusiness Licenses & Permits:				
Animal Permits	294,093	285,000	285,000	285,000
Building Permits	2,232,174	2,100,000	2,100,000	2,028,037
Offsite Permits	1,038,134	1,400,000	1,260,000	1,300,000
Total Licenses & Permits	86,467,484	84,369,610	85,234,610	85,687,647
INTERGOVERNMENTAL REVENUES				
State Shared Revenue:				
Consolidated Tax	271,991,653	283,400,000	295,065,000	295,600,000
Other State Revenues	242,500			
Local Government Revenues:				
County Gaming Licenses (City Share)	3,380,140	3,100,000	3,100,000	3,100,000
Other Local Government Revenues	99,920	120,000		
Other Local Units Payments in Lieu of Taxes	180,165	155,000	155,000	155,000
Other Federal Revenues	2,079,592	2,000,000		
Contributions from Others		1,700,000	1,700,000	1,700,000
Total Intergovernmental Revenues	277,973,970	290,475,000	300,020,000	300,555,000
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
General Government:				
Intracity Reimbursable Charges	4,809,235	5,120,000	5,040,000	5,675,000
Planning & Development Charges	860,457	870,000	890,000	890,000
Business License Application Fees	472,941	430,000	440,000	440,000
Other	701,686	1,515,000	1,539,000	1,505,000
Judicial:				
Financial Counseling Fees	691,074	819,000	820,000	860,000
Court Counseling Fees	835,071	750,000	750,000	790,000
Traffic School Fees	357,993	306,000	306,000	320,000
Assessment Center Fees	43,364	45,000	45,000	47,000
Court Fees	4,279,300	4,180,000	4,029,000	4,251,000
Collections	605,167	600,000	600,000	632,000
Other	48,579	20,700	22,450	20,700
Public Safety:				
Intracity Reimbursable Charges	534,767	380,000	360,000	425,000
EMS Transport	9,462,049	11,000,000	11,400,000	11,200,000
Inmate Housing	9,632,146	6,800,000	4,400,000	6,000,000
Other	2,816,488	1,675,000	1,345,000	1,675,000
Public Works:				
Intracity Reimbursable Charges	3,235,324	3,250,000	3,600,000	3,600,000
Other	133,956	64,000	340,648	64,000
Health:				
Financial Counseling Fees	22,035			
Animal Shelter Fees	19,202	15,412	16,000	16,000
Culture & Recreation:				
Intracity Reimbursable Charges	1,283			
Swimming Pool Fees	177,935	185,000	185,000	185,000
Recreation Fees	2,388,989	2,615,000	2,582,000	2,582,000
Other	65,043	100,300	117,552	100,300
Economic Development & Assistance:				
Intracity Reimbursable Charges	88,548			
Total Charges for Services	42,282,632	40,740,412	38,827,650	41,278,000
FINES & FORFEITS				
Court Fines	12,364,125	12,250,000	12,000,000	12,350,000
Forfeited Bail	689,719	565,000	600,000	600,000
Total Fines & Forfeits	13,053,844	12,815,000	12,600,000	12,950,000
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	1,237,880	500,000	500,000	500,000
Rentals	2,003,856	2,000,000	2,300,000	2,100,000
Contributions & Donations	28,018	45,000	45,000	45,000
Other Fees, Charges & Reimbursements	1,150,710	5,175,000	4,255,000	1,455,000
Total Miscellaneous	4,420,464	7,720,000	7,100,000	4,100,000
SUBTOTAL REVENUE ALL SOURCES	511,576,716	525,620,022	537,142,260	537,930,647
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Multipurpose SRF		50,000	101,250	426,250
HUD SRF				
Fire Safety Initiative SRF	9,961,261	10,144,550	10,600,000	10,600,000
Fiscal Stabilization SRF				
City Facilities CPF	60,000			
Fire Services CPF		15,450		
Sale of Fixed Assets				
SUBTOTAL OTHER FINANCING SOURCES	10,021,261	10,210,000	10,701,250	11,026,250
BEGINNING FUND BALANCE	107,830,064	113,087,873	107,920,339	106,901,261
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	107,830,064	113,087,873	107,920,339	106,901,261
TOTAL AVAILABLE RESOURCES	629,428,041	648,917,895	655,763,849	655,858,158

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18 TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	24,687,993	25,328,904	27,358,948	27,322,320
Employee Benefits	17,310,974	18,604,952	20,352,205	20,304,650
Services & Supplies	13,142,605	15,372,326	16,946,792	15,887,686
Capital Outlay	31,194	95,649		
Function Total	55,172,766	59,401,831	64,657,945	63,514,656
JUDICIAL				
Salaries & Wages	12,450,273	12,259,718	13,175,030	13,083,700
Employee Benefits	8,905,093	9,125,312	10,139,740	10,058,150
Services & Supplies	4,754,187	4,945,311	5,525,821	5,313,250
Capital Outlay		17,291		
Function Total	26,109,553	26,347,632	28,840,591	28,455,100
PUBLIC SAFETY				
Salaries & Wages	97,280,901	98,346,451	101,494,240	101,702,860
Employee Benefits	75,249,279	76,114,484	82,836,001	83,051,230
Services & Supplies	172,470,700	175,940,402	182,032,537	181,592,946
Capital Outlay	50,542	191,000		
Function Total	345,051,422	350,592,337	366,362,778	366,347,036
PUBLIC WORKS				
Salaries & Wages	5,483,858	5,438,680	6,403,583	6,326,900
Employee Benefits	3,843,058	3,984,505	4,839,867	4,780,760
Services & Supplies	1,708,653	1,834,622	1,892,663	1,639,105
Capital Outlay	46,890			
Function Total	11,082,459	11,257,807	13,136,113	12,746,765
HEALTH				
Salaries & Wages	847,630	860,000	1,111,480	1,115,630
Employee Benefits	556,323	585,000	763,500	766,650
Services & Supplies	2,745,966	3,129,000	3,312,523	3,312,523
Function Total	4,149,919	4,574,000	5,187,503	5,194,803
CULTURE & RECREATION				
Salaries & Wages	16,294,720	16,529,430	17,084,700	17,034,200
Employee Benefits	10,072,049	10,424,773	11,153,559	11,127,060
Services & Supplies	17,569,976	18,327,000	19,404,732	19,619,804
Capital Outlay	234,502			
Function Total	44,171,247	45,281,203	47,642,991	47,781,064
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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Salaries & Wages	1,539,482	1,684,328	2,117,750	2,082,660
Employee Benefits	1,039,142	1,212,767	1,499,750	1,473,080
Services & Supplies	1,946,346	13,451,613	2,591,240	2,761,733
Capital Outlay	46,882			
Function Total	4,571,852	16,348,708	6,208,740	6,317,473
Operating Transfers Out (Schedule T)	26,030,950	28,213,116	18,700,000	18,600,000
TOTAL ALL FUNCTIONS	516,340,168	542,016,634	550,736,661	548,956,897

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
FINANCIAL ADMINISTRATION				
City Clerk:				
Salaries & Wages	1,122,016	1,182,012	1,190,670	1,173,040
Employee Benefits	801,252	888,738	891,040	877,650
Services & Supplies	594,782	580,193	851,812	817,947
Capital Outlay	27,710	39,300		
	2,545,760	2,690,243	2,933,522	2,868,637
City Attorney:				
Salaries & Wages	2,388,353	2,423,625	2,376,449	2,414,610
Employee Benefits	1,720,286	1,794,329	1,798,446	1,797,050
Services & Supplies	448,088	479,896	444,997	445,009
	4,556,727	4,697,850	4,619,892	4,656,669
Human Resources:				
Salaries & Wages	1,685,994	1,694,600	1,961,040	1,869,070
Employee Benefits	1,205,876	1,273,000	1,471,954	1,402,050
Services & Supplies	619,740	659,300	640,000	732,752
	3,511,610	3,626,900	4,072,994	4,003,872
Finance & Business Services:				
Salaries & Wages	2,012,526	2,386,726	2,679,432	2,679,690
Employee Benefits	1,435,949	1,773,308	1,948,525	1,948,740
Services & Supplies	944,574	952,811	1,024,438	1,026,484
	4,393,049	5,112,845	5,652,395	5,654,914
Purchasing & Contracts:				
Salaries & Wages	1,429,666	1,265,327	1,550,440	1,564,970
Employee Benefits	1,029,240	945,697	1,129,264	1,140,290
Services & Supplies	307,946	291,608	301,995	302,031
	2,766,852	2,502,632	2,981,699	3,007,291
Internal Audit:				
Salaries & Wages	534,115	533,279	641,240	635,920
Employee Benefits	391,544	390,724	475,740	474,840
Services & Supplies	129,628	130,202	138,816	138,136
	1,055,287	1,054,205	1,255,796	1,248,896
Activity Total	18,829,285	19,684,675	21,516,298	21,440,279
OTHER				
Special Events:				
Salaries & Wages	219,148	159,273		
Employee Benefits	144,963	96,700		
Services & Supplies	106,621	166,084		
	470,732	422,057	0	0
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OTHER				
Planning & Development:				
Salaries & Wages	4,523,326	4,526,729	4,929,699	4,945,850
Employee Benefits	3,196,104	3,393,371	3,704,764	3,719,470
Services & Supplies	1,623,412	2,116,286	1,683,400	1,637,904
	9,342,842	10,036,386	10,317,863	10,303,224
Information Technologies:				
Salaries & Wages	3,073,787	2,974,388	3,331,020	3,345,600
Employee Benefits	2,149,093	2,144,943	2,531,600	2,542,690
Services & Supplies	1,313,862	1,488,472	1,015,000	1,031,698
	6,536,742	6,607,803	6,877,620	6,919,988
Facilities Management:				
Salaries & Wages	257,785	264,331	274,590	274,590
Employee Benefits	183,737	200,897	208,690	208,690
Services & Supplies	462,491	453,244	473,000	471,405
Capital Outlay	1,965			
	905,978	918,472	956,280	954,685
Operations & Maintenance Administration:				
Salaries & Wages	261,621	314,974	302,120	302,120
Employee Benefits	188,494	236,793	229,610	229,610
Services & Supplies	95,308	88,400	90,000	91,100
	545,423	640,167	621,730	622,830
Graffiti Response:				
Salaries & Wages	1,018,695	995,000	986,140	987,820
Employee Benefits	655,981	692,890	734,250	735,530
Services & Supplies	429,345	415,000	402,000	411,279
	2,104,021	2,102,890	2,122,390	2,134,629
Nondepartmental:				
Salaries & Wages				
Employee Benefits				
Services & Supplies	2,903,620	4,018,000	5,950,000	4,797,000
	2,903,620	4,018,000	5,950,000	4,797,000
Activity Total	22,809,358	24,745,775	26,845,883	25,732,356
FUNCTION TOTAL	55,172,766	59,401,831	64,657,945	63,514,656

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
MUNICIPAL COURTS				
Municipal Courts:				
Salaries & Wages	10,432,597	9,455,705	10,282,370	10,246,250
Employee Benefits	7,509,710	7,108,865	7,901,410	7,861,790
Services & Supplies	3,357,950	3,150,075	3,705,683	3,493,112
Capital Outlay		17,291		
	21,300,257	19,731,936	21,889,463	21,601,152
City Attorney-Criminal Division:				
Salaries & Wages	2,016,446	2,051,388	2,175,870	2,120,660
Employee Benefits	1,395,174	1,514,037	1,705,260	1,663,290
Services & Supplies	544,583	619,561	605,808	605,808
	3,956,203	4,184,986	4,486,938	4,389,758
Activity Total	25,256,460	23,916,922	26,376,401	25,990,910
PUBLIC DEFENDER				
Public Defender:				
Salaries & Wages	1,230			
Employee Benefits	209			
Services & Supplies	851,654	873,100	691,660	881,660
Activity Total	853,093	873,100	691,660	881,660
ALTERNATIVE SENTENCING & EDUCATION				
Alternative Sentencing & Education:				
Salaries & Wages		752,625	716,790	716,790
Employee Benefits		502,410	533,070	533,070
Services & Supplies		302,575	522,670	332,670
Activity Total	0	1,557,610	1,772,530	1,582,530
FUNCTION TOTAL	26,109,553	26,347,632	28,840,591	28,455,100

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
Metropolitan Police Department:				
Services & Supplies	136,564,888	138,667,776	143,000,000	142,342,365
	136,564,888	138,667,776	143,000,000	142,342,365
City Marshals:				
Salaries & Wages	4,673,614	5,099,000	5,343,570	5,425,610
Employee Benefits	4,183,196	4,441,000	5,107,220	5,192,550
Services & Supplies	1,115,897	1,556,000	1,710,993	1,710,993
Capital Outlay	2,588			
	9,975,295	11,096,000	12,161,783	12,329,153
Activity Total	146,540,183	149,763,776	155,161,783	154,671,518
FIRE				
Fire & Rescue:				
Salaries & Wages	60,853,345	60,505,000	61,268,043	61,310,630
Employee Benefits	46,877,840	46,240,000	48,554,459	48,576,200
Services & Supplies	16,152,880	16,341,000	17,134,003	17,134,003
Activity Total	123,884,065	123,086,000	126,956,505	127,020,833
CORRECTIONS				
Detention & Correctional Services:				
Salaries & Wages	22,784,016	23,950,500	25,467,113	25,598,250
Employee Benefits	17,909,295	19,011,500	22,094,266	22,236,180
Services & Supplies	13,103,381	13,515,000	13,906,961	13,906,961
Capital Outlay	21,814	191,000		
Activity Total	53,818,506	56,668,000	61,468,340	61,741,391
PROTECTIVE INSPECTION				
Building & Safety:				
Salaries & Wages	2,577,513	1,399,000	1,508,570	1,508,960
Employee Benefits	1,793,085	1,004,000	1,103,970	1,104,270
Services & Supplies	892,971	387,000	469,840	500,431
Activity Total	5,263,569	2,790,000	3,082,380	3,113,661
OTHER PROTECTION				
Neighborhood Response:				
Salaries & Wages		1,154,613	1,351,440	1,353,930
Employee Benefits		862,046	1,014,530	1,016,420
Services & Supplies		554,351	538,463	395,085
	0	2,571,010	2,904,433	2,765,435
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
ADMINISTRATION				
Public Works Administration:				
Salaries & Wages	311,247	347,391	348,510	341,220
Employee Benefits	232,214	262,622	264,870	259,330
Services & Supplies	74,560	67,622	100,050	122,235
Capital Outlay	996			
Activity Total	619,017	677,635	713,430	722,785
ENGINEERING				
Engineering & Planning:				
Salaries & Wages	3,976,399	4,490,000	5,312,523	5,243,130
Employee Benefits	2,794,863	3,310,000	4,010,677	3,957,110
Services & Supplies	1,192,300	1,365,000	1,237,273	957,181
Capital Outlay	45,894			
	8,009,456	9,165,000	10,560,473	10,157,421
Right of Way:				
Salaries & Wages	553,004	21,436		
Employee Benefits	392,639	15,819		
Services & Supplies	57,180			
	1,002,823	37,255	0	0
Activity Total	9,012,279	9,202,255	10,560,473	10,157,421
PAVED STREETS				
Street Maintenance:				
Salaries & Wages	643,208	579,853	742,550	742,550
Employee Benefits	423,342	396,064	564,320	564,320
Services & Supplies	384,613	402,000	555,340	559,689
Activity Total	1,451,163	1,377,917	1,862,210	1,866,559
FUNCTION TOTAL	11,082,459	11,257,807	13,136,113	12,746,765

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION PUBLIC WORKS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
ANIMAL CONTROL				
Animal Care & Control:				
Salaries & Wages	847,630	860,000	1,111,480	1,115,630
Employee Benefits	556,323	585,000	763,500	766,650
Services & Supplies	2,663,599	3,034,000	3,187,523	3,187,523
Activity Total	4,067,552	4,479,000	5,062,503	5,069,803
CEMETERY OPERATION				
Woodlawn Cemetery:				
Services & Supplies	56,122	70,000	100,000	100,000
Activity Total	56,122	70,000	100,000	100,000
COMMUNICABLE DISEASE CONTROL				
Communicable Disease Control:				
Services & Supplies	26,245	25,000	25,000	25,000
Activity Total	26,245	25,000	25,000	25,000
FUNCTION TOTAL	4,149,919	4,574,000	5,187,503	5,194,803

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION HEALTH

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION ADMINISTRATION				
Administration:				
Salaries & Wages	3,094,674	2,403,000	2,630,178	2,537,720
Employee Benefits	2,089,235	1,692,000	1,845,133	1,774,860
Services & Supplies	1,501,064	1,433,000	1,382,246	1,376,263
	6,684,973	5,528,000	5,857,557	5,688,843
Cultural Affairs:				
Salaries & Wages		710,000	721,860	787,540
Employee Benefits		505,000	485,790	535,710
Services & Supplies		510,000	517,609	667,463
	0	1,725,000	1,725,259	1,990,713
Activity Total	6,684,973	7,253,000	7,582,816	7,679,556
PARTICIPANT RECREATION				
Recreation & Adaptive Programming:				
Salaries & Wages	6,216,793	5,445,000	5,309,037	5,382,880
Employee Benefits	3,106,031	2,545,000	2,651,920	2,693,060
Services & Supplies	6,818,854	6,001,000	6,056,101	6,056,101
Capital Outlay	102,838			
Activity Total	16,244,516	13,991,000	14,017,058	14,132,041
PARKS				
Parks & Open Spaces:				
Salaries & Wages	6,983,253	6,771,430	7,188,620	7,215,330
Employee Benefits	4,876,783	4,949,773	5,410,090	5,442,300
Services & Supplies	9,250,058	9,560,000	10,541,834	10,613,035
Capital Outlay	131,664			
Activity Total	21,241,758	21,281,203	23,140,544	23,270,665
SENIOR CITIZENS				
Senior Citizen Activities:				
Salaries & Wages		1,200,000	1,235,005	1,110,730
Employee Benefits		733,000	760,626	681,130
Services & Supplies		823,000	906,942	906,942
Activity Total	0	2,756,000	2,902,573	2,698,802
FUNCTION TOTAL	44,171,247	45,281,203	47,642,991	47,781,064

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION CULTURE & RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Business Development:				
Salaries & Wages	335,060	308,253	340,910	346,870
Employee Benefits	247,368	234,262	259,090	263,620
Services & Supplies	327,906	11,825,268	376,451	401,739
Capital Outlay	46,882			
Activity Total	957,216	12,367,783	976,451	1,012,229
NEIGHBORHOOD SERVICES				
Neighborhood Services:				
Salaries & Wages	1,204,422	676,075	720,260	687,070
Employee Benefits	791,774	498,505	517,310	492,090
Services & Supplies	1,618,440	720,345	1,271,389	1,270,979
	3,614,636	1,894,925	2,508,959	2,450,139
YOUTH DEVELOPMENT & SOCIAL INNOVATION				
Salaries & Wages		700,000	1,056,580	1,048,720
Employee Benefits		480,000	723,350	717,370
Services & Supplies		906,000	943,400	1,089,015
Activity Total	0	2,086,000	2,723,330	2,855,105
FUNCTION TOTAL	4,571,852	16,348,708	6,208,740	6,317,473

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION ECONOMIC DEVELOPMENT & ASSISTANCE

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING TRANSFERS OUT				
Ongoing Operations Transfers Out:				
Special Revenue Funds:				
Multipurpose SRF	1,000,000	1,000,000	1,000,000	1,000,000
SID SRF				
Housing & Urban Development SRF		1,000		
Enterprise Funds:				
Municipal Golf Course EF	1,200,000	1,200,000	1,200,000	1,100,000
Debt Service Funds:				
Debt Service Fund	15,100,000	16,200,000	16,500,000	16,500,000
Onetime Strategic Transfers Out:				
Special Revenue Funds:				
Multipurpose SRF	1,170,960	2,085,290		
Capital Projects Funds:				
General CPF	74,950	1,996,000		
City Facilities CPF	2,321,000			
Fire Services CPF	1,585,805			
Public Works CPF				
Traffic Improvements CPF	1,000,000			
Parks & Leisure Activities CPF		1,516,073		
Road & Flood CPF		434,555		
Detention & Enforcement CPF	402,800	289,372		
Special Assessments CPF				
Internal Service Funds:				
Communications ISF				
Print Media ISF		6,000		
Computer Services ISF	28,435	2,820,200		
Automotive Operations ISF	147,000	664,626		
Employee Benefit ISF	2,000,000			
City Facilities ISF				
FUNCTION TOTAL	26,030,950	28,213,116	18,700,000	18,600,000

CITY OF LAS VEGAS

SCHEDULE B - GENERAL FUND
FUNCTION OPERATING TRANSFERS OUT

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City of Las Vegas
Final Budget Fiscal Year 2018

Special Revenue Funds

The City has 10 Special Revenue Funds with \$89.4 million in appropriations. These funds account for monies received from specified revenue sources that are restricted for specific programs. Sixty-one percent of the revenue in these funds is received from other governmental agencies. Property taxes account for 15.1 percent of total revenues. Funds received through an interlocal agreement with the Las Vegas Convention & Visitors Authority are applied toward the construction and debt service costs of new parks and park amenities and account for 7.8 percent of the total revenues.

Forty-one percent of appropriations are operating transfers to other City funds. Of this amount, 7.7 million is committed to Capital Projects Funds and \$17.5 million is committed to repayment of long-term debt. The Housing and Urban Development (HUD) program represents 19.3 percent of the appropriations. HOME, HOPWA and Community Development Block Grants received through this program are allocated to targeted neighborhoods through the City's Action Plan.

Beginning Fund Balances	\$ 95,034,944
Resources	89,117,058
Expenditures and Uses	<u>(89,444,040)</u>
Ending Fund Balances	<u>\$ 94,707,962</u>

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes-Property	12,451,575	12,602,900	13,223,000	13,200,000
Taxes-Other	9,806,060			
Licenses & Permits	205,124	336,000	350,000	350,000
Intergovernmental Revenues	35,283,107	42,599,452	57,049,709	57,161,777
Charges for Services	6,682,692	6,662,581	6,663,770	6,449,100
Fines & Forfeits	151,360	1,000,000	300,000	300,000
Miscellaneous	10,280,670	9,091,302	9,958,933	10,110,381
Subtotal	74,860,588	72,292,235	87,545,412	87,571,258
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	2,170,960	3,086,290	1,000,000	1,000,000
Debt Service Fund			51,250	
Road & Flood CPF	250,000			
Special Assessments CPF	448,300	155,800	545,800	545,800
Historic Westside School SRF (Intra-MP SRF)		70,524		
Housing Program SRF		736,828		
Total Other Financing Sources	2,869,260	4,049,442	1,597,050	1,545,800
Total Revenues & Other Financing Sources	77,729,848	76,341,677	89,142,462	89,117,058
BEGINNING FUND BALANCE	87,447,704	94,825,844	92,268,425	95,034,944
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	87,447,704	94,825,844	92,268,425	95,034,944
TOTAL AVAILABLE RESOURCES	165,177,552	171,167,521	181,410,887	184,152,002

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	324,496	311,873	414,420	414,680
Employee Benefits	229,674	228,044	314,950	315,150
Services & Supplies	3,297,462	4,837,211	3,850,020	3,850,020
Function Total	3,851,632	5,377,128	4,579,390	4,579,850
JUDICIAL				
Salaries & Wages	9,350	34,020		
Employee Benefits	8,731	300		
Services & Supplies	2,587,907	2,671,785	3,681,810	3,709,690
Function Total	2,605,988	2,706,105	3,681,810	3,709,690
PUBLIC SAFETY				
Salaries & Wages	276,028	292,455	281,735	283,280
Employee Benefits	184,834	196,465	205,275	206,450
Services & Supplies	779,072	1,399,130	2,402,085	2,559,215
Capital Outlay	49,989	12,060		422,825
Function Total	1,289,923	1,900,110	2,889,095	3,471,770
PUBLIC WORKS				
Services & Supplies	4,839,917	7,000,000	7,000,000	7,000,000
Function Total	4,839,917	7,000,000	7,000,000	7,000,000
WELFARE				
Services & Supplies	305,335	10,180	102,900	102,900
Function Total	305,335	10,180	102,900	102,900
CULTURE & RECREATION				
Salaries & Wages	3,425,002	3,510,308	3,553,550	3,533,020
Employee Benefits	1,046,758	1,162,366	1,166,980	1,227,620
Services & Supplies	1,753,219	2,100,775	2,905,815	3,377,840
Intergovernmental		5,300,000	2,100,000	2,100,000
Function Total	6,224,979	12,073,449	9,726,345	10,238,480
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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Salaries & Wages	664,053	712,170	1,035,160	1,006,120
Employee Benefits	471,624	494,640	775,120	756,330
Services & Supplies	13,942,232	8,606,112	21,329,575	21,502,892
Capital Outlay	1,067,103	2,289,870	1,675,000	800,000
Function Total	16,145,012	12,102,792	24,814,855	24,065,342
Subtotal	35,262,786	41,169,764	52,794,395	53,168,032
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	9,961,261	10,194,550	10,701,250	11,026,250
Multipurpose SRF		721,828		
Fiscal Stabilization SRF		70,524		
Historic Westside School SRF (Intra-MP SRF)		2,337	4,927,650	2,868,580
General CPF	150,000			400,000
City Facilities CPF		369,110	150,000	150,000
Fire Services CPF		100,000	1,050,000	300,000
Public Works CPF	228,417			1,100,000
Traffic Improvements CPF	1,553,650	1,600,000	1,850,000	1,000,000
Parks & Leisure Activities CPF	7,750,000	5,750,000		1,900,000
Road & Flood CPF	505,000		503,500	
Special Assessments CPF		136,166		
Capital Improvements CPF		14,448,298	18,317,283	17,531,178
Debt Service Fund	14,933,344	15,000		
Housing Program SRF				
Bond Escrow Refunding - Defeasance of Debt	7,250			
Discount/Issuance Costs				
Total Other Uses	35,088,922	34,962,813	37,499,683	36,276,008
Total Expenditures & Other Uses	70,351,708	76,132,577	90,294,078	89,444,040
ENDING FUND BALANCE	94,825,844	95,034,944	91,116,809	94,707,962
TOTAL FUND COMMITMENTS & FUND BALANCE	165,177,552	171,167,521	181,410,887	184,152,002

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
LICENSES & PERMITS				
Building Permits	33,572	36,000		
Tortoise Habitat Fees	171,552	300,000	350,000	350,000
Total Licenses & Permits	205,124	336,000	350,000	350,000
INTERGOVERNMENTAL REVENUES				
Federal Grants	1,167,861	1,311,935	3,136,290	3,919,115
State Grants	318,697	356,245	341,000	341,000
Other State Revenues	2,426,629	2,459,000	2,760,000	2,700,000
Local Grants	25,000	16,260	25,000	25,000
Other Local Government Revenues	8,889,148	10,557,105	10,527,650	10,527,650
Contributions from NRS 19.031 Fees	287,496			
Total Intergovernmental Revenues	13,114,831	14,700,545	16,789,940	17,572,765
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	2,160	1,080	3,000	3,000
Judicial:				
Court Counseling Fees	126,765	42,400	38,500	38,500
Court Administrative Assessments	464,996	464,000	450,000	455,000
Court Construction Assessments	676,868	675,700	660,000	680,000
Public Safety:				
Charges for Labor & Materials	495,135	605,774	680,000	680,000
Culture & Recreation:				
Recreation Fees	4,333,259	4,319,122	4,241,600	4,179,600
Total Charges for Services	6,099,183	6,108,076	6,073,100	6,036,100
FINES & FORFEITS				
Other Fines and Penalties	151,360	1,000,000	300,000	300,000
Total Fines and Forfeits	151,360	1,000,000	300,000	300,000
MISCELLANEOUS				
Interest Earnings	190,816	147,211	187,190	175,464
Rentals	35,642	43,307	121,800	121,800
Contributions & Donations	326,235	1,149,100	705,600	405,600
Other Fees, Charges & Reimbursements	4,621,008	4,711,880	4,240,128	4,706,028
Total Miscellaneous	5,173,701	6,051,498	5,254,718	5,408,892
Subtotal	24,744,199	28,196,119	28,767,758	29,667,757
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Elections:				
Services & Supplies		1,100,000		
Activity Total		1,100,000		
Other:				
Salaries & Wages				
Employee Benefits				
Services & Supplies	2,271,681	2,685,180	2,387,280	2,387,280
Activity Total	2,271,681	2,685,180	2,387,280	2,387,280
Function Total	2,271,681	3,785,180	2,387,280	2,387,280
JUDICIAL				
Municipal Courts:				
Salaries & Wages	(1,537)			
Employee Benefits				
Services & Supplies	2,177,507	2,199,215	2,339,840	2,354,115
Activity Total	2,175,970	2,199,215	2,339,840	2,354,115
Alternative Sentencing & Education:				
Salaries & Wages	10,887	34,020		
Employee Benefits	8,731	300		
Services & Supplies	410,400	472,570	1,341,970	1,355,575
Activity Total	430,018	506,890	1,341,970	1,355,575
Function Total	2,605,988	2,706,105	3,681,810	3,709,690
PUBLIC SAFETY				
Fire:				
Salaries & Wages	276,028	292,455	281,735	283,280
Employee Benefits	184,834	196,465	205,275	206,450
Services & Supplies	426,868	1,078,720	1,295,560	1,342,840
Capital Outlay	49,989	12,060		422,825
Activity Total	937,719	1,579,700	1,782,570	2,255,395
Corrections:				
Services & Supplies	351,561	290,000	1,105,875	1,105,875
Activity Total	351,561	290,000	1,105,875	1,105,875
Other Protection:				
Services & Supplies		29,910		110,000
Activity Total		29,910		110,000
Function Total	1,289,280	1,899,610	2,888,445	3,471,270
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

EXPENDITURES (continued)	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
WELFARE				
Old Age Assistance: Services & Supplies	305,335	10,180	102,900	102,900
Function Total	305,335	10,180	102,900	102,900
CULTURE & RECREATION				
Participant Recreation:				
Salaries & Wages	3,425,002	3,510,308	3,553,550	3,533,020
Employee Benefits	1,046,758	1,162,366	1,166,980	1,227,620
Services & Supplies	1,589,404	1,589,440	1,785,815	1,767,840
Activity Total	6,061,164	6,262,114	6,506,345	6,528,480
Spectator Recreation:				
Salaries & Wages				
Employee Benefits				
Services & Supplies	163,615	511,335	1,120,000	1,610,000
Activity Total	163,615	511,335	1,120,000	1,610,000
Parks:				
Services & Supplies	200			
Intergovernmental		5,300,000	2,100,000	2,100,000
Activity Total	200	5,300,000	2,100,000	2,100,000
Function Total	6,224,979	12,073,449	9,726,345	10,238,480
ECONOMIC DEVELOPMENT & ASSISTANCE				
Community Action Programs:				
Salaries & Wages		33,115		
Employee Benefits		7,280		
Services & Supplies	158,147	173,542	1,236,685	1,436,685
Activity Total	158,147	213,937	1,236,685	1,436,685
Economic Development & Assistance:				
Services & Supplies	712,499	310,480	291,500	816,500
Capital Outlay			25,000	
Activity Total	712,499	310,480	316,500	816,500
Function Total	870,646	524,417	1,553,185	2,253,185
Subtotal	13,567,909	20,998,941	20,339,965	22,162,805
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

EXPENDITURES (continued)	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund		50,000	101,250	426,250
Fiscal Stabilization SRF				
General CPF		2,337	1,627,650	
City Facilities CPF				400,000
Parks & Leisure Activities CPF		1,950,000		
Debt Service Fund	9,201,621	6,312,234	8,651,019	8,651,019
Special Programs SRF (Intra-MP SRF)		70,524		
Total Other Uses	9,201,621	8,385,095	10,379,919	9,477,269
Total Expenditures & Other Uses	22,769,530	29,384,036	30,719,884	31,640,074
ENDING FUND BALANCE	16,302,012	18,991,737	17,302,059	18,019,420
TOTAL FUND COMMITMENTS & FUND BALANCE	39,071,542	48,375,773	48,021,943	49,659,494

CITY OF LAS VEGAS

SCHEDULE B
FUND 201000 MULTIPURPOSE SRF

Note: The Multipurpose SRF includes the Symphony TID fund which is presented separately on the FY16 CAFR.

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Local Grants-LVCVA	6,667,739	6,800,000	6,800,000	6,800,000
Total Intergovernmental Revenues	6,667,739	6,800,000	6,800,000	6,800,000
Subtotal	6,667,739	6,800,000	6,800,000	6,800,000
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	6,667,739	6,800,000	6,800,000	6,800,000
BEGINNING FUND BALANCE Prior Period Adjustments	1,198,410	458,694	34,150	34,150
TOTAL BEGINNING FUND BALANCE	1,198,410	458,694	34,150	34,150
TOTAL AVAILABLE RESOURCES	7,866,149	7,258,694	6,834,150	6,834,150

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			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	7,000,000	3,800,000	1,000,000	1,000,000
Debt Service Fund	407,455	3,424,544	5,736,138	5,736,138
Total Other Uses	7,407,455	7,224,544	6,736,138	6,736,138
Total Expenditures & Other Uses	7,407,455	7,224,544	6,736,138	6,736,138
ENDING FUND BALANCE	458,694	34,150	98,012	98,012
TOTAL FUND COMMITMENTS & FUND BALANCE	7,866,149	7,258,694	6,834,150	6,834,150

CITY OF LAS VEGAS

SCHEDULE B
FUND 202000 LAS VEGAS CONVENTION & VISITORS AUTHORITY SRF

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	2,597	376	200	200
Other Fees, Charges & Reimbursements	2,491			
Total Miscellaneous	5,088	376	200	200
Subtotal	5,088	376	200	200
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	5,088	376	200	200
BEGINNING FUND BALANCE	2,755,966	182,697	46,907	46,907
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	2,755,966	182,697	46,907	46,907
TOTAL AVAILABLE RESOURCES	2,761,054	183,073	47,107	47,107

CITY OF LAS VEGAS

SCHEDULE B
FUND 203000 FREMONT STREET ROOM TAX SRF

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Urban Redevelopment: Services & Supplies	1,169,407			
Function Total	1,169,407	0	0	0
Subtotal	1,169,407	0	0	0
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)	XXXXXXXXXX	XXXXXXXXXX		
Debt Service Fund Capital Improvements CPF	1,408,950	136,166		
Total Other Uses	1,408,950	136,166	0	0
Total Expenditures & Other Uses	2,578,357	136,166	0	0
ENDING FUND BALANCE	182,697	46,907	47,107	47,107
TOTAL FUND COMMITMENTS & FUND BALANCE	2,761,054	183,073	47,107	47,107

CITY OF LAS VEGAS

SCHEDULE B
FUND 203000 FREMONT STREET ROOM TAX SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	106,828	61,430	45,000	45,000
Total Charges for Services	106,828	61,430	45,000	45,000
MISCELLANEOUS				
Interest Earnings	241,962	108,123	89,550	86,050
SID Administration Fees	1,629,974	1,974,728	1,935,470	1,935,470
Other Fees, Charges & Reimbursements				
Total Miscellaneous	1,871,936	2,082,851	2,025,020	2,021,520
Subtotal	1,978,764	2,144,281	2,070,020	2,066,520
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Special Assessments CPF	448,300	155,800	545,800	545,800
Total Other Financing Sources	448,300	155,800	545,800	545,800
Total Revenues & Other Financing Sources	2,427,064	2,300,081	2,615,820	2,612,320
BEGINNING FUND BALANCE	13,635,269	14,485,935	14,940,817	15,204,836
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	13,635,269	14,485,935	14,940,817	15,204,836
TOTAL AVAILABLE RESOURCES	16,062,333	16,786,016	17,556,637	17,817,156

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	324,496	311,873	414,420	414,680
Employee Benefits	229,674	228,044	314,950	315,150
Services & Supplies	721,847	983,203	1,336,800	1,336,800
Activity Total	1,276,017	1,523,120	2,066,170	2,066,630
Other:				
Services & Supplies	293,131	58,060	115,050	115,050
Activity Total	293,131	58,060	115,050	115,050
Function Total	1,569,148	1,581,180	2,181,220	2,181,680
Function Total	0	0	0	0
Subtotal	1,569,148	1,581,180	2,181,220	2,181,680
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Special Assessments CPF			503,500	
Bond Escrow Refunding - Defeasance of Debt	7,250			
Total Other Uses	7,250	0	503,500	0
Total Expenditures & Other Uses	1,576,398	1,581,180	2,684,720	2,181,680
ENDING FUND BALANCE	14,485,935	15,204,836	14,871,917	15,635,476
TOTAL FUND COMMITMENTS & FUND BALANCE	16,062,333	16,786,016	17,556,637	17,817,156

CITY OF LAS VEGAS

SCHEDULE B
FUND 204000 SID ADMINISTRATION SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues	2,778,443	2,875,332	2,797,430	2,906,757
Total Intergovernmental Revenues	2,778,443	2,875,332	2,797,430	2,906,757
MISCELLANEOUS				
Interest Earnings	18,225	15,987	19,804	19,804
Total Miscellaneous	18,225	15,987	19,804	19,804
Subtotal	2,796,668	2,891,319	2,817,234	2,926,561
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	2,796,668	2,891,319	2,817,234	2,926,561
BEGINNING FUND BALANCE	481,726	1,123,394	877,070	1,014,713
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	481,726	1,123,394	877,070	1,014,713
TOTAL AVAILABLE RESOURCES	3,278,394	4,014,713	3,694,304	3,941,274

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			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)				
Public Works CPF				300,000
Traffic Improvements CPF	1,500,000	1,600,000		1,100,000
Road & Flood CPF	505,000	1,400,000		1,900,000
General CPF	150,000		3,300,000	
Total Other Uses	2,155,000	3,000,000	3,300,000	3,300,000
Total Expenditures & Other Uses	2,155,000	3,000,000	3,300,000	3,300,000
ENDING FUND BALANCE	1,123,394	1,014,713	394,304	641,274
TOTAL FUND COMMITMENTS & FUND BALANCE	3,278,394	4,014,713	3,694,304	3,941,274

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000 TRANSPORTATION PROGRAMS SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Motor Vehicle Fuel Tax (.01) County Option	3,634,080			
Motor Vehicle Fuel Tax (.0175) General	2,759,712			
Motor Vehicle Fuel Tax (.0235) Special	3,412,268			
Total Taxes	9,806,060	0	0	0
INTERGOVERNMENTAL REVENUES				
Motor Vehicle Fuel Tax (.01) County Option		3,000,000	2,436,339	3,000,000
Motor Vehicle Fuel Tax (.0175) General		2,760,000	3,201,852	2,760,000
Motor Vehicle Fuel Tax (.0235) Special		2,800,000	2,931,598	2,800,000
Total Intergovernmental Revenues	0	8,560,000	8,569,789	8,560,000
MISCELLANEOUS				
Interest Earnings	348,610	197,569	261,074	261,074
Other Fees, Charges & Reimbursements	25,000			
Total Miscellaneous	373,610	197,569	261,074	261,074
Subtotal	10,179,670	8,757,569	8,830,863	8,821,074
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Traffic Improvements CPF				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	10,179,670	8,757,569	8,830,863	8,821,074
BEGINNING FUND BALANCE				
Prior Period Adjustments	16,841,413	22,127,516	23,739,928	23,885,085
TOTAL BEGINNING FUND BALANCE	16,841,413	22,127,516	23,739,928	23,885,085
TOTAL AVAILABLE RESOURCES	27,021,083	30,885,085	32,570,791	32,706,159

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000 STREET MAINTENANCE SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets: Services & Supplies	4,839,917	7,000,000	7,000,000	7,000,000
Function Total	4,839,917	7,000,000	7,000,000	7,000,000
Subtotal	4,839,917	7,000,000	7,000,000	7,000,000
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Traffic Improvements CPF	53,650			
Total Other Uses	53,650	0	0	0
Total Expenditures & Other Uses	4,893,567	7,000,000	7,000,000	7,000,000
ENDING FUND BALANCE	22,127,516	23,885,085	25,570,791	25,706,159
TOTAL FUND COMMITMENTS & FUND BALANCE	27,021,083	30,885,085	32,570,791	32,706,159

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000 STREET MAINTENANCE SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants - HUD	315,136	25,500	1,299,655	1,299,655
State Grants	1,274,801	305,975	1,400,000	1,400,000
Other Local Government Revenues	2,762,072	1,658,165	1,495,480	1,627,650
Total Intergovernmental Revenues	4,352,009	1,989,640	4,195,135	4,327,305
CHARGES FOR SERVICES				
Economic Development & Assistance: Charges for Labor & Materials	305,279	220,130	295,000	225,000
Total Charges for Services	305,279	220,130	295,000	225,000
MISCELLANEOUS				
Interest Earnings	161,648	66,145	50,000	60,000
Other Fees, Charges & Reimbursements	2,420,902	536,380	2,080,000	2,080,000
Total Miscellaneous	2,582,550	602,525	2,130,000	2,140,000
Subtotal	7,239,838	2,812,295	6,620,135	6,692,305
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Housing Program SRF- Abatement (Intra-Housing SRF)		15,000		
Total Other Financing Sources	0	15,000	0	0
Total Revenues & Other Financing Sources	7,239,838	2,827,295	6,620,135	6,692,305
BEGINNING FUND BALANCE				
Prior Period Adjustments	27,211,922	26,436,049	21,040,453	22,353,566
TOTAL BEGINNING FUND BALANCE	27,211,922	26,436,049	21,040,453	22,353,566
TOTAL AVAILABLE RESOURCES	34,451,760	29,263,344	27,660,588	29,045,871

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Housing:				
Salaries & Wages	241,464	200,775	326,940	313,860
Employee Benefits	167,910	143,085	248,480	238,540
Services & Supplies	5,789,234	3,539,220	5,255,960	6,772,510
Capital Outlay	1,067,103	2,289,870	1,650,000	800,000
Activity Total	7,265,711	6,172,950	7,481,380	8,124,910
Function Total	7,265,711	6,172,950	7,481,380	8,124,910
Subtotal	7,265,711	6,172,950	7,481,380	8,124,910
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Multipurpose - Youth Development SRF		721,828		
Parks & Leisure Activities CPF	750,000		850,000	
Housing Program SRF- Rental (Intra - Housing SRF)		15,000		
Total Other Uses	750,000	736,828	850,000	0
Total Expenditures & Other Uses	8,015,711	6,909,778	8,331,380	8,124,910
ENDING FUND BALANCE	26,436,049	22,353,566	19,329,208	20,920,961
TOTAL FUND COMMITMENTS & FUND BALANCE	34,451,760	29,263,344	27,660,588	29,045,871

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000 HOUSING PROGRAM SRF

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants-HUD	8,370,085	7,673,935	17,897,415	16,994,950
Total Intergovernmental Revenues	8,370,085	7,673,935	17,897,415	16,994,950
CHARGES FOR SERVICES				
Economic Development & Assistance:				
Charges for Labor & Materials	171,402	272,945	250,670	143,000
Total Charges for Services	171,402	272,945	250,670	143,000
MISCELLANEOUS				
Rentals	(426)			
Other Fees, Charges & Reimbursements	22,100	15,035	103,035	103,035
Total Miscellaneous	21,674	15,047	103,035	103,035
Subtotal	8,563,161	7,961,927	18,251,120	17,240,985
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund		1,000		
Total Other Financing Sources	0	1,000	0	0
Total Revenues & Other Financing Sources	8,563,161	7,962,927	18,251,120	17,240,985
BEGINNING FUND BALANCE				
Prior Period Adjustments	180,255	152,726	29,413	147,198
TOTAL BEGINNING FUND BALANCE	180,255	152,726	29,413	147,198
TOTAL AVAILABLE RESOURCES	8,743,416	8,115,653	18,280,533	17,388,183

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
ECONOMIC DEVELOPMENT & ASSISTANCE				
Housing:				
Services & Supplies	4,644,364	2,943,020	8,351,350	6,714,735
Activity Total	4,644,364	2,943,020	8,351,350	6,714,735
Urban Redevelopment:				
Salaries & Wages	107,392	108,255	160,290	160,290
Employee Benefits	78,661	76,635	121,820	121,820
Services & Supplies	3,386	51,160	4,480,390	4,064,442
Capital Outlay				
Activity Total	189,439	236,050	4,762,500	4,346,552
Administration:				
Salaries & Wages	315,197	370,025	547,930	531,970
Employee Benefits	225,053	267,640	404,820	395,970
Services & Supplies	355,322	416,115	489,010	473,340
Activity Total	895,572	1,053,780	1,441,760	1,401,280
Economic Development & Assistance:				
Services & Supplies		30,000	50,000	50,000
Activity Total	0	30,000	50,000	50,000
Community Action Programs:				
Services & Supplies	1,109,873	1,142,575	1,174,680	1,174,680
Activity Total	1,109,873	1,142,575	1,174,680	1,174,680
Function Total	6,839,248	5,405,425	15,780,290	13,687,247
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 210000 HOUSING & URBAN DEVELOPMENT SRF

EXPENDITURES (continued)	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Subtotal	6,839,248	5,405,425	15,780,290	13,687,247
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF				2,868,580
Public Works CPF	228,417	100,000	1,050,000	
Road & Flood CPF		155,000		
Debt Service Fund	1,523,025	2,308,030	1,521,663	735,558
Total Other Uses	1,751,442	2,563,030	2,571,663	3,604,138
Total Expenditures & Other Uses	8,590,690	7,968,455	18,351,953	17,291,385
ENDING FUND BALANCE	152,726	147,198	(71,420)	96,798
TOTAL FUND COMMITMENTS & FUND BALANCE	8,743,416	8,115,653	18,280,533	17,388,183

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	12,451,575	12,602,900	13,223,000	13,200,000
Total Taxes	12,451,575	12,602,900	13,223,000	13,200,000
MISCELLANEOUS				
Interest Earnings	10,801	8,238	10,197	971
Total Miscellaneous	10,801	8,238	10,197	971
Subtotal	12,462,376	12,611,138	13,233,197	13,200,971
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	12,462,376	12,611,138	13,233,197	13,200,971
BEGINNING FUND BALANCE	237,173	345,352	38,840	38,840
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	237,173	345,352	38,840	38,840
TOTAL AVAILABLE RESOURCES	12,699,549	12,956,490	13,272,037	13,239,811

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000 FIRE SAFETY INITIATIVE SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Fire:				
Services & Supplies	643	500	650	500
Function Total	643	500	650	500
Subtotal	643	500	650	500
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	9,961,261	10,144,550	10,600,000	10,600,000
Fire Services CPF		369,110	150,000	150,000
Debt Service Fund	2,392,293	2,403,490	2,408,463	2,408,463
Total Other Uses	12,353,554	12,917,150	13,158,463	13,158,463
Total Expenditures & Other Uses	12,354,197	12,917,650	13,159,113	13,158,963
ENDING FUND BALANCE	345,352	38,840	112,924	80,848
TOTAL FUND COMMITMENTS & FUND BALANCE	12,699,549	12,956,490	13,272,037	13,239,811

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000 FIRE SAFETY INITIATIVE SRF

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	223,085	117,211	154,885	154,885
Total Miscellaneous	223,085	117,211	154,885	154,885
Subtotal	223,085	117,211	154,885	154,885
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	223,085	117,211	154,885	154,885
BEGINNING FUND BALANCE Prior Period Adjustments	12,999,187	13,211,469	13,317,912	13,317,912
TOTAL BEGINNING FUND BALANCE	12,999,187	13,211,469	13,317,912	13,317,912
TOTAL AVAILABLE RESOURCES	13,222,272	13,328,680	13,472,797	13,472,797

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Financial Administration: Services & Supplies	10,803	10,768	10,890	10,890
Function Total	10,803	10,768	10,890	10,890
Subtotal	10,803	10,768	10,890	10,890
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	10,803	10,768	10,890	10,890
ENDING FUND BALANCE	13,211,469	13,317,912	13,461,907	13,461,907
TOTAL FUND COMMITMENTS & FUND BALANCE	13,222,272	13,328,680	13,472,797	13,472,797

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000 FISCAL STABILIZATION SRF

City of Las Vegas
Final Budget Fiscal Year 2018

Capital Projects Funds

The city has appropriated \$370,346,196 for a wide range of projects in 11 Capital Projects Funds. Capital Projects Funds account for major building or improvement projects within the City that may be funded by bond proceeds, interest earnings, or restricted sources such as Las Vegas Convention & Visitors Authority recreation project grants. Major revenue sources for Capital Projects continue to be grants and reimbursements from other governments, including Regional Transportation Commission, Clark County, Clark County Regional Flood Control District, and proceeds from Special Assessment Districts. For Fiscal Year 2017 revenues from these sources total \$217.7 million (74.4 percent of total resources). Other major resources include \$43.7 million in bond proceeds and \$13.3 million transfers in from other funds.

Of the \$370 million appropriated in the Capital Projects Funds, \$236 million will be expended on the improvement and/or construction of infrastructure in the areas of Public Safety and Public Works. Included is \$129.7 million in appropriations to road paving projects and \$17.1 million for traffic signalization improvements. There is also \$64.6 million appropriated for culture and recreation projects. Residential construction taxes provide for construction, expansion, new equipment and other park amenities as resources allow.

Beginning Fund Balance	\$ 192,124,095
Resources	292,606,072
Expenditures and Uses	<u>(370,346,196)</u>
Ending Fund Balance	<u>\$ 114,383,971</u>

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REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Residential Park Construction Tax	1,079,961	746,590		3,082,935
Total Taxes	1,079,961	746,590		3,082,935
LICENSES & PERMITS				
Impact Fees	520,468	369,188	2,874,203	2,850,535
Total Licenses & Permits	520,468	369,188	2,874,203	2,850,535
INTERGOVERNMENTAL REVENUES				
Federal Grants	3,886,567	2,636,338	6,437,346	4,084,286
Other Federal Revenues	2,783,919	3,468,015	46,751,273	46,111,467
State Grants	132,209	13,812	317,984	615,879
Other Local Government Revenues	52,553,245	55,804,146	145,928,550	146,768,705
Total Intergovernmental Revenues	59,355,940	61,922,311	199,435,153	197,580,337
CHARGES FOR SERVICES				
Charges for Labor & Materials	917	28,756		
Total Charges for Services	917	28,756		
SPECIAL ASSESSMENTS				
Capital Improvement	28,783,124	1,023,837	2,811,263	20,137,024
Total Special Assessments	28,783,124	1,023,837	2,811,263	20,137,024
MISCELLANEOUS				
Interest Earnings	1,532,309	1,148,982	1,410,267	1,421,819
Rentals	9,160			
Contributions & Donations		12,587,875		10,500,000
Other Fees, Charges & Reimbursements	60,865	22,000	5,000,000	
Total Miscellaneous	1,602,334	13,758,857	6,410,267	11,921,819
Subtotal	91,342,744	77,849,539	211,530,886	235,572,650
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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	5,384,555	4,236,000		
Multipurpose SRF		1,952,337	1,627,650	400,000
Transportation Programs SRF	2,155,000	3,000,000	3,300,000	3,300,000
Housing Program SRF	750,000		850,000	
SID Administration SRF			503,500	
Fremont St Room Tax SRF		136,166		
Capital Improvements CPF	1,100,000	1,000,000	928,000	928,000
Housing & Urban Development SRF	228,417	255,000	1,050,000	2,868,580
Fiscal Stabilization SRF				
City Facilities CPF	455,325	397,855	59,591	59,591
Fire Services CPF	53,823	58,014	58,014	58,014
Public Works CPF	4,389,348	372,755	51,950	1,094,351
Traffic Improvements CPF	1,009,789	16,781	16,781	161,494
Parks & Leisure Activities CPF	876,254	3,192,831	125,686	285,518
Road & Flood CPF	2,192,891	1,351,326	85,290	2,519,909
Detention & Enforcement CPF	10,511	12,537	12,537	12,537
Green Building CPF	11,180	13,239	13,239	13,239
General CPF	923,784	248,000		482,189
Fire Safety Initiative SRF		369,110	150,000	150,000
Street Maintenance SRF	53,650			
LV Convention & Visitors Authority SRF	7,000,000	3,800,000	1,000,000	1,000,000
Special Assessments CPF	20,227			
Computer Services ISF	15,000			
Sale of Fixed Assets	66,945	4,479		
General Obligation Bond Proceeds	50,800,000	22,930,000	9,000,000	19,000,000
Special Assessment Bond Proceeds			31,225,761	24,700,000
Premium (Discount) on Bonds	979,104	1,332,387		
Total Other Financing Sources	78,475,803	44,678,817	50,057,999	57,033,422
Total Revenues & Other Financing Sources	169,818,547	122,528,356	261,588,885	292,606,072
BEGINNING FUND BALANCE	124,233,974	185,109,629	201,585,612	192,124,095
TOTAL BEGINNING FUND BALANCE	124,233,974	185,109,629	201,585,612	192,124,095
TOTAL AVAILABLE RESOURCES	294,052,521	307,637,985	463,174,497	484,730,167

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Salaries & Wages	134,116	134,116	163,320	163,320
Employee Benefits	98,973	98,973	124,120	124,120
Services & Supplies	1,993,890	93,775	18,464	18,464
Capital Outlay	1,865,267	3,284,922	37,307,062	59,663,549
	4,092,246	3,611,786	37,612,966	59,969,453
PUBLIC SAFETY				
Services & Supplies	1,612,792	633,329	17,057	17,057
Capital Outlay	7,669,515	19,843,580	35,378,989	24,129,073
	9,282,307	20,476,909	35,396,046	24,146,130
PUBLIC WORKS				
Services & Supplies	5,664,230	1,667,468	147,462	1,594,310
Capital Outlay	59,388,833	61,439,568	237,183,780	210,536,102
	65,053,063	63,107,036	237,331,242	212,130,412
CULTURE & RECREATION				
Services & Supplies	2,635,601	4,781,145	20,629	20,629
Capital Outlay	12,623,528	14,664,342	56,307,298	64,629,174
	15,259,129	19,445,487	56,327,927	64,649,803
ECONOMIC DEVELOPMENT & ASSISTANCE				
Capital Outlay	1,853			1,818,580
	1,853			1,818,580
Subtotal	93,688,598	106,641,218	366,668,181	362,714,378
Continued to next page				

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	60,000	15,450		
Multipurpose SRF	250,000			
SID Administration SRF	448,300	155,800	545,800	545,800
Street Maintenance SRF		53,650		
General CPF	1,510,104	523,088	1,351,088	2,192,114
City Facilities CPF	1,806,100	98,000		1,177,586
Fire Services CPF	771,941	738,264		710,000
Public Works CPF	800,000	606,000		
Traffic Improvements CPF	255,190	554,772		1,036,976
Parks & Leisure Activities CPF	2,279,102	159,297		15,977
Road & Flood CPF	2,094,982	3,537,950		
Detention & Enforcement CPF	1,465,024	445,967		
Special Assessment CPF	20,227			
Green Building CPF	40,463			482,189
Debt Service Fund	2,893,862	1,676,069	1,471,176	1,471,176
Municipal Parking EF	280,000	22,365		
Computer Services ISF	279,000	286,000		
	15,254,295	8,872,672	3,368,064	7,631,818
Total Expenditures & Other Uses	108,942,893	115,513,890	370,036,245	370,346,196
TOTAL ENDING FUND BALANCE	185,109,629	192,124,095	93,138,252	114,383,971
TOTAL COMMITMENTS & FUND BALANCE	294,052,521	307,637,985	463,174,497	484,730,167

CITY OF LAS VEGAS

SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
Economic Development & Assistance:				
Charges for Labor & Materials	917			
Total Charges for Services	917	0	0	0
MISCELLANEOUS				
Interest Earnings	12,180	35,008	46,260	46,260
Contributions & Donations		12,580,000		5,000,000
Other Fees, Charges & Reimbursements			5,000,000	
Total Miscellaneous	12,180	12,615,008	5,046,260	5,046,260
Subtotal	13,097	12,615,008	5,046,260	5,046,260
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	74,950	1,996,000		
Multipurpose SRF		2,337	1,627,650	
Transportation Programs SRF	150,000			
Capital Improvements CPF		100,000	928,000	
Housing & Urban Development SRF				2,868,580
City Facilities CPF	55,325	59,591	59,591	59,591
Fire Services CPF	53,823	58,014	58,014	58,014
Public Works CPF	48,048	51,950	51,950	51,950
Traffic Improvements CPF	14,553	16,781	16,781	16,781
Parks & Leisure Activities CPF	118,272	125,686	125,686	
Road & Flood CPF	1,198,391	85,290	85,290	1,980,002
Detention & Enforcement CPF	10,511	12,537	12,537	12,537
Green Building CPF	11,180	13,239	13,239	13,239
General Obligation Bond Proceeds	24,800,000			10,000,000
Premium (Discount) On Bonds	(163,175)			
Total Other Financing Sources	26,371,878	2,521,425	2,978,738	15,060,694
Total Revenues & Other Financing Sources	26,384,975	15,136,433	8,024,998	20,106,954
BEGINNING FUND BALANCE	3,883,541	26,523,478	35,627,775	40,518,239
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	3,883,541	26,523,478	35,627,775	40,518,239
TOTAL AVAILABLE RESOURCES	30,268,516	41,659,911	43,652,773	60,625,193

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	134,116	134,116	163,320	163,320
Employee Benefits	98,973	98,973	124,120	124,120
Services & Supplies	992,564	61,205	3,253	3,253
Capital Outlay		599,378	21,770,768	46,457,110
Function Total	1,225,653	893,672	22,061,461	46,747,803
ECONOMIC DEVELOPMENT & ASSISTANCE				
Housing:				
Capital Outlay	1,853			1,818,580
Activity Total	1,853	0	0	1,818,580
Function Total	1,853	0	0	1,818,580
Subtotal	1,227,506	893,672	22,061,461	48,566,383
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Fire Services CPF	215,195			
City Facilities CPF		98,000		
Detention & Enforcement CPF	439,024			
Parks & Leisure Activities CPF	229,102			
Road & Flood CPF		150,000		
Green Building CPF	40,463			482,189
Computer Services ISF	279,000			
Debt Service	1,314,749			
Total Other Uses	2,517,533	248,000	0	482,189
Total Expenditures & Other Uses	3,745,039	1,141,672	22,061,461	49,048,572
ENDING FUND BALANCE	26,523,478	40,518,239	21,591,313	11,576,621
TOTAL COMMITMENTS & FUND BALANCE	30,268,516	41,659,911	43,652,773	60,625,193

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000 GENERAL CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	312,796	155,466	205,438	205,438
Rentals	9,160			
Total Miscellaneous	321,956	155,466	205,438	205,438
Subtotal	321,956	155,466	205,438	205,438
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	2,321,000			
Multipurpose SRF				400,000
Housing Program SRF	750,000			
General CPF		98,000		
Traffic Improvements CPF	434,577			
Public Works CPF				461,137
Parks & Leisure Activities CPF	250,000			135,518
Road & Flood CPF	21,523			
Capital Improvements CPF	1,100,000			580,931
Note Proceeds				
Total Other Financing Sources	4,877,100	98,000	0	1,577,586
Total Revenues & Other Financing Sources	5,199,056	253,466	205,438	1,783,024
BEGINNING FUND BALANCE	17,670,816	19,312,701	16,978,513	16,428,513
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	17,670,816	19,312,701	16,978,513	16,428,513
TOTAL AVAILABLE RESOURCES	22,869,872	19,566,167	17,183,951	18,211,537

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000 CITY FACILITIES CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies	919,203	31,890	14,445	14,445
Capital Outlay	1,842,643	2,685,544	15,361,294	12,566,632
Function Total	2,761,846	2,717,434	15,375,739	12,581,077
Subtotal	2,761,846	2,717,434	15,375,739	12,581,077
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	60,000			
General CPF	55,325	59,591	59,591	59,591
Fire Services CPF		338,264		
Road & Flood CPF	400,000			
Municipal Parking EF	280,000	22,365		
Total Other Uses	795,325	420,220	59,591	59,591
Total Expenditures & Other Uses	3,557,171	3,137,654	15,435,330	12,640,668
ENDING FUND BALANCE	19,312,701	16,428,513	1,748,621	5,570,869
TOTAL COMMITMENTS & FUND BALANCE	22,869,872	19,566,167	17,183,951	18,211,537

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000 CITY FACILITIES CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
State Grants	39,209	13,812	74,870	74,870
Other Local Government Revenues	1,915			
Total Intergovernmental Revenues	41,124	13,812	74,870	74,870
MISCELLANEOUS				
Interest Earnings	101,003	46,775	61,810	61,810
Total Miscellaneous	101,003	46,775	61,810	61,810
Subtotal	142,127	60,587	136,680	136,680
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	1,585,805			
General CPF	215,195			
Fire Safety Initiative SRF		369,110	150,000	150,000
City Facilities CPF		338,264		
Public Works CPF	28,300			581,264
Traffic Improvements CPF	110,659			128,736
Capital Improvements CPF		400,000		
Road & Flood CPF	417,787			
Sale of Fixed Assets	66,945	4,479		
General Obligation Bond Proceeds			9,000,000	9,000,000
Total Other Financing Sources	2,424,691	1,111,853	9,150,000	9,860,000
Total Revenues & Other Financing Sources	2,566,818	1,172,440	9,286,680	9,996,680
BEGINNING FUND BALANCE	9,120,208	10,468,298	4,810,741	4,815,220
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	9,120,208	10,468,298	4,810,741	4,815,220
TOTAL AVAILABLE RESOURCES	11,687,026	11,640,738	14,097,421	14,811,900

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Fire:				
Services & Supplies	742,187	94,765	4,346	4,346
Capital Outlay	422,718	6,367,629	13,953,714	4,573,714
Function Total	1,164,905	6,462,394	13,958,060	4,578,060
Subtotal	1,164,905	6,462,394	13,958,060	4,578,060
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund		15,450		
General CPF	53,823	58,014	58,014	58,014
Debt Service Fund		3,660		
Computer Services ISF		286,000		
Total Other Uses	53,823	363,124	58,014	58,014
Total Expenditures & Other Uses	1,218,728	6,825,518	14,016,074	4,636,074
ENDING FUND BALANCE	10,468,298	4,815,220	81,347	10,175,826
TOTAL COMMITMENTS & FUND BALANCE	11,687,026	11,640,738	14,097,421	14,811,900

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000 FIRE SERVICES CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	166,577	86,982	981,547	140,000
Other Federal Revenues	14,796			
Other Local Government Revenues	1,169,812	3,875,928	1,600,000	1,600,000
Total Intergovernmental Revenues	1,351,185	3,962,910	2,581,547	1,740,000
MISCELLANEOUS				
Interest Earnings	68,344	28,090	37,118	37,119
Contributions & Donations		7,875		500,000
Other Fees, Charges & Reimbursements				
Total Miscellaneous	68,344	35,965	37,118	537,119
Subtotal	1,419,529	3,998,875	2,618,665	2,277,119
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Transportation Programs SRF				300,000
Housing & Urban Development SRF	13,761	100,000	1,050,000	
Traffic Improvements CPF	300,000			
Road & Flood CPF	500,000	606,000		
General Obligation Bond Proceeds				
Total Other Financing Sources	813,761	706,000	1,050,000	300,000
Total Revenues & Other Financing Sources	2,233,290	4,704,875	3,668,665	2,577,119
BEGINNING FUND BALANCE	8,663,921	4,449,588	5,607,631	4,316,141
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	8,663,921	4,449,588	5,607,631	4,316,141
TOTAL AVAILABLE RESOURCES	10,897,211	9,154,463	9,276,296	6,893,260

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	127,523	20,000	2,610	2,610
Capital Outlay	1,928,805	2,897,522	5,048,588	3,928,041
Activity Total	2,056,328	2,917,522	5,051,198	3,930,651
Storm Drainage:				
Services & Supplies	173			
Capital Outlay	1,774	1,548,045	700,000	700,000
Activity Total	1,947	1,548,045	700,000	700,000
Function Total	2,058,275	4,465,567	5,751,198	4,630,651
Subtotal	2,058,275	4,465,567	5,751,198	4,630,651
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	48,048	51,950	51,950	51,950
City Facilities CPF				461,137
Fire Services CPF	28,300			581,264
Traffic Improvements CPF	200,000			
Parks & Leisure Activities CPF	2,050,000			
Road & Flood CPF	1,537,000	320,805		
Detention & Enforcement CPF	526,000			
Total Other Uses	4,389,348	372,755	51,950	1,094,351
Total Expenditures & Other Uses	6,447,623	4,838,322	5,803,148	5,725,002
ENDING FUND BALANCE	4,449,588	4,316,141	3,473,148	1,168,258
TOTAL COMMITMENTS & FUND BALANCE	10,897,211	9,154,463	9,276,296	6,893,260

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000 PUBLIC WORKS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
LICENSES & PERMITS				
Impact Fees	520,468	369,188	2,874,203	2,850,535
Total Licenses & Permits	520,468	369,188	2,874,203	2,850,535
INTERGOVERNMENTAL REVENUES				
Federal Grants	56,530			
Other Federal Revenues	99,656	532,422	4,164,759	4,322,654
Other Local Government Revenues	2,120,347	4,425,710	2,225,365	2,225,365
Total Intergovernmental Revenues	2,276,533	4,958,132	6,390,124	6,548,019
MISCELLANEOUS				
Interest Earnings	144,363	79,340	104,843	104,843
Contributions & Donations				
Other Fees, Charges & Reimbursements				
Total Miscellaneous	144,363	79,340	104,843	104,843
Subtotal	2,941,364	5,406,660	9,369,170	9,503,397
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	1,000,000			
Transportation Programs SRF	1,500,000	1,600,000	3,300,000	1,100,000
Street Maintenance SRF	53,650			
Public Works CPF	200,000			
Parks & Leisure Activities CPF				150,000
Road & Flood CPF	55,190	554,772		539,907
Capital Improvements CPF				347,069
Total Other Financing Sources	2,808,840	2,154,772	3,300,000	2,136,976
Total Revenues & Other Financing Sources	5,750,204	7,561,432	12,669,170	11,640,373
BEGINNING FUND BALANCE	9,131,775	10,033,149	11,017,920	10,861,848
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	9,131,775	10,033,149	11,017,920	10,861,848
TOTAL AVAILABLE RESOURCES	14,881,979	17,594,581	23,687,090	22,502,221

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Other Protection:				
Services & Supplies	850,666	372,960	7,372	7,372
Capital Outlay	2,988,375	6,289,342	19,325,275	17,085,359
Activity Total	3,839,041	6,662,302	19,332,647	17,092,731
Function Total	3,839,041	6,662,302	19,332,647	17,092,731
Subtotal	3,839,041	6,662,302	19,332,647	17,092,731
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Fiscal Stabilization SRF				
General CPF	14,553	16,781	16,781	16,781
City Facilities CPF	434,577			
Fire Services CPF	110,659			128,736
Parks & Leisure Activities CPF				15,977
Public Works CPF	300,000			
Road & Flood CPF	150,000			
Street Maintenance SRF		53,650		
Total Other Uses	1,009,789	70,431	16,781	161,494
Total Expenditures & Other Uses	4,848,830	6,732,733	19,349,428	17,254,225
ENDING FUND BALANCE	10,033,149	10,861,848	4,337,662	5,247,996
TOTAL COMMITMENTS & FUND BALANCE	14,881,979	17,594,581	23,687,090	22,502,221

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000 TRAFFIC IMPROVEMENTS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Residential Park Construction Tax	1,079,961	746,590		3,082,935
Total Taxes	1,079,961	746,590	0	3,082,935
INTERGOVERNMENTAL REVENUES				
Federal Grants	3,776,312	2,549,356	1,987,572	2,972,771
State Grants	93,000		243,114	541,009
Total Intergovernmental Revenues	3,869,312	2,549,356	2,230,686	3,513,780
CHARGES FOR SERVICES				
Culture & Recreation:				
Charges for Labor & Materials		6,900		
Total Charges for Services	0	6,900	0	0
MISCELLANEOUS				
Interest Earnings	503,777	492,752	643,360	643,360
Contributions & Donations				5,000,000
Total Miscellaneous	503,777	492,752	643,360	5,643,360
Subtotal	5,453,050	3,795,598	2,874,046	12,240,075
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund		1,516,073		
Multipurpose SRF		1,950,000		
LV Convention & Visitors Authority SRF	7,000,000	3,800,000	1,000,000	1,000,000
Transportation Programs SRF			850,000	
Housing Program SRF				
General CPF	229,102			
Capital Improvements CPF		54,033		
Public Works CPF	2,050,000			
Traffic Improvements CPF				15,977
Road & Flood CPF		105,264		
Interfund Loan Proceeds				
General Obligation Bond Proceeds	26,000,000	22,930,000		
Premium (Discount) On Bonds	1,142,279	1,332,387		
Total Other Financing Sources	36,421,381	31,687,757	1,850,000	1,015,977
Total Revenues & Other Financing Sources	41,874,431	35,483,355	4,724,046	13,256,052
BEGINNING FUND BALANCE	30,981,397	56,720,445	68,333,679	69,565,482
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	30,981,397	56,720,445	68,333,679	69,565,482
TOTAL AVAILABLE RESOURCES	72,855,828	92,203,800	73,057,725	82,821,534

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000 PARKS & LEISURE ACTIVITIES CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
CULTURE & RECREATION				
Parks:				
Services & Supplies	2,245,974	2,755,225	20,046	20,046
Capital Outlay	4,976,908	5,883,551	47,717,136	54,399,012
Activity Total	7,222,882	8,638,776	47,737,182	54,419,058
Senior Citizens:				
Capital Outlay		100,000	1,590,000	1,600,000
Activity Total	0	100,000	1,590,000	1,600,000
Special Facilities:				
Services & Supplies	583	583	583	583
Activity Total	583	583	583	583
Participation Recreation:				
Services & Supplies	389,044	2,025,337		
Capital Outlay	7,646,620	8,680,791	7,000,162	8,630,162
Activity Total	8,035,664	10,706,128	7,000,162	8,630,162
Function Total	15,259,129	19,445,487	56,327,927	64,649,803
Subtotal	15,259,129	19,445,487	56,327,927	64,649,803
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	118,272	125,686	125,686	
City Facilities CPF	250,000			135,518
Traffic Improvements CPF				150,000
Road & Flood CPF	7,982	3,067,145		
Detention & Enforcement CPF	500,000			
Total Other Uses	876,254	3,192,831	125,686	285,518
Total Expenditures & Other Uses	16,135,383	22,638,318	56,453,613	64,935,321
ENDING FUND BALANCE	56,720,445	69,565,482	16,604,112	17,886,213
TOTAL COMMITMENTS & FUND BALANCE	72,855,828	92,203,800	73,057,725	82,821,534

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000 PARKS & LEISURE ACTIVITIES CPF

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants	(112,852)		3,468,227	971,515
Other Federal Revenues	2,669,467	2,935,593	42,586,514	41,788,813
Other Local Government Revenues	47,455,339	45,709,495	140,258,883	141,099,038
Total Intergovernmental Revenues	50,011,954	48,645,088	186,313,624	183,859,366
CHARGES FOR SERVICES				
Public Works:				
Charges for Labor & Materials		21,856		
Total Charges for Services	0	21,856	0	0
MISCELLANEOUS				
Interest Earnings	(466)	33,927	44,833	44,833
Other Fees, Charges & Reimbursements	56,165	22,000		
Total Miscellaneous	55,699	55,927	44,833	44,833
Subtotal	50,067,653	48,722,871	186,358,457	183,904,199
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund		434,555		
Transportation Programs SRF	505,000	1,400,000		1,900,000
Housing & Urban Development SRF	214,656	155,000		
City Facilities CPF	400,000			
Public Works CPF	1,537,000	320,805		
Traffic Improvements CPF	150,000			
Parks & Leisure Activities CPF	7,982	3,067,145		
General CPF		150,000		
Total Other Financing Sources	2,814,638	5,527,505	0	1,900,000
Total Revenues & Other Financing Sources	52,882,291	54,250,376	186,358,457	185,804,199
BEGINNING FUND BALANCE	14,875,610	10,180,459	15,497,328	14,467,729
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	14,875,610	10,180,459	15,497,328	14,467,729
TOTAL AVAILABLE RESOURCES	67,757,901	64,430,835	201,855,785	200,271,928

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

EXPENDITURES	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
Paved Streets:				
Services & Supplies	439,464	175,000	3,152	175,000
Capital Outlay	31,093,423	39,805,553	151,738,543	129,511,412
Activity Total	31,532,887	39,980,553	151,741,695	129,686,412
Storm Drainage:				
Services & Supplies	3,894,007	1,382,227	125,000	1,400,000
Capital Outlay	19,707,656	7,249,000	46,416,013	43,116,013
Activity Total	23,601,663	8,631,227	46,541,013	44,516,013
Function Total	55,134,550	48,611,780	198,282,708	174,202,425
Subtotal	55,134,550	48,611,780	198,282,708	174,202,425
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	1,198,392	85,290	85,290	1,980,002
City Facilities CPF	21,523			
Fire Services CPF	417,787			
Public Works CPF	500,000	606,000		
Traffic Improvements CPF	55,190	554,772		539,907
Parks & Leisure Activities CPF		105,264		
Multipurpose SRF	250,000			
Total Other Uses	2,442,892	1,351,326	85,290	2,519,909
Total Expenditures & Other Uses	57,577,442	49,963,106	198,367,998	176,722,334
TOTAL ENDING FUND BALANCE	10,180,459	14,467,729	3,487,787	23,549,594
TOTAL COMMITMENTS & FUND BALANCE	67,757,901	64,430,835	201,855,785	200,271,928

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000 ROAD & FLOOD CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
MISCELLANEOUS				
Interest Earnings	152,961	57,457	75,925	75,925
Other Fees, Charges & Reimbursements				
Total Miscellaneous	152,961	57,457	75,925	75,925
Subtotal	152,961	57,457	75,925	75,925
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	402,800	289,372		
General CPF	439,024			
Public Works CPF	526,000			
Parks & Leisure Activities CPF	500,000			
Capital Improvements CPF		445,967		
Computer Services ISF	15,000			
Total Other Financing Sources	1,882,824	735,339	0	0
Total Revenues & Other Financing Sources	2,035,785	792,796	75,925	75,925
BEGINNING FUND BALANCE	9,373,596	7,539,112	1,892,171	2,180,677
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	9,373,596	7,539,112	1,892,171	2,180,677
TOTAL AVAILABLE RESOURCES	11,409,381	8,331,908	1,968,096	2,256,602

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000 DETENTION & ENFORCEMENT CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Corrections:				
Services & Supplies	19,939	165,604	5,339	5,339
Capital Outlay	3,839,819	5,973,090	1,500,000	1,870,000
Activity Total	3,859,758	6,138,694	1,505,339	1,875,339
Function Total	3,859,758	6,138,694	1,505,339	1,875,339
Subtotal	3,859,758	6,138,694	1,505,339	1,875,339
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	10,511	12,537	12,537	12,537
Total Other Uses	10,511	12,537	12,537	12,537
Total Expenditures & Other Uses	3,870,269	6,151,231	1,517,876	1,887,876
ENDING FUND BALANCE	7,539,112	2,180,677	450,220	368,726
TOTAL COMMITMENTS & FUND BALANCE	11,409,381	8,331,908	1,968,096	2,256,602

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000 DETENTION & ENFORCEMENT CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
SPECIAL ASSESSMENTS				
Capital Improvement	28,783,124	1,023,837	2,811,263	20,137,024
Total Special Assessments	28,783,124	1,023,837	2,811,263	20,137,024
MISCELLANEOUS				
Interest Earnings	224,620	210,256	177,561	189,112
Total Miscellaneous	224,620	210,256	177,561	189,112
Subtotal	29,007,744	1,234,093	2,988,824	20,326,136
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
SID Administration SRF			503,500	
Road & Flood CPF				
Reimbursable ISF				
Special Assessments CPF	20,227			
Local Improvement Bond Proceeds			31,225,761	24,700,000
Total Other Financing Sources	20,227	0	31,729,261	24,700,000
Total Revenues & Other Financing Sources	29,027,971	1,234,093	34,718,085	45,026,136
BEGINNING FUND BALANCE	19,552,507	39,177,847	41,263,281	28,263,673
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	19,552,507	39,177,847	41,263,281	28,263,673
TOTAL AVAILABLE RESOURCES	48,580,478	40,411,940	75,981,366	73,289,809

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

EXPENDITURES	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY				
Other Protection: Capital Outlay	418,603	1,213,519	600,000	600,000
Function Total	418,603	1,213,519	600,000	600,000
PUBLIC WORKS				
Special Assessments: Services & Supplies	1,203,063	90,241	16,700	16,700
Capital Outlay	6,657,175	9,939,448	33,280,636	33,280,636
Function Total	7,860,238	10,029,689	33,297,336	33,297,336
Subtotal	8,278,841	11,243,208	33,897,336	33,897,336
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
SID Administration SRF	448,300	155,800	545,800	545,800
Road & Flood CPF				
Special Assessments CPF	20,227			
Debt Service Fund	655,263	749,259	549,026	549,026
Total Other Uses	1,123,790	905,059	1,094,826	1,094,826
Total Expenditures & Other Uses	9,402,631	12,148,267	34,992,162	34,992,162
ENDING FUND BALANCE	39,177,847	28,263,673	40,989,204	38,297,647
TOTAL COMMITMENTS & FUND BALANCE	48,580,478	40,411,940	75,981,366	73,289,809

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000 SPECIAL ASSESSMENTS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Other Local Government Revenues	1,805,832	1,793,013	1,844,302	1,844,302
Total Intergovernmental Revenues	1,805,832	1,793,013	1,844,302	1,844,302
MISCELLANEOUS				
Interest Earnings	3,282	4,145	5,500	5,500
Total Miscellaneous	3,282	4,145	5,500	5,500
Subtotal	1,809,114	1,797,158	1,849,802	1,849,802
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) Fremont St Room Tax SRF		136,166		
Total Other Financing Sources	0	136,166	0	0
Total Revenues & Other Financing Sources	1,809,114	1,933,324	1,849,802	1,849,802
BEGINNING FUND BALANCE				
Prior Period Adjustments	262,456	47,720	57,744	57,744
TOTAL BEGINNING FUND BALANCE	262,456	47,720	57,744	57,744
TOTAL AVAILABLE RESOURCES	2,071,570	1,981,044	1,907,546	1,907,546

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies		150	230	230
Capital Outlay				
Function Total	0	150	230	230
Subtotal	0	150	230	230
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
City Facilities CPF	1,100,000			580,931
Traffic Improvements CPF				347,069
Parks & Leisure Activities CPF		54,033		
Debt Service Fund	923,850	923,150	922,150	922,150
Detention & Enforcement CPF		445,967		
Fire Services CPF		400,000		
General CPF		100,000	928,000	
Total Other Uses	2,023,850	1,923,150	1,850,150	1,850,150
Total Expenditures & Other Uses	2,023,850	1,923,300	1,850,380	1,850,380
ENDING FUND BALANCE	47,720	57,744	57,166	57,166
TOTAL COMMITMENTS & FUND BALANCE	2,071,570	1,981,044	1,907,546	1,907,546

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000 CAPITAL IMPROVEMENTS CPF

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUES				
Federal Grants				
Total Intergovernmental Revenues	0	0	0	0
MISCELLANEOUS				
Interest Earnings	9,449	5,766	7,619	7,619
Other Fees, Charges & Reimbursements	4,700			
Total Miscellaneous	14,149	5,766	7,619	7,619
Subtotal	14,149	5,766	7,619	7,619
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General CPF	40,463			482,189
Total Other Financing Sources	40,463	0	0	482,189
Total Revenues & Other Financing Sources	54,612	5,766	7,619	489,808
BEGINNING FUND BALANCE	718,147	656,832	498,829	648,829
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	718,147	656,832	498,829	648,829
TOTAL AVAILABLE RESOURCES	772,759	662,598	506,448	1,138,637

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000 GREEN BUILDING CPF

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
Other:				
Services & Supplies	82,123	530	536	536
Capital Outlay	22,624		175,000	639,807
Function Total	104,747	530	175,536	640,343
Subtotal	104,747	530	175,536	640,343
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	11,180	13,239	13,239	13,239
Discount/Issuance Costs				
Total Other Uses	11,180	13,239	13,239	13,239
Total Expenditures & Other Uses	115,927	13,769	188,775	653,582
ENDING FUND BALANCE	656,832	648,829	317,673	485,055
TOTAL COMMITMENTS & FUND BALANCE	772,759	662,598	506,448	1,138,637

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000 GREEN BUILDING CPF

**City of Las Vegas
Final Budget Fiscal Year 2018**

Debt Service Fund

Operating Resources

This Fund is also used to account for the accumulation of resources for the payment of non-ad valorem bonds and short-term special assessment bonds. The City's current debt service payments for non-ad valorem debt are as follows:

For Fiscal Year 2018

Medium-Term Financing	\$ 13,152,407
Special Assessment Bonds	534,574
General Obligation Revenue Supported Bonds	19,039,834
Other	<u>21,883,360</u>
Total	<u>\$ 54,610,175</u>

This debt is repaid by operating resources such as land sales, room taxes, service fees and special assessments on property.

Beginning Fund Balance	\$ 192,422,004
Resources	45,575,697
Expenditures (Principal, Interest and Fiscal Agent Charges)	<u>(54,610,175)</u>
Ending Fund Balance	<u>\$ 183,387,526</u>

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REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax				
Total Taxes	0	0	0	0
INTERGOVERNMENTAL REVENUES				
Other Federal Revenues	4,570,695	4,557,359	4,559,668	4,534,534
Other Local Government Revenues	1,500,000	1,565,000	1,615,000	1,615,000
Total Intergovernmental Revenues	6,070,695	6,122,359	6,174,668	6,149,534
MISCELLANEOUS				
Interest Earnings	1,898,724	2,914,015	2,882,956	2,922,446
Total Miscellaneous	1,898,724	2,914,015	2,882,956	2,922,446
Subtotal	7,969,419	9,036,374	9,057,624	9,071,980
OTHER FINANCING SOURCES (Specify)				
Transfers In (Schedule T)				
General Fund	15,100,000	16,200,000	16,500,000	16,500,000
Multipurpose SRF	9,201,621	6,312,234	8,651,019	8,651,019
LV Convention & Visitors Authority SRF	407,455	3,424,544	5,736,138	5,736,138
Fremont Street Room Tax SRF	1,408,950			
Housing & Urban Development SRF	1,523,025	2,308,030	1,521,663	735,558
Fire Safety Initiative SRF	2,392,293	2,403,490	2,408,463	2,408,463
Fire Services CPF	-	3,660		
Special Assessments CPF	655,263	749,259	549,026	549,026
Capital Improvements CPF	923,850	923,150	922,150	922,150
City Facilities ISF	984,210	980,466	978,538	1,001,363
General CPF	1,314,749			
Premium on Long Term Debt	36,380,516			
Proceeds from Refunding Bonds Issued	143,780,000			
Proceeds of Long Term Debt	160,805,000			
Total Other Financing Sources	374,876,932	33,304,833	37,266,997	36,503,717
BEGINNING FUND BALANCE	26,215,935	202,651,664	191,653,818	192,422,004
Prior Period Adjustment(s)				
TOTAL BEGINNING FUND BALANCE	26,215,935	202,651,664	191,653,818	192,422,004
TOTAL AVAILABLE RESOURCES	409,062,286	244,992,871	237,978,439	237,997,701

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
Type: G. O. Revenue Supported Bonds				
Principal	14,262,834	5,295,000	5,665,000	5,665,000
Interest	8,933,159	13,792,358	13,309,834	13,309,834
Fiscal Agent Charges	2,391,851	53,080	75,000	65,000
Reserves-Increase or (Decrease)				
Other (Payment Bond Escrow Refunding Agent)	57,435,000			
Subtotal	83,022,844	19,140,438	19,049,834	19,039,834
TOTAL RESERVED (MEMO ONLY)				
Type: Medium-Term Financing				
Principal	6,305,000	8,670,000	10,865,000	10,865,000
Interest	1,493,677	2,151,966	2,267,407	2,267,407
Fiscal Agent Charges				
Reserves-Increase or (Decrease)		786,105		(786,105)
Other (Arbitrage Rebate)	7,500	17,750	20,000	20,000
Subtotal	7,806,177	10,839,716	13,152,407	13,152,407
TOTAL RESERVED (MEMO ONLY)		786,105		0
Type: Special Assessment Bonds				
Principal	487,910	555,836	373,897	363,897
Interest	215,859	193,423	174,898	170,677
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	703,769	749,259	548,795	534,574
TOTAL RESERVED (MEMO ONLY)				
Type: Other				
Principal	756,317	6,650,168	6,929,500	6,929,500
Interest	15,824,494	15,191,286	14,953,860	14,953,860
Fiscal Agent Charges				
Reserves-Increase or (Decrease)	173,967,974	(9,200,933)	(7,884,882)	(7,884,882)
Other (Specify)				
Subtotal	16,580,811	21,841,454	21,883,360	21,883,360
TOTAL RESERVED (MEMO ONLY)	200,183,909	190,982,976	183,098,094	183,098,094
OTHER USES				
Transfer Out (Schedule T)				
Multipurpose SRF			51,250	
Payment to Refunded Bond Escrow Agent	98,297,021			
Total Other Uses	98,297,021	0	51,250	0
ENDING FUND BALANCE	202,651,664	192,422,004	183,292,793	183,387,526
TOTAL COMMITMENTS & FUND BALANCE	409,062,286	244,992,871	237,978,439	237,997,701

CITY OF LAS VEGAS

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

City of Las Vegas
Final Budget Fiscal Year 2018

Permanent Funds

Permanent Funds are funds wherein the government may spend only the investment earnings on the assets held in trust, but not the assets themselves. The City has budgeted one Permanent Fund for the endowment care of Woodlawn Cemetery.

A perpetual care fee is charged upon the use of lots at the City-owned cemetery. The proceeds from the fees are invested and the earnings are used to maintain the cemetery grounds.

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REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
Health:				
Charges for Labor & Materials	70,680	75,000	80,000	80,000
Total Charges for Services	70,680	75,000	80,000	80,000
MISCELLANEOUS				
Interest Earnings	(44,204)	350,000	350,000	350,000
Other Fees, Charges & Reimbursements				
Total Miscellaneous	(44,204)	350,000	350,000	350,000
Subtotal	26,476	425,000	430,000	430,000
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	26,476	425,000	430,000	430,000
BEGINNING FUND BALANCE	2,121,555	1,838,733	1,898,733	1,893,733
Prior Period Adjustments				
Residual Equity Transfers (Schedule T)				
TOTAL BEGINNING FUND BALANCE	2,121,555	1,838,733	1,898,733	1,893,733
TOTAL AVAILABLE RESOURCES	2,148,031	2,263,733	2,328,733	2,323,733

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
HEALTH				
Cemetery Operation:				
Services & Supplies	309,298	370,000	370,000	370,000
Function Total	309,298	370,000	370,000	370,000
Subtotal	309,298	370,000	370,000	370,000
OTHER USES				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Total Other Uses	0	0	0	0
Total Expenditures & Other Uses	309,298	370,000	370,000	370,000
ENDING FUND BALANCE	1,838,733	1,893,733	1,958,733	1,953,733
TOTAL FUND COMMITMENTS & FUND BALANCE	2,148,031	2,263,733	2,328,733	2,323,733

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000 CEMETERY OPERATIONS PERMANENT FUND

City of Las Vegas
Final Budget Fiscal Year 2018

Enterprise Funds

Enterprise Funds are used to account for activities which are either financed and operated in a manner similar to a private business enterprise, or which the City Council has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, or accountability. The City has four such funds:

- ❖ Municipal Golf Course
- ❖ Sanitation
- ❖ Municipal Parking
- ❖ Building & Safety

The operations of an 18-hole golf course in the northwest area of the City and three leased golf courses are reported in the Municipal Golf Course fund.

In the Sanitation Fund, construction is underway for wastewater treatment plant improvements, major sewer lines and interceptors. A total of \$74.6 million is budgeted for capital outlay in FY 2018, which will bring the cash balance available in the fund to \$84.9 million, or approximately 14 months coverage of operating expenses.

In the Municipal Parking Fund, the City operates parking meters, issues citations for parking violations, provides hearings for citation contestants, and collects parking fines. This fund also accounts for income from five downtown parking garages.

The role of the Building & Safety Fund is to safeguard people and property by providing reasonable controls for the construction, use and occupancy of buildings. It also provides for quality inspections in a timely manner and services the building community with responsiveness to their concerns.

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits	10,586,096	8,463,000	8,350,000	8,450,000
Charges for Services	95,831,298	100,831,767	103,765,450	103,765,450
Fines & Forfeits	2,829,500	2,948,000	2,959,450	2,959,450
Miscellaneous	1,952,940	1,748,160	1,705,100	1,795,300
Total Operating Revenue	111,199,834	113,990,927	116,780,000	116,970,200
OPERATING EXPENSE				
General Government				
Public Safety	17,300,034	19,966,625	21,923,297	22,148,254
Public Works	9,718,633	9,778,201	10,912,287	11,000,762
Sanitation	81,147,234	84,967,660	89,930,754	89,974,539
Culture & Recreation	2,366,518	2,407,100	2,477,265	2,510,865
Total Operating Expense	110,532,419	117,119,586	125,243,603	125,634,420
Operating Income or (Loss)	667,414	(3,128,659)	(8,463,603)	(8,664,220)
NONOPERATING REVENUES				
Interest Earnings	2,463,765	3,378,740	3,734,522	3,734,522
Sewer Connection Charges	10,384,867	10,400,000	13,800,000	13,800,000
Other Local Government Revenues	12,500			
SNWA Infrastructure Fund	7,509,670	7,270,000	7,500,000	7,500,000
Capital Contributions	10,861,025	6,000,000	6,000,000	6,000,000
Gain (Loss) on Sale of Assets	(4,992)			
Total Nonoperating Revenues	31,226,835	27,048,740	31,034,522	31,034,522
NONOPERATING EXPENSES				
Interest Expense	2,906,518	4,816,055	4,794,363	4,794,363
Fiscal Charges	379,291			
Contributions to Other Governments	99,874	2,883,449	103,500	103,500
Total Nonoperating Expenses	3,385,683	7,699,504	4,897,863	4,897,863
NET INCOME (LOSS) before Operating Transfers	28,508,566	16,220,577	17,673,056	17,472,439
Operating Transfers (Schedule T)				
In	1,480,000	1,222,365	1,200,000	1,100,000
Out				
Net Operating Transfers	1,480,000	1,222,365	1,200,000	1,100,000
NET INCOME (LOSS)	29,988,566	17,442,942	18,873,056	18,572,439

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	111,893,799	113,990,927	116,780,000	116,970,200
Cash Paid to Suppliers for Goods & Services	(47,329,040)	(48,984,774)	(53,727,134)	(52,408,724)
Cash Paid to Employees for Services	(35,462,012)	(37,396,669)	(40,425,068)	(42,114,295)
a. Net cash provided (used) by operating activities	29,102,747	27,609,484	22,627,798	22,447,181
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash Received from Interfund Loan	109,163			
Operating Transfers In	1,480,000	1,222,365	1,200,000	1,100,000
Received from Other Governments	12,500			
Contributions Paid to Other Governments	(99,874)	(102,000)	(103,500)	(103,500)
b. Net cash provided (used) by noncapital financing activities	1,501,789	1,120,365	1,096,500	996,500
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Bonds Issued	17,623,335		20,000,000	20,000,000
Paid for Defeasance of Debt	(17,500,227)			
Sewer Connection Charges	10,384,867	10,400,000	13,800,000	13,800,000
SNWA Infrastructure Fund	8,223,858	7,270,000	7,500,000	7,500,000
Acquisition, Construction or Improvement of Capital Assets	(42,191,828)	(18,748,928)	(79,908,588)	(89,332,723)
Principal Paid on Bonds	(8,944,773)	(8,800,000)	(8,905,000)	(9,250,000)
Interest Paid	(5,020,966)	(4,339,298)	(4,231,781)	(3,890,582)
c. Net cash provided (used) by capital and related financing activities	(37,425,734)	(14,218,226)	(51,745,369)	(61,173,305)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	2,411,748	3,378,740	3,734,522	3,734,522
d. Net cash provided (used) in investing activities	2,411,748	3,378,740	3,734,522	3,734,522
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,409,450)	17,890,363	(24,286,549)	(33,995,102)
CASH AND CASH EQUIVALENTS AT JULY 1	123,774,796	119,365,346	145,660,527	137,255,709
CASH AND CASH EQUIVALENTS AT JUNE 30	119,365,346	137,255,709	121,373,978	103,260,607

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Culture & Recreation:				
Miscellaneous Fees & Charges	1,097,699	925,000	870,000	925,000
MISCELLANEOUS				
Rentals	510,936	545,000	450,000	540,000
Other Fees, Charges & Reimbursements	214,955	1,200	1,000	1,200
Total Operating Revenue	1,823,590	1,471,200	1,321,000	1,466,200
OPERATING EXPENSE				
CULTURE & RECREATION				
Participant Recreation:				
Services & Supplies	1,569,385	1,592,729	1,656,615	1,672,365
Cost of Stores Issued	90,269	130,000	118,650	136,500
Depreciation/Amortization	706,864	684,371	702,000	702,000
Total Operating Expense	2,366,518	2,407,100	2,477,265	2,510,865
Operating Income or (Loss)	(542,928)	(935,900)	(1,156,265)	(1,044,665)
NONOPERATING REVENUES				
Interest Earnings	22,592	18,201	24,052	24,052
Total Nonoperating Revenues	22,592	18,201	24,052	24,052
NONOPERATING EXPENSES				
Interest Expense	138,611	132,900	116,700	116,700
Contributions to Other Governments	34,795	36,000	37,500	37,500
Total Nonoperating Expenses	173,406	168,900	154,200	154,200
NET INCOME (LOSS) before Operating Transfers	(693,742)	(1,086,599)	(1,286,413)	(1,174,813)
Operating Transfers (Schedule T)				
In	1,200,000	1,200,000	1,200,000	1,100,000
Out				
Net Operating Transfers	1,200,000	1,200,000	1,200,000	1,100,000
NET INCOME (LOSS)	506,258	113,401	(86,413)	(74,813)

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	1,827,632	1,471,200	1,321,000	1,466,200
Cash Paid to Suppliers for Goods & Services	(1,652,557)	(1,722,729)	(1,775,265)	(1,808,865)
a. Net cash provided (used) by operating activities	175,075	(251,529)	(454,265)	(342,665)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	1,200,000	1,200,000	1,200,000	1,100,000
Contributions Paid to Other Governments	(34,795)	(36,000)	(37,500)	(37,500)
b. Net cash provided (used) by noncapital financing activities	1,165,205	1,164,000	1,162,500	1,062,500
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets		(223,000)	(100,000)	(100,000)
Principal Paid on Bonds	(790,000)	(810,000)	(830,000)	(830,000)
Interest Paid	(149,103)	(132,900)	(116,700)	(116,700)
c. Net cash provided (used) by capital and related financing activities	(939,103)	(1,165,900)	(1,046,700)	(1,046,700)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	21,982	18,201	24,052	24,052
d. Net cash provided (used) in investing activities	21,982	18,201	24,052	24,052
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	423,159	(235,228)	(314,413)	(302,813)
CASH AND CASH EQUIVALENTS AT JULY 1	891,103	1,314,262	1,196,334	1,079,034
CASH AND CASH EQUIVALENTS AT JUNE 30	1,314,262	1,079,034	881,921	776,221

PROPRIETARY FUND	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Works:				
Miscellaneous Fees & Charges	523,748	415,000	445,000	445,000
Sanitation:				
Sewer Service Charges	87,176,162	91,472,067	94,248,000	94,248,000
Sale of Reclaimed Water	656,093	821,300	705,000	705,000
Miscellaneous Fees & Charges	412,106	503,900	480,800	480,800
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	48,651	30,320	31,600	31,600
Total Operating Revenue	88,816,760	93,242,587	95,910,400	95,910,400
OPERATING EXPENSE				
PUBLIC WORKS				
Storm Drainage:				
Salaries & Wages	3,440,148	3,528,264	3,850,110	3,868,730
Employee Benefits	2,317,736	2,449,242	2,752,079	2,767,760
Services & Supplies	3,794,183	3,650,695	4,160,098	4,214,272
Depreciation/Amortization	166,566	150,000	150,000	150,000
SANITATION				
Sewage Collection & Disposal:				
Salaries & Wages	9,651,691	9,846,413	10,368,945	10,497,845
Employee Benefits	5,596,318	6,818,097	6,272,970	7,721,400
Services & Supplies	33,064,624	34,316,169	37,534,180	36,013,505
Depreciation/Amortization	27,493,010	28,628,187	28,959,401	28,979,401
Street Cleaning:				
Salaries & Wages	2,103,888	2,053,315	2,468,130	2,439,940
Employee Benefits	1,386,799	1,419,338	1,770,890	1,749,480
Services & Supplies	1,850,343	1,885,541	2,556,238	2,572,968
Depreciation/Amortization	562	600		
Total Operating Expense	90,865,867	94,745,861	100,843,041	100,975,301
Operating Income or (Loss)	(2,049,108)	(1,503,274)	(4,932,641)	(5,064,901)
NONOPERATING REVENUES				
Interest Earnings	2,191,410	3,227,839	3,534,827	3,534,827
Sewer Connection Charges	10,384,867	10,400,000	13,800,000	13,800,000
Other Local Government Revenues	12,500			
SNWA Infrastructure Fund	7,509,670	7,270,000	7,500,000	7,500,000
Capital Contributions	10,861,025	6,000,000	6,000,000	6,000,000
Gain (Loss) on Sale of Assets	(3,874)			
Total Nonoperating Revenues	30,955,598	26,897,839	30,834,827	30,834,827
NONOPERATING EXPENSES				
Interest Expense	2,472,261	4,380,155	4,404,600	4,404,600
Fiscal Charges	379,291			
Contributions to Other Governments	65,079	66,000	66,000	66,000
Total Nonoperating Expenses	2,916,631	4,446,155	4,470,600	4,470,600
NET INCOME (LOSS) before Operating Transfers	25,989,859	20,948,410	21,431,586	21,299,326
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	25,989,859	20,948,410	21,431,586	21,299,326

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	90,130,147	93,242,587	95,910,400	95,910,400
Cash Paid to Suppliers for Goods & Services	(39,663,297)	(39,852,405)	(44,250,516)	(42,800,745)
Cash Paid to Employees for Services	(25,254,111)	(26,114,669)	(27,483,124)	(29,045,155)
a. Net cash provided (used) by operating activities	25,212,739	27,275,513	24,176,760	24,064,500
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash Advanced to Other Funds	109,163			
Received from Other Governments	12,500			
Contributions Paid to Other Governments	(65,079)	(66,000)	(66,000)	(66,000)
b. Net cash provided (used) by noncapital financing activities	56,584	(66,000)	(66,000)	(66,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from GO Bonds	17,623,335			
Paid for Defeasance of Debt	(17,500,227)			
Sewer Connection Charges	10,384,867	10,400,000	13,800,000	13,800,000
SNWA Infrastructure Fund	8,223,858	7,270,000	7,500,000	7,500,000
Acquisition, Construction or Improvement of Capital Assets	(41,933,444)	(17,524,928)	(68,647,288)	(74,571,423)
Principal Paid on Bonds	(7,814,773)	(7,635,000)	(7,700,000)	(8,045,000)
Interest Paid	(4,564,050)	(3,903,398)	(3,842,018)	(3,500,819)
c. Net cash provided (used) by capital and related financing activities	(35,580,434)	(11,393,326)	(58,889,306)	(64,817,242)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	2,147,947	3,227,839	3,534,827	3,534,827
d. Net cash provided (used) in investing activities	2,147,947	3,227,839	3,534,827	3,534,827
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(8,163,164)	19,044,026	(31,243,719)	(37,283,915)
CASH AND CASH EQUIVALENTS AT JULY 1	111,260,888	103,097,724	130,007,157	122,141,750
CASH AND CASH EQUIVALENTS AT JUNE 30	103,097,724	122,141,750	98,763,438	84,857,835

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18		
			TENTATIVE APPROVED		FINAL APPROVED
OPERATING REVENUE					
CHARGES FOR SERVICES					
Public Safety:					
Parking Fees	1,506,380	1,791,000	1,699,050		1,699,050
Parking Meter Fees	3,664,400	3,924,400	4,282,000		4,282,000
Miscellaneous Fees & Charges	6,087	100	600		600
FINES & FORFEITS					
Parking Fines	2,829,500	2,948,000	2,959,450		2,959,450
MISCELLANEOUS					
Rentals	1,148,217	1,150,000	1,182,000		1,182,000
Other Fees, Charges & Reimbursements	30,181	21,640	40,500		40,500
Total Operating Revenue	9,184,765	9,835,140	10,163,600		10,163,600
OPERATING EXPENSE					
PUBLIC SAFETY					
Traffic Control:					
Salaries & Wages	1,910,193	2,142,000	2,335,880		2,357,100
Employee Benefits	1,192,262	1,508,000	1,716,350		1,721,070
Services & Supplies	3,347,373	4,130,802	4,158,421		4,158,421
Depreciation/Amortization	1,259,327	1,262,823	1,267,000		1,267,000
Total Operating Expense	7,709,155	9,043,625	9,477,651		9,503,591
Operating Income or (Loss)	1,475,610	791,515	685,949		660,009
NONOPERATING REVENUES					
Interest Earnings	108,165	58,000	76,975		76,975
Gain (Loss) on Sale of Assets	(1,118)				
Total Nonoperating Revenues	107,047	58,000	76,975		76,975
NONOPERATING EXPENSES					
Interest Expense	295,646	303,000	273,063		273,063
Contributions to Other Governments		2,781,449			
Total Nonoperating Expenses	295,646	3,084,449	273,063		273,063
NET INCOME (LOSS) before Operating Transfers	1,287,011	(2,234,934)	489,861		463,921
Operating Transfers (Schedule T)					
In	280,000	22,365			
Out					
Net Operating Transfers	280,000	22,365	0		0
NET INCOME (LOSS)	1,567,011	(2,212,569)	489,861		463,921

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	9,328,444	9,835,140	10,163,600	10,163,600
Cash Paid to Suppliers for Goods & Services	(3,353,976)	(4,130,802)	(4,158,421)	(4,158,421)
Cash Paid to Employees for Services	(3,177,724)	(3,650,000)	(4,052,230)	(4,078,170)
a. Net cash provided (used) by operating activities	2,796,744	2,054,338	1,952,949	1,927,009
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	280,000	22,365		
b. Net cash provided (used) by noncapital financing activities	280,000	22,365	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Bonds Issued			20,000,000	20,000,000
Acquisition, Construction or Improvement of Capital Assets	(250,921)	(951,000)	(11,105,000)	(14,605,000)
Principal Paid on Bonds	(340,000)	(355,000)	(375,000)	(375,000)
Interest Paid	(307,813)	(303,000)	(273,063)	(273,063)
c. Net cash provided (used) by capital and related financing activities	(898,734)	(1,609,000)	8,246,937	4,746,937
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	96,686	58,000	76,975	76,975
d. Net cash provided (used) in investing activities	96,686	58,000	76,975	76,975
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,274,696	525,703	10,276,861	6,750,921
CASH AND CASH EQUIVALENTS AT JULY 1	4,070,044	6,344,740	6,985,254	6,870,443
CASH AND CASH EQUIVALENTS AT JUNE 30	6,344,740	6,870,443	17,262,115	13,621,364

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
LICENSES & PERMITS				
Business Licenses & Permits:				
Building Permits	9,162,640	7,253,000	7,100,000	7,250,000
Miscellaneous Permits	1,423,456	1,210,000	1,250,000	1,200,000
CHARGES FOR SERVICES				
Public Safety:				
Construction & Subdivision Inspections	541,360	568,000	575,000	570,000
Miscellaneous Fees & Charges	247,263	411,000	460,000	410,000
Total Operating Revenue	11,374,719	9,442,000	9,385,000	9,430,000
OPERATING EXPENSE				
PUBLIC SAFETY				
Protective Inspection:				
Salaries & Wages	4,205,190	4,427,000	5,163,875	5,223,570
Employee Benefits	2,734,914	3,205,000	3,725,839	3,767,400
Services & Supplies	2,638,925	3,278,838	3,542,932	3,640,693
Depreciation/Amortization	11,850	12,162	13,000	13,000
Total Operating Expense	9,590,879	10,923,000	12,445,646	12,644,663
Operating Income or (Loss)	1,783,840	(1,481,000)	(3,060,646)	(3,214,663)
NONOPERATING REVENUES				
Interest Earnings	141,598	74,700	98,668	98,668
Total Nonoperating Revenues	141,598	74,700	98,668	98,668
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	1,925,438	(1,406,300)	(2,961,978)	(3,115,995)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	1,925,438	(1,406,300)	(2,961,978)	(3,115,995)

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	10,607,576	9,442,000	9,385,000	9,430,000
Cash Paid to Suppliers for Goods & Services	(2,659,210)	(3,278,838)	(3,542,932)	(3,640,693)
Cash Paid to Employees for Services	(7,030,177)	(7,632,000)	(8,889,714)	(8,990,970)
a. Net cash provided (used) by operating activities	918,189	(1,468,838)	(3,047,646)	(3,201,663)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided (used) by noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(7,463)	(50,000)	(56,300)	(56,300)
c. Net cash provided (used) by capital and related financing activities	(7,463)	(50,000)	(56,300)	(56,300)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	145,133	74,700	98,668	98,668
d. Net cash provided (used) in investing activities	145,133	74,700	98,668	98,668
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,055,859	(1,444,138)	(3,005,278)	(3,159,295)
CASH AND CASH EQUIVALENTS AT JULY 1	7,552,761	8,608,620	7,471,782	7,164,482
CASH AND CASH EQUIVALENTS AT JUNE 30	8,608,620	7,164,482	4,466,504	4,005,187

CITY OF LAS VEGAS

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

City of Las Vegas
Final Budget Fiscal Year 2018

Internal Service Funds

The City has eight Internal Service Funds. Each fund accounts for a specific service provided to City departments such as Print Media, Radio Communications, and Vehicle Services.

The Internal Service Funds charge the consumer departments and other governmental agencies on a cost reimbursement basis.

The Fire Communications Fund operates the countywide emergency dispatch system with funding provided by the City, Clark County, and the City of North Las Vegas.

The Automotive Operations Fund provides repair, maintenance, and general oversight of the City's fleet. Fiscal Year 2018 acquisitions are budgeted at \$3.5 million. This appropriation will fund a limited number of replacement vehicles and fleet additions.

The City has two self-insurance programs: Workers Compensation Insurance and other employee benefits are accounted for in the Employee Benefit Fund; and the city's risk management programs for liability, property damage and casualty claims and citywide safety programs are accounted for in the Liability Insurance & Property Damage Fund. Budgeted expenses in these programs total \$194.8 million.

The City Facilities Fund provides maintenance, remodeling and utility services to city facilities and charges all city departments based on the square footage and type of facility occupied by each department.

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	217,077,801	218,506,339	228,420,832	230,032,852
Miscellaneous	1,124,863	647,086	585,000	585,000
Total Operating Revenue	218,202,664	219,153,425	229,005,832	230,617,852
OPERATING EXPENSE				
General Government	209,304,460	221,790,196	224,525,071	235,213,475
Public Safety	9,718,040	9,692,000	11,041,632	10,913,153
Economic Development & Assistance	3,142,917	3,490,737	3,893,349	3,902,576
Total Operating Expense	222,165,417	234,972,933	239,460,052	250,029,204
Operating Income or (Loss)	(3,962,753)	(15,819,508)	(10,454,220)	(19,411,352)
NONOPERATING REVENUES				
Interest Earnings	1,053,996	502,774	676,959	676,959
Gain (Loss) on Sale of Assets	564,168	762,949	260,000	260,000
Other State Revenues			1,572,000	1,572,000
Total Nonoperating Revenues	1,618,164	1,265,723	2,508,959	2,508,959
NONOPERATING EXPENSES				
Intergovernmental Expense	1,521,260	1,434,000	3,144,000	3,144,000
Total Nonoperating Expenses	1,521,260	1,434,000	3,144,000	3,144,000
NET INCOME (LOSS) before Operating Transfers	(3,865,849)	(15,987,785)	(11,089,261)	(20,046,393)
Operating Transfers (Schedule T)				
In	2,454,435	3,776,826		
Out	(999,210)	(980,466)	(978,538)	(1,001,363)
Net Operating Transfers	1,455,225	2,796,360	(978,538)	(1,001,363)
NET INCOME (LOSS)	(2,410,624)	(13,191,425)	(12,067,799)	(21,047,756)

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	10,089,077	10,215,424	11,025,996	11,833,986
Cash Received from Internal Services Provided	207,918,402	208,938,001	217,979,836	218,783,867
Cash Paid to Suppliers for Goods & Services	(64,023,289)	(41,479,516)	(40,784,436)	(39,478,454)
Cash Paid to Employees for Services	(155,156,596)	(186,053,984)	(196,494,016)	(197,227,150)
a. Net cash provided (used) by operating activities	(1,172,406)	(8,380,075)	(8,272,620)	(6,087,751)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash Received from Other Governments			1,572,000	1,572,000
Operating Transfers In	2,454,435	3,776,826		
Operating Transfers Out	(999,210)	(980,466)	(978,538)	(1,001,363)
Subsidies Paid to Other Governments	(1,521,260)	(1,434,000)	(3,144,000)	(3,144,000)
b. Net cash provided (used) by noncapital financing activities	(66,035)	1,362,360	(2,550,538)	(2,573,363)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets	746,869	762,949	260,000	260,000
Acquisition, Construction or Improvement of Capital Assets	(3,694,362)	(3,200,000)	(3,700,000)	(3,650,000)
c. Net cash provided (used) by capital and related financing activities	(2,947,493)	(2,437,051)	(3,440,000)	(3,390,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	1,081,093	502,774	666,849	676,959
d. Net cash provided (used) in investing activities	1,081,093	502,774	666,849	676,959
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(3,104,841)	(8,951,992)	(13,596,309)	(11,374,155)
CASH AND CASH EQUIVALENTS AT JULY 1	70,370,873	67,266,032	51,288,994	58,314,040
CASH AND CASH EQUIVALENTS AT JUNE 30	67,266,032	58,314,040	37,692,685	46,939,885

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Charges for Labor & Materials	3,090,094	3,491,000	3,894,000	3,903,000
Total Operating Revenue	3,090,094	3,491,000	3,894,000	3,903,000
OPERATING EXPENSE				
ECONOMIC DEVELOPMENT & ASSISTANCE				
ED&A Administration:				
Salaries & Wages	1,444,193	1,594,730	1,695,759	1,741,880
Employee Benefits	1,002,270	1,187,261	1,297,178	1,251,060
Services & Supplies	696,454	708,746	900,412	909,636
Total Operating Expense	3,142,917	3,490,737	3,893,349	3,902,576
Operating Income or (Loss)	(52,823)	263	651	424
NONOPERATING REVENUES				
Total Nonoperating Revenues	0	0	0	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(52,823)	263	651	424
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(52,823)	263	651	424

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	3,090,094	3,491,000	3,894,000	3,903,000
Cash Paid to Suppliers for Goods & Services	(682,951)	(708,746)	(900,412)	(909,636)
Cash Paid to Employees for Services	(2,451,420)	(2,781,991)	(2,992,937)	(2,992,940)
a. Net cash provided (used) by operating activities	(44,277)	263	651	424
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:				
d. Net cash provided (used) in investing activities	0	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(44,277)	263	651	424
CASH AND CASH EQUIVALENTS AT JULY 1	630,496	586,219	646,992	586,482
CASH AND CASH EQUIVALENTS AT JUNE 30	586,219	586,482	647,643	586,906

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
Public Safety:				
Fire Alarm Services-Las Vegas	4,228,310	4,658,000	4,580,636	4,527,167
Fire Alarm Services-Clark County	4,989,119	4,444,942	5,404,840	5,341,750
Fire Alarm Services-North Las Vegas	855,765	846,125	927,072	916,250
Fire Alarm Services-Laughlin	70,605	88,856	76,488	75,595
Fire Alarm Services-Moapa Valley District	16,242	18,715	17,595	17,390
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	582			
Total Operating Revenue	10,160,623	10,056,638	11,006,632	10,878,152
OPERATING EXPENSE				
PUBLIC SAFETY				
Fire Communications:				
Salaries & Wages	4,783,609	4,693,000	5,000,117	4,927,100
Employee Benefits	2,740,956	2,848,000	3,429,972	3,374,510
Services & Supplies	2,169,722	2,126,867	2,576,543	2,576,543
Depreciation/Amortization	23,753	24,133	35,000	35,000
Total Operating Expense	9,718,040	9,692,000	11,041,632	10,913,153
Operating Income or (Loss)	442,583	364,638	(35,000)	(35,001)
NONOPERATING REVENUES				
Interest Earnings	6,513	1,404	1,855	1,855
Gain (Loss) on Sale of Assets	(7,419)			
Total Nonoperating Revenues	(906)	1,404	1,855	1,855
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	441,677	366,042	(33,145)	(33,146)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	441,677	366,042	(33,145)	(33,146)

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	5,878,770	5,398,638	6,425,996	6,350,986
Cash Received from Internal Services Provided	4,228,310	4,658,000	4,580,636	4,527,167
Cash Paid to Suppliers for Goods & Services	(2,241,561)	(2,126,867)	(2,576,543)	(2,576,543)
Cash Paid to Employees for Services	(7,729,333)	(7,541,000)	(8,430,089)	(8,301,610)
a. Net cash provided (used) by operating activities	136,186	388,771	0	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(33,493)			
c. Net cash provided (used) by capital and related financing activities	(33,493)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	7,063	1,404	1,855	1,855
d. Net cash provided (used) in investing activities	7,063	1,404	1,855	1,855
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	109,756	390,175	1,855	1,855
CASH AND CASH EQUIVALENTS AT JULY 1	1,416,397	1,526,153	1,527,557	1,916,328
CASH AND CASH EQUIVALENTS AT JUNE 30	1,526,153	1,916,328	1,529,412	1,918,183

CITY OF LAS VEGAS

Schedule F-2 - Statement of Cash Flows 602000 FIRE COMMUNICATIONS ISF (Fund)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	1,150,164	617,500	825,000	617,500
Total Operating Revenue	1,150,164	617,500	825,000	617,500
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	90,403	102,000	148,770	143,940
Employee Benefits	33,455	77,000	113,070	109,400
Services & Supplies	664,403	430,000	731,000	465,000
Cost of Stores Issued	170,220	213,000	210,100	210,100
Depreciation/Amortization	38,154	34,000	40,000	40,000
Total Operating Expense	996,635	856,000	1,242,940	968,440
Operating Income or (Loss)	153,529	(238,500)	(417,940)	(350,940)
NONOPERATING REVENUES				
Interest Earnings	13,377	7,651	10,110	10,110
Gain (Loss) on Sale of Assets	(107,166)			
Total Nonoperating Revenues	(93,789)	7,651	10,110	10,110
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	59,740	(230,849)	(407,830)	(340,830)
Operating Transfers (Schedule T)				
In		6,000		
Out				
Net Operating Transfers	0	6,000	0	0
NET INCOME (LOSS)	59,740	(224,849)	(407,830)	(340,830)

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	1,150,447	617,500	825,000	617,500
Cash Paid to Suppliers for Goods & Services	(837,834)	(643,000)	(941,100)	(675,100)
Cash Paid to Employees for Services	(162,961)	(179,000)	(261,840)	(253,340)
a. Net cash provided (used) by operating activities	149,652	(204,500)	(377,940)	(310,940)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In		6,000		
b. Net cash provided (used) by noncapital financing activities	0	6,000	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	13,213	7,651	10,110	10,110
d. Net cash provided (used) in investing activities	13,213	7,651	10,110	10,110
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	162,865	(190,849)	(367,830)	(300,830)
CASH AND CASH EQUIVALENTS AT JULY 1	654,879	817,744	492,944	626,895
CASH AND CASH EQUIVALENTS AT JUNE 30	817,744	626,895	115,004	326,065

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	3,889,029	315,000	275,000	275,000
Charges for Equipment Use	9,839,238	10,060,000	10,000,000	11,256,000
MISCELLANEOUS				
Other Fees, Charges & Reimbursements				
Total Operating Revenue	13,728,267	10,375,000	10,275,000	11,531,000
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	2,161,910	2,250,000	2,640,870	2,682,070
Employee Benefits	1,339,251	1,660,000	1,962,220	1,955,530
Services & Supplies	8,707,215	12,700,000	7,310,000	7,170,250
Cost of Stores Issued		300,000	550,000	550,000
Depreciation/Amortization	269,518	225,000	300,000	300,000
Total Operating Expense	12,477,894	17,135,000	12,763,090	12,657,850
Operating Income or (Loss)	1,250,373	(6,760,000)	(2,488,090)	(1,126,850)
NONOPERATING REVENUES				
Interest Earnings	211,233	75,000	128,723	128,723
Total Nonoperating Revenues	211,233	75,000	128,723	128,723
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	1,461,606	(6,685,000)	(2,359,367)	(998,127)
Operating Transfers (Schedule T)				
In	307,435	3,106,200		
Out	(15,000)			
Net Operating Transfers	292,435	3,106,200	0	0
NET INCOME (LOSS)	1,754,041	(3,578,800)	(2,359,367)	(998,127)

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	13,728,268	10,375,000	10,275,000	11,531,000
Cash Paid to Suppliers for Goods & Services	(8,194,306)	(13,000,000)	(7,860,000)	(7,720,250)
Cash Paid to Employees for Services	(3,593,045)	(3,910,000)	(4,603,090)	(4,637,600)
a. Net cash provided (used) by operating activities	1,940,917	(6,535,000)	(2,188,090)	(826,850)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	307,435	3,106,200		
Operating Transfer Out	(15,000)			
b. Net cash provided (used) by noncapital financing activities	292,435	3,106,200	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(644,289)			
c. Net cash provided (used) by capital and related financing activities	(644,289)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	208,392	75,000	128,723	128,723
d. Net cash provided (used) in investing activities	208,392	75,000	128,723	128,723
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,797,455	(3,353,800)	(2,059,367)	(698,127)
CASH AND CASH EQUIVALENTS AT JULY 1	10,857,512	12,654,967	6,471,479	9,301,167
CASH AND CASH EQUIVALENTS AT JUNE 30	12,654,967	9,301,167	4,412,112	8,603,040

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	1,735,377	1,597,674	2,000,000	2,000,000
Charges for Equipment Use	5,111,304	5,073,455	5,300,000	5,300,000
Charges for Capital Recovery	3,486,674	2,595,880	2,500,000	2,500,000
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	7,207	3,300	3,500	3,500
Total Operating Revenue	10,340,562	9,270,309	9,803,500	9,803,500
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	1,515,351	1,434,664	1,518,410	1,527,830
Employee Benefits	968,499	1,055,579	1,106,120	1,113,270
Services & Supplies	984,881	1,132,547	1,254,000	1,255,000
Cost of Stores Issued	2,310,334	2,695,096	3,400,000	3,016,892
Depreciation/Amortization	1,741,946	1,785,000	1,785,000	1,785,000
Total Operating Expense	7,521,011	8,102,886	9,063,530	8,697,992
Operating Income or (Loss)	2,819,551	1,167,423	739,970	1,105,508
NONOPERATING REVENUES				
Interest Earnings	240,317	104,060	138,412	138,412
Gain (Loss) on Sale of Assets	678,753	762,949	260,000	260,000
Total Nonoperating Revenues	919,070	867,009	398,412	398,412
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	3,738,621	2,034,432	1,138,382	1,503,920
Operating Transfers (Schedule T)				
In	147,000	664,626		
Out				
Net Operating Transfers	147,000	664,626	0	0
NET INCOME (LOSS)	3,885,621	2,699,058	1,138,382	1,503,920

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	220,059	300,000	300,000	300,000
Cash Received from Internal Services Provided	10,099,522	8,970,309	9,503,500	9,503,500
Cash Paid to Suppliers for Goods & Services	(3,196,906)	(3,827,643)	(4,654,000)	(4,271,892)
Cash Paid to Employees for Services	(2,544,876)	(2,490,243)	(2,624,530)	(2,641,100)
a. Net cash provided (used) by operating activities	4,577,799	2,952,423	2,524,970	2,890,508
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	147,000	664,626		
Operating Transfers Out				
b. Net cash provided (used) by noncapital financing activities	147,000	664,626	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Sale of Fixed Assets	746,869	762,949	260,000	260,000
Acquisition, Construction or Improvement of Capital Assets	(2,911,383)	(3,000,000)	(3,500,000)	(3,500,000)
c. Net cash provided (used) by capital and related financing activities	(2,164,514)	(2,237,051)	(3,240,000)	(3,240,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	239,019	104,060	138,412	138,412
d. Net cash provided (used) in investing activities	239,019	104,060	138,412	138,412
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,799,304	1,484,058	(576,618)	(211,080)
CASH AND CASH EQUIVALENTS AT JULY 1	13,302,107	16,101,411	17,608,531	17,585,469
CASH AND CASH EQUIVALENTS AT JUNE 30	16,101,411	17,585,469	17,031,913	17,374,389

CITY OF LAS VEGAS

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

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Insurance-Employer	11,430,013	11,968,000	11,920,000	11,920,000
Charges for Insurance-Employee	702,806	783,000	700,000	1,583,000
Charges for Insurance-Nonemployee	1,919,592	2,022,000	2,020,000	2,020,000
Benefit Cost Allocation	143,744,731	148,292,000	155,865,000	155,665,000
MISCELLANEOUS				
Other Fees, Charges & Reimbursements	569,225	52,100	1,500	1,500
Total Operating Revenue	158,366,367	163,117,100	170,506,500	171,189,500
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	43,364,207	44,923,500	44,078,880	50,355,620
Employee Benefits	86,615,090	120,856,800	124,645,590	129,806,990
Services & Supplies	1,915,330	1,468,560	2,212,760	2,216,260
Insurance Claims	3,721,919	4,644,000	4,750,000	4,750,000
Insurance Premiums	30,533,680	338,000	795,000	795,000
Total Operating Expense	166,150,226	172,230,860	176,482,230	187,923,870
Operating Income or (Loss)	(7,783,859)	(9,113,760)	(5,975,730)	(16,734,370)
NONOPERATING REVENUES				
Interest Earnings	479,291	256,300	336,700	336,700
Other State Revenues			1,572,000	1,572,000
Total Nonoperating Revenues	479,291	256,300	1,908,700	1,908,700
NONOPERATING EXPENSES				
Intergovernmental Expense	1,521,260	1,434,000	3,144,000	3,144,000
Total Nonoperating Expenses	1,521,260	1,434,000	3,144,000	3,144,000
NET INCOME (LOSS) before Operating Transfers	(8,825,828)	(10,291,460)	(7,211,030)	(17,969,670)
Operating Transfers (Schedule T)				
In	2,000,000			
Out				
Net Operating Transfers	2,000,000	0	0	0
NET INCOME (LOSS)	(6,825,828)	(10,291,460)	(7,211,030)	(17,969,670)

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	3,127,997	2,857,100	2,720,000	3,603,000
Cash Received from Internal Services Provided	155,030,397	160,260,000	167,786,500	167,586,500
Cash Paid to Suppliers for Goods & Services	(35,212,676)	(6,100,560)	(7,757,760)	(7,111,260)
Cash Paid to Employees for Services	(129,969,766)	(160,780,300)	(168,724,470)	(169,670,610)
a. Net cash provided (used) by operating activities	(7,024,048)	(3,763,760)	(5,975,730)	(5,592,370)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	2,000,000			
Received from Other Governments			1,572,000	1,572,000
Subsidies Paid to Other Governments	(1,521,260)	(1,434,000)	(3,144,000)	(3,144,000)
b. Net cash provided (used) by noncapital financing activities	478,740	(1,434,000)	(1,572,000)	(1,572,000)
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:				
Sale of Investment Securities	0			
Interest and Dividends on Investments	498,948	256,300	336,700	336,700
d. Net cash provided (used) in investing activities	498,948	256,300	336,700	336,700
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(6,046,360)	(4,941,460)	(7,211,030)	(6,827,670)
CASH AND CASH EQUIVALENTS AT JULY 1	34,467,967	28,421,607	19,814,427	23,480,147
CASH AND CASH EQUIVALENTS AT JUNE 30	28,421,607	23,480,147	12,603,397	16,652,477

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	230,955	1,068,000	1,000,000	1,000,000
Charges for Equipment Use	(3,581)	(25,300)		
Charges for Insurance	1,623,621	1,625,000	1,615,200	1,615,200
Total Operating Revenue	1,850,995	2,667,700	2,615,200	2,615,200
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Financial Administration:				
Salaries & Wages	237,802	178,800	268,280	193,080
Employee Benefits	157,750	133,000	159,520	146,740
Services & Supplies	300,727	433,200	257,630	425,000
Insurance Claims	1,448,338	2,333,000	2,050,000	2,300,000
Insurance Premiums	837,856	606,500	1,025,000	695,610
Total Operating Expense	2,982,473	3,684,500	3,760,430	3,760,430
Operating Income or (Loss)	(1,131,478)	(1,016,800)	(1,145,230)	(1,145,230)
NONOPERATING REVENUES				
Interest Earnings	58,308	23,800	26,600	26,600
Total Nonoperating Revenues	58,308	23,800	26,600	26,600
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(1,073,170)	(993,000)	(1,118,630)	(1,118,630)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(1,073,170)	(993,000)	(1,118,630)	(1,118,630)

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	324,572	1,068,000	1,000,000	1,000,000
Cash Received from Internal Services Provided	1,623,621	1,599,700	1,615,200	1,615,200
Cash Paid to Suppliers for Goods & Services	(2,374,835)	(3,372,700)	(3,332,630)	(3,420,610)
Cash Paid to Employees for Services	(409,011)	(311,800)	(427,800)	(339,820)
a. Net cash provided (used) by operating activities	(835,653)	(1,016,800)	(1,145,230)	(1,145,230)
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	65,844	23,800	26,600	26,600
d. Net cash provided (used) in investing activities	65,844	23,800	26,600	26,600
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(769,809)	(993,000)	(1,118,630)	(1,118,630)
CASH AND CASH EQUIVALENTS AT JULY 1	4,261,331	3,491,522	2,427,362	2,498,522
CASH AND CASH EQUIVALENTS AT JUNE 30	3,491,522	2,498,522	1,308,732	1,379,892

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES				
General Government:				
Charges for Labor & Materials	18,967,743	18,966,492	19,500,000	19,500,000
MISCELLANEOUS				
Rentals	547,849	591,686	580,000	580,000
Total Operating Revenue	19,515,592	19,558,178	20,080,000	20,080,000
OPERATING EXPENSE				
GENERAL GOVERNMENT				
Other:				
Salaries & Wages	4,969,919	4,622,126	4,789,360	4,767,130
Employee Benefits	3,084,195	3,437,524	3,639,900	3,623,000
Services & Supplies	11,100,477	11,700,000	12,761,991	12,793,163
Depreciation/Amortization	21,630	21,300	21,600	21,600
Total Operating Expense	19,176,221	19,780,950	21,212,851	21,204,893
Operating Income or (Loss)	339,371	(222,772)	(1,132,851)	(1,124,893)
NONOPERATING REVENUES				
Interest Earnings	44,957	34,559	34,559	34,559
Total Nonoperating Revenues	44,957	34,559	34,559	34,559
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	384,328	(188,213)	(1,098,292)	(1,090,334)
Operating Transfers (Schedule T)				
In				
Out	(984,210)	(980,466)	(978,538)	(1,001,363)
Net Operating Transfers	(984,210)	(980,466)	(978,538)	(1,001,363)
NET INCOME (LOSS)	(599,882)	(1,168,679)	(2,076,830)	(2,091,697)

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 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	537,679	591,686	580,000	580,000
Cash Received from Internal Services Provided	18,967,743	18,966,492	19,500,000	19,500,000
Cash Paid to Suppliers for Goods & Services	(11,282,220)	(11,700,000)	(12,761,991)	(12,793,163)
Cash Paid to Employees for Services	(8,296,184)	(8,059,650)	(8,429,260)	(8,390,130)
a. Net cash provided (used) by operating activities	(72,982)	(201,472)	(1,111,251)	(1,103,293)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In				
Operating Transfers Out	(984,210)	(980,466)	(978,538)	(1,001,363)
b. Net cash provided (used) by noncapital financing activities	(984,210)	(980,466)	(978,538)	(1,001,363)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, Construction or Improvement of Capital Assets	(105,197)	(200,000)	(200,000)	(150,000)
c. Net cash provided (used) by capital and related financing activities	(105,197)	(200,000)	(200,000)	(150,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	48,614	34,559	34,559	34,559
d. Net cash provided (used) in investing activities	48,614	34,559	34,559	34,559
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,113,775)	(1,347,379)	(2,255,230)	(2,220,097)
CASH AND CASH EQUIVALENTS AT JULY 1	4,780,184	3,666,409	2,299,702	2,319,030
CASH AND CASH EQUIVALENTS AT JUNE 30	3,666,409	2,319,030	44,472	98,933

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/17	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
VARIOUS PURPOSE SERIES REFUNDING 2016B	2	21 YRS	42,590,000	05/01/16	06/01/36	3.00-5.00%	41,540,000	1,683,950	1,225,000	2,908,950
VARIOUS PURPOSE REF SERIES 2013 (variable rate bonds)	2	23 YRS	30,025,000	07/31/13	06/01/36	Monthly Rate	26,900,000	240,000	880,000	1,120,000
PERFORMING ARTS CENTER REFUNDING BONDS Series 2016A	2	23 YRS	90,100,000	05/01/16	06/01/39	3.00-5.00%	90,100,000	3,536,769		3,536,769
CITY HALL BONDS SERIES 2015C	2	25 YRS	160,805,000	12/22/15	09/01/39	4.00-5.00%	160,805,000	7,312,100		7,312,100
TAXABLE VARIOUS PURPOSE REFUNDING BONDS SERIES 2015B	2	9 YRS	11,090,000	09/15/15	06/01/24	0.950-3.30%	9,700,000	224,115	1,400,000	1,624,115
PERFORMING ARTS CENTER BONDS Series 2009	2	30YRS	101,220,000	04/01/09	01/01/19	5.00-7.00%	4,470,000	312,900	2,160,000	2,472,900
Subtotal General Obligation Revenue Supported Bonds			435,830,000				333,515,000	13,309,834	5,665,000	18,974,834
CULTURAL / STUPAK COMMUNITY CENTER Series 2007	5	10 YRS	12,500,000	11/01/07	11/01/17	4.00-4.25%	1,490,000	31,663	1,490,000	1,521,663
FIRE SAFETY BONDS Series 2007	5	10 YRS	10,000,000	11/01/07	11/01/17	4.00-4.25%	1,190,000	25,288	1,190,000	1,215,288
MEDIUM TERM BONDS Series 2011A	5	10 YRS	27,590,000	12/01/11	12/01/21	2.00-5.00%	15,035,000	429,313	2,810,000	3,239,313
MEDIUM TERM BONDS Series 2011B (Taxable) Westside Sch	5	8 YRS	3,545,000	12/01/11	12/01/19	2.50-3.50%	1,425,000	37,855	460,000	497,855
MEDIUM TERM BONDS F STREET	5	10 YRS	8,115,000	05/01/12	05/01/22	2.00-3.00%	4,265,000	107,150	815,000	922,150
MEDIUM TERM PARK RECREATION BONDS SERIES 2015A	5	10 YRS	26,000,000	09/15/15	09/01/25	2.00-5.00%	23,850,000	741,388	2,250,000	2,991,388
MEDIUM TERM VARIOUS PURPOSE BONDS SERIES 2016D	5	10 YRS	22,930,000	12/15/16	12/01/26	3.00-5.00%	22,930,000	894,750	1,850,000	2,744,750
PUBLIC SAFETY BONDS	11	10 YRS	9,000,000	02/01/18	02/01/28	5.00%				
MEDIUM TERM BONDS - CORRIDOR OF HOPE	11	10 YRS	10,000,000	03/01/18	03/01/28	5.00%				
Subtotal Medium-Term Financing			129,680,000				70,185,000	2,267,407	10,865,000	13,132,407
<u>SANITATION EF:</u>										
SANITARY SEWER REFUNDING BONDS 2016C	2	5 YRS	16,145,000	05/03/16	06/01/21	4.00%	13,205,000	528,200	3,110,000	3,638,200
SANITARY SEWER & REFUNDING BONDS 2014A	2	20 YRS	74,765,000	12/11/14	05/01/34	3.00-5.00%	65,600,000	2,972,619	4,935,000	7,907,619
Subtotal General Obligation Revenue Supported Bonds			90,910,000				78,805,000	3,500,819	8,045,000	11,545,819
<u>MUNICIPAL GOLF COURSE EF:</u>										
GOLF COURSE BONDS Series 2012B	2	10 YRS	8,230,000	05/01/12	06/01/22	2.00-3.250%	4,375,000	116,700	830,000	946,700
Subtotal General Obligation Revenue Supported Bonds			8,230,000				4,375,000	116,700	830,000	946,700
Subtotal General Obligation Revenue Supported Bonds			664,650,000				486,880,000	19,194,760	25,405,000	44,599,760

SCHEDULE C-1 - INDEBTEDNESS

(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 07/01/17	(9) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2018		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
MUNICIPAL PARKING EE:										
DOWNTOWN / COURTHOUSE PARKING GARAGE BONDS	11	20 YRS	20,000,000	02/01/18	02/01/38	5.00%				
PARKING REFUNDING BONDS SERIES 2014B	2	20 YRS	8,985,000	12/04/14	05/01/34	2.00-5.00%	8,290,000	273,063	375,000	648,063
Subtotal General Obligation Revenue Supported Bonds			28,985,000				8,290,000	273,063	375,000	648,063
TOTAL GENERAL OBLIGATION REVENUE SUPPORTED BONDS			693,635,000				495,170,000	19,467,823	25,780,000	45,247,823
REVENUE BONDS:										
REVENUE BONDS 2014 - ENERGY CONSERVATION	4	14 YRS	251,000	06/30/14	07/30/28	3.00%	213,495	6,287	15,801	22,088
REVENUE BONDS 2014 - ENERGY CONSERVATION	4	14 YRS	463,400	06/30/14	07/30/28	3.00%	394,158	11,608	29,173	40,781
REVENUE BONDS 2014 - ENERGY CONSERVATION	4	14 YRS	529,600	06/30/14	07/30/28	3.00%	450,465	13,266	33,340	46,606
TID-SALES TAX ANTICIPATION REVENUE BONDS SERIES A	4	19 YRS	24,800,000	06/15/16	06/15/35	4.0-6.00%	23,205,000	945,100	1,645,000	2,590,100
Subtotal Revenue Bonds			26,044,000				24,263,118	976,261	1,723,314	2,699,575
SPECIAL ASSESSMENT CPF:										
SPECIAL ASSESSMENT BONDS 1463,1470	8	20 YRS	4,245,000	12/01/02	12/01/22	3.625-5.00%	905,000	41,110	140,000	181,110
SPECIAL ASSESSMENT BONDS 1481	8	20 YRS	1,975,000	07/01/04	06/01/24	3.25-4.875%	550,000	24,356	75,000	99,356
SPECIAL ASSESSMENT BONDS 1506	8	10 YRS	1,724,000	06/01/07	06/01/27	4.32%	1,022,000	44,151	85,000	129,151
SPECIAL ASSESSMENT BONDS 1507	8	20 YRS	1,777,852	12/01/12	06/01/32	2.0-2.50%	1,353,130	61,060	63,897	124,957
Subtotal Special Assessment Bonds			9,721,852				3,830,130	170,677	363,897	534,574
Other:										
INSTALLMENT PURCHASE:										
NEW CLEAN RENEWABLE ENERGY SERIES 2011	10	15 YRS	4,974,000	05/01/11	05/01/26	6.00%	3,199,190	194,191	321,511	515,702
QUALIFIED ENERGY CONSERVATION SERIES 2011	10	15 YRS	5,874,300	05/01/11	05/01/26	6.00%	3,777,944	229,321	379,675	608,996
CERTIFICATES OF PARTICIPATION (COP):										
COP TAX-EXEMPT CITY HALL PROJECT SERIES 2009A	10	10 YRS	13,770,000	12/17/09	09/01/19	4.0-5.00%	9,445,000	359,625	4,505,000	4,864,625
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			199,118,300				190,922,134	13,977,599	5,206,186	19,183,785
TOTAL ALL DEBT SERVICE			928,519,152				714,185,382	34,592,360	33,073,397	67,665,757

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2017-2018

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT
GENERAL FUND	General Fund	11	Fire Safety Initiative SRF	56	10,600,000	General Fund	24	Multipurpose SRF	32	1,000,000
			Multipurpose SRF	35	426,250			Debt Service Fund	85	16,500,000
								Municipal Golf Course EF	91	1,100,000
SUBTOTAL					11,026,250					18,600,000
SPECIAL REVENUE FUNDS	Multipurpose SRF	32	General Fund	24	1,000,000	Multipurpose SRF	35	City Facilities CPF	65	400,000
	SID Administration SRF	43	Special Assessments CPF	80	545,800			Debt Service Fund	85	8,651,019
								General Fund	11	426,250
						LVCVA SRF	40	Parks & Leisure CPF	73	1,000,000
								Debt Service Fund	85	5,736,138
						Transportation Programs SRF	46	Public Works CPF	69	300,000
								Traffic Improvements CPF	71	1,100,000
								Road & Flood CPF	75	1,900,000
						HUD SRF	53	General CPF	63	2,868,580
								Debt Service Fund	85	735,558
						Fire Safety Initiation SRF	56	General Fund	11	10,600,000
								Fire Services CPF	67	150,000
								Debt Service Fund	85	2,408,463
SUBTOTAL					1,545,800					36,276,008

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation
 Final Approved Budget Year Ending 06/30/18

Transfer Schedule for Fiscal Year 2017-2018

FUND TYPE	TRANSFERS IN					TRANSFERS OUT						
	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT		
CAPITAL PROJECTS FUNDS	General CPF	63	HUD SRF	53	2,868,580	General CPF	64	Green Building CPF	83	482,189		
			City Facilities CPF	66	59,591	City Facilities CPF	66	General CPF	63	59,591		
			Fire Services CPF	68	58,014	Fire Services CPF	68	General CPF	63	58,014		
			Public Works CPF	70	51,950	Public Works CPF	70	General CPF	63	51,950		
			Traffic Improvements CPF	72	16,781			City Facilities CPF	65	461,137		
			Road & Flood CPF	76	1,980,002			Fire Services	67	581,264		
			Detention & Enf CPF	78	12,537			Traffic Improvements CPF	72	General CPF	63	16,781
			Green Building CPF	84	13,239			Fire Services CPF	67	128,736		
								Parks & Leisure CPF	73	15,977		
								Parks & Leisure CPF	74	City Facilities CPF	65	135,518
	City Facilities CPF	65	Multipurpose SRF	35	400,000	Road & Flood CPF	76	Traffic Improvements CPF	71	150,000		
	Public Works CPF		70	461,137			General CPF	63	1,980,002			
	Parks & Leisure CPF		74	135,518			Traffic Improvements CPF	71	539,907			
	Capital Improvements CPF		82	580,931			Detention & Enf CPF	78	General CPF	63	12,537	
	Fire Services CPF	67	Fire Safety Initiative SRF	56	150,000	Green Building CPF	84	General CPF	63	13,239		
	Public Works CPF		70	581,264			Capital Improvements CPF	82	Debt Service Fund	85	922,150	
	Traffic Improvements CPF		72	128,736			City Facilities CPF	65	580,931			
	Public Works CPF	69	Transportation Programs SRF	46	300,000	Special Assessments CPF	80	Traffic Improvements CPF	71	347,069		
	Traffic Improvements CPF		71	Transportation Programs SRF	46	1,100,000		SID Administration SRF	43	545,800		
				Parks & Leisure CPF	74	150,000		Debt Service Fund	85	549,026		
				Road & Flood CPF	76	539,907						
		Capital Improvements CPF		82	347,069							
	Parks & Leisure CPF	73	LVCVA SRF	40	1,000,000							
			Traffic Improvements CPF	72	15,977							
	Road & Flood CPF	75	Transportation Programs SRF	46	1,900,000							
	Green Building CPF	83	General CPF	64	482,189							
	SUBTOTAL					13,333,422					7,631,818	

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation
 Final Approved Budget Year Ending 06/30/18

Transfer Schedule for Fiscal Year 2017-2018

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PG	FROM FUND	PG	AMOUNT	FROM FUND	PG	TO FUND	PG	AMOUNT
DEBT SERVICE	Debt Service Fund	85	General Fund	24	16,500,000					
			Multipurpose SRF	35	8,651,019					
			LVCVA SRF	40	5,736,138					
			HUD SRF	53	735,558					
			Fire Safety Initiative SRF	56	2,408,463					
			Special Assessments CPF	80	549,026					
			Capital Improvements CPF	82	922,150					
			City Facilities ISF	115	1,001,363					
SUBTOTAL				36,503,717					-	
ENTERPRISE FUNDS	Municipal Golf Course EF	91	General Fund	24	1,100,000					
SUBTOTAL				1,100,000						-
INTERNAL SERVICE FUNDS						City Facilities ISF	115	Debt Service ISF		1,001,363
SUBTOTAL					-					1,001,363
TOTAL TRANSFERS				63,509,189						63,509,189

CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation
 Final Approved Budget Year Ending 06/30/18

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**Reconciliation of Final Budget to
Comprehensive Annual Financial Report (CAFR)
Fiscal Year Ended June 30, 2018**

	6/30/2016 CAFR	Fiscal Year 2018 Final Budget Actual Prior Year	Difference
General Fund:			
Revenues	\$ 511,576,716	\$ 511,576,716	\$
Other Financing Sources	10,021,260	10,021,260	
Expenditures	(488,309,218)	(490,309,218)	2,000,000
Other Financing Uses	<u>(28,030,950)</u>	<u>(26,030,950)</u>	<u>(2,000,000)</u>
	5,257,808	5,257,808	0
Beginning Fund Balance	107,830,064	107,830,064	
Ending Fund Balance	<u>\$ 113,087,872</u>	<u>\$ 113,087,872</u>	<u>\$ 0</u>
Multipurpose Special Revenue Fund:			
Revenues	\$ 29,329,010	\$ 24,744,199	\$ 4,584,811
Other Financing Sources	2,420,960	2,420,960	
Expenditures	(18,152,720)	(13,567,909)	(4,584,811)
Other Financing Uses	<u>(9,201,621)</u>	<u>(9,201,621)</u>	<u>0</u>
	4,395,629	4,395,629	0
Beginning Fund Balance	11,906,383	11,906,383	
Prior Period Adjustment			
Ending Fund Balance	<u>\$ 16,302,012</u>	<u>\$ 16,302,012</u>	<u>\$ 0</u>
Housing Program Special Revenue Fund:			
Revenues	\$ 4,477,765	\$ 7,239,838	\$ (2,762,073)
Other Financing Sources	2,762,073		2,762,073
Expenditures	(7,265,711)	(7,265,711)	
Other Financing Uses	<u>(750,000)</u>	<u>(750,000)</u>	<u>0</u>
	(775,873)	(775,873)	0
Beginning Fund Balance	27,211,922	27,211,922	
Ending Fund Balance	<u>\$ 26,436,049</u>	<u>\$ 26,436,049</u>	<u>\$ 0</u>
Debt Service Fund:			
Revenues	\$ 6,969,419	\$ 7,969,419	\$ (1,000,000)
Other Financing Sources	375,876,932	374,876,932	1,000,000
Expenditures	(108,113,601)	(108,113,601)	
Other Financing Uses	<u>(98,297,021)</u>	<u>(98,297,021)</u>	<u>0</u>
	176,435,729	176,435,729	0
Beginning Fund Balance	26,215,935	26,215,935	
Ending Fund Balance	<u>\$ 202,651,664</u>	<u>\$ 202,651,664</u>	<u>\$ 0</u>

The City of Las Vegas CAFR accounts for the City of Las Vegas Redevelopment Agency and the Nonprofit Corporations as component units. These funds are not included in this budget. Therefore, certain items treated as interfund transaction for CAFR presentation are reclassified as intergovernmental transactions in the Budget.

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**City of Las Vegas
Final Budget Fiscal Year 2018
Combined Tax Rate Calculation**

Overlapping Entity	Operating Rate	Debt Rate	Total Rate
City of Las Vegas	0.6765		0.6765
Clark County	0.6541		0.6541
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	0.0016		0.0016
Combined Tax Rate	<u>2.7414</u>	<u>0.5534</u>	<u>3.2948</u>

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AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

RECEIVED
CITY CLERK

2017 MAY 11 A 11: 36

LV CITY CLERK
495 S MAIN ST
LAS VEGAS NV 89101

Account # 22515
Ad Number 0000909307

Leslie McCormick, 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 05/08/2017 to 05/08/2017, on the following days:

05 / 08 / 17

NOTICE OF PUBLIC HEARING
MAY 17, 2017

City of Las Vegas
Fiscal Year 2018
Tentative Budget

NOTICE IS HEREBY GIVEN, pursuant to provisions of NR5 354.596, that a PUBLIC HEARING on the FISCAL YEAR 2018 TENTATIVE BUDGET for the CITY OF LAS VEGAS prepared on such forms and in such detail as prescribed by the Nevada Department of Taxation will be held on May 17, 2017, at 9:00 a.m. in the Council Chambers, Las Vegas City Hall, 495 S. Main Street, Las Vegas, Nevada, 89101.

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

LuAnn Holmes
City Clerk
PUB: May 8, 2017
LV Review-Journal

[Signature]
LEGAL ADVERTISEMENT REPRESENTATIVE



Subscribed and sworn to before me on this 8th day of May, 2017

Notary *[Signature: Linda Espinoza]*

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