

CITY OF LAS VEGAS

FY 2020

FINAL BUDGET





**LAS VEGAS
CITY COUNCIL**

CAROLYN G. GOODMAN
Mayor

LOIS TARKANIAN
Mayor Pro-Tem

STAVROS S. ANTHONY

BOB COFFIN
MICHELE FIORE
CEDRIC CREAR
WARD 2 VACANT

SCOTT D. ADAMS
City Manager

May 30, 2019

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, 2020.

This budget contains two funds requiring property tax revenues totaling \$114,920,000. This revenue amount is based on trending of new property additions and is higher than the amount in the State's revenue projections.

The budget contains consolidated tax revenues of \$336,242,370. This amount is based on trending and is higher than the amount in the State's revenue projections.

The budget contains 24 governmental funds with estimated expenditures of \$1,418,613,873 and 12 proprietary funds with estimated expenses of \$293,718,102.

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 Scott D. Adams
City Manager

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

Signed: [Signature]

Dated: May 30, 2019

APPROVED BY THE GOVERNING BOARD:

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

SCHEDULED PUBLIC HEARING

Date and Time May 20, 2019, 10:00 a.m. Publication Date May 09, 2019

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

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



cityoflasvegas
lasvegasnevada.gov

CITY OF LAS VEGAS, NEVADA

FY 2020 FINAL BUDGET

TABLE OF CONTENTS

I. INTRODUCTION		OPERATING TRANSFERS OUT	26
Transmittal Letter			
Table of Contents		GENERAL FUND EXPENDITURE SUMMARY	27
Budget Message			
II. SUMMARY FORMS		SPECIAL REVENUE FUNDS	29
Budget Summary	1	Multipurpose SRF	35
Statistical Data	3	LV Convention & Visitors Authority SRF	41
Property Tax Rate & Revenue Reconciliation	4	Fremont Street Room Tax SRF	43
Estimated Revenues & Other Resources	5	SID Administration SRF	45
Estimated Expenditures & Other Financing Uses	6	Transportation Programs SRF	47
Proprietary and Nonexpendable Trust Funds	7	Street Maintenance SRF	49
		Housing Program SRF	51
		Housing & Urban Development SRF	53
		Fire Safety Initiative SRF	57
		Fiscal Stabilization SRF	59
III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		CAPITAL PROJECTS FUNDS	61
General Fund Revenues	9	General CPF	65
General Fund Expenditures by Function and Activity	12	City Facilities CPF	69
GENERAL GOVERNMENT		Fire Services CPF	71
Legislative	14	Public Works CPF	73
Elections	14	Traffic Improvements CPF	75
Executive	14	Parks & Leisure Activities CPF	77
Financial Administration	16	Road & Flood CPF	81
Other	17	Detention & Enforcement CPF	83
		Special Assessments CPF	85
JUDICIAL		Capital Improvements CPF	87
Municipal Courts	18	Green Building CPF	89
Public Defender	18		
Alternative Sentencing & Education	18	DEBT SERVICE FUND	91
		Operating Resources Debt Service	91
PUBLIC SAFETY		PERMANENT FUND	93
Police	19	Cemetery Operations PF	93
Fire	19		
Corrections	19	IV. PROPRIETARY FUNDS	
Protective Inspection	19	ENTERPRISE FUNDS	95
Other Protection	20	Municipal Golf Course EF	97
		Sanitation EF	101
PUBLIC WORKS		Municipal Parking EF	105
Administration	21	Building & Safety EF	109
Engineering	21		
Paved Streets	21	INTERNAL SERVICE FUNDS	113
		Reimbursable Expenses ISF	115
HEALTH		Fire Communications ISF	117
Animal Control	22	Print Media ISF	121
Cemetery Operation	22	Computer Services ISF	123
Communicable Disease Control	22	Automotive Operations ISF	127
		Employee Benefit ISF	131
CULTURE & RECREATION		Liability Insurance & Property Damage ISF	135
Culture & Recreation Administration	23	City Facilities ISF	137
Participant Recreation	23		
Parks	23	V. SUPPLEMENTAL INFORMATION	
Senior Citizens	24	Schedule C-1 - Indebtedness	143
		Schedule T - Transfer Reconciliation	145
ECONOMIC DEVELOPMENT & ASSISTANCE		Reconciliation of Tentative Budget to CAFR	149
Economic Development & Assistance	25	Combined Tax Rate Calculation	151
Community Action Programs	25	Notice of Publication	153
Neighborhood Services	25		



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lasvegasnevada.gov

June 1, 2019

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

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

I am pleased to present the city of Las Vegas' Final Budget for fiscal year 2020. This document represents the city's proposed spending plan and is prepared in conformance with Chapter 354 of the Nevada Revised Statutes.

The fiscal year 2020 budget focuses on delivering the service levels expected by our citizens within the city's budgetary constraints. The City Council put forth much effort in 2018 prioritizing goals and objectives, and adopted its Citywide Comprehensive Strategic Plan, which guides the budget process and prioritizes where city dollars are spent. The Fiscal Years 2019-2023 Citywide Comprehensive Strategic Plan themes are as follows:

1. **Iconic Las Vegas: Create Iconic Spaces for Residents, Visitors and Businesses**
2. **Workforce Development: Prepare Our Workforce for the Future**
3. **Smart Vegas: Become the City of Choice to Develop Smart City Applications**
4. **At-Risk Populations: Develop Strategic Partnerships to Address Critical Issues Among At-Risk Populations**
5. **Neighborhood Preservation/Quality of Life**
6. **Public Safety: Become the Safest High-Profile City in America**

We are optimistic about fiscal year 2020. The local economy is moving forward as shown by indicators such as unemployment, housing prices, visitor volume, and hotel room prices. March 2019 local unemployment is at 3.9% vs 5.1% in March 2018¹ and the median single family home price increased 3.8% to \$300,000 from April 2018². The Las Vegas Convention and Visitor's Authority reports that visitor volume is at 42.1 million for 2018 compared to 42.2 million for 2017³, and average room prices are \$128.85 compared to \$127.35 in 2017⁴. Gaming revenue was up three percent to \$650 million for the calendar year 2018 as compared with \$631 million for the calendar year 2017⁵.

Las Vegas is an iconic destination city. One of our key priorities continues to be the growth and development of the urban core. This encompasses many areas including technology, education, public safety, transportation, improved infrastructure, and attracting new business. In 2016, the city completed its most recent Vision 2045 Downtown Master Plan. Vision 2045 calls for additional green spaces and parks downtown that fit in with our existing development. 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 Fremont9 Project opened during mid-2019, and includes 231 apartments, five live-work units and 15,000 square feet of retail space. Fremont9 and other upcoming projects such as Royale at Casino Center (mixed use including 162 apartments), Charleston Apartments (mixed use including 48

¹ Bureau of Labor Statistics

² Greater Las Vegas Association of Realtors

³ Las Vegas Convention and Visitors' Authority

⁴ Applied Analysis

⁵ Applied Analysis

apartments), Urban Lofts Townhomes and Midtown-Downtown Project (mixed use including 260 residential units) are a promising start to the city's long-term goal.

Another exciting mixed-use residential project is the Aspen Heights Symphony Park development. The project consists of 290 units of luxury rental housing with 4,000 square feet of restaurant and retail space. This development will include a 390 space-parking garage with a scheduled opening of mid-2020. Symphony Park will soon become home to a second mixed-use development by Southern Land with construction scheduled to begin during the second quarter of calendar year 2019 with completion in the following year. The development will include 300 residential units and 20,000 square feet of retail space including restaurants and includes a parking garage.

In May 2019, the city received \$45 million in New Markets Tax Credits from the U.S. Treasury Department in support of revitalization efforts. The tax credits are to be used to invest in low-income and underserved communities. This is in addition to the \$55 million award the city received in 2016 and the \$28 million award the city received during 2014. The prior awards have resulted in revitalization of buildings such as the new State Supreme Court Building, the renovation and restoration of the Historic Westside School (both major contributors toward downtown revitalization), the Visions of Greatness Center for the blind and visually impaired, and the East Las Vegas Library. These are enhancing the city's downtown by diversifying services offered to attract more people. The Visions of Greatness Center opened in March 2018 and the East Las Vegas Library will for open in 2019. Additional projects funded with the 2016 New Markets Tax Credits are the Future Academy and an expansion to The National Museum of Organized Crime and Law Enforcement (MOB Museum).

The city is quickly becoming a destination for professional sports teams. We recently welcomed the professional soccer team Las Vegas Lights who have begun playing at the city's Cashman Field near downtown. In addition, the NFL's Raiders have broken ground on a new stadium near the Las Vegas Strip; the Women's NBA Team Las Vegas Aces began playing in the spring of 2018; and the new expansion hockey team, the Vegas Golden Knights, recently completed a second successful season. The Las Vegas Valley will also host two NASCAR races this year. This new economic activity is very exciting as the city and the Las Vegas Valley are diversifying their economies and attracting new visitors and businesses alike.

In addition to being a leader when it comes to transparency and supplying information to residents, the city implemented a 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 align to one of the six citywide priorities. To make it easy for the public to access this information, all of the data, including performance indicators, charts and maps, are available on the city's website.

Following the path to becoming a leader in technology and innovation, the city established an Innovation District to support smart city technologies. The city is making investments to improve mobility and safety, provide reliable transportation choices and show case technology. The influence of Nellis and Creech Air Force bases, the massive annual Consumer Electronics Show and other innovation showcases are enhancing the city's ability to be a leader in government technological advances. The city has embarked on innovative public/private partnership with Nippon Telegraph and Telephone (NTT) and Dell Technologies that is leveraging Internet of Things (IoT) technology and edge analytics to help improve public safety. High definition video cameras, sound and motion sensors and an array of IoT devices are being integrated and deployed to monitor a geographic area in the Innovation District creating a multi-channel safety solution. This will aid the city in improving safety in addition to designing future infrastructure such as streets, sidewalks, and medians most efficiently and safely.

We continually monitor and project the performance of our revenue sources and working with departments to track and manage approved expenditures that are included in the budget. Our team also closely monitors the local economy, which is particularly cyclical in nature due to our heavy dependence on tourism and consumer spending. In addition, each year we meet with the city's Financial Advisory Committee comprised of economists and executives from several downtown businesses. They give us insight into the economy from a local business perspective which helps us accurately forecast our revenues.

The city is submitting a \$1.8 billion fiscal year 2020 budget across all funds including transfers out or \$1.7 billion excluding transfers out. The budget continues to respond to Council priorities, our citizen survey, and our employee engagement survey. These three areas help provide the vision for the entire city including resident, business, visitors and employees. They also give us perspective on how well the city is meeting the expectation of our citizens. The budget represents the application of city policies, especially its fiscal and budget policies. The policies provide guidance in sustaining the fiscal integrity and viability of the city. As a management tool, the budget outlines operating programs and related activities, equipment, and facilities necessary to conduct those programs. The budget represents our financial plan, so the citizens of the community can be informed of the city's fiscal condition and its focus for the coming year.

Council priorities include quality of life considerations and a large portion of the city's budget goes toward the areas of public safety and health. The City Council has placed high priority on homelessness issues. We estimate that \$35.1 million across all funds is budgeted in staff time and resources devoted to supporting the city's homeless initiatives. In addition, the city has committed \$16 million to develop Phase 1 of the Courtyard, a master planned resource center for homeless. Additional funding is needed to support capital and programming costs to ensure a wide range of services to meet the needs of all the individuals and families experiencing homelessness in our community and we will continue to explore revenue alternatives.

As part of our budget process, we develop a five-year forecast for the General Fund and other key funds. By providing a logical basis for planning and determining in advance the nature of the future operations, it facilitates management decisions about how to allocate budgets for personnel and other requirements. While the city's short-term outlook is positive, a longer view shows potential areas of concern, especially if there is a slowdown in the economy. March 2019 marked the 105th straight month of growth in the national economy. This is the second longest expansion period since World War II. Our forecast projects that the growth rate on expenses will outpace the growth rate on revenues over the next five years causing a structural deficit.

Based on the deficit projections, Team 2020 was formed and tasked with seeking solutions to a problem with changing boundaries as external issues continue to impact the deficit level in various ways. The Team held several open forums for employees to brainstorm ideas and gather input on measures for costs savings and revenue generation. Over 400 ideas were generated that ranged from ways to increase revenue to proposals for collective bargaining negotiations. Staff identified several long-term projects for future savings. Efforts will continue throughout fiscal year 2020 to seek greater efficiencies and create a culture of ongoing improvement of the customer service experience including a citywide fee study, process improvement initiative, technology improvement, and outsourcing opportunities.

In order to balance the city's budget and to shift more resources to areas of Council priority, departments were required to focus on the public-facing aspects of their operations and look for innovative solutions and process improvement to do more with less. The executive team implemented a managed hiring freeze in non-Council priority areas to preserve opportunities to reduce staffing levels as vacancies occur and avoid the need for more dramatic actions later. The fiscal year 2020 budget includes \$8.0 million in savings from position freezes in the General Fund. The goal is to bring the frozen position total to \$10 million by the end of fiscal year 2020. Management has formed a Position Justification Committee comprised of Human Resources, Finance and the Executive Management Team to review all vacancies in order to achieve the projected savings.

Budget Highlights

The city is submitting a \$1.8 billion fiscal year 2020 budget across all funds including transfers out or \$1.7 billion excluding transfers out. We are submitting a General Fund budget with a \$5.0 million surplus for fiscal year 2020, revenues in excess of expenditures. This is primarily due to the freezing of 71 positions to generate savings.

- **General Fund Highlights:** The General Fund budget totals \$616 million. In order to align budget expansions with the Strategic Plan, the fiscal year General Fund 2020 budget includes the following items and programs:

- The Department of Public Safety: Public Safety received an additional \$3.95 million in funding for fiscal year 2020. This included \$1.25 million additional funding for medical supplies at the city's jail as well as additional funds for civilian personnel to perform administrative tasks currently performed by city Marshals. The new personnel will free up Marshals to be in the community performing their public safety duties. The city continues to support the Animal Foundation of Las Vegas with its life saving mission with a \$500K contribution. This budget also includes \$2.2 million for fully funding the third group of 13 new Marshal positions that received partial funding in fiscal year 2019.
- Fire and Rescue Department: A \$3.43 million increase in funding for the city's Fire and Rescue operations was included in the budget. This included \$1.9 million in support of staffing for Fire Station 103. In addition, personnel, equipment and medical programs received funding to implement recommendations made in a recent ICMA study to increase the efficiency and long term needs of the department.
- Metropolitan Police Department: The city's budget also includes \$6.9 million of increased cost to support the city's partnership with Clark County for police services. The Las Vegas Metropolitan Police Department requested a 4.6% increase to fund 40 commissioned police positions and 22 civilian positions. The increase of these positions will ensure maintaining the ratio of 2.0 officers per 1,000 residents. The majority of the civilian position are necessary to staff the new Summerlin Area Command. The increase is also to fund contractual obligations related to personnel and insurances costs.
- Operations and Maintenance Department: The budget includes \$1.0 million for increased operating costs for the care, maintenance and watering of 74 new acres of park and median amenities. In addition, the integration of various city properties previously operated by third parties will require additional funding for operations totaling \$3.2 million in the fiscal year 2020 budget. These facilities include the Central Library, Woodlawn Cemetery, and Cashman Center. The city negotiated an agreement with outside agencies to revitalize Reed Whipple and is exploring opportunities for Woodlawn and the Cashman facilities.
- Transfers to Capital Projects: The budget calls for \$8.7 million of transfers to various capital project funds. \$5 million will be used to start funding a reserve for repairs and maintenance to be used for our aging assets. \$3.7 million is programed for Woodlawn Cemetery repairs, library building tenant improvements, West Las Vegas Employment Training Center, Floyd Lamb Park Improvements and other asset upgrades.

Five organized labor units representing six bargaining units represent employees of the city, including Fire Supervisory and Non-Supervisory ("IAFF"), Police Protective Association ("PPA"), Las Vegas Peace Officers Association ("LVPOA"), the Las Vegas City Employees' Association ("LVCEA"), and the Las Vegas Peace Officers Supervisor Association ("LVPOSA"). The IAFF, PPA, and LVPOA collective bargaining agreements will expire on June 30, 2019. The LVCEA collective bargaining agreement will expire on June 30, 2020. The LVPOSA collective bargaining agreement will expire on June 30, 2023. With three of the collective bargaining groups expiring on June 30, 2019, the budget assumes a cost of living adjustment consistent with inflation and continues the steps and longevity in place with existing agreements. The fiscal year 2020 budget could be impacted depending on the final outcome of current negotiations.

In addition, there is \$200,000 included in the fiscal year 2020 budget to fund user fee and cost allocation studies. It is important that the city revisit fees frequently, as it is critical to be transparent and efficient in calculating and applying fees for programs and services to ensure that we are meeting our cost recovery objectives. It is equally important that the correct fund pay for services received and part of the study will include cost allocation calculations to ensure fees are calculated based upon full charges, including overhead and labor.

The city's other funds comprise approximately two-thirds of the total budget of \$1.7 billion (excluding transfers out) and include capital projects, special revenue (many associated with grant funding), enterprise, debt service, internal service, and permanent funds.

- Capital Projects Highlights: The capital projects fund budgets total \$546 million, and major projects include the new courthouse, Strong Start Academy and Downtown Park as follows:
 - Roads: Approximately 54.6% of the Capital Projects funds expenditures relate to traffic improvements, road construction and maintenance and flood control. Capital outlay for these areas is budget at \$292.7 million in fiscal year 2020.
 - Courthouse: The City Council approved \$56.5 million for a new courthouse. Historically, the city has rented space in Clark County's Regional Justice Center for its judges, hearing rooms, and other administrative functions. The new building will be solely for city cases, and will accommodate the city's space needs. The new courthouse will open in 2021.
 - Strong Start Academy at Wardell: Educating the city's youth and ensuring that they are ready for school is an important Council goal. During fiscal year 2019, the City Council authorized \$7 million in bonds for a new Strong Start Academy. The Strong Start Academy at Wardell will be a 10,000 square foot childcare building licensed for up to 200 children containing 8,000 square feet of classroom, office and kitchen space in addition to 7,000 square feet of playground area and an area designated as a learning garden. The Academy will open in August 2021.
 - Strategic Land Acquisitions: The city has programed \$5 million to purchase several acres to the south of city hall, and has designated two of them as a downtown park and green space. Construction will be over the next two years as part of a larger reconstruction of the block. Funding for the conversion from brown to green space is to come from the closure of the Fiscal Stabilization Fund.
 - Corridor of Hope Courtyard: \$4.5 million is budgeted for the next building in the Courtyard to build a medical clinic to ensure homeless clients can access the medical services they cannot secure elsewhere.
 - Fire and Rescue: \$9.2 million is programed for the replacement of fire engines, rescues, light duty vehicles, radios, self-contained breathing apparatus, and the upgrades to the fire-training center.
- Special Revenue Fund Highlights: The special revenue fund budgets total \$123 million, and major projects include the Corridor of Hope courtyard, historic preservation, sidewalk and bridge rehabilitation, the nurse call line enhancements, a Crisis Response Team and Smart City technology for the city's sports fields as follows:
 - Corridor of Hope Homeless Courtyard: Eradicating homelessness is a major City Council priority. Housing set aside and Community Development Block Grant (CDBG) special revenue funds will be used to maintain the homeless Courtyard after it is constructed using \$9 million in bond proceeds received during fiscal year 2018. The Courtyard will open at the beginning of calendar year 2020 and will be a "safe zone" for the homeless who have no other place to go and where they can have access to security and housing services, legal assistance, job-search assistance, medical care, and social services as needed.
 - Historic Preservation Officer: The fiscal year 2020 budget includes a new Historic Preservation Officer to be funded by Centennial specialty license plate revenue. This position will support and

facilitate preservation efforts of the Historic Preservation Commission and ensure that the city's activities and program comply with state and federal regulations.

- Sidewalks and Bridges: Each year, the city collects approximately \$10 million in motor vehicle fuel tax funds for purposes of maintaining existing infrastructure related to residential streets and sidewalks. The city has committed approximately \$1.5 million to rehabilitating approximately 1,000 sidewalk panels and another \$500,000 to maintaining 200 aging bridge ramps citywide. This program is to become an annual maintenance item beginning in fiscal year 2020.
 - Nurse Call Line: The Nurse Call Line program diverts non-emergency medical calls from the 911 system and pairs the caller by phone with an emergency room registered nurse. Fiscal year 2020 will be the program's third year, and its first with a full-time nurse (funded with General Fund) on the team to provide medical advice and direction to assist the caller in reaching the appropriate resources they need without the need to dispatch first responders. The program enhances the ability of first responders to be available to address critical, life-threatening emergencies.
 - Crisis Response Team: The Crisis Response Team is a state-funded collaborative effort by the city, American Medical Response and local non-profit agency called CHIPs. The team is comprised of an EMT, a paramedic and a licensed social worker and responds to 911 calls where the patient is undergoing a psychiatric, not a medical crisis. The fiscal year 2020 budget includes a new social worker who will be able to transport patients to psychiatric care facilities. This will ensure that the patient receives the appropriate care expeditiously while decreasing overcrowding conditions in local emergency rooms.
 - Smart Cities Technology: The city is beginning to replace scoreboards at the city's parks and playing fields using fees collected and accounted for in the Municipal Sports Unit special revenue fund. These new scoreboards will incorporate Wi-Fi throughout all of the city's sports fields.
- Enterprise Fund Highlights: The enterprise fund budgets total \$146 million, and major projects include a sanitation rate study, new parking garage and increased staffing to modernize and keep up with demand.
 - Sanitation Rates: There is \$100,000 budgeted for an upcoming rate study to ensure efficient and transparent charges are being applied to all customers and reaffirm the sustainability of the city's sanitation system.
 - Sanitation Systems and Water Pollution Control Infrastructure: The city has capital outlay plans with a cost of \$65 million planned for fiscal year 2020 in the Sanitation Enterprise Fund. The five largest projects planned include \$30.5 million for repair and replacement of sewer lines and \$12.5M replace and upgrade equipment at the city's Water Pollution Control Facility.
 - New Parking Garage: The city is currently constructing two downtown parking garages over the next year in order to accommodate upcoming growth. Construction of an additional parking garage is programed in fiscal year 2020 in the Medical District, which will be funded by the issuance of \$20 million in bond proceeds.
 - Building and Safety: An enhanced permitting services and review is planned for fiscal year 2020. The city is experiencing increasing numbers and complexity of building permits and project design. Fiscal year 2020 budget enhancements total \$1.2 million ongoing and consist of appropriate staffing and new technology such as plan review stations. These will ensure speedy and enhanced customer service to the development community.

Guiding Principles and Fiscal and Budget Policies

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

Staff reviewed the policies in conjunction with the preparation of the fiscal year 2020 budget and recommended changes to the reserve requirements related to certain internal service funds ("ISF"). Not all ISFs perform the same way and establishing reserves that align more with the ongoing activity is prudent. In addition, the reserve for the General Fund was modified from an aspiration goal of 20% of revenue to a hard goal of 20% of expenditures. These changes were approved by the City Council on May 20, 2019.

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 and (3) from general revenues.
 - Opportunities will be sought to improve performance through technology.
- **Positions and personnel**
 - Vacant positions shall be evaluated and re-justified.
 - All positions will be funded at a discount taking into consideration any vacancy trends.
 - Savings from vacancies will be used to fund one-time costs or replenish fund balance.
- **Capital**
 - Interest earnings from selected funds shall be dedicated to one-time capital needs.
 - Bonds will only be considered for capital needs where (a) there is a valid 5-year capital improvement plan (CIP) and (b) it is determined that the city can absorb the operating costs of the new facility in its operating budget.
 - Major capital acquisitions will be identified and listed in the CIP for the next five years and will project annual operating cost to be funded from 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** 20% of operating expenditures.
 - Ending cash balances for ISFs should not exceed 10% of prior year's expenditures for operations, and 25% for capital acquisitions with the exception of the following:

- Reimbursable Expense ISF which requires one month of expense;
- Automotive Operations ISF requires 10% of prior year's operating expenditures plus two years of projected capital;
- Employee Benefits ISF requires 10% of prior year's expenditures plus two times the average workers' compensation payouts over the last five years;
- Liability & Property Damage ISF requires 10% of prior year's expenditures plus to times the average of the last five years' claims paid;
- 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

The city established a Fiscal Stabilization Special Revenue Fund ("FSF") on 2009, in response to the economic downturn by transferring available balances from various funds. This fund was established to provide stabilization of operations during periods of revenue shortfall. At the time the FSF was formed, the General Fund had a reserve policy of 12% of revenues. In addition, with the implementation of GASB 54, the FSF was required to be accounted for as part of the General Fund for the purpose of the Comprehensive Annual Financial Report ("CAFR"). The revised reserve policies recommend that the General Fund ending fund balance should equal at least 20% of operating expenditures. The full funding of 20% has been achieved without the FSF. Therefore, the FSF is no longer needed and the City Council approved the closing of the fund on May 20, 2019. This action is also consistent with the requirements of GASB 54 and eliminates the need for separate fund accounting. The fund balance will be used to prefund future capital needs and programs without designated funding sources.

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

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

Sincerely,



Scott D. Adams
City Manager

Budget Summary for City of Las Vegas
Schedule S-1

Final

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2018 (1)	ESTIMATED CURRENT YEAR 6/30/2019 (2)	BUDGET YEAR 6/30/2020 (3)	FUNDS BUDGET YEAR 6/30/2020 (4)	
REVENUES:					
Property Taxes	102,992,508	108,645,000	114,920,000		114,920,000
Other Taxes	4,519,870	4,109,844	4,130,000		4,130,000
Licenses & Permits	90,241,766	96,147,938	97,516,070	11,153,498	108,669,568
Intergovernmental Resources	473,058,193	489,110,781	738,524,017	8,000,000	746,524,017
Charges for Services	48,353,845	50,136,845	50,819,574	257,315,603	308,135,177
Fines and Forfeits	13,222,994	12,812,754	12,760,000	3,785,950	16,545,950
Special Assessments	3,380,510	1,897,157	2,443,500		2,443,500
Miscellaneous	20,035,087	67,659,591	37,048,339	17,095,313	54,143,652
TOTAL REVENUES	755,804,773	830,519,910	1,058,161,500	297,350,364	1,355,511,864
EXPENDITURES - EXPENSES:					
General Government	70,514,901	77,236,252	179,819,339	130,552,201	310,371,540
Judicial	30,736,190	31,400,613	33,087,246		33,087,246
Public Safety	379,834,723	402,288,737	463,732,418	40,534,008	504,266,426
Public Works	116,612,588	120,824,834	308,258,175	14,057,211	322,315,386
Sanitation				97,682,143	97,682,143
Health	5,273,729	5,408,975	8,555,786		8,555,786
Welfare	5,287	88,822	188,000		188,000
Culture and Recreation	69,483,953	81,452,143	128,103,437	2,435,600	130,539,037
Economic Development and Assistance	21,863,344	47,090,351	73,763,505	5,160,907	78,924,412
Intergovernmental Expenditures					
Contingencies	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal	24,643,397	24,970,428	196,516,267	XXXXXXXXXX	196,516,267
Interest Cost/ Fiscal Charges	30,904,548	31,583,038	26,589,700	3,296,032	29,885,732
TOTAL EXPENDITURES-EXPENSES	749,872,660	822,344,193	1,418,613,873	293,718,102	1,712,331,975
Excess of Revenue over (under) Expenditures- Expenses	5,932,113	8,175,717	(360,452,373)	3,632,262	(356,820,111)

Budget Summary for City of Las Vegas
Schedule S-1

Final

	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2018 (1)	ESTIMATED CURRENT YEAR 6/30/2019 (2)	BUDGET YEAR 6/30/2020 (3)	FUNDS BUDGET YEAR 6/30/2020 (4)	
OTHER FINANCING SOURCES (USES):					
Capital Transfers In				9,500,000	9,500,000
Sale of Fixed Assets	171,701	42,499		400,000	400,000
Proceeds of Long-term Debt	41,110,000	37,545,000	21,835,000		21,835,000
Premium on Bonds	2,632,283	4,663,299	3,559,824		3,559,824
Bond Escrow Refunding - Defeasance of Debt			(25,394,824)		(25,394,824)
Operating Transfers In	70,177,119	87,486,389	91,093,339	1,100,000	92,193,339
Operating Transfers Out	(72,225,006)	(93,939,830)	(89,196,819)	(2,996,520)	(92,193,339)
TOTAL OTHER FINANCING SOURCES (USES)	41,866,097	35,797,357	1,896,520	8,003,480	9,900,000
Excess of Revenues and Other Sources over(under)					
Expenditures and Other Uses (Net Income)	47,798,210	43,973,074	(358,555,853)	11,635,742	(346,920,111)
FUND BALANCE JULY 1, BEGINNING OF YEAR	598,666,049	646,464,259	690,437,333		
Prior Period Adjustments					
Residual Equity Transfers					
FUND BALANCE JUNE 30, END OF YEAR	646,464,259	690,437,333	331,881,480		
TOTAL ENDING FUND BALANCE	646,464,259	690,437,333	331,881,480		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20
General Government	540.00	553.00	501.82
Judicial	198.00	200.00	193.88
Public Safety	1,395.00	1,424.00	1,440.59
Public Works	140.00	150.00	156.43
Sanitation	201.00	207.00	211.48
Health	19.00	19.00	18.00
Welfare			
Culture & Recreation	941.00	954.00	986.09
Economic Development & Assistance	71.00	98.00	92.18
TOTAL GENERAL GOVERNMENT	3,505.00	3,605.00	3,600.47
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	3,505.00	3,605.00	3,600.47

POPULATION (AS OF JULY 1)	629,649	633,028	644,113
Source of Population Estimate*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured & Unsecured Only)	17,398,113,297	18,339,641,540	19,988,652,419
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	17,398,113,297	18,339,641,540	19,988,652,419
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

City of Las Vegas

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE & REVENUE RECONCILIATION

Fiscal Year 2019-2020

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	1.8287	19,988,652,419	365,608,998	0.6765	135,223,234	35,198,234	100,025,000
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0950		18,989,220	0.0950	18,989,220	4,094,220	14,895,000
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
Youth Services Levy							
G. (NRS 62.327.150, 62B. 160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.3425		68,465,083				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3425		68,465,083				
M. SUBTOTAL A, B, C, L	2.2662		453,063,301	0.7715	154,212,454	39,292,454	114,920,000
N. Debt							
O. TOTAL M & N	2.2662		453,063,301	0.7715	154,212,454	39,292,454	114,920,000

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 6/30/2020

Budget Summary for City of Las Vegas

								Final
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUND	119,403,713	336,242,370	100,025,000	0.6765	172,669,995		11,888,080	740,229,158
Multipurpose SRF	22,131,666				35,267,311		1,203,000	58,601,977
LV Convention & Visitors Authority SRF	965,498				13,350,000			14,315,498
Fremont Street Room Tax SRF	48,268				800			49,068
SID Administration SRF	18,331,697				1,993,600		323,300	20,648,597
Transportation Programs SRF	1,314,976				3,127,595			4,442,571
Street Maintenance SRF	33,154,166				11,613,128			44,767,294
Housing Program SRF	20,061,568				6,177,330			26,238,898
Housing & Urban Development SRF	815,377				23,332,254			24,147,631
Fire Safety Initiative SRF	549,406		14,895,000	0.0950	22,233			15,466,639
Fiscal Stabilization SRF	13,442,275				150,000			13,592,275
General CPF	47,053,398				5,268,299		21,980,404	74,302,101
City Facilities CPF	80,624,788				5,454,158		6,226,650	92,305,596
Fire Services CPF	17,375,568				166,129		500,000	18,041,697
Public Works CPF	1,781,805				605,920			2,387,725
Traffic Improvements CPF	8,875,712				23,501,962		963,966	33,341,640
Parks & Leisure Activities CPF	54,716,296				11,968,719		3,575,080	70,260,095
Road & Flood CPF	15,917,343				251,235,417		3,181,805	270,334,565
Detention & Enforcement CPF	2,670,488				51,048		641,295	3,362,831
Special Assessments CPF	27,877,840				30,830,563			58,708,403
Capital Improvements CPF	123,080				2,072,196			2,195,276
Green Building CPF	531,827							531,827
DEBT SERVICE	200,517,277				7,850,473	25,394,824	40,609,759	274,372,333
Cemetery Operations PF	2,153,301				290,000			2,443,301
Subtotal Governmental Fund Types, Expendable Trust Funds	690,437,333	336,242,370	114,920,000	0.7715	606,999,130	25,394,824	91,093,339	1,865,086,996
PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	XXXXXXXX	336,242,370	114,920,000	0.7715	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES & OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2020

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	-	202,629,851	122,860,509	260,244,107	300,000		29,788,000	124,406,691	740,229,158
Multipurpose SRF	R	5,581,000	1,618,228	21,919,359	2,435,000		10,002,799	17,045,591	58,601,977
LV Convention & Visitors Authority SRF	R			6,700,000			5,739,763	1,875,735	14,315,498
Fremont Street Room Tax SRF							49,068		49,068
SID Administration SRF	R	509,022	298,045	955,544				18,885,986	20,648,597
Transportation Program SRF	R						2,000,000	2,442,571	4,442,571
Street Maintenance SRF	R			6,890,000				37,877,294	44,767,294
Housing Program SRF	R	357,421	239,822	6,057,823	900,000			18,683,832	26,238,898
Housing & Urban Development SRF	R	716,923	432,028	13,776,150			7,464,566	1,757,964	24,147,631
Fire Safety Initiative SRF	R			5,000			14,457,618	1,004,021	15,466,639
Fiscal Stabilization SRF	R			15,000			13,577,275		13,592,275
General CPF	C	206,232	105,946	6,098,435	63,761,907			4,129,581	74,302,101
City Facilities CPF	C			8,387	77,974,326		6,493	14,316,390	92,305,596
Fire Services CPF	C			1,437	16,841,151		2,480	1,196,629	18,041,697
Public Works CPF	C				605,920		1,781,805		2,387,725
Traffic Improvement CPF	C			136,288	27,686,674		723,050	4,795,628	33,341,640
Parks & Leisure Activities CPF	C			19,122	54,886,387		33,306	15,321,280	70,260,095
Road & Flood CPF	C			1,946,595	265,252,876		6,036	3,129,058	270,334,565
Detention & Enforcement CPF	C			1,591	2,617,672		614	742,954	3,362,831
Special Assessments CPF	C			1,693,369	19,921,759		847,969	36,245,306	58,708,403
Capital Improvements CPF	C			1,000			2,184,150	10,126	2,195,276
Green Building CPF	C						531,827		531,827
DEBT SERVICE	D			223,105,967		25,394,824		25,871,542	274,372,333
Cemetery Operations PF	P			300,000				2,143,301	2,443,301
TOTAL GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS		210,000,449	125,554,578	549,875,174	533,183,672	25,394,824	89,196,819	331,881,480	1,865,086,996

*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, 2020

Budget Summary for City of Las Vegas

FUND NAME		OPERATING REVENUES	OPERATING EXPENSES**	NONOPERATING REVENUES	NONOPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME
		(1)	(2)	(3)	(4)	IN (5)	OUT (6)	(7)
Municipal Golf Course EF	E	1,466,200	2,400,600	39,392	135,100	1,100,000		69,892
Sanitation EF	E	96,706,000	111,739,354	27,755,000	2,870,369			9,851,277
Municipal Parking EF	E	13,113,834	12,237,971	188,170	234,563		2,000,000	(1,170,530)
Building & Safety EF	E	12,087,469	14,824,538	95,140				(2,641,929)
Reimbursable Expenses ISF	I	5,165,590	5,160,907					4,683
Fire Communications ISF	I	13,435,000	13,471,499	3,000				(33,499)
Print Media ISF	I	1,700,000	1,933,055	10,110				(222,945)
Computer Services ISF	I	14,792,850	19,977,352	212,812	91,000			(5,062,690)
Automotive Operations ISF	I	14,602,200	10,085,358	500,000				5,016,842
Employee Benefits ISF	I	79,246,982	71,182,315	101,675	1,500,000			6,666,342
Liability Insurance & Property Damage ISF	I	3,822,340	4,472,066	26,600				(623,126)
City Facilities ISF	I	22,165,000	21,402,055	15,000			996,520	(218,575)
TOTAL		278,303,465	288,887,070	28,946,899	4,831,032	1,100,000	2,996,520	11,635,742

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

**Including Depreciation

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City of Las Vegas
Final Budget Fiscal Year 2020

General Fund

The principal revenue sources for the General Fund are:

Consolidated Tax	\$ 336,242,370	=	54.2%
Property Tax	100,025,000	=	16.1
Franchise Fees	57,991,108	=	9.3
Business Licenses	29,934,225	=	4.8
Charges for Services	43,879,543	=	7.1
Other Intergovernmental	6,130,119	=	1.0
Fines and Forfeits	12,420,000	=	2.0
Transfers In	11,888,080	=	1.9
Other	<u>22,315,000</u>	=	<u>3.6</u>
Total	<u>\$ 620,825,445</u>		100.0%

Projected revenue increase from the current year is 5.0 percent, including an increase in Consolidated Tax of \$16.0 million.

The principal General Fund appropriations are:

Public Safety	\$ 410,324,211	=	66.6%
General Government	65,355,461	=	10.6
Culture and Recreation	53,401,761	=	8.7
Judicial	29,416,246	=	4.8
Public Works	11,947,656	=	1.9
Operating Transfers	29,788,000	=	4.8
Economic Development/Assistance	7,333,346	=	1.2
Health	<u>8,255,786</u>	=	<u>1.4</u>
Total	<u>\$ 615,822,467</u>		100.0%

General Fund appropriations, including transfers, reflect an increase of 4.3 percent from the current year estimates. The appropriations for salaries and benefits are increasing 7.0 percent in comparison to the previous year due to the addition of 31 positions (30 FTE), 27 of which are in Public Safety. 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 \$22.7 million or 5.9 percent.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Ad Valorem Property Tax	89,798,007	94,565,000	98,820,425	100,025,000
Room Tax	3,243,226	3,200,000	3,280,000	3,280,000
Total Taxes	93,041,233	97,765,000	102,100,425	103,305,000
LICENSES & PERMITS				
Business Licenses & Permits				
Business Licenses	21,365,805	22,900,000	23,797,000	23,797,000
Liquor Licenses	2,844,665	3,100,000	3,000,000	3,000,000
City Gaming Licenses	3,144,634	3,025,000	3,137,225	3,137,225
Franchise Fees				
Gas Utility	4,667,363	4,900,000	4,998,000	4,998,000
Electric Utility	28,241,245	31,174,610	29,240,210	29,240,210
Sanitation Utility	4,439,108	4,527,890	4,618,448	4,618,448
Telephone Utility	7,599,791	7,700,000	7,515,200	7,515,200
Garbage Collection	3,789,949	3,900,000	3,997,500	3,997,500
Cable Television	7,242,088	6,800,000	6,566,000	6,566,000
Ambulance	951,810	1,030,000	1,055,750	1,055,750
Nonbusiness Licenses & Permits				
Animal Permits	274,555	275,000	275,000	275,000
Building Permits	2,872,587	3,700,000	4,255,000	4,255,000
Offsite Permits	2,002,859	2,400,000	2,760,000	2,760,000
Total Licenses & Permits	89,436,459	95,432,500	95,215,333	95,215,333
INTERGOVERNMENTAL REVENUES				
State Shared Revenue				
Consolidated Tax	302,104,555	320,230,828	336,242,370	336,242,370
Other State Revenues	826,579	803,793	803,743	803,793
Local Government Revenues				
County Gaming Licenses (City Share)	3,040,862	3,100,000	3,038,000	3,038,000
Other Local Government Revenues	88,772	90,000	90,000	90,000
Other Local Units Payments in Lieu of Taxes	237,160	454,012		
Other Federal Revenues	398,749	155,215	310,430	310,430
Contributions from Others	1,700,000	1,700,000	1,887,896	1,887,896
Total Intergovernmental Revenues	308,396,677	326,533,848	342,372,439	342,372,489

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
CHARGES FOR SERVICES				
General Government				
Charges for Labor & Materials	317,730	321,251	215,400	215,400
Intracity Reimbursable Charges	5,014,554	5,254,001	5,196,700	5,211,700
Planning & Development Charges	969,590	1,100,000	1,188,000	1,188,000
Business License Application Fees	431,492	576,652	715,595	715,595
Other Charges for Services	830,132	917,513	1,103,695	1,103,695
Judicial				
Financial Counseling Fees	745,464	769,303	761,100	761,100
Court Counseling Fees	766,266	747,428	756,500	756,500
Traffic School Fees	267,818	272,386	222,100	222,100
Assessment Center Fees	49,223	51,389	53,200	53,200
Court Fees	4,049,582	4,197,775	4,255,000	4,255,000
Collections	579,191	611,719	602,100	602,100
Other Charges for Services	11,721	11,630	17,100	17,100
Public Safety				
Charges for Labor & Materials	848,364	533,338	475,980	475,980
Intracity Reimbursable Charges	21,682			
EMS Transport	9,307,114	9,800,000	16,545,000	10,045,000
Inmate Housing	7,699,390	8,500,000	8,712,500	8,712,500
Other Charges for Services	2,846,506	2,986,733	3,172,405	3,068,405
Public Works				
Charges for Labor & Materials	3,074,561	3,003,464	3,285,525	3,285,525
Other Charges for Services	98,793	91,423	74,800	74,800
Health				
Animal Shelter Fees	15,293	15,293	15,293	15,293
Other Charges for Services	12			
Culture and Recreation				
Charges for Labor & Materials		4,003	1,700	1,700
Intracity Reimbursable Charges		5,335	5,200	5,200
Swimming Pool Fees	197,556	171,822	285,000	285,000
Other Charges for Services	2,523,898	2,668,840	2,657,850	2,657,850
Economic Development and Assistance				
Charges for Labor & Materials	13,835	126,294	150,800	150,800
Other Charges for Services	150,623	92,701		
Total Charges for Services	40,830,390	42,830,293	50,468,543	43,879,543

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
FINES & FORFEITS				
Court Fines	11,967,721	11,970,000	11,970,000	11,970,000
Forfeited Bail	493,134	450,000	450,000	450,000
Total Fines & Forfeits	12,460,855	12,420,000	12,420,000	12,420,000
MISCELLANEOUS				
Interest Earnings	358,553	700,000	612,000	612,000
Rentals	1,892,900	2,200,000	2,255,000	2,255,000
Contributions & Donations	67,811	109,588	28,090	28,090
Other Fees, Charges & Reimbursements	1,939,233	2,206,730	2,349,910	8,849,910
Total Miscellaneous	4,258,497	5,216,318	5,245,000	11,745,000
SUBTOTAL REVENUE ALL SOURCES	548,424,111	580,197,959	607,821,740	608,937,365
OTHER FINANCING SOURCES				
Operating Transfers In	11,168,551	11,267,682	11,759,631	11,888,080
Sale of Fixed Assets	1,405	13,040		
SUBTOTAL OTHER FINANCING SOURCES	11,169,956	11,280,722	11,759,631	11,888,080
BEGINNING FUND BALANCE	112,101,955	118,618,682	118,654,864	119,403,713
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	112,101,955	118,618,682	118,654,864	119,403,713
TOTAL AVAILABLE RESOURCES	671,696,022	710,097,363	738,236,235	740,229,158

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Salaries & Wages	25,818,095	26,379,409	31,942,640	31,104,011
Employee Benefits	23,254,179	20,868,146	17,285,567	16,767,279
Services & Supplies	13,302,400	16,467,874	17,617,468	17,431,767
Capital Outlay		11,277	52,404	52,404
Function Total	62,374,674	63,726,706	66,898,079	65,355,461
Judicial				
Salaries & Wages	12,511,314	12,619,374	15,110,775	14,934,427
Employee Benefits	10,099,743	10,440,751	9,048,708	8,956,861
Services & Supplies	4,946,836	5,010,155	5,524,958	5,524,958
Function Total	27,557,893	28,070,280	29,684,441	29,416,246
Public Safety				
Salaries & Wages	102,839,833	106,903,368	126,538,629	126,213,899
Employee Benefits	84,966,221	87,474,992	80,915,688	80,785,017
Services & Supplies	181,020,656	193,204,748	205,687,751	203,077,699
Capital Outlay	230,432	13,000	66,000	247,596
Function Total	369,057,142	387,596,108	413,208,068	410,324,211
Public Works				
Salaries & Wages	6,359,207	5,967,172	6,843,739	6,846,208
Employee Benefits	4,923,533	4,533,440	3,586,541	3,586,063
Services & Supplies	1,463,997	1,370,753	1,515,385	1,515,385
Function Total	12,746,737	11,871,365	11,945,665	11,947,656
Health				
Salaries & Wages	884,528	1,057,603	1,268,900	1,269,004
Employee Benefits	631,358	775,289	746,313	747,134
Services & Supplies	3,494,960	3,341,134	4,239,648	6,239,648
Function Total	5,010,846	5,174,026	6,254,861	8,255,786
Culture and Recreation				
Salaries & Wages	16,392,419	16,254,375	19,702,010	19,730,828
Employee Benefits	10,948,368	11,460,063	10,743,021	10,675,099
Services & Supplies	18,759,862	19,500,944	22,842,684	22,995,834
Capital Outlay	163,948	84,749		
Function Total	46,264,597	47,300,131	53,287,715	53,401,761

CITY OF LAS VEGAS
SCHEDULE B - 100000: GENERAL FUND
RECAP OF ALL FUNCTIONS

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Economic Development and Assistance				
Salaries & Wages	1,806,666	2,047,378	2,440,948	2,531,474
Employee Benefits	1,398,445	1,530,556	1,300,096	1,343,056
Services & Supplies	2,739,901	2,990,182	3,458,816	3,458,816
Capital Outlay		968		
Function Total	5,945,012	6,569,084	7,199,860	7,333,346
Operating Transfers Out (Schedule T)	24,120,439	40,385,950	26,000,000	29,788,000
TOTAL ALL FUNCTIONS	553,077,340	590,693,650	614,478,689	615,822,467

CITY OF LAS VEGAS
 SCHEDULE B - 100000: GENERAL FUND
 RECAP OF ALL FUNCTIONS

Note: A variance to CAFR occurs on this page. Please see pages 149-150 for explanation.

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
Legislative				
City Council				
Salaries & Wages	1,755,786	1,935,768	2,583,045	2,584,344
Employee Benefits	1,295,474	1,449,229	1,391,146	1,391,669
Services & Supplies	934,060	972,188	986,191	986,191
	3,985,320	4,357,185	4,960,382	4,962,204
Activity Total	3,985,320	4,357,185	4,960,382	4,962,204
Elections				
City Clerk				
Services & Supplies	67,206	744,181		
	67,206	744,181		
Activity Total	67,206	744,181		
Executive				
City Manager				
Salaries & Wages	1,166,330	1,142,000	1,351,056	1,351,069
Employee Benefits	966,498	913,358	597,087	597,091
Services & Supplies	250,509	227,185	298,842	298,842
	2,383,337	2,282,543	2,246,985	2,247,002
Communications				
Salaries & Wages	1,879,148	1,822,332	2,171,166	2,169,520
Employee Benefits	1,556,371	1,439,537	1,207,951	1,206,869
Services & Supplies	886,470	941,585	932,217	932,217
Capital Outlay		11,277	52,404	52,404
	4,321,989	4,214,731	4,363,738	4,361,010
Development Services Center				
Salaries & Wages	558,871	658,266	792,364	792,380
Employee Benefits	474,429	557,078	422,093	422,097
Services & Supplies	328,460	413,054	456,594	456,594
	1,361,760	1,628,398	1,671,051	1,671,071
Administrative Services				
Salaries & Wages	1,470,589	1,565,402	2,126,363	
Employee Benefits	1,228,234	1,135,098	1,190,062	
Services & Supplies	1,258,771	1,238,393	1,398,479	
	3,957,594	3,938,893	4,714,904	
Strategic Services				
Salaries & Wages				734,213
Employee Benefits				393,494
Services & Supplies				466,636
				1,594,343

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Legislative Affairs				
Salaries & Wages				762,284
Employee Benefits				401,595
Services & Supplies				746,142
				1,910,021
Activity Total	12,024,680	12,064,565	12,996,678	11,783,447

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Financial Administration				
City Attorney				
Salaries & Wages	2,406,054	2,478,036	2,813,584	2,787,323
Employee Benefits	1,995,400	1,885,041	1,398,501	1,389,922
Services & Supplies	702,437	1,184,068	464,504	464,504
	5,103,891	5,547,145	4,676,589	4,641,749
City Clerk				
Salaries & Wages	1,171,365	1,297,566	1,616,210	1,614,571
Employee Benefits	985,433	1,026,115	920,427	919,028
Services & Supplies	588,252	665,119	863,092	863,092
	2,745,050	2,988,800	3,399,729	3,396,691
Human Resources				
Salaries & Wages	1,654,550	1,536,783	1,765,138	1,774,359
Employee Benefits	1,395,436	1,243,105	1,027,083	1,029,562
Services & Supplies	777,472	731,952	769,705	769,705
	3,827,458	3,511,840	3,561,926	3,573,626
Finance & Business Services				
Salaries & Wages	2,496,700	2,610,609	3,231,512	3,253,512
Employee Benefits	2,095,144	2,030,875	1,729,529	1,732,761
Services & Supplies	1,077,581	1,082,043	1,352,642	1,352,642
	5,669,425	5,723,527	6,313,683	6,338,915
Purchasing & Contracts				
Salaries & Wages	1,356,708	1,379,010	1,695,526	1,554,374
Employee Benefits	1,140,407	1,212,636	905,128	830,815
Services & Supplies	311,011	310,541	303,029	303,029
	2,808,126	2,902,187	2,903,683	2,688,218
Internal Audit				
Salaries & Wages	526,337	569,339	840,807	850,466
Employee Benefits	432,579	448,312	433,847	436,201
Services & Supplies	131,247	137,787	158,564	158,564
	1,090,163	1,155,438	1,433,218	1,445,231
Activity Total	21,244,113	21,828,937	22,288,828	22,084,430

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Planning & Development				
Salaries & Wages	4,404,792	4,558,142	5,711,714	5,621,016
Employee Benefits	3,692,453	3,736,213	3,255,684	3,205,922
Services & Supplies	1,558,574	1,665,393	1,915,537	1,915,537
	9,655,819	9,959,748	10,882,935	10,742,475
Information Technologies				
Salaries & Wages	3,314,566	3,179,450	3,853,152	3,865,514
Employee Benefits	2,757,130	2,588,544	2,029,511	2,033,332
Services & Supplies	985,542	898,020	1,222,552	1,222,552
	7,057,238	6,666,014	7,105,215	7,121,398
Facility Management				
Salaries & Wages	243,226	281,248	354,293	354,306
Employee Benefits	208,951	219,378	197,379	197,383
Services & Supplies	450,801	575,833	2,270,248	2,270,248
	902,978	1,076,459	2,821,920	2,821,937
Operations & Maintenance Administration				
Salaries & Wages	330,611	347,190	389,775	389,786
Employee Benefits	279,156	267,608	187,227	187,231
Services & Supplies	91,247	92,119	96,258	96,258
	701,014	706,917	673,260	673,275
Graffiti Response				
Salaries & Wages	977,019	1,018,268	646,935	644,974
Employee Benefits	760,309	716,019	392,912	392,307
Services & Supplies	422,106	448,353	228,890	228,890
	2,159,434	2,182,640	1,268,737	1,266,171
Nondepartmental				
Salaries & Wages	105,443			
Employee Benefits	1,990,775			
Services & Supplies	2,480,654	4,140,060	3,900,124	3,900,124
	4,576,872	4,140,060	3,900,124	3,900,124
Activity Total	25,053,355	24,731,838	26,652,191	26,525,380
FUNCTION TOTAL	62,374,674	63,726,706	66,898,079	65,355,461

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: General Government

Note: A variance to CAFR occurs on this page. Please see pages 149-150 for explanation.

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Municipal Courts				
Municipal Courts				
Salaries & Wages	9,623,258	9,658,338	11,571,671	11,517,230
Employee Benefits	7,940,164	8,092,103	6,886,719	6,856,100
Services & Supplies	3,186,126	3,377,069	3,673,061	3,673,061
	20,749,548	21,127,510	22,131,451	22,046,391
City Attorney - Criminal Division				
Salaries & Wages	2,091,079	2,161,852	2,628,194	2,592,535
Employee Benefits	1,660,814	1,827,805	1,653,203	1,642,080
Services & Supplies	529,920	469,890	625,524	625,524
	4,281,813	4,459,547	4,906,921	4,860,139
Activity Total	25,031,361	25,587,057	27,038,372	26,906,530
Public Defender				
Public Defender				
Salaries & Wages	71,450	37,219	44,997	44,997
Employee Benefits	12,891	7,336	5,124	3,706
Services & Supplies	901,909	838,564	881,845	881,845
	986,250	883,119	931,966	930,548
Activity Total	986,250	883,119	931,966	930,548
Alternative Sentencing & Education				
Alternative Sentencing & Education				
Salaries & Wages	725,527	761,965	865,913	779,665
Employee Benefits	485,874	513,507	503,662	454,975
Services & Supplies	328,881	324,632	344,528	344,528
	1,540,282	1,600,104	1,714,103	1,579,168
Activity Total	1,540,282	1,600,104	1,714,103	1,579,168
FUNCTION TOTAL	27,557,893	28,070,280	29,684,441	29,416,246

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) FINAL APPROVED
Police				
Metropolitan Police Department				
Services & Supplies	142,342,798	149,900,000	159,479,014	156,836,411
	142,342,798	149,900,000	159,479,014	156,836,411
City Marshals				
Salaries & Wages	5,784,312	6,506,772	8,070,203	8,088,703
Employee Benefits	5,136,812	5,525,000	5,685,415	5,689,861
Services & Supplies	1,491,795	1,972,536	3,038,950	3,038,950
Capital Outlay	20,581		49,000	49,000
	12,433,500	14,004,308	16,843,568	16,866,514
Activity Total	154,776,298	163,904,308	176,322,582	173,702,925
Fire				
Fire & Rescue				
Salaries & Wages	62,292,569	64,378,100	77,335,341	77,131,422
Employee Benefits	50,868,043	51,918,850	48,657,627	48,572,997
Services & Supplies	16,584,031	18,446,866	18,453,438	18,449,213
Capital Outlay				90,798
	129,744,643	134,743,816	144,446,406	144,244,430
Emergency Management				
Salaries & Wages				77,824
Employee Benefits				45,245
Services & Supplies				32,551
				155,620
Activity Total	129,744,643	134,743,816	144,446,406	144,400,050
Corrections				
Detention & Correctional Services				
Salaries & Wages	25,946,873	26,582,814	30,293,604	30,130,736
Employee Benefits	22,115,595	22,714,197	20,493,123	20,436,148
Services & Supplies	13,930,529	14,951,786	15,785,053	15,789,278
Capital Outlay	203,961	13,000	17,000	107,798
	62,196,958	64,261,797	66,588,780	66,463,960
Activity Total	62,196,958	64,261,797	66,588,780	66,463,960
Protective Inspection				
Building & Safety				
Salaries & Wages	1,244,737	1,278,287	1,414,547	1,414,547
Employee Benefits	912,013	933,172	754,463	754,463
Services & Supplies	458,079	462,451	1,011,269	1,011,269
	2,614,829	2,673,910	3,180,279	3,180,279

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Neighborhood Response				
Salaries & Wages	1,126,278	1,757,735	1,772,365	1,782,523
Employee Benefits	897,413	1,109,940	1,049,758	1,052,938
Services & Supplies	458,052	467,657	589,848	589,848
Capital Outlay	5,890			
	2,487,633	3,335,332	3,411,971	3,425,309
Activity Total	5,102,462	6,009,242	6,592,250	6,605,588
Other Protection				
Traffic Engineering				
Salaries & Wages	6,445,064	6,399,660	7,652,569	7,588,144
Employee Benefits	5,036,345	5,273,833	4,275,302	4,233,365
Services & Supplies	5,755,372	7,003,452	7,330,179	7,330,179
	17,236,781	18,676,945	19,258,050	19,151,688
Activity Total	17,236,781	18,676,945	19,258,050	19,151,688
FUNCTION TOTAL	369,057,142	387,596,108	413,208,068	410,324,211

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works Administration				
Public Works Administration				
Salaries & Wages	341,695	364,327	443,539	443,552
Employee Benefits	272,544	283,196	225,482	225,486
Services & Supplies	133,230	126,054	125,218	125,218
	747,469	773,577	794,239	794,256
Activity Total	747,469	773,577	794,239	794,256
Engineering				
Engineering & Planning				
Salaries & Wages	5,207,972	4,846,418	5,801,224	5,800,681
Employee Benefits	4,075,569	3,698,709	3,020,564	3,019,159
Services & Supplies	943,667	898,411	1,072,948	1,072,948
	10,227,208	9,443,538	9,894,736	9,892,788
Activity Total	10,227,208	9,443,538	9,894,736	9,892,788
Paved Streets				
Street Maintenance				
Salaries & Wages	809,540	756,427	598,976	601,975
Employee Benefits	575,420	551,535	340,495	341,418
Services & Supplies	387,100	346,288	317,219	317,219
	1,772,060	1,654,250	1,256,690	1,260,612
Activity Total	1,772,060	1,654,250	1,256,690	1,260,612
FUNCTION TOTAL	12,746,737	11,871,365	11,945,665	11,947,656

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Public Works

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Animal Control				
Animal Care & Control				
Salaries & Wages	884,528	1,057,603	1,268,900	1,269,004
Employee Benefits	631,358	775,289	746,313	747,134
Services & Supplies	3,409,162	3,220,101	3,914,648	3,914,648
	4,925,048	5,052,993	5,929,861	5,930,786
Activity Total	4,925,048	5,052,993	5,929,861	5,930,786
Cemetery Operation				
Woodlawn Cemetery				
Services & Supplies	61,185	97,185	300,000	300,000
	61,185	97,185	300,000	300,000
Operations & Maintenance Cemetery				
Services & Supplies				2,000,000
				2,000,000
Activity Total	61,185	97,185	300,000	2,300,000
Communicable Disease Control				
Communicable Disease Control				
Services & Supplies	24,613	23,848	25,000	25,000
	24,613	23,848	25,000	25,000
Activity Total	24,613	23,848	25,000	25,000
FUNCTION TOTAL	5,010,846	5,174,026	6,254,861	8,255,786

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
Function: Health

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Culture & Recreation Administration				
Administration				
Salaries & Wages	2,659,674	2,969,694	3,517,549	3,599,174
Employee Benefits	1,972,071	2,097,026	1,910,188	1,961,980
Services & Supplies	1,113,924	1,428,091	1,875,502	2,028,652
Capital Outlay	126,720			
	5,872,389	6,494,811	7,303,239	7,589,806
Cultural Affairs				
Salaries & Wages	747,924	747,954	977,204	886,336
Employee Benefits	557,346	629,095	519,012	466,058
Services & Supplies	481,780	565,942	306,847	306,847
Capital Outlay		53,237		
	1,787,050	1,996,228	1,803,063	1,659,241
Activity Total	7,659,439	8,491,039	9,106,302	9,249,047
Participant Recreation				
Recreation & Adaptive Programming				
Salaries & Wages	5,041,528	4,771,196	5,773,412	5,902,165
Employee Benefits	2,606,292	2,621,365	2,242,312	2,244,425
Services & Supplies	6,278,991	6,235,677	7,725,439	7,725,439
	13,926,811	13,628,238	15,741,163	15,872,029
Activity Total	13,926,811	13,628,238	15,741,163	15,872,029
Parks				
Parks & Open Spaces				
Salaries & Wages	6,816,481	6,610,741	8,136,803	8,208,792
Employee Benefits	5,078,235	5,382,577	5,414,935	5,448,329
Services & Supplies	10,106,876	10,422,769	11,834,491	11,834,491
Capital Outlay	37,228	31,512		
	22,038,820	22,447,599	25,386,229	25,491,612
Activity Total	22,038,820	22,447,599	25,386,229	25,491,612

CITY OF LAS VEGAS

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Senior Citizens				
Salaries & Wages	1,126,812	1,154,790	1,297,042	1,134,361
Employee Benefits	734,424	730,000	656,574	554,307
Services & Supplies	778,291	848,465	1,100,405	1,100,405
	2,639,527	2,733,255	3,054,021	2,789,073
Activity Total	2,639,527	2,733,255	3,054,021	2,789,073
FUNCTION TOTAL	46,264,597	47,300,131	53,287,715	53,401,761

CITY OF LAS VEGAS

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Economic Development & Assistance				
Business Development				
Salaries & Wages	300,919			
Employee Benefits	235,138			
Services & Supplies	218,060	34,661		
	754,117	34,661		
Activity Total	754,117	34,661		
Community Action Programs				
Youth Development & Social Innovation				
Salaries & Wages	974,041	1,135,997	1,364,114	1,365,166
Employee Benefits	730,874	844,323	668,942	663,834
Services & Supplies	1,088,490	716,344	973,477	973,477
Capital Outlay		968		
	2,793,405	2,697,632	3,006,533	3,002,477
Activity Total	2,793,405	2,697,632	3,006,533	3,002,477
Neighborhood Services				
Business Development				
Employee Benefits	10,733			
Services & Supplies	150,623	134,369		
	161,356	134,369		
Neighborhood Services				
Salaries & Wages	531,706	911,381	1,076,834	1,166,308
Employee Benefits	421,700	686,233	631,154	679,222
Services & Supplies	1,282,728	2,104,808	2,485,339	2,485,339
	2,236,134	3,702,422	4,193,327	4,330,869
Activity Total	2,397,490	3,836,791	4,193,327	4,330,869
FUNCTION TOTAL	5,945,012	6,569,084	7,199,860	7,333,346

CITY OF LAS VEGAS

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

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING TRANSFERS OUT				
Ongoing Operations Transfers Out:				
Special Revenue Funds:				
Multipurpose SRF	3,011,595	1,465,950	1,000,000	1,088,000
Debt Service Funds:				
CLV Debt Service	16,500,000	17,900,000	18,900,000	18,900,000
Capital Projects Funds:				
General CPF	18,844	178,422	5,000,000	1,025,000
City Facilities CPF	90,000	1,028,350		5,000,000
Fire Services CPF		6,010,000		500,000
Traffic Improvement CPF				300,000
Parks & Leisure Activities CPF	718,944	1,523,148		1,875,000
Road & Flood CPF	1,128,806	1,050,000		
Detention & Enforcement CPF	3,000	525,000		
Enterprise Funds:				
Municipal Golf Course EF	1,100,000	1,100,000	1,100,000	1,100,000
Internal Service Funds:				
Computer Services ISF	1,352,250	3,605,080		
Automotive Operations ISF	197,000			
Onetime Strategic Transfers Out:				
Special Revenue Funds:				
Multipurpose SRF		857,015		
Internal Service Funds:				
Computer Services ISF		65,850		
Automotive Operations ISF		352,000		
Employee Benefit Fund ISF		1,725,135		
Liability Insurance & Property Damage ISF		3,000,000		
TOTAL ALL FUNCTIONS	24,120,439	40,385,950	26,000,000	29,788,000

CITY OF LAS VEGAS

SCHEDULE B - 100000: GENERAL FUND
FUNCTION OPERATING TRANSFERS OUT

Note: A variance to CAFR occurs on this page. Please see pages 149-150 for explanation.

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
FUNCTION SUMMARY				
General Government	62,374,674	63,726,706	66,898,079	65,355,461
Judicial	27,557,893	28,070,280	29,684,441	29,416,246
Public Safety	369,057,142	387,596,108	413,208,068	410,324,211
Public Works	12,746,737	11,871,365	11,945,665	11,947,656
Health	5,010,846	5,174,026	6,254,861	8,255,786
Culture and Recreation	46,264,597	47,300,131	53,287,715	53,401,761
Economic Development and Assistance	5,945,012	6,569,084	7,199,860	7,333,346
TOTAL EXPENDITURES - ALL FUNCTIONS	528,956,901	550,307,700	588,478,689	586,034,467
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)			XXXXXXXXXX	XXXXXXXXXX
Operating Transfers Out (Schedule T)	24,120,439	40,385,950	26,000,000	29,788,000
TOTAL EXPENDITURES AND OTHER USES	553,077,340	590,693,650	614,478,689	615,822,467
ENDING FUND BALANCE	118,618,682	119,403,713	123,757,546	124,406,691
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	671,696,022	710,097,363	738,236,235	740,229,158

CITY OF LAS VEGAS

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

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**City of Las Vegas
Final Budget Fiscal Year 2020**

Special Revenue Funds

The City has 10 Special Revenue Funds with \$122.7 million in appropriations. These funds account for monies received from specified revenue sources that are restricted for specific programs. Sixty-seven percent of the revenue in these funds is received from other governmental agencies. Property taxes account for 13.4 percent of total revenues.

Forty-three percent of appropriations are operating transfers to other City funds. Of this amount, 22.0 million is committed to Capital Projects Funds and \$19.3 million is committed to repayment of long-term debt. The Housing and Urban Development (HUD) program represents 18.2 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	\$ 110,814,897
Resources	111,455,551
Expenditures and Uses	<u>(122,697,454)</u>
Ending Fund Balances	<u>\$ 99,572,994</u>

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes - Property	13,194,501	14,080,000	14,700,000	14,895,000
Licenses & Permits	315,147	425,213	380,000	430,000
Intergovernmental Revenues	46,940,485	57,748,467	82,817,813	74,629,813
Charges for Services	7,420,661	7,255,148	6,805,589	6,861,089
Fines & Forfeits	762,139	392,754	340,000	340,000
Special Assessments	2,701,412	1,794,657	1,783,500	1,813,500
Miscellaneous	6,969,044	8,500,865	8,297,349	10,959,849
Subtotal	78,303,389	90,197,104	115,124,251	109,929,251
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	3,011,595	2,322,965	1,000,000	1,088,000
Multipurpose SRF	100,000	116,500	115,000	115,000
Parks & Leisure Activities CPF	21,972	498,847		
Road & Flood CPF	41,067			
Special Assessments CPF	270,800	245,800	493,300	323,300
Automotive Operations ISF		40,919		
Total Other Financing Sources	3,445,434	3,225,031	1,608,300	1,526,300
Total Revenues & Other Financing Sources	81,748,823	93,422,135	116,732,551	111,455,551
BEGINNING FUND BALANCE	98,089,965	105,580,694	112,924,592	110,814,897
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	98,089,965	105,580,694	112,924,592	110,814,897
TOTAL AVAILABLE RESOURCES	179,838,788	199,002,829	229,657,143	222,270,448

CITY OF LAS VEGAS
SCHEDULE B
FUND 200000 SPECIAL REVENUE FUNDS SUMMARY

Note: A variance to CAFR occurs on this page. Please see pages 149-150 for explanation.

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
General Government				
Financial Administration				
Salaries & Wages	417,919	378,116	500,992	509,022
Employee Benefits	320,732	283,204	304,530	298,045
Services & Supplies	527,248	702,531	863,219	867,444
Activity Total	1,265,899	1,363,851	1,668,741	1,674,511
Other				
Salaries & Wages	2,494			
Services & Supplies	3,238,065	4,462,219	13,267,115	5,117,615
Capital Outlay	52,244			
Activity Total	3,292,803	4,462,219	13,267,115	5,117,615
Function Total	4,558,702	5,826,070	14,935,856	6,792,126
Judicial				
Municipal Courts				
Services & Supplies	2,002,988	1,932,800	2,021,000	2,021,000
Activity Total	2,002,988	1,932,800	2,021,000	2,021,000
Alternative Sentencing & Education				
Salaries & Wages	98,448	86,166		
Employee Benefits		181		
Services & Supplies	1,076,861	1,311,186	1,650,000	1,650,000
Activity Total	1,175,309	1,397,533	1,650,000	1,650,000
Function Total	3,178,297	3,330,333	3,671,000	3,671,000
Public Safety				
Fire				
Salaries & Wages	318,843	358,960	362,971	475,928
Employee Benefits	205,783	238,739	169,233	224,041
Services & Supplies	1,128,226	2,418,197	2,409,636	2,331,930
Capital Outlay	1,066,939	52,050	1,059,000	1,059,000
Activity Total	2,719,791	3,067,946	4,000,840	4,090,899
Fire Communications				
Salaries & Wages	200,093	189,300	600,914	600,914
Employee Benefits	36,044	35,967	22,937	16,457
Services & Supplies	106,190	40,000	40,000	40,000

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Activity Total	342,327	265,267	663,851	657,371
Corrections				
Services & Supplies	386,305	518,999	587,124	599,124
Capital Outlay			776,000	776,000
Activity Total	386,305	518,999	1,363,124	1,375,124
Other Protection				
Services & Supplies	95,975			
Activity Total	95,975			
Function Total	3,544,398	3,852,212	6,027,815	6,123,394
Public Works				
Paved Streets				
Salaries & Wages	22,984			
Employee Benefits	27,730			
Services & Supplies	6,596,091	6,819,510	6,890,000	6,890,000
Activity Total	6,646,805	6,819,510	6,890,000	6,890,000
Function Total	6,646,805	6,819,510	6,890,000	6,890,000
Welfare				
Old-Age Assistance				
Services & Supplies	5,287	88,822	84,000	188,000
Activity Total	5,287	88,822	84,000	188,000
Function Total	5,287	88,822	84,000	188,000
Culture and Recreation				
Participant Recreation				
Salaries & Wages	3,524,349	3,644,860	3,810,534	3,806,637
Employee Benefits	1,182,986	1,394,886	1,237,328	1,163,769
Services & Supplies	1,563,341	9,682,721	8,610,954	10,601,961
Activity Total	6,270,676	14,722,467	13,658,816	15,572,367
Spectator Recreation				
Salaries & Wages	2,584			
Employee Benefits	1,550			
Services & Supplies	617,973	290,743	1,120,600	1,120,600
Capital Outlay	93,559			

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Activity Total	715,666	290,743	1,120,600	1,120,600
Parks				
Services & Supplies	(369)		3,200	3,200
Activity Total	(369)		3,200	3,200
Special Facilities				
Services & Supplies	2,100,000	3,375,000	4,500,000	3,100,000
Activity Total	2,100,000	3,375,000	4,500,000	3,100,000
Function Total	9,085,973	18,388,210	19,282,616	19,796,167
Economic Development and Assistance				
Housing				
Salaries & Wages	252,713	193,616	357,418	357,421
Employee Benefits	170,331	147,245	239,821	239,822
Services & Supplies	6,605,126	8,257,687	13,607,823	13,607,823
Capital Outlay	515,569	134,682	900,000	900,000
Activity Total	7,543,739	8,733,230	15,105,062	15,105,066
Urban Redevelopment				
Salaries & Wages	122,969			
Employee Benefits	101,647			
Services & Supplies	11,175	40,498	4,187,978	4,187,978
Capital Outlay	1,411,274			
Activity Total	1,647,065	40,498	4,187,978	4,187,978
Ed&A Administration				
Services & Supplies	308,007	301,084		
Activity Total	308,007	301,084		
Economic Development & Assistance				
Salaries & Wages	432,584	599,108	722,456	716,923
Employee Benefits	331,463	463,939	433,107	432,028
Services & Supplies	1,184,128	1,516,287	1,575,472	1,575,472
Capital Outlay			600,000	600,000
Activity Total	1,948,175	2,579,334	3,331,035	3,324,423
Community Action Programs				
Salaries & Wages	190,196	422,000	663,905	697,521
Employee Benefits	13,154	121,030	232,061	213,961

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Services & Supplies	889,376	1,410,111	2,400,954	2,416,729
Activity Total	1,092,726	1,953,141	3,296,920	3,328,211
Function Total	12,539,712	13,607,287	25,920,995	25,945,678
Subtotal	39,559,174	51,912,444	76,812,282	69,406,365
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	11,038,651	11,267,682	11,759,631	11,888,080
Multipurpose SRF		116,500	115,000	115,000
Housing & Urban Development SRF	100,000			
CLV Debt Service	17,038,104	20,356,038	19,264,420	19,264,420
General CPF	184,390	369,619	16,903,100	17,609,623
City Facilities CPF	400,000		750,000	1,150,000
Fire Services CPF	149,990			
Public Works CPF	300,000			
Traffic Improvement CPF	1,125,562	199,061	2,663,966	663,966
Parks & Leisure Activities CPF	2,050,000		1,200,000	1,200,000
Road & Flood CPF	1,912,223	3,966,588	1,385,411	1,400,000
Automotive Operations ISF	400,000			
Total Other Uses	34,698,920	36,275,488	54,041,528	53,291,089
Total Expenditures & Other Uses	74,258,094	88,187,932	130,853,810	122,697,454
ENDING FUND BALANCE	105,580,694	110,814,897	98,803,333	99,572,994
TOTAL FUND COMMITMENTS & FUND BALANCE	179,838,788	199,002,829	229,657,143	222,270,448

CITY OF LAS VEGAS

SCHEDULE B
FUND 200000: SPECIAL REVENUE FUNDS

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Building Permits	78,044	100,970	80,000	80,000
Tortoise Habitat Fees	237,103	324,243	300,000	350,000
Total Licenses & Permits	315,147	425,213	380,000	430,000
Intergovernmental Revenues				
Federal Grants	2,849,891	2,550,667	4,063,021	4,075,021
State Grants	637,618	1,648,866	1,693,000	1,693,000
Other State Revenues	2,230,652	2,774,586	2,355,000	2,355,000
Local Grants	25,000			
Other Local Government Revenues	10,591,012	10,784,750	19,826,000	11,626,000
Total Intergovernmental Revenues	16,334,173	17,758,869	27,937,021	19,749,021
Charges for Services				
General Government				
Charges for Labor & Materials	271,144	268,104	300,000	300,000
Other Charges for Services	6,240	4,440	3,000	3,000
Judicial				
Court Counseling Fees	11,199	10,050	14,000	14,000
Court Fees		31,125	16,000	16,000
Court Administrative Assessments	444,655	404,060	445,000	445,000
Court Construction Assessment Fees	643,717	624,039	551,000	551,000
Public Safety				
Charges for Labor & Materials	337,910	328,636	323,000	323,000
Other Charges for Services	232,492	210,000	40,000	40,000
Culture and Recreation				
Other Charges for Services	4,790,837	4,641,330	4,563,604	4,619,104
Economic Development and Assistance				
Charges for Labor & Materials	5,182			
Total Charges for Services	6,743,376	6,521,784	6,255,604	6,311,104
Fines & Forfeits				
Other Fines and Penalties	762,139	392,754	340,000	340,000
Total Fines & Forfeits	762,139	392,754	340,000	340,000
Miscellaneous				
Interest Earnings	90,056	327,585	112,126	112,426

CITY OF LAS VEGAS
SCHEDULE B
FUND 201000: MULTIPURPOSE S.R.F.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Rentals	2,525,229	2,585,135	2,587,192	5,179,592
Contributions & Donations	863,320	1,947,723	1,097,868	1,142,868
Other Fees, Charges & Reimbursements	2,167,060	2,059,216	1,978,300	2,002,300
Total Miscellaneous	5,645,665	6,919,659	5,775,486	8,437,186
Subtotal	29,800,500	32,018,279	40,688,111	35,267,311
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	3,011,595	2,322,965	1,000,000	1,088,000
Multipurpose SRF	100,000	116,500	115,000	115,000
Parks & Leisure Activities CPF	21,972	498,847		
Automotive Operations ISF		40,919		
Total Other Financing Sources	3,133,567	2,979,231	1,115,000	1,203,000
Total Revenues & Other Financing Sources	32,934,067	34,997,510	41,803,111	36,470,311
BEGINNING FUND BALANCE	19,452,417	21,607,914	25,753,165	22,131,666
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	19,452,417	21,607,914	25,753,165	22,131,666
TOTAL AVAILABLE RESOURCES	52,386,484	56,605,424	67,556,276	58,601,977

CITY OF LAS VEGAS
SCHEDULE B
FUND 201000: MULTIPURPOSE S.R.F.

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	2,494			
Services & Supplies	3,182,429	4,369,902	13,164,015	5,014,515
Capital Outlay	52,244			
Activity Total	3,237,167	4,369,902	13,164,015	5,014,515
Function Total	3,237,167	4,369,902	13,164,015	5,014,515
Judicial				
Municipal Courts				
Services & Supplies	2,002,988	1,932,800	2,021,000	2,021,000
Activity Total	2,002,988	1,932,800	2,021,000	2,021,000
Alternative Sentencing & Education				
Salaries & Wages	98,448	86,166		
Employee Benefits		181		
Services & Supplies	1,076,861	1,311,186	1,650,000	1,650,000
Activity Total	1,175,309	1,397,533	1,650,000	1,650,000
Function Total	3,178,297	3,330,333	3,671,000	3,671,000
Public Safety				
Fire				
Salaries & Wages	318,843	358,960	362,971	475,928
Employee Benefits	205,783	238,739	169,233	224,041
Services & Supplies	1,127,759	2,413,197	2,404,636	2,326,930
Capital Outlay	1,066,939	52,050	1,059,000	1,059,000
Activity Total	2,719,324	3,062,946	3,995,840	4,085,899
Fire Communications				
Salaries & Wages	200,093	189,300	600,914	600,914
Employee Benefits	36,044	35,967	22,937	16,457
Services & Supplies	106,190	40,000	40,000	40,000
Activity Total	342,327	265,267	663,851	657,371
Corrections				
Services & Supplies	386,305	518,999	587,124	599,124
Capital Outlay			776,000	776,000
Activity Total	386,305	518,999	1,363,124	1,375,124

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Other Protection				
Services & Supplies	95,975			
Activity Total	95,975			
Function Total	3,543,931	3,847,212	6,022,815	6,118,394
Welfare				
Old-Age Assistance				
Services & Supplies	5,287	88,822	84,000	188,000
Activity Total	5,287	88,822	84,000	188,000
Function Total	5,287	88,822	84,000	188,000
Culture and Recreation				
Participant Recreation				
Salaries & Wages	3,524,349	3,644,860	3,810,534	3,806,637
Employee Benefits	1,182,986	1,394,886	1,237,328	1,163,769
Services & Supplies	1,563,341	1,491,928	1,910,954	3,901,961
Activity Total	6,270,676	6,531,674	6,958,816	8,872,367
Spectator Recreation				
Salaries & Wages	2,584			
Employee Benefits	1,550			
Services & Supplies	617,973	290,743	1,120,600	1,120,600
Capital Outlay	93,559			
Activity Total	715,666	290,743	1,120,600	1,120,600
Parks				
Services & Supplies	(369)		3,200	3,200
Activity Total	(369)		3,200	3,200
Special Facilities				
Services & Supplies	2,100,000	3,375,000	4,500,000	3,100,000
Activity Total	2,100,000	3,375,000	4,500,000	3,100,000
Function Total	9,085,973	10,197,417	12,582,616	13,096,167
Economic Development and Assistance				
Ed&A Administration				
Services & Supplies	308,007	301,084		

CITY OF LAS VEGAS

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

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Activity Total	308,007	301,084		
Economic Development & Assistance				
Services & Supplies	258,793	294,016	287,300	287,300
Capital Outlay			600,000	600,000
Activity Total	258,793	294,016	887,300	887,300
Community Action Programs				
Salaries & Wages	190,196	422,000	663,905	697,521
Employee Benefits	13,154	121,030	232,061	213,961
Services & Supplies	228,011	698,341	1,650,954	1,666,729
Activity Total	431,361	1,241,371	2,546,920	2,578,211
Function Total	998,161	1,836,471	3,434,220	3,465,511
Subtotal	20,048,816	23,670,157	38,958,666	31,553,587
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	439,334	3,682		
Multipurpose SRF		116,500	115,000	115,000
Housing & Urban Development SRF	100,000			
CLV Debt Service	8,158,100	10,683,419	9,807,619	9,807,619
General CPF	132,320			80,180
City Facilities CPF	400,000			
Parks & Leisure Activities CPF	1,100,000			
Automotive Operations ISF	400,000			
Total Other Uses	10,729,754	10,803,601	9,922,619	10,002,799
Total Expenditures & Other Uses	30,778,570	34,473,758	48,881,285	41,556,386
ENDING FUND BALANCE	21,607,914	22,131,666	18,674,991	17,045,591
TOTAL FUND COMMITMENTS & FUND BALANCE	52,386,484	56,605,424	67,556,276	58,601,977

CITY OF LAS VEGAS

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

Note: A variance to CAFR occurs on this page. Please see pages 149-150 for explanation.

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Revenues	6,672,515	14,890,793	13,350,000	13,350,000
Total Intergovernmental Revenues	6,672,515	14,890,793	13,350,000	13,350,000
Subtotal	6,672,515	14,890,793	13,350,000	13,350,000
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	6,672,515	14,890,793	13,350,000	13,350,000
BEGINNING FUND BALANCE Prior Period Adjustments	15,009	1,386	965,498	965,498
TOTAL BEGINNING FUND BALANCE	15,009	1,386	965,498	965,498
TOTAL AVAILABLE RESOURCES	6,687,524	14,892,179	14,315,498	14,315,498

CITY OF LAS VEGAS
SCHEDULE B
FUND 202000: L.V. CONVENTION & VISITORS AUTH

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
Participant Recreation				
Services & Supplies		8,190,793	6,700,000	6,700,000
Activity Total		8,190,793	6,700,000	6,700,000
Function Total		8,190,793	6,700,000	6,700,000
Subtotal	0	8,190,793	6,700,000	6,700,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
CLV Debt Service	5,736,138	5,735,888	5,739,763	5,739,763
Parks & Leisure Activities CPF	950,000			
Total Other Uses	6,686,138	5,735,888	5,739,763	5,739,763
Total Expenditures & Other Uses	6,686,138	13,926,681	12,439,763	12,439,763
ENDING FUND BALANCE	1,386	965,498	1,875,735	1,875,735
TOTAL FUND COMMITMENTS & FUND BALANCE	6,687,524	14,892,179	14,315,498	14,315,498

CITY OF LAS VEGAS

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

Page 42
Schedule B-13
11/30/2018

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	568	745		800
Total Miscellaneous	568	745	0	800
Subtotal	568	745	0	800
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	568	745	0	800
BEGINNING FUND BALANCE Prior Period Adjustments	46,955	47,523	48,200	48,268
TOTAL BEGINNING FUND BALANCE	46,955	47,523	48,200	48,268
TOTAL AVAILABLE RESOURCES	47,523	48,268	48,200	49,068

CITY OF LAS VEGAS
SCHEDULE B
FUND 203000: FREMONT STREET ROOM TAX

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			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)				
General CPF				49,068
Total Other Uses	0	0	0	49,068
Total Expenditures & Other Uses	0	0	0	49,068
ENDING FUND BALANCE	47,523	48,268	48,200	0
TOTAL FUND COMMITMENTS & FUND BALANCE	47,523	48,268	48,200	49,068

CITY OF LAS VEGAS

SCHEDULE B
FUND 203000: FREMONT STREET ROOM TAX

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Charges for Labor & Materials	57,377	35,000	25,000	25,000
Total Charges for Services	57,377	35,000	25,000	25,000
Special Assessments				
Capital Improvement	2,701,412	1,794,657	1,783,500	1,813,500
Total Special Assessments	2,701,412	1,794,657	1,783,500	1,813,500
Miscellaneous				
Interest Earnings	66,576	244,567	155,100	155,100
Contributions & Donations				
Total Miscellaneous	66,576	244,567	155,100	155,100
Subtotal	2,825,365	2,074,224	1,963,600	1,993,600
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Special Assessments CPF	270,800	245,800	493,300	323,300
Total Other Financing Sources	270,800	245,800	493,300	323,300
Total Revenues & Other Financing Sources	3,096,165	2,320,024	2,456,900	2,316,900
BEGINNING FUND BALANCE	15,677,758	17,461,104	18,493,720	18,331,697
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	15,677,758	17,461,104	18,493,720	18,331,697
TOTAL AVAILABLE RESOURCES	18,773,923	19,781,128	20,950,620	20,648,597

CITY OF LAS VEGAS
SCHEDULE B
FUND 204000: S.I.D. ADMINISTRATION S.R.F.

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
General Government				
Financial Administration				
Salaries & Wages	417,919	378,116	500,992	509,022
Employee Benefits	320,732	283,204	304,530	298,045
Services & Supplies	518,532	695,794	848,219	852,444
Activity Total	1,257,183	1,357,114	1,653,741	1,659,511
Other				
Services & Supplies	55,636	92,317	103,100	103,100
Activity Total	55,636	92,317	103,100	103,100
Function Total	1,312,819	1,449,431	1,756,841	1,762,611
Subtotal	1,312,819	1,449,431	1,756,841	1,762,611
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	1,312,819	1,449,431	1,756,841	1,762,611
ENDING FUND BALANCE	17,461,104	18,331,697	19,193,779	18,885,986
TOTAL FUND COMMITMENTS & FUND BALANCE	18,773,923	19,781,128	20,950,620	20,648,597

CITY OF LAS VEGAS

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

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Revenues	3,336,727	3,075,268	3,117,595	3,117,595
Total Intergovernmental Revenues	3,336,727	3,075,268	3,117,595	3,117,595
Miscellaneous				
Interest Earnings	6,608	19,737	10,000	10,000
Total Miscellaneous	6,608	19,737	10,000	10,000
Subtotal	3,343,335	3,095,005	3,127,595	3,127,595
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	3,343,335	3,095,005	3,127,595	3,127,595
BEGINNING FUND BALANCE	1,176,636	1,219,971	1,440,780	1,314,976
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	1,176,636	1,219,971	1,440,780	1,314,976
TOTAL AVAILABLE RESOURCES	4,519,971	4,314,976	4,568,375	4,442,571

CITY OF LAS VEGAS
SCHEDULE B
FUND 207000: TRANSPORTATION PROGRAMS

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			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 Improvement CPF	1,100,000		2,600,000	600,000
Road & Flood CPF	1,900,000	3,000,000	900,000	1,400,000
Total Other Uses	3,300,000	3,000,000	3,500,000	2,000,000
Total Expenditures & Other Uses	3,300,000	3,000,000	3,500,000	2,000,000
ENDING FUND BALANCE	1,219,971	1,314,976	1,068,375	2,442,571
TOTAL FUND COMMITMENTS & FUND BALANCE	4,519,971	4,314,976	4,568,375	4,442,571

CITY OF LAS VEGAS

SCHEDULE B
FUND 207000: TRANSPORTATION PROGRAMS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues	10,564,927	9,353,529	11,263,128	11,263,128
Total Intergovernmental Revenues	10,564,927	9,353,529	11,263,128	11,263,128
Miscellaneous				
Interest Earnings	118,553	424,268	350,000	350,000
Total Miscellaneous	118,553	424,268	350,000	350,000
Subtotal	10,683,480	9,777,797	11,613,128	11,613,128
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	10,683,480	9,777,797	11,613,128	11,613,128
BEGINNING FUND BALANCE	26,159,204	30,195,879	32,541,084	33,154,166
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	26,159,204	30,195,879	32,541,084	33,154,166
TOTAL AVAILABLE RESOURCES	36,842,684	39,973,676	44,154,212	44,767,294

CITY OF LAS VEGAS
SCHEDULE B
FUND 208000: STREET MAINTENANCE

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Paved Streets				
Salaries & Wages	22,984			
Employee Benefits	27,730			
Services & Supplies	6,596,091	6,819,510	6,890,000	6,890,000
Activity Total	6,646,805	6,819,510	6,890,000	6,890,000
Function Total	6,646,805	6,819,510	6,890,000	6,890,000
Subtotal	6,646,805	6,819,510	6,890,000	6,890,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	6,646,805	6,819,510	6,890,000	6,890,000
ENDING FUND BALANCE	30,195,879	33,154,166	37,264,212	37,877,294
TOTAL FUND COMMITMENTS & FUND BALANCE	36,842,684	39,973,676	44,154,212	44,767,294

CITY OF LAS VEGAS

SCHEDULE B
FUND 208000: STREET MAINTENANCE

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants	70,938	424,383	802,800	802,800
State Grants	23,266	975,000	1,400,000	1,400,000
Other Local Government Revenues	1,615,025	1,899,729	2,025,000	2,025,000
Total Intergovernmental Revenues	1,709,229	3,299,112	4,227,800	4,227,800
Charges for Services				
Economic Development and Assistance				
Charges for Labor & Materials	298,742	246,961	250,000	250,000
Total Charges for Services	298,742	246,961	250,000	250,000
Miscellaneous				
Interest Earnings	35,280	84,379	60,000	60,000
Other Fees, Charges & Reimbursements	1,019,156	600,978	1,639,530	1,639,530
Total Miscellaneous	1,054,436	685,357	1,699,530	1,699,530
Subtotal	3,062,407	4,231,430	6,177,330	6,177,330
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	3,062,407	4,231,430	6,177,330	6,177,330
BEGINNING FUND BALANCE	21,827,444	21,178,613	19,611,006	20,061,568
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	21,827,444	21,178,613	19,611,006	20,061,568
TOTAL AVAILABLE RESOURCES	24,889,851	25,410,043	25,788,336	26,238,898

CITY OF LAS VEGAS
SCHEDULE B
FUND 209000: HOUSING PROGRAM

Note: A variance to CAFR occurs on this page. Please see pages 149-150 for explanation.

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Economic Development and Assistance				
Housing				
Salaries & Wages	252,713	193,616	357,418	357,421
Employee Benefits	170,331	147,245	239,821	239,822
Services & Supplies	2,772,625	4,872,932	6,057,823	6,057,823
Capital Outlay	515,569	134,682	900,000	900,000
Activity Total	3,711,238	5,348,475	7,555,062	7,555,066
Economic Development & Assistance				
Services & Supplies				
Activity Total				
Function Total	3,711,238	5,348,475	7,555,062	7,555,066
Subtotal	3,711,238	5,348,475	7,555,062	7,555,066
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	3,711,238	5,348,475	7,555,062	7,555,066
ENDING FUND BALANCE	21,178,613	20,061,568	18,233,274	18,683,832
TOTAL FUND COMMITMENTS & FUND BALANCE	24,889,851	25,410,043	25,788,336	26,238,898

CITY OF LAS VEGAS

SCHEDULE B
FUND 209000: HOUSING PROGRAM

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants	8,322,914	9,370,896	22,922,269	22,922,269
Total Intergovernmental Revenues	8,322,914	9,370,896	22,922,269	22,922,269
Charges for Services				
Economic Development and Assistance				
Charges for Labor & Materials	321,166	451,403	274,985	274,985
Total Charges for Services	321,166	451,403	274,985	274,985
Miscellaneous				
Rentals	3,080	3,171	5,000	5,000
Other Fees, Charges & Reimbursements	579	1,661	130,000	130,000
Total Miscellaneous	3,659	4,832	135,000	135,000
Subtotal	8,647,739	9,827,131	23,332,254	23,332,254
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Road & Flood CPF	41,067			
Total Other Financing Sources	41,067	0	0	0
Total Revenues & Other Financing Sources	8,688,806	9,827,131	23,332,254	23,332,254
BEGINNING FUND BALANCE	160,828	193,908	125,333	815,377
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	160,828	193,908	125,333	815,377
TOTAL AVAILABLE RESOURCES	8,849,634	10,021,039	23,457,587	24,147,631

CITY OF LAS VEGAS
SCHEDULE B
FUND 210000: HOUSING & URBAN DEVELOPMENT S.R.F.

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
Economic Development and Assistance				
Housing				
Services & Supplies	3,832,501	3,384,755	7,550,000	7,550,000
Activity Total	3,832,501	3,384,755	7,550,000	7,550,000
Urban Redevelopment				
Salaries & Wages	122,969			
Employee Benefits	101,647			
Services & Supplies	11,175	40,498	4,187,978	4,187,978
Capital Outlay	1,411,274			
Activity Total	1,647,065	40,498	4,187,978	4,187,978
Economic Development & Assistance				
Salaries & Wages	432,584	599,108	722,456	716,923
Employee Benefits	331,463	463,939	433,107	432,028
Services & Supplies	925,335	1,222,271	1,288,172	1,288,172
Activity Total	1,689,382	2,285,318	2,443,735	2,437,123
Community Action Programs				
Services & Supplies	661,365	711,770	750,000	750,000
Activity Total	661,365	711,770	750,000	750,000
Function Total	7,830,313	6,422,341	14,931,713	14,925,101
Subtotal	7,830,313	6,422,341	14,931,713	14,925,101
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
CLV Debt Service	735,558	1,248,053	1,147,500	1,147,500
General CPF	52,070	369,619	3,903,100	3,903,100
City Facilities CPF			750,000	1,150,000
Traffic Improvement CPF	25,562	199,061	63,966	63,966
Parks & Leisure Activities CPF			1,200,000	1,200,000
Road & Flood CPF	12,223	966,588	485,411	
Total Other Uses	825,413	2,783,321	7,549,977	7,464,566
Total Expenditures & Other Uses	8,655,726	9,205,662	22,481,690	22,389,667

CITY OF LAS VEGAS

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

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
ENDING FUND BALANCE	193,908	815,377	975,897	1,757,964
TOTAL FUND COMMITMENTS & FUND BALANCE	8,849,634	10,021,039	23,457,587	24,147,631

CITY OF LAS VEGAS

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

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Ad Valorem Property Tax	13,194,501	14,080,000	14,700,000	14,895,000
Total Taxes	13,194,501	14,080,000	14,700,000	14,895,000
Miscellaneous				
Interest Earnings	13,923	39,515	22,233	22,233
Total Miscellaneous	13,923	39,515	22,233	22,233
Subtotal	13,208,424	14,119,515	14,722,233	14,917,233
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	13,208,424	14,119,515	14,722,233	14,917,233
BEGINNING FUND BALANCE Prior Period Adjustments	337,227	387,569	509,603	549,406
TOTAL BEGINNING FUND BALANCE	337,227	387,569	509,603	549,406
TOTAL AVAILABLE RESOURCES	13,545,651	14,507,084	15,231,836	15,466,639

CITY OF LAS VEGAS
SCHEDULE B
FUND 212000: FIRE SAFETY INITIATIVE

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire				
Services & Supplies	467	5,000	5,000	5,000
Activity Total	467	5,000	5,000	5,000
Function Total	467	5,000	5,000	5,000
Subtotal	467	5,000	5,000	5,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	10,599,317	11,264,000	11,759,631	11,888,080
CLV Debt Service	2,408,308	2,688,678	2,569,538	2,569,538
Fire Services CPF	149,990			
Total Other Uses	13,157,615	13,952,678	14,329,169	14,457,618
Total Expenditures & Other Uses	13,158,082	13,957,678	14,334,169	14,462,618
ENDING FUND BALANCE	387,569	549,406	897,667	1,004,021
TOTAL FUND COMMITMENTS & FUND BALANCE	13,545,651	14,507,084	15,231,836	15,466,639

CITY OF LAS VEGAS

SCHEDULE B
FUND 212000: FIRE SAFETY INITIATIVE

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	59,056	162,185	150,000	150,000
Total Miscellaneous	59,056	162,185	150,000	150,000
Subtotal	59,056	162,185	150,000	150,000
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	59,056	162,185	150,000	150,000
BEGINNING FUND BALANCE Prior Period Adjustments	13,236,487	13,286,827	13,436,203	13,442,275
TOTAL BEGINNING FUND BALANCE	13,236,487	13,286,827	13,436,203	13,442,275
TOTAL AVAILABLE RESOURCES	13,295,543	13,449,012	13,586,203	13,592,275

CITY OF LAS VEGAS
SCHEDULE B
FUND 213000: FISCAL STABILIZATION SPECIAL REVENUE FUND

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Financial Administration				
Services & Supplies	8,716	6,737	15,000	15,000
Activity Total	8,716	6,737	15,000	15,000
Function Total	8,716	6,737	15,000	15,000
Subtotal	8,716	6,737	15,000	15,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF			13,000,000	13,577,275
Total Other Uses	0	0	13,000,000	13,577,275
Total Expenditures & Other Uses	8,716	6,737	13,015,000	13,592,275
ENDING FUND BALANCE	13,286,827	13,442,275	571,203	0
TOTAL FUND COMMITMENTS & FUND BALANCE	13,295,543	13,449,012	13,586,203	13,592,275

CITY OF LAS VEGAS

SCHEDULE B
FUND 213000: FISCAL STABILIZATION SPECIAL REVENUE FUND

**City of Las Vegas
Final Budget Fiscal Year 2020**

Capital Projects Funds

The city has appropriated \$545,884,804 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 the Regional Transportation Commission, Clark County, the Clark County Regional Flood Control District, and proceeds from Special Assessment Districts. For Fiscal Year 2020, revenues from these sources total \$315.3 million (85.6 percent of total resources). Other major resources include \$37.1 million transfers in from other funds.

Of the \$545.9 million appropriated in the Capital Projects Funds, \$358.4 million will be expended on the improvement and/or construction of infrastructure in the areas of Public Safety and Public Works. Included is \$292.7 million in appropriations to road paving projects and traffic signalization improvements, \$56.5M for the construction of the new courthouse, and \$9.2M for Fire and Rescue equipment replacement. There is also \$54.9 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	\$ 257,548,145
Resources	368,223,611
Expenditures and Uses	<u>(545,884,804)</u>
Ending Fund Balance	<u>\$79,886,952</u>

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Park Construction Tax	1,276,644	909,844	850,000	850,000
Total Taxes	1,276,644	909,844	850,000	850,000
Licenses & Permits				
Impact Fees	490,160	290,225	1,870,737	1,870,737
Total Licenses & Permits	490,160	290,225	1,870,737	1,870,737
Intergovernmental Revenues				
Federal Grants	1,087,173		1,400,000	850,000
Other Federal Revenues	8,485,669	6,273,394	34,669,410	34,669,410
State Grants	20,585			
Other Local Government Revenues	81,986,850	78,750,081	250,162,863	249,780,807
Contributions From Property Owners	20,273,830	11,729,375	30,000,000	30,000,000
Total Intergovernmental Revenues	111,854,107	96,752,850	316,232,273	315,300,217
Charges for Services				
Charges for Labor & Materials	27,709	5,333	3,942	3,942
Other Charges for Services	31,430			
Total Charges for Services	59,139	5,333	3,942	3,942
Special Assessments				
Capital Improvement	679,098	102,500	630,000	630,000
Total Special Assessments	679,098	102,500	630,000	630,000
Miscellaneous				
Interest Earnings	1,727,469	4,457,363	2,979,140	2,949,515
Rentals	35,627			
Contributions & Donations	2,091,620	4,939,276	50,000	50,000
Other Fees, Charges & Reimbursements	115,393	40,782,439	3,000,000	9,500,000
Total Miscellaneous	3,970,109	50,179,078	6,029,140	12,499,515
Subtotal	118,329,257	148,239,830	325,616,092	331,154,411

CITY OF LAS VEGAS
SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	1,959,594	10,314,920	5,000,000	8,700,000
Multipurpose SRF	1,632,320	67,762		80,180
LV Convention & Visitors Authority SRF	950,000			
Transportation Program SRF	3,300,000	3,000,000	3,500,000	2,000,000
Housing & Urban Development SRF	89,855	1,467,506	6,402,477	6,317,066
Fire Safety Initiative SRF	149,990			
Fiscal Stabilization SRF			13,000,000	13,577,275
General CPF	532,189	104,368		
City Facilities CPF	1,551,690	9,206,243		6,493
Fire Services CPF	58,014	1,204,397		2,480
Public Works CPF	2,020,988	251,649	1,649	1,781,805
Traffic Improvement CPF	1,461,494	661,629		723,050
Parks & Leisure Activities CPF	1,033,952	703,325		33,306
Road & Flood CPF	3,824,197	941,762	6,036	6,036
Detention & Enforcement CPF	12,537	614		614
Special Assessments CPF	48,885			
Capital Improvements CPF	928,000	807,000	1,500,000	1,260,000
Green Building CPF	13,239	590,097		531,827
Municipal Parking EF		3,000,000	2,000,000	2,000,000
Fremont Street Experience				49,068
Sale of Fixed Assets	170,296	29,459		
General Obligation Bond Proceeds	19,495,000	37,545,000		
Premium (Discount) on Bonds	2,632,283	4,663,299		
Total Other Financing Sources	41,864,523	74,559,030	31,410,162	37,069,200
Total Revenues & Other Financing Sources	160,193,780	222,798,860	357,026,254	368,223,611
BEGINNING FUND BALANCE	194,120,935	215,363,311	251,546,934	257,548,145
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	194,120,935	215,363,311	251,546,934	257,548,145
TOTAL AVAILABLE RESOURCES	354,314,715	438,162,171	608,573,188	625,771,756

CITY OF LAS VEGAS
SCHEDULE B
FUND 400000 CAPITAL PROJECTS FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
General Government				
Salaries & Wages	165,343	166,935	206,222	206,232
Employee Benefits	126,552	117,403	105,943	105,946
Services & Supplies	11,486	623,328	6,035,070	6,043,938
Capital Outlay	3,278,144	6,775,810	99,504,843	101,315,636
Function Total	3,581,525	7,683,476	105,852,078	107,671,752
Public Safety				
Services & Supplies	2,185,781	1,315,612	10,316	139,316
Capital Outlay	5,047,402	9,524,805	42,435,874	47,145,497
Function Total	7,233,183	10,840,417	42,446,190	47,284,813
Public Works				
Services & Supplies	1,761,894	2,561,281	3,640,887	3,639,964
Capital Outlay	95,457,152	99,572,678	284,960,046	285,780,555
Function Total	97,219,046	102,133,959	288,600,933	289,420,519
Culture and Recreation				
Services & Supplies	135,262	1,235,219	19,122	19,122
Capital Outlay	13,998,121	14,528,583	55,507,223	54,886,387
Function Total	14,133,383	15,763,802	55,526,345	54,905,509
Economic Development and Assistance				
Services & Supplies	65,430	17,160	63,884	63,884
Capital Outlay	3,313,190	26,896,820	40,420,597	40,420,597
Function Total	3,378,620	26,913,980	40,484,481	40,484,481
Subtotal	125,545,757	163,335,634	532,910,027	539,767,074
OTHER USES:				
CONTINGENCY(not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	129,900			
Multipurpose SRF	21,972	498,847		
SID Administration SRF	270,800	245,800	493,300	323,300
Housing & Urban Development SRF	41,067			
CLV Debt Service	1,456,723	1,440,101	1,448,819	1,448,819
General CPF	2,522,088	8,758,650	1,007,685	1,345,781

CITY OF LAS VEGAS
SCHEDULE B
FUND 400000: CAPITAL PROJECTS FUNDS SUMMARY

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
City Facilities CPF	1,042,067	810,000	50,000	76,650
Fire Services CPF	710,000	457,000		
Traffic Improvement CPF	2,136,976	1,029,969		
Parks & Leisure Activities CPF	265,977	1,623,582	150,000	500,080
Road & Flood CPF	3,830,904	667,302		1,781,805
Detention & Enforcement CPF	446,099	1,124,581	300,000	641,295
Special Assessments CPF	48,885			
Green Building CPF	482,189			
Municipal Parking EF		129,560		
Computer Services ISF		493,000		
Total Other Uses	13,405,647	17,278,392	3,449,804	6,117,730
Total Expenditures & Other Uses	138,951,404	180,614,026	536,359,831	545,884,804
ENDING FUND BALANCE	215,363,311	257,548,145	72,213,357	79,886,952
TOTAL FUND COMMITMENTS & FUND BALANCE	354,314,715	438,162,171	608,573,188	625,771,756

CITY OF LAS VEGAS
SCHEDULE B
FUND 400000: CAPITAL PROJECTS FUNDS SUMMARY

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Revenues	5,000,000	1,000,000		
Total Intergovernmental Revenues	5,000,000	1,000,000	0	0
Charges for Services				
General Government				
Charges for Labor & Materials	2,709	5,333	3,942	3,942
Total Charges for Services	2,709	5,333	3,942	3,942
Miscellaneous				
Interest Earnings	329,815	1,295,523	751,473	764,357
Contributions & Donations	2,000,000	3,900,000		
Other Fees, Charges & Reimbursements				4,500,000
Total Miscellaneous	2,329,815	5,195,523	751,473	5,264,357
Subtotal	7,332,524	6,200,856	755,415	5,268,299
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	18,844	178,422	5,000,000	1,025,000
Multipurpose SRF	132,320	67,762		80,180
Housing & Urban Development SRF	52,070	301,857	3,903,100	3,903,100
Fiscal Stabilization SRF			13,000,000	13,577,275
City Facilities CPF	59,591	8,006,493		6,493
Fire Services CPF	58,014	2,480		2,480
Public Works CPF	51,950	1,649	1,649	
Traffic Improvement CPF	16,781	5,025		5,025
Parks & Leisure Activities CPF	125,686	33,306		33,306
Road & Flood CPF	2,184,290	661,793	6,036	6,036
Detention & Enforcement CPF	12,537	614		614
Capital Improvements CPF		47,000	1,000,000	760,000
Green Building CPF	13,239	290		531,827
Municipal Parking EF		3,000,000	2,000,000	2,000,000
Fremont Street Experience				49,068
General Obligation Bond Proceeds	8,860,000			
Premium (Discount) on Bonds	1,196,274			

CITY OF LAS VEGAS
SCHEDULE B
FUND 401000: GENERAL

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Total Other Financing Sources	12,781,596	12,306,691	24,910,785	21,980,404
Total Revenues & Other Financing Sources	20,114,120	18,507,547	25,666,200	27,248,703
BEGINNING FUND BALANCE Prior Period Adjustments	40,851,767	56,330,804	51,682,636	47,053,398
TOTAL BEGINNING FUND BALANCE	40,851,767	56,330,804	51,682,636	47,053,398
TOTAL AVAILABLE RESOURCES	60,965,887	74,838,351	77,348,836	74,302,101

CITY OF LAS VEGAS
SCHEDULE B
FUND 401000: GENERAL

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
General Government				
Other				
Salaries & Wages	165,343	166,935	206,222	206,232
Employee Benefits	126,552	117,403	105,943	105,946
Services & Supplies	17,449	115,719	6,026,101	6,034,551
Capital Outlay	285,030	236,988	22,353,049	23,341,310
Activity Total	594,374	637,045	28,691,315	29,688,039
Function Total	594,374	637,045	28,691,315	29,688,039
Economic Development and Assistance				
Economic Development & Assistance				
Services & Supplies	65,430	17,160	63,884	63,884
Capital Outlay	3,313,190	26,896,820	40,420,597	40,420,597
Activity Total	3,378,620	26,913,980	40,484,481	40,484,481
Function Total	3,378,620	26,913,980	40,484,481	40,484,481
Subtotal	3,972,994	27,551,025	69,175,796	70,172,520
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General Fund	129,900			
City Facilities CPF		100,000		
Road & Flood CPF	50,000			
Detention & Enforcement CPF		4,368		
Green Building CPF	482,189			
Municipal Parking EF		129,560		
Total Other Uses	662,089	233,928	0	0
Total Expenditures & Other Uses	4,635,083	27,784,953	69,175,796	70,172,520
ENDING FUND BALANCE	56,330,804	47,053,398	8,173,040	4,129,581
TOTAL FUND COMMITMENTS & FUND BALANCE	60,965,887	74,838,351	77,348,836	74,302,101

CITY OF LAS VEGAS

SCHEDULE B
FUND 401000: GENERAL

Page 67

Schedule B-13
11/30/2018

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Charges for Labor & Materials	25,000			
Total Charges for Services	25,000	0	0	0
Miscellaneous				
Interest Earnings	65,117	537,916	454,158	454,158
Other Fees, Charges & Reimbursements	250	40,782,439		5,000,000
Total Miscellaneous	65,367	41,320,355	454,158	5,454,158
Subtotal	90,367	41,320,355	454,158	5,454,158
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	90,000	1,028,350		5,000,000
Multipurpose SRF	400,000			
Housing & Urban Development SRF			750,000	1,150,000
General CPF		100,000		
Fire Services CPF		350,000		
Public Works CPF	461,136			
Traffic Improvement CPF				26,650
Parks & Leisure Activities CPF		10,000		
Capital Improvements CPF	580,931	350,000	50,000	50,000
General Obligation Bond Proceeds		37,545,000		
Premium (Discount) on Bonds		4,663,299		
Total Other Financing Sources	1,532,067	44,046,649	800,000	6,226,650
Total Revenues & Other Financing Sources	1,622,434	85,367,004	1,254,158	11,680,808
BEGINNING FUND BALANCE	14,425,160	11,510,152	80,593,942	80,624,788
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	14,425,160	11,510,152	80,593,942	80,624,788
TOTAL AVAILABLE RESOURCES	16,047,594	96,877,156	81,848,100	92,305,596

CITY OF LAS VEGAS
SCHEDULE B
FUND 402000: CITY FACILITIES

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Services & Supplies	(7,362)	507,303	8,387	8,387
Capital Outlay	2,993,114	6,538,822	76,674,326	77,974,326
Activity Total	2,985,752	7,046,125	76,682,713	77,982,713
Function Total	2,985,752	7,046,125	76,682,713	77,982,713
Subtotal	2,985,752	7,046,125	76,682,713	77,982,713
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	59,591	8,006,493		6,493
Traffic Improvement CPF		250,000		
Parks & Leisure Activities CPF	250,000			
Road & Flood CPF	971,000	203,806		
Detention & Enforcement CPF	271,099	745,944		
Total Other Uses	1,551,690	9,206,243	0	6,493
Total Expenditures & Other Uses	4,537,442	16,252,368	76,682,713	77,989,206
ENDING FUND BALANCE	11,510,152	80,624,788	5,165,387	14,316,390
TOTAL FUND COMMITMENTS & FUND BALANCE	16,047,594	96,877,156	81,848,100	92,305,596

CITY OF LAS VEGAS

SCHEDULE B
FUND 402000: CITY FACILITIES

Page 70

Schedule B-13
11/30/2018

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Grants	20,585			
Other Local Government Revenues		245,717		
Total Intergovernmental Revenues	20,585	245,717	0	0
Charges for Services				
Public Safety				
Other Charges for Services	31,430			
Total Charges for Services	31,430	0	0	0
Miscellaneous				
Interest Earnings	51,100	313,346	166,129	166,129
Other Fees, Charges & Reimbursements			3,000,000	
Total Miscellaneous	51,100	313,346	3,166,129	166,129
Subtotal	103,115	559,063	3,166,129	166,129
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund		6,010,000		500,000
Fire Safety Initiative SRF	149,990			
Public Works CPF	581,264			
Traffic Improvement CPF	128,736			
Parks & Leisure Activities CPF		457,000		
Sale of Fixed Assets	170,296	29,459		
General Obligation Bond Proceeds	10,635,000			
Premium (Discount) on Bonds	1,436,009			
Total Other Financing Sources	13,101,295	6,496,459	0	500,000
Total Revenues & Other Financing Sources	13,204,410	7,055,522	3,166,129	666,129
BEGINNING FUND BALANCE	5,510,199	15,706,360	9,855,878	17,375,568
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	5,510,199	15,706,360	9,855,878	17,375,568
TOTAL AVAILABLE RESOURCES	18,714,609	22,761,882	13,022,007	18,041,697

CITY OF LAS VEGAS
SCHEDULE B
FUND 403000: FIRE SERVICES

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire				
Services & Supplies	506,587	656,493	1,437	1,437
Capital Outlay	2,443,648	3,525,424	11,602,528	16,841,151
Activity Total	2,950,235	4,181,917	11,603,965	16,842,588
Function Total	2,950,235	4,181,917	11,603,965	16,842,588
Subtotal	2,950,235	4,181,917	11,603,965	16,842,588
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	58,014	2,480		2,480
City Facilities CPF		350,000		
Parks & Leisure Activities CPF		763,582		
Road & Flood CPF		61,194		
Detention & Enforcement CPF		27,141		
Total Other Uses	58,014	1,204,397	0	2,480
Total Expenditures & Other Uses	3,008,249	5,386,314	11,603,965	16,845,068
ENDING FUND BALANCE	15,706,360	17,375,568	1,418,042	1,196,629
TOTAL FUND COMMITMENTS & FUND BALANCE	18,714,609	22,761,882	13,022,007	18,041,697

CITY OF LAS VEGAS

SCHEDULE B
FUND 403000: FIRE SERVICES

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Revenues	787,136	989,020	600,000	605,920
Total Intergovernmental Revenues	787,136	989,020	600,000	605,920
Miscellaneous				
Interest Earnings	11,803	9,417	29,625	
Contributions & Donations	91,620			
Total Miscellaneous	103,423	9,417	29,625	0
Subtotal	890,559	998,437	629,625	605,920
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Transportation Program SRF	300,000			
Total Other Financing Sources	300,000	0	0	0
Total Revenues & Other Financing Sources	1,190,559	998,437	629,625	605,920
BEGINNING FUND BALANCE	3,663,725	2,024,469	1,299,115	1,781,805
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	3,663,725	2,024,469	1,299,115	1,781,805
TOTAL AVAILABLE RESOURCES	4,854,284	3,022,906	1,928,740	2,387,725

CITY OF LAS VEGAS
SCHEDULE B
FUND 404000: PUBLIC WORKS

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Paved Streets				
Services & Supplies	1,664	432	923	
Capital Outlay	57,823			
Activity Total	59,487	432	923	
Storm Drainage				
Capital Outlay	749,340	989,020	600,000	605,920
Activity Total	749,340	989,020	600,000	605,920
Function Total	808,827	989,452	600,923	605,920
Subtotal	808,827	989,452	600,923	605,920
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	51,950	1,649	1,649	
City Facilities CPF	461,136			
Fire Services CPF	581,264			
Parks & Leisure Activities CPF		250,000		
Road & Flood CPF	926,638			1,781,805
Total Other Uses	2,020,988	251,649	1,649	1,781,805
Total Expenditures & Other Uses	2,829,815	1,241,101	602,572	2,387,725
ENDING FUND BALANCE	2,024,469	1,781,805	1,326,168	0
TOTAL FUND COMMITMENTS & FUND BALANCE	4,854,284	3,022,906	1,928,740	2,387,725

CITY OF LAS VEGAS

SCHEDULE B
FUND 404000: PUBLIC WORKS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Impact Fees	490,160	290,225	1,870,737	1,870,737
Total Licenses & Permits	490,160	290,225	1,870,737	1,870,737
Intergovernmental Revenues				
Other Federal Revenues	164,097	181,951	9,009,859	9,009,859
Other Local Government Revenues	812,361	2,771,262	12,387,458	12,387,458
Total Intergovernmental Revenues	976,458	2,953,213	21,397,317	21,397,317
Miscellaneous				
Interest Earnings	61,065	219,794	233,908	233,908
Other Fees, Charges & Reimbursements	2,603			
Total Miscellaneous	63,668	219,794	233,908	233,908
Subtotal	1,530,286	3,463,232	23,501,962	23,501,962
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund				300,000
Transportation Program SRF	1,100,000		2,600,000	600,000
Housing & Urban Development SRF	25,562	199,061	63,966	63,966
City Facilities CPF		250,000		
Parks & Leisure Activities CPF	150,000	200,000		
Road & Flood CPF	1,639,907	79,969		
Capital Improvements CPF	347,069			
Green Building CPF		500,000		
Total Other Financing Sources	3,262,538	1,229,030	2,663,966	963,966
Total Revenues & Other Financing Sources	4,792,824	4,692,262	26,165,928	24,465,928
BEGINNING FUND BALANCE	11,162,323	10,545,250	5,440,059	8,875,712
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	11,162,323	10,545,250	5,440,059	8,875,712
TOTAL AVAILABLE RESOURCES	15,955,147	15,237,512	31,605,987	33,341,640

CITY OF LAS VEGAS
SCHEDULE B
FUND 405000: TRAFFIC IMPROVEMENTS

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Other Protection				
Services & Supplies	1,456,538	552,604	7,288	136,288
Capital Outlay	2,491,865	5,147,567	28,215,674	27,686,674
Activity Total	3,948,403	5,700,171	28,222,962	27,822,962
Function Total	3,948,403	5,700,171	28,222,962	27,822,962
Subtotal	3,948,403	5,700,171	28,222,962	27,822,962
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	16,781	5,025		5,025
City Facilities CPF				26,650
Fire Services CPF	128,736			
Parks & Leisure Activities CPF	15,977	300,000		350,080
Road & Flood CPF	1,300,000	317,302		
Detention & Enforcement CPF		39,302		341,295
Total Other Uses	1,461,494	661,629	0	723,050
Total Expenditures & Other Uses	5,409,897	6,361,800	28,222,962	28,546,012
ENDING FUND BALANCE	10,545,250	8,875,712	3,383,025	4,795,628
TOTAL FUND COMMITMENTS & FUND BALANCE	15,955,147	15,237,512	31,605,987	33,341,640

CITY OF LAS VEGAS

SCHEDULE B
FUND 405000: TRAFFIC IMPROVEMENTS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Park Construction Tax	1,276,644	909,844	850,000	850,000
Total Taxes	1,276,644	909,844	850,000	850,000
Intergovernmental Revenues				
Federal Grants	1,087,173		1,400,000	850,000
Other Federal Revenues	413,912	769,523	2,967,762	2,967,762
Other Local Government Revenues		164,533	6,310,000	6,355,983
Total Intergovernmental Revenues	1,501,085	934,056	10,677,762	10,173,745
Miscellaneous				
Interest Earnings	727,666	1,339,073	944,974	944,974
Other Fees, Charges & Reimbursements	15,986			
Total Miscellaneous	743,652	1,339,073	944,974	944,974
Subtotal	3,521,381	3,182,973	12,472,736	11,968,719
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	718,944	1,523,148		1,875,000
Multipurpose SRF	1,100,000			
LV Convention & Visitors Authority SRF	950,000			
Housing & Urban Development SRF			1,200,000	1,200,000
City Facilities CPF	250,000			
Fire Services CPF		763,582		
Public Works CPF		250,000		
Traffic Improvement CPF	15,977	300,000		350,080
Road & Flood CPF		200,000		
Capital Improvements CPF		110,000	150,000	150,000
Total Other Financing Sources	3,034,921	3,146,730	1,350,000	3,575,080
Total Revenues & Other Financing Sources	6,556,302	6,329,703	13,822,736	15,543,799
BEGINNING FUND BALANCE	73,985,572	65,352,567	55,117,130	54,716,296
Prior Period Adjustments				

CITY OF LAS VEGAS
SCHEDULE B
FUND 406000: PARKS & LEISURE ACTIVITY

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED CURRENT	BUDGET YEAR ENDING 6/30/2020	
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2018	6/30/2019	APPROVED	APPROVED
TOTAL BEGINNING FUND BALANCE	73,985,572	65,352,567	55,117,130	54,716,296
TOTAL AVAILABLE RESOURCES	80,541,874	71,682,270	68,939,866	70,260,095

CITY OF LAS VEGAS
SCHEDULE B
FUND 406000: PARKS & LEISURE ACTIVITY

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
Culture and Recreation				
Participant Recreation				
Services & Supplies	87,994	1,152,219		
Capital Outlay	1,999,239	2,799,864	13,679,547	12,502,630
Activity Total	2,087,233	3,952,083	13,679,547	12,502,630
Parks				
Services & Supplies	46,418	82,417	18,539	18,539
Capital Outlay	11,902,911	9,303,926	40,629,200	41,185,281
Activity Total	11,949,329	9,386,343	40,647,739	41,203,820
Senior Citizens				
Services & Supplies	267			
Capital Outlay	95,971	2,424,793	1,198,476	1,198,476
Activity Total	96,238	2,424,793	1,198,476	1,198,476
Special Facilities				
Services & Supplies	583	583	583	583
Activity Total	583	583	583	583
Function Total	14,133,383	15,763,802	55,526,345	54,905,509
Subtotal	14,133,383	15,763,802	55,526,345	54,905,509
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Multipurpose SRF	21,972	498,847		
General CPF	125,686	33,306		33,306
City Facilities CPF		10,000		
Fire Services CPF		457,000		
Traffic Improvement CPF	150,000	200,000		
Road & Flood CPF	583,266			
Detention & Enforcement CPF	175,000	3,019		
Total Other Uses	1,055,924	1,202,172	0	33,306
Total Expenditures & Other Uses	15,189,307	16,965,974	55,526,345	54,938,815

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000: PARKS & LEISURE ACTIVITY

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
ENDING FUND BALANCE	65,352,567	54,716,296	13,413,521	15,321,280
TOTAL FUND COMMITMENTS & FUND BALANCE	80,541,874	71,682,270	68,939,866	70,260,095

CITY OF LAS VEGAS

SCHEDULE B
FUND 406000: PARKS & LEISURE ACTIVITY

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Federal Revenues	7,907,660	5,321,920	22,691,789	22,691,789
Other Local Government Revenues	73,843,506	71,275,346	228,956,785	228,361,785
Total Intergovernmental Revenues	81,751,166	76,597,266	251,648,574	251,053,574
Miscellaneous				
Interest Earnings	27,634	123,302	131,843	131,843
Rentals	35,627			
Contributions & Donations		1,039,276	50,000	50,000
Other Fees, Charges & Reimbursements	88,189			
Total Miscellaneous	151,450	1,162,578	181,843	181,843
Subtotal	81,902,616	77,759,844	251,830,417	251,235,417
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	1,128,806	1,050,000		
Transportation Program SRF	1,900,000	3,000,000	900,000	1,400,000
Housing & Urban Development SRF	12,223	966,588	485,411	
General CPF	50,000			
City Facilities CPF	971,000	203,806		
Fire Services CPF		61,194		
Public Works CPF	926,638			1,781,805
Traffic Improvement CPF	1,300,000	317,302		
Parks & Leisure Activities CPF	583,266			
Green Building CPF		85,000		
Total Other Financing Sources	6,871,933	5,683,890	1,385,411	3,181,805
Total Revenues & Other Financing Sources	88,774,549	83,443,734	253,215,828	254,417,222
BEGINNING FUND BALANCE	13,407,099	15,360,546	15,334,020	15,917,343
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	13,407,099	15,360,546	15,334,020	15,917,343
TOTAL AVAILABLE RESOURCES	102,181,648	98,804,280	268,549,848	270,334,565

CITY OF LAS VEGAS
SCHEDULE B
FUND 407000: ROAD & FLOOD

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
Public Works				
Paved Streets				
Services & Supplies	260,821	245,913	246,595	246,595
Capital Outlay	45,588,943	67,497,656	219,972,133	220,786,722
Activity Total	45,849,764	67,743,569	220,218,728	221,033,317
Storm Drainage				
Services & Supplies	1,492,420	1,511,148	1,700,000	1,700,000
Capital Outlay	35,613,654	12,690,458	44,466,154	44,466,154
Activity Total	37,106,074	14,201,606	46,166,154	46,166,154
Function Total	82,955,838	81,945,175	266,384,882	267,199,471
Subtotal	82,955,838	81,945,175	266,384,882	267,199,471
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Housing & Urban Development SRF	41,067			
General CPF	2,184,290	661,793	6,036	6,036
Traffic Improvement CPF	1,639,907	79,969		
Parks & Leisure Activities CPF		200,000		
Total Other Uses	3,865,264	941,762	6,036	6,036
Total Expenditures & Other Uses	86,821,102	82,886,937	266,390,918	267,205,507
ENDING FUND BALANCE	15,360,546	15,917,343	2,158,930	3,129,058
TOTAL FUND COMMITMENTS & FUND BALANCE	102,181,648	98,804,280	268,549,848	270,334,565

CITY OF LAS VEGAS

SCHEDULE B
FUND 407000: ROAD & FLOOD

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	5,041	47,968	51,048	51,048
Other Fees, Charges & Reimbursements	8,365			
Total Miscellaneous	13,406	47,968	51,048	51,048
Subtotal	13,406	47,968	51,048	51,048
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	3,000	525,000		
General CPF		4,368		
City Facilities CPF	271,099	745,944		
Fire Services CPF		27,141		
Traffic Improvement CPF		39,302		341,295
Parks & Leisure Activities CPF	175,000	3,019		
Capital Improvements CPF		300,000	300,000	300,000
Green Building CPF		4,807		
Total Other Financing Sources	449,099	1,649,581	300,000	641,295
Total Revenues & Other Financing Sources	462,505	1,697,549	351,048	692,343
BEGINNING FUND BALANCE	1,364,503	1,479,926	2,725,704	2,670,488
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	1,364,503	1,479,926	2,725,704	2,670,488
TOTAL AVAILABLE RESOURCES	1,827,008	3,177,475	3,076,752	3,362,831

CITY OF LAS VEGAS
SCHEDULE B
FUND 408000: DETENTION & ENFORCEMENT

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
Public Safety				
Corrections				
Services & Supplies	222,656	106,515	1,591	1,591
Capital Outlay	111,889	399,858	2,617,672	2,617,672
Activity Total	334,545	506,373	2,619,263	2,619,263
Function Total	334,545	506,373	2,619,263	2,619,263
Subtotal	334,545	506,373	2,619,263	2,619,263
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	12,537	614		614
Total Other Uses	12,537	614	0	614
Total Expenditures & Other Uses	347,082	506,987	2,619,263	2,619,877
ENDING FUND BALANCE	1,479,926	2,670,488	457,489	742,954
TOTAL FUND COMMITMENTS & FUND BALANCE	1,827,008	3,177,475	3,076,752	3,362,831

CITY OF LAS VEGAS

SCHEDULE B
FUND 408000: DETENTION & ENFORCEMENT

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
Intergovernmental Revenues				
Contributions From Property Owners	20,273,830	11,729,375	30,000,000	30,000,000
Total Intergovernmental Revenues	20,273,830	11,729,375	30,000,000	30,000,000
Special Assessments				
Capital Improvement	679,098	102,500	630,000	630,000
Total Special Assessments	679,098	102,500	630,000	630,000
Miscellaneous				
Interest Earnings	442,778	560,578	200,563	200,563
Total Miscellaneous	442,778	560,578	200,563	200,563
Subtotal	21,395,706	12,392,453	30,830,563	30,830,563
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Special Assessments CPF	48,885			
Total Other Financing Sources	48,885	0	0	0
Total Revenues & Other Financing Sources	21,444,591	12,392,453	30,830,563	30,830,563
BEGINNING FUND BALANCE	28,760,774	35,896,726	27,895,680	27,877,840
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	28,760,774	35,896,726	27,895,680	27,877,840
TOTAL AVAILABLE RESOURCES	50,205,365	48,289,179	58,726,243	58,708,403

CITY OF LAS VEGAS
SCHEDULE B
FUND 409000: SPECIAL ASSESSMENTS

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Other Protection				
Capital Outlay		277,730		
Activity Total		277,730		
Special Assessments				
Capital Outlay		174,226		
Activity Total		174,226		
Function Total		451,956		
Public Works				
Special Assessments				
Services & Supplies	6,989	803,788	1,693,369	1,693,369
Capital Outlay	13,447,392	18,395,544	19,921,759	19,921,759
Activity Total	13,454,381	19,199,332	21,615,128	21,615,128
Function Total	13,454,381	19,199,332	21,615,128	21,615,128
Subtotal	13,454,381	19,651,288	21,615,128	21,615,128
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
SID Administration SRF	270,800	245,800	493,300	323,300
CLV Debt Service	534,573	514,251	524,669	524,669
Special Assessments CPF	48,885			
Total Other Uses	854,258	760,051	1,017,969	847,969
Total Expenditures & Other Uses	14,308,639	20,411,339	22,633,097	22,463,097
ENDING FUND BALANCE	35,896,726	27,877,840	36,093,146	36,245,306
TOTAL FUND COMMITMENTS & FUND BALANCE	50,205,365	48,289,179	58,726,243	58,708,403

CITY OF LAS VEGAS

SCHEDULE B
FUND 409000: SPECIAL ASSESSMENTS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Revenues	1,543,847	2,304,203	1,908,620	2,069,661
Total Intergovernmental Revenues	1,543,847	2,304,203	1,908,620	2,069,661
Miscellaneous				
Interest Earnings	306	6,570	2,535	2,535
Total Miscellaneous	306	6,570	2,535	2,535
Subtotal	1,544,153	2,310,773	1,911,155	2,072,196
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	1,544,153	2,310,773	1,911,155	2,072,196
BEGINNING FUND BALANCE	344,992	38,276	1,067,852	123,080
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	344,992	38,276	1,067,852	123,080
TOTAL AVAILABLE RESOURCES	1,889,145	2,349,049	2,979,007	2,195,276

CITY OF LAS VEGAS
SCHEDULE B
FUND 411000: CAPITAL IMPROVEMENTS

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Services & Supplies	719	119	181	1,000
Activity Total	719	119	181	1,000
Function Total	719	119	181	1,000
Subtotal	719	119	181	1,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
CLV Debt Service	922,150	925,850	924,150	924,150
General CPF		47,000	1,000,000	760,000
City Facilities CPF	580,931	350,000	50,000	50,000
Traffic Improvement CPF	347,069			
Parks & Leisure Activities CPF		110,000	150,000	150,000
Detention & Enforcement CPF		300,000	300,000	300,000
Computer Services ISF		493,000		
Total Other Uses	1,850,150	2,225,850	2,424,150	2,184,150
Total Expenditures & Other Uses	1,850,869	2,225,969	2,424,331	2,185,150
ENDING FUND BALANCE	38,276	123,080	554,676	10,126
TOTAL FUND COMMITMENTS & FUND BALANCE	1,889,145	2,349,049	2,979,007	2,195,276

CITY OF LAS VEGAS

SCHEDULE B
FUND 411000: CAPITAL IMPROVEMENTS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	5,144	3,876	12,884	
Total Miscellaneous	5,144	3,876	12,884	0
Subtotal	5,144	3,876	12,884	0
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General CPF	482,189			
Total Other Financing Sources	482,189	0	0	0
Total Revenues & Other Financing Sources	487,333	3,876	12,884	0
BEGINNING FUND BALANCE	644,821	1,118,235	534,918	531,827
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	644,821	1,118,235	534,918	531,827
TOTAL AVAILABLE RESOURCES	1,132,154	1,122,111	547,802	531,827

CITY OF LAS VEGAS
SCHEDULE B
FUND 412000: GREEN BUILDING

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Services & Supplies	680	187	401	
Capital Outlay			477,468	
Activity Total	680	187	477,869	
Function Total	680	187	477,869	
Subtotal	680	187	477,869	0
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
General CPF	13,239	290		531,827
Traffic Improvement CPF		500,000		
Road & Flood CPF		85,000		
Detention & Enforcement CPF		4,807		
Total Other Uses	13,239	590,097	0	531,827
Total Expenditures & Other Uses	13,919	590,284	477,869	531,827
ENDING FUND BALANCE	1,118,235	531,827	69,933	0
TOTAL FUND COMMITMENTS & FUND BALANCE	1,132,154	1,122,111	547,802	531,827

CITY OF LAS VEGAS

SCHEDULE B
FUND 412000: GREEN BUILDING

**City of Las Vegas
Final Budget Fiscal Year 2020**

Debt Service Fund

Operating Resources

This Fund is 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 2020

Medium-Term Financing	\$ 15,824,342
Special Assessment Bonds	524,669
General Obligation Revenue Supported Bonds	46,572,208
Other	<u>185,579,572</u>
Total	<u>\$ 248,500,791</u>

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

Beginning Fund Balance	\$ 200,517,277
Resources	73,855,056
Expenditures (Principal, Interest and Fiscal Agent Charges)	<u>(248,500,791)</u>
Ending Fund Balance	<u>\$ 25,871,542</u>

REVENUES	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Ad Valorem Property Tax				
Total Taxes	0	0	0	0
Intergovernmental Revenues				
Other Federal Revenues	4,539,524	4,532,226	2,338,843	2,338,843
Other Local Government Revenues	1,327,400	3,543,390	4,224,655	3,882,655
Total Intergovernmental Revenues	5,866,924	8,075,616	6,563,498	6,221,498
Miscellaneous				
Interest Earnings	3,160,347	3,542,325	2,702,655	1,628,975
Contributions & Donations	1,448,777			
Total Miscellaneous	4,609,124	3,542,325	2,702,655	1,628,975
Subtotal	10,476,048	11,617,941	9,266,153	7,850,473
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
General Fund	16,500,000	17,900,000	18,900,000	18,900,000
LV Convention & Visitors Authority SRF	5,736,138	5,735,888	5,739,763	5,739,763
Housing & Urban Development SRF	735,558	1,248,053	1,147,500	1,147,500
Fire Safety Initiative SRF	2,408,308	2,688,678	2,569,538	2,569,538
Special Assessments CPF	534,573	514,251	524,669	524,669
Capital Improvements CPF	922,150	925,850	924,150	924,150
City Facilities ISF	1,001,363	976,265	996,520	996,520
Multipurpose SRF	8,158,100	10,683,419	9,807,619	9,807,619
General Obligation Bond Proceeds	21,615,000			21,835,000
Premium (Discount) on Bonds				3,559,824
Total Other Financing Sources	57,611,190	40,672,404	40,609,759	66,004,583
Total Revenues & Other Financing Sources	68,087,238	52,290,345	49,875,912	73,855,056
BEGINNING FUND BALANCE	192,241,105	204,780,398	199,011,763	200,517,277
Prior Period Adjustments				
Residual Equity Transfer (Schedule T)				
TOTAL BEGINNING FUND BALANCE	192,241,105	204,780,398	199,011,763	200,517,277
TOTAL AVAILABLE RESOURCES	260,328,343	257,070,743	248,887,675	274,372,333

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

Note: A variance to CAFR occurs on this page. Please see pages 149-150 for explanation.

EXPENDITURES & RESERVES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/20 FINAL APPROVED
Type: G. O. Revenue Supported Bonds				
Principal	5,665,000	5,940,000	6,610,000	5,940,000
Interest	13,517,200	13,285,850	14,644,113	14,967,384
Fiscal Agent Charges	38,838	15,928	30,000	270,000
Reserves-Increase or (Decrease)				
Other (Payment Bond Escrow Refunding Agent)				25,394,824
Subtotal	19,221,038	19,241,778	21,284,113	46,572,208
TOTAL RESERVED (MEMO ONLY)				
Type: Medium-Term Financing				
Principal	11,830,000	11,525,000	12,510,000	12,510,000
Interest	2,253,327	3,478,318	3,305,842	3,305,842
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Arbitrage Rebate)	7,000	7,750	8,500	8,500
Subtotal	14,090,327	15,011,068	15,824,342	15,824,342
TOTAL RESERVED (MEMO ONLY)				
Type: Special Assessment Bonds				
Principal	383,897	371,101	388,453	388,453
Interest	170,210	153,150	136,216	136,216
Fiscal Agent Charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	554,107	524,251	524,669	524,669
TOTAL RESERVED (MEMO ONLY)				
Type: Other				
Principal	6,764,500	7,134,327	177,264,660	177,677,814
Interest	14,917,970	14,642,042	7,827,681	7,901,758
Fiscal Agent Charges				
Reserves-Increase or (Decrease)		(7,073,859)	(173,072,269)	(173,072,269)
Other (Specify)				
Subtotal	21,682,470	21,776,369	185,092,341	185,579,572
TOTAL RESERVED (MEMO ONLY)	182,627,776	175,553,917	2,481,648	2,481,648
OTHER USES				
Transfer Out (Schedule T)				
Symphony Park Tourism Impro District - SRF				
Payment to Refunded Bond Escrow Agent				
Total Other Uses	0	0	0	0
ENDING FUND BALANCE	204,780,398	200,517,277	26,162,210	25,871,542
TOTAL COMMITMENTS & FUND BALANCE	260,328,340	257,070,743	248,887,675	274,372,333

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 2020**

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.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Health				
Other Charges for Services	43,655	46,071	75,000	75,000
Total Charges for Services	43,655	46,071	75,000	75,000
Miscellaneous				
Interest Earnings	221,290	220,795	215,000	215,000
Other Fees, Charges & Reimbursements	7,023	210		
Total Miscellaneous	228,313	221,005	215,000	215,000
Subtotal	271,968	267,076	290,000	290,000
OTHER FINANCING SOURCES (specify)				
Total Other Financing Sources	0	0	0	0
Total Revenues & Other Financing Sources	271,968	267,076	290,000	290,000
BEGINNING FUND BALANCE	2,112,089	2,121,174	2,149,143	2,153,301
Prior Period Adjustments				
TOTAL BEGINNING FUND BALANCE	2,112,089	2,121,174	2,149,143	2,153,301
TOTAL AVAILABLE RESOURCES	2,384,057	2,388,250	2,439,143	2,443,301

CITY OF LAS VEGAS
SCHEDULE B
FUND 751000: CEMETERY OPERATIONS PERMANENT FUND

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Health				
Cemetery Operation				
Services & Supplies	262,883	234,949	300,000	300,000
Activity Total	262,883	234,949	300,000	300,000
Function Total	262,883	234,949	300,000	300,000
Subtotal	262,883	234,949	300,000	300,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)	XXXXXXXXXX	XXXXXXXXXX		
Operating Transfers Out (Schedule T)				
Total Expenditures & Other Uses	262,883	234,949	300,000	300,000
ENDING FUND BALANCE	2,121,174	2,153,301	2,139,143	2,143,301
TOTAL FUND COMMITMENTS & FUND BALANCE	2,384,057	2,388,250	2,439,143	2,443,301

CITY OF LAS VEGAS

SCHEDULE B
FUND 751000: CEMETERY OPERATIONS PERMANENT FUND

City of Las Vegas
Final Budget Fiscal Year 2020

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 \$65.1 million is budgeted for capital outlay in FY 2020, which will bring the cash balance available in the fund to \$99.5 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 seven downtown parking garages, two of which will be finishing construction in FY 2020.

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.

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits	9,756,612	11,707,276	11,153,498	11,153,498
Charges for Services	100,114,810	103,245,372	106,153,091	106,153,091
Fines & Forfeits	3,213,464	3,260,136	3,785,950	3,785,950
Miscellaneous	2,337,735	2,256,326	2,280,964	2,280,964
Total Operating Revenue	115,422,621	120,469,110	123,373,503	123,373,503
OPERATING EXPENSE				
Public Safety	20,494,296	22,625,990	27,025,342	27,062,509
Public Works	9,411,401	10,028,407	14,123,415	14,057,211
Sanitation	88,309,665	88,781,053	97,749,251	97,682,143
Culture and Recreation	1,957,822	2,196,920	2,400,600	2,400,600
Total Operating Expense	120,173,184	123,632,370	141,298,608	141,202,463
Operating Income or (Loss)	(4,750,563)	(3,163,260)	(17,925,105)	(17,828,960)
NONOPERATING REVENUES				
Interest Earnings	892,399	1,549,402	1,077,702	1,077,702
Sewer Connection Charges	9,623,491	9,022,511	9,500,000	9,500,000
Other State Revenues	8,102,749	7,521,885	8,000,000	8,000,000
Capital Contributions	11,619,232	9,500,000	9,500,000	9,500,000
Gain (Loss) on Sale of Assets	2,310			
Total Nonoperating Revenues	30,240,181	27,593,798	28,077,702	28,077,702
NONOPERATING EXPENSES				
Interest Expense	3,827,788	3,482,435	3,205,032	3,205,032
Fiscal Charges	(1,055,946)			
Contributions to Other Governments	102,924	35,000		35,000
Total Nonoperating Expenses	2,874,766	3,517,435	3,205,032	3,240,032
NET INCOME (LOSS) before Operating Transfers	22,614,852	20,913,103	6,947,565	7,008,710
Operating Transfers (Schedule T)				
In	1,100,000	1,229,560	1,100,000	1,100,000
Out	(300,000)	(3,300,000)	(2,000,000)	(2,000,000)
Net Operating Transfers	800,000	(2,070,440)	(900,000)	(900,000)
NET INCOME (LOSS)	23,414,852	18,842,663	6,047,565	6,108,710

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	116,783,595	120,469,110	123,373,503	123,373,503
Cash Paid to Suppliers for Goods & Services	(49,340,749)	(50,075,437)	(57,953,331)	(57,956,331)
Cash Paid to Employees for Services	(39,206,496)	(40,623,416)	(50,798,214)	(50,699,069)
a. Net cash provided (used) by operating activities	28,236,350	29,770,257	14,621,958	14,718,103
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	1,100,000	1,229,560	1,100,000	1,100,000
Transfers Out	(300,000)	(3,300,000)	(2,000,000)	(2,000,000)
Contributions Paid to Other Governments	(102,923)	(35,000)		(35,000)
b. Net cash provided (used) by noncapital financing activities	697,077	(2,105,440)	900,000	(935,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Bonds Issued			20,000,000	20,000,000
Sewer Connection Charges	9,623,491	9,022,511	9,500,000	9,500,000
SNWA Infrastructure Fund	8,814,838	7,521,885	8,000,000	8,000,000
Acquisition, Construction or Improvement of Capital Assets	(32,290,490)	(24,249,661)	(80,137,522)	(80,262,522)
Principal Paid on Bonds	(9,250,000)	(7,085,000)	(7,395,000)	(7,395,000)
Interest Paid	(3,897,235)	(3,484,082)	(3,184,362)	(3,184,362)
Loan Payment Received	1,547,219	1,547,219	1,547,219	1,547,219
c. Net cash provided (used) by capital and related financing activities	(25,452,177)	(16,727,128)	(51,669,665)	(51,794,665)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	807,488	1,549,402	1,077,702	1,077,702
d. Net cash provided (used) in investing activities	807,488	1,549,402	1,077,702	1,077,702
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,288,738	12,487,091	(36,870,005)	(36,933,860)
CASH AND CASH EQUIVALENTS AT JULY 1	138,640,123	142,928,861	153,380,879	155,415,952
CASH AND CASH EQUIVALENTS AT JUNE 30	142,928,861	155,415,952	116,510,874	118,482,092

CITY OF LAS VEGAS

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Miscellaneous Fees & Charges	1,069,792	995,364	925,000	925,000
Miscellaneous				
Rentals	473,433	456,264	540,000	540,000
Other Fees, Charges & Reimbursements	125	692	1,200	1,200
Total Operating Revenue	1,543,350	1,452,320	1,466,200	1,466,200
OPERATING EXPENSE				
Culture and Recreation				
Participant Recreation				
Services & Supplies	1,119,406	1,378,002	1,552,600	1,552,600
Cost of Stores Issued	152,869	133,826	146,000	146,000
Depreciation/Amortization	685,547	685,092	702,000	702,000
Total Operating Expense	1,957,822	2,196,920	2,400,600	2,400,600
Operating Income or (Loss)	(414,472)	(744,600)	(934,400)	(934,400)
NONOPERATING REVENUES				
Interest Earnings	13,581	28,327	39,392	39,392
Total Nonoperating Revenues	13,581	28,327	39,392	39,392
NONOPERATING EXPENSES				
Interest Expense	106,145	98,453	100,100	100,100
Fiscal Charges	400			
Contributions to Other Governments/ Intergovernmental Expense	35,582	35,000		35,000
Total Nonoperating Expenses	142,127	133,453	100,100	135,100
NET INCOME (LOSS) before Operating Transfers	(543,018)	(849,726)	(995,108)	(1,030,108)
Operating Transfers (Schedule T)				
In	1,100,000	1,100,000	1,100,000	1,100,000
Out				

CITY OF LAS VEGAS

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

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED CURRENT	BUDGET YEAR ENDING 6/30/2020	
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2018	6/30/2019	APPROVED	APPROVED
Net Operating Transfers	1,100,000	1,100,000	1,100,000	1,100,000
NET INCOME (LOSS)	556,982	250,274	104,892	69,892

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	1,539,307	1,452,320	1,466,200	1,466,200
Cash Paid to Suppliers for Goods & Services	(1,289,524)	(1,511,828)	(1,698,600)	(1,698,600)
a. Net cash provided (used) by operating activities	249,783	(59,508)	(232,400)	(232,400)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	1,100,000	1,100,000	1,100,000	1,100,000
Contributions Paid to Other Governments	(35,582)	(35,000)		(35,000)
b. Net cash provided (used) by noncapital financing activities	1,064,418	1,065,000	1,100,000	1,065,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition, Construction or Improvement of Capital Assets	(6,967)	(125,000)	(200,000)	(200,000)
Principal Paid on Bonds	(830,000)	(845,000)	(875,000)	(875,000)
Interest Paid	(117,103)	(100,100)	(80,031)	(80,031)
c. Net cash provided (used) by capital and related financing activities	(954,070)	(1,070,100)	(1,155,031)	(1,155,031)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	10,573	28,327	39,392	39,392
d. Net cash provided (used) in investing activities	10,573	28,327	39,392	39,392
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	370,704	(36,281)	(248,039)	(283,039)
CASH AND CASH EQUIVALENTS AT JULY 1	1,377,388	1,748,092	1,683,214	1,711,811
CASH AND CASH EQUIVALENTS AT JUNE 30	1,748,092	1,711,811	1,435,175	1,428,772

CITY OF LAS VEGAS

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

Page 99
Schedule F-2
11/30/2018

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Works				
Charges for Labor & Materials	420,026	317,965	410,000	410,000
Sanitation				
Storm Water Quality Assurance Fee	8,010	2,511		
Sale of Reclaimed Water	688,596	506,964	695,000	695,000
Charges for Labor & Materials	96,065	735,891	366,000	366,000
Sewer Service Charges	90,502,264	92,986,548	94,925,000	94,925,000
Miscellaneous Fees & Charges	280,949	274,150	235,000	235,000
Miscellaneous				
Other Fees, Charges & Reimbursements	47,534	68,397	75,000	75,000
Total Operating Revenue	92,043,444	94,892,426	96,706,000	96,706,000
OPERATING EXPENSE				
Public Works				
Storm Drainage				
Salaries & Wages	3,416,558	3,611,487	5,641,323	5,589,423
Employee Benefits	2,688,885	2,693,871	3,419,650	3,405,346
Services & Supplies	3,135,630	3,562,244	4,912,442	4,912,442
Depreciation/Amortization	170,328	160,805	150,000	150,000
Sanitation				
Street Cleaning				
Salaries & Wages	2,328,572	2,408,444	3,488,489	3,514,139
Employee Benefits	1,742,734	1,735,693	2,047,982	2,055,237
Services & Supplies	2,137,956	2,296,567	2,837,078	2,837,078
Depreciation/Amortization	562	1,246	500	500
Sewage Collection & Disposal				
Salaries & Wages	9,725,275	10,531,704	13,713,598	13,633,410
Employee Benefits	7,587,720	7,762,973	7,602,599	7,582,774
Services & Supplies	32,063,347	33,251,918	37,649,775	37,649,775
Depreciation/Amortization	32,712,570	30,781,600	30,396,730	30,396,730
Insurance Premiums	10,929	10,908	12,500	12,500
Total Operating Expense	97,721,066	98,809,460	111,872,666	111,739,354
Operating Income or (Loss)	(5,677,622)	(3,917,034)	(15,166,666)	(15,033,354)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
NONOPERATING REVENUES				
Interest Earnings	806,919	1,284,460	755,000	755,000
Sewer Connection Charges	9,623,491	9,022,511	9,500,000	9,500,000
Other State Revenues	8,102,749	7,521,885	8,000,000	8,000,000
Capital Contributions	11,619,232	9,500,000	9,500,000	9,500,000
Gain (Loss) on Sale of Assets	2,022			
Total Nonoperating Revenues	30,154,413	27,328,856	27,755,000	27,755,000
NONOPERATING EXPENSES				
Interest Expense	3,449,327	3,129,669	2,870,369	2,870,369
Fiscal Charges	(1,056,846)			
Contributions to Other Governments/ Intergovernmental Expense	67,342			
Total Nonoperating Expenses	2,459,823	3,129,669	2,870,369	2,870,369
NET INCOME (LOSS) before Operating Transfers	22,016,968	20,282,153	9,717,965	9,851,277
Operating Transfers (Schedule T)				
In				
Out		(300,000)		
Net Operating Transfers	0	(300,000)	0	0
NET INCOME (LOSS)	22,016,968	19,982,153	9,717,965	9,851,277

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	92,397,793	94,892,426	96,706,000	96,706,000
Cash Paid to Suppliers for Goods & Services	(40,334,494)	(39,121,637)	(45,411,795)	(45,411,795)
Cash Paid to Employees for Services	(27,289,959)	(28,744,172)	(35,913,641)	(35,780,329)
a. Net cash provided (used) by operating activities	24,773,340	27,026,617	15,380,564	15,513,876
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In				
Transfers Out		(300,000)		
Contributions Paid to Other Governments	(67,341)			
b. Net cash provided (used) by noncapital financing activities	(67,341)	(300,000)	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Sewer Connection Charges	9,623,491	9,022,511	9,500,000	9,500,000
SNWA Infrastructure Fund	8,814,838	7,521,885	8,000,000	8,000,000
Acquisition, Construction or Improvement of Capital Assets	(31,554,413)	(22,233,419)	(64,984,622)	(65,109,622)
Principal Paid on Bonds	(8,045,000)	(5,845,000)	(6,105,000)	(6,105,000)
Interest Paid	(3,506,569)	(3,129,669)	(2,869,769)	(2,869,769)
Loan Payment Received	1,547,219	1,547,219	1,547,219	1,547,219
c. Net cash provided (used) by capital and related financing activities	(23,120,434)	(13,116,473)	(54,912,172)	(55,037,172)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	738,463	1,284,460	755,000	755,000
d. Net cash provided (used) in investing activities	738,463	1,284,460	755,000	755,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,324,028	14,894,604	(38,776,608)	(38,768,296)
CASH AND CASH EQUIVALENTS AT JULY 1	121,082,813	123,406,841	136,988,411	138,301,445
CASH AND CASH EQUIVALENTS AT JUNE 30	123,406,841	138,301,445	98,211,803	99,533,149

CITY OF LAS VEGAS

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

Page 103

Schedule F-2
11/30/2018

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PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Safety				
Charges for Labor & Materials	6,952	11,365	7,000	7,000
Parking Fees	2,242,828	2,718,387	2,966,060	2,966,060
Parking Meter Fees	3,952,382	3,959,048	4,689,460	4,689,460
Miscellaneous Fees & Charges	(4,223)	(2,097)	600	600
Fines & Forfeits				
Parking Fines	3,213,464	3,260,136	3,784,200	3,784,200
293100: Forfeited Program Fees			1,750	1,750
Miscellaneous				
Rentals	1,702,287	1,725,978	1,664,764	1,664,764
Other Fees, Charges & Reimbursements	107,940	5,787		
Total Operating Revenue	11,221,630	11,678,604	13,113,834	13,113,834
OPERATING EXPENSE				
Public Safety				
Traffic Control				
Salaries & Wages	2,344,237	2,488,563	2,997,777	3,008,242
Employee Benefits	1,651,780	1,699,038	1,894,942	1,897,943
Services & Supplies	4,806,790	5,829,680	6,034,186	6,037,186
Depreciation/Amortization	1,271,404	1,293,627	1,280,600	1,280,600
Insurance Premiums	2,985	16,765	14,000	14,000
Total Operating Expense	10,077,196	11,327,673	12,221,505	12,237,971
Operating Income or (Loss)	1,144,434	350,931	892,329	875,863
NONOPERATING REVENUES				
Interest Earnings	37,335	127,202	188,170	188,170
Gain (Loss) on Sale of Assets	288			
Total Nonoperating Revenues	37,623	127,202	188,170	188,170
NONOPERATING EXPENSES				
Interest Expense	272,316	254,313	234,563	234,563
Fiscal Charges	500			

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
Total Nonoperating Expenses	272,816	254,313	234,563	234,563
NET INCOME (LOSS) before Operating Transfers	909,241	223,820	845,936	829,470
Operating Transfers (Schedule T)				
In		129,560		
Out		(3,000,000)	(2,000,000)	(2,000,000)
Net Operating Transfers	0	(2,870,440)	(2,000,000)	(2,000,000)
NET INCOME (LOSS)	909,241	(2,646,620)	(1,154,064)	(1,170,530)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	11,291,028	11,678,604	13,113,834	13,113,834
Cash Paid to Suppliers for Goods & Services	(4,617,814)	(5,846,445)	(6,048,186)	(6,051,186)
Cash Paid to Employees for Services	(3,943,727)	(4,187,601)	(4,892,719)	(4,906,185)
a. Net cash provided (used) by operating activities	2,729,487	1,644,558	2,172,929	2,156,463
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In		129,560		
Transfers Out		(3,000,000)	(2,000,000)	(2,000,000)
Contributions Paid to Other Governments				
b. Net cash provided (used) by noncapital financing activities	0	(2,870,440)	2,000,000	(2,000,000)
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	(729,110)	(1,877,167)	(14,896,600)	(14,896,600)
Principal Paid on Bonds	(375,000)	(395,000)	(415,000)	(415,000)
Interest Paid	(273,563)	(254,313)	(234,563)	(234,563)
c. Net cash provided (used) by capital and related financing activities	(1,377,673)	(2,526,480)	4,453,838	4,453,838
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	29,610	127,202	188,170	188,170
d. Net cash provided (used) in investing activities	29,610	127,202	188,170	188,170
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,381,424	(3,625,160)	4,814,937	4,798,471
CASH AND CASH EQUIVALENTS AT JULY 1	7,936,861	9,318,285	4,909,979	5,693,125
CASH AND CASH EQUIVALENTS AT JUNE 30	9,318,285	5,693,125	9,724,915	10,491,595

CITY OF LAS VEGAS

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

Page 107

Schedule F-2
11/30/2018

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	8,153,398	10,031,710	9,489,744	9,489,744
Miscellaneous Permits	1,603,214	1,675,566	1,663,754	1,663,754
Charges for Services				
Public Safety				
Charges for Labor & Materials	80,780	107,707	161,561	161,561
Construction & Subdivision Inspections	553,141	320,515	576,551	576,551
Miscellaneous Fees & Charges	217,248	311,054	195,859	195,859
Miscellaneous				
Other Fees, Charges & Reimbursements	6,416	(792)		
Total Operating Revenue	10,614,197	12,445,760	12,087,469	12,087,469
OPERATING EXPENSE				
Public Safety				
Protective Inspection				
Salaries & Wages	4,304,624	4,493,229	6,413,125	6,427,144
Employee Benefits	3,293,530	3,198,414	3,578,729	3,585,411
Services & Supplies	2,806,785	3,595,527	4,794,750	4,794,750
Depreciation/Amortization	12,161	11,147	17,233	17,233
Total Operating Expense	10,417,100	11,298,317	14,803,837	14,824,538
Operating Income or (Loss)	197,097	1,147,443	(2,716,368)	(2,737,069)
NONOPERATING REVENUES				
Interest Earnings	34,564	109,413	95,140	95,140
Total Nonoperating Revenues	34,564	109,413	95,140	95,140
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	231,661	1,256,856	(2,621,228)	(2,641,929)
Operating Transfers (Schedule T)				

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
In				
Out	(300,000)			
Net Operating Transfers	(300,000)	0	0	0
NET INCOME (LOSS)	(68,339)	1,256,856	(2,621,228)	(2,641,929)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	11,555,467	12,445,760	12,087,469	12,087,469
Cash Paid to Suppliers for Goods & Services	(3,098,917)	(3,595,527)	(4,794,750)	(4,794,750)
Cash Paid to Employees for Services	(7,972,810)	(7,691,643)	(9,991,854)	(10,012,555)
a. Net cash provided (used) by operating activities	483,740	1,158,590	(2,699,135)	(2,719,836)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers Out	(300,000)			
b. Net cash provided (used) by noncapital financing activities	(300,000)	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition, Construction or Improvement of Capital Assets		(14,075)	(56,300)	(56,300)
c. Net cash provided (used) by capital and related financing activities	0	(14,075)	(56,300)	(56,300)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	28,842	109,413	95,140	95,140
d. Net cash provided (used) in investing activities	28,842	109,413	95,140	95,140
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	212,582	1,253,928	(2,660,295)	(2,680,996)
CASH AND CASH EQUIVALENTS AT JULY 1	8,243,061	8,455,643	9,799,275	9,709,571
CASH AND CASH EQUIVALENTS AT JUNE 30	8,455,643	9,709,571	7,138,980	7,028,575

CITY OF LAS VEGAS

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

Page 111
Schedule F-2
11/30/2018

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City of Las Vegas
Final Budget Fiscal Year 2020

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 Reimbursable Expenses Fund accounts for the payroll associated with redevelopment activities. The expenses are allocated to the city's Redevelopment Agency.

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 Print Media Fund aggregates costs of printing for all departments. Departments are charged for the services provided based upon cost of supplies and labor-hours used.

The Computer Services Fund accounts for the expenses associated with citywide information technology software, hardware, and networking equipment. Departments are charged based upon their number of full-time and part-time employees.

The Automotive Operations Fund provides repair, maintenance, and general oversight of the City's fleet. Fiscal Year 2020 acquisitions are budgeted at \$6.5 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 \$77.2 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.

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
OPERATING REVENUE				
Charges for Services	242,728,953	246,368,149	151,785,907	151,162,513
Miscellaneous	761,492	2,723,699	3,767,450	3,767,450
Total Operating Revenue	243,490,445	249,091,848	155,553,357	154,929,963
OPERATING EXPENSE				
General Government	232,993,221	240,172,309	130,737,693	129,052,201
Public Safety	10,399,394	11,291,352	13,410,479	13,471,499
Economic Development and Assistance	3,647,120	4,163,202	5,165,590	5,160,907
Total Operating Expense	247,039,735	255,626,863	149,313,762	147,684,607
Operating Income or (Loss)	(3,549,290)	(6,535,015)	6,239,595	7,245,356
NONOPERATING REVENUES				
Interest Earnings	278,453	581,697	469,197	469,197
Gain (Loss) on Sale of Assets	486,480	474,422	400,000	400,000
Total Nonoperating Revenues	764,933	1,056,119	869,197	869,197
NONOPERATING EXPENSES				
Interest Expense		9,053	91,000	91,000
Contributions to Other Governments	1,427,685	1,500,000	1,500,000	1,500,000
Total Nonoperating Expenses	1,427,685	1,509,053	1,591,000	1,591,000
NET INCOME (LOSS) before Operating Transfers	(4,212,042)	(6,987,949)	5,517,792	6,523,553
Operating Transfers (Schedule T)				
In	2,249,250	12,251,065		
Out	(1,001,363)	(3,727,184)	(996,520)	(996,520)
Net Operating Transfers	1,247,887	8,523,881	(996,520)	(996,520)
NET INCOME (LOSS)	(2,964,155)	1,535,932	4,521,272	5,527,033

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	9,990,875	13,464,060	15,761,766	15,781,766
Cash Received from Internal Services Provided	232,872,691	235,627,788	139,791,591	139,148,197
Cash Paid to Suppliers for Goods & Services	(72,692,038)	(82,280,479)	(94,724,098)	(94,019,062)
Cash Paid to Employees for Services	(167,646,852)	(170,080,147)	(51,901,664)	(50,977,545)
a. Net cash provided (used) by operating activities	2,524,676	(3,268,778)	8,927,595	9,933,356
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	2,249,250	12,251,065		
Transfers Out	(1,001,363)	(3,727,184)	(996,520)	(996,520)
Cash Received from Other Funds	409,277			
Received from Other Governments				
Contributions Paid to Other Governments	(1,427,685)	(1,500,000)	(1,500,000)	(1,500,000)
b. Net cash provided (used) by noncapital financing activities	229,479	7,023,881	2,496,520	(2,496,520)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	535,396	474,422	400,000	400,000
Acquisition, Construction or Improvement of Capital Assets	(6,016,997)	(9,205,997)	(6,800,000)	(6,800,000)
Interest Paid		(9,053)	(91,000)	(91,000)
c. Net cash provided (used) by capital and related financing activities	(5,481,601)	(8,740,628)	(6,491,000)	(6,491,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	283,388	581,697	469,197	469,197
d. Net cash provided (used) in investing activities	283,388	581,697	469,197	469,197
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,444,058)	(4,403,828)	409,271	1,415,033
CASH AND CASH EQUIVALENTS AT JULY 1	52,045,900	49,601,842	47,867,476	45,198,014
CASH AND CASH EQUIVALENTS AT JUNE 30	49,601,842	45,198,014	48,276,747	46,613,047

CITY OF LAS VEGAS

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

Page 114
Schedule F-2
11/30/2018

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Economic Development and Assistance				
Charges for Labor & Materials	3,700,000	4,200,000	5,165,590	5,165,591
Total Operating Revenue	3,700,000	4,200,000	5,165,590	5,165,591
OPERATING EXPENSE				
Economic Development and Assistance				
Ed&A Administration				
Salaries & Wages	6,755			
Employee Benefits	1,148			
Economic Development & Assistance				
Salaries & Wages	1,625,069	1,706,179	2,357,959	2,354,353
Employee Benefits	1,241,683	1,315,000	1,237,488	1,236,411
Services & Supplies	772,465	1,142,023	1,570,143	1,570,143
Total Operating Expense	3,647,120	4,163,202	5,165,590	5,160,907
Operating Income or (Loss)	52,880	36,798	0	4,684
NONOPERATING REVENUES				
Total Nonoperating Revenues	0	0	0	0
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	52,880	36,798		4,684
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	52,880	36,798	0	4,684

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	3,751,000	4,200,000	5,165,590	5,165,591
Cash Paid to Suppliers for Goods & Services	(776,719)	(1,142,023)	(1,570,143)	(1,570,143)
Cash Paid to Employees for Services	(2,879,195)	(3,021,179)	(3,595,447)	(3,590,764)
a. Net cash provided (used) by operating activities	95,086	36,798	0	4,684
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)	95,086	36,798	0	4,684
CASH AND CASH EQUIVALENTS AT JULY 1	625,642	720,728	721,096	757,526
CASH AND CASH EQUIVALENTS AT JUNE 30	720,728	757,526	721,096	762,210

CITY OF LAS VEGAS

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Safety				
Fire Alarm Services - Clark County	4,857,381	5,351,000	6,246,000	6,263,000
Fire Alarm Services - NLV	961,391	1,023,000	1,194,000	1,197,000
Fire Alarm Services - Laughlin	98,454	108,000	126,000	126,000
Fire Alarm Services - Moapa Valley District	24,826	22,000	26,000	26,000
Fire Alarm Services - Las Vegas	4,527,167	4,976,000	5,809,000	5,823,000
Total Operating Revenue	10,469,219	11,480,000	13,401,000	13,435,000
OPERATING EXPENSE				
Public Safety				
Fire Communications				
Salaries & Wages	4,925,713	5,474,000	6,261,867	6,307,678
Employee Benefits	3,272,960	3,265,000	4,231,549	4,246,758
Services & Supplies	2,176,685	2,529,352	2,882,063	2,882,063
Cost of Stores Issued				
Depreciation/Amortization	24,036	23,000	35,000	35,000
Total Operating Expense	10,399,394	11,291,352	13,410,479	13,471,499
Operating Income or (Loss)	69,825	188,648	(9,479)	(36,499)
NONOPERATING REVENUES				
Interest Earnings	(291)	1,246	3,000	3,000
Gain (Loss) on Sale of Assets	(3,396)			
Total Nonoperating Revenues	(3,687)	1,246	3,000	3,000
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	66,138	189,894	(6,479)	(33,499)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0

CITY OF LAS VEGAS

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

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED CURRENT	BUDGET YEAR ENDING 6/30/2020	
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2018	6/30/2019	APPROVED	APPROVED
NET INCOME (LOSS)	66,138	189,894	(6,479)	(33,499)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	4,746,792	6,504,000	7,592,000	7,612,000
Cash Received from Internal Services Provided	4,527,160	4,976,000	5,809,000	5,823,000
Cash Paid to Suppliers for Goods & Services	(2,169,865)	(2,529,352)	(2,882,063)	(2,882,063)
Cash Paid to Employees for Services	(8,019,318)	(8,739,000)	(10,493,416)	(10,554,436)
a. Net cash provided (used) by operating activities	(915,231)	211,648	25,521	(1,499)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Cash Received from Other Funds	409,277			
b. Net cash provided (used) by noncapital financing activities	409,277	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	1,719	1,246	3,000	3,000
d. Net cash provided (used) in investing activities	1,719	1,246	3,000	3,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(504,235)	212,894	28,521	1,501
CASH AND CASH EQUIVALENTS AT JULY 1	504,235	0	2,350	212,894
CASH AND CASH EQUIVALENTS AT JUNE 30	0	212,894	30,871	214,395

CITY OF LAS VEGAS

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Charges for Labor & Materials	730,699	683,130	1,700,000	1,700,000
Total Operating Revenue	730,699	683,130	1,700,000	1,700,000
OPERATING EXPENSE				
General Government				
Other				
Salaries & Wages	94,154	130,290	175,908	178,174
Employee Benefits	75,459	101,500	118,898	118,931
Services & Supplies	407,325	593,079	1,385,850	1,385,850
Cost of Stores Issued	168,102	96,032	210,100	210,100
Depreciation/Amortization	31,381	17,125	40,000	40,000
Total Operating Expense	776,421	938,026	1,930,756	1,933,055
Operating Income or (Loss)	(45,722)	(254,896)	(230,756)	(233,055)
NONOPERATING REVENUES				
Interest Earnings	3,756	9,320	10,110	10,110
Gain (Loss) on Sale of Assets	(32,274)			
Total Nonoperating Revenues	(28,518)	9,320	10,110	10,110
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(74,240)	(245,576)	(220,646)	(222,945)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(74,240)	(245,576)	(220,646)	(222,945)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers		68,000		
Cash Received from Internal Services Provided	730,699	615,130	1,700,000	1,700,000
Cash Paid to Suppliers for Goods & Services	(570,489)	(689,111)	(1,595,950)	(1,595,950)
Cash Paid to Employees for Services	(165,490)	(231,790)	(294,806)	(297,105)
a. Net cash provided (used) by operating activities	(5,280)	(237,771)	(190,756)	(193,055)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In				
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	(33,626)	(24,240)		
c. Net cash provided (used) by capital and related financing activities	(33,626)	(24,240)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	3,692	9,320	10,110	10,110
d. Net cash provided (used) in investing activities	3,692	9,320	10,110	10,110
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(35,214)	(252,691)	(180,646)	(182,945)
CASH AND CASH EQUIVALENTS AT JULY 1	923,456	888,242	571,779	635,551
CASH AND CASH EQUIVALENTS AT JUNE 30	888,242	635,551	391,133	452,606

CITY OF LAS VEGAS

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Memberships	(250)			
Charges for Labor & Materials	571,381	641,836	731,000	731,000
Miscellaneous Fees & Charges	11,863,811	13,306,650	14,061,850	14,061,850
Miscellaneous				
Other Fees, Charges & Reimbursements	1,636			
Total Operating Revenue	12,436,578	13,948,486	14,792,850	14,792,850
OPERATING EXPENSE				
General Government				
Other				
Salaries & Wages	2,354,688	2,655,657	3,402,177	3,459,143
Employee Benefits	1,726,162	1,952,912	1,774,614	1,813,892
Services & Supplies	9,459,388	10,474,547	14,054,317	14,054,317
Cost of Stores Issued	601,443	279,558	350,000	350,000
Depreciation/Amortization	394,477	528,071	300,000	300,000
Total Operating Expense	14,536,158	15,890,745	19,881,108	19,977,352
Operating Income or (Loss)	(2,099,580)	(1,942,259)	(5,088,258)	(5,184,502)
NONOPERATING REVENUES				
Interest Earnings	46,586	142,295	212,812	212,812
Gain (Loss) on Sale of Assets	(2,652)			
Total Nonoperating Revenues	43,934	142,295	212,812	212,812
NONOPERATING EXPENSES				
Interest Expense		9,053	91,000	91,000
Total Nonoperating Expenses	0	9,053	91,000	91,000
NET INCOME (LOSS) before Operating Transfers	(2,055,646)	(1,809,017)	(4,966,446)	(5,062,690)
Operating Transfers (Schedule T)				
In	1,652,250	4,463,930		

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 604000: COMPUTER SERVICES/IT CIP PROJECTS

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/2020	
	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/2018	6/30/2019	APPROVED	APPROVED
Out				
Net Operating Transfers	1,652,250	4,463,930	0	0
NET INCOME (LOSS)	(403,396)	2,654,913	(4,966,446)	(5,062,690)

CITY OF LAS VEGAS

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME (LOSS)
FUND 604000: COMPUTER SERVICES/IT CIP PROJECTS

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Internal Services Provided	12,436,578	13,948,486	14,792,850	14,792,850
Cash Paid to Suppliers for Goods & Services	(11,393,302)	(10,754,105)	(14,404,317)	(14,404,317)
Cash Paid to Employees for Services	(3,962,415)	(4,608,569)	(5,176,791)	(5,273,035)
a. Net cash provided (used) by operating activities	(2,919,139)	(1,414,188)	(4,788,258)	(4,884,502)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	1,652,250	4,463,930		
b. Net cash provided (used) by noncapital financing activities	1,652,250	4,463,930	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition, Construction or Improvement of Capital Assets	(1,055,496)	(3,519,789)	(300,000)	(300,000)
Interest Paid		(9,053)	(91,000)	(91,000)
c. Net cash provided (used) by capital and related financing activities	(1,055,496)	(3,528,842)	(391,000)	(391,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	42,098	142,295	212,812	212,812
d. Net cash provided (used) in investing activities	42,098	142,295	212,812	212,812
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,280,287)	(336,805)	(4,966,446)	(5,062,690)
CASH AND CASH EQUIVALENTS AT JULY 1	12,091,777	9,811,490	12,498,348	9,474,685
CASH AND CASH EQUIVALENTS AT JUNE 30	9,811,490	9,474,685	7,531,902	4,411,995

CITY OF LAS VEGAS

SCHEDULE F-2 STATEMENT OF CASH FLOWS
604000: COMPUTER SERVICES/IT CIP PROJECTS

Page 125
Schedule F-2
11/30/2018

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PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2020 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Charges for Capital Recovery	4,134,780	4,124,559	4,200,000	4,200,000
Charges for Labor & Materials	2,017,149	2,018,120	1,950,000	1,950,000
Miscellaneous Fees & Charges	5,199,907	5,480,980	5,450,000	5,450,000
Miscellaneous				
Other Fees, Charges & Reimbursements	1,200	1,349	3,002,200	3,002,200
Total Operating Revenue	11,353,036	11,625,008	14,602,200	14,602,200
OPERATING EXPENSE				
General Government				
Other				
Salaries & Wages	1,413,080	1,463,421	1,874,265	1,876,317
Employee Benefits	1,075,749	1,135,053	1,162,277	1,162,911
Services & Supplies	2,174,694	986,576	1,939,951	1,939,951
Cost of Stores Issued	1,257,733	2,549,237	2,821,179	2,821,179
Depreciation/Amortization	2,822,823	2,673,365	2,285,000	2,285,000
Total Operating Expense	8,744,079	8,807,652	10,082,672	10,085,358
Operating Income or (Loss)	2,608,957	2,817,356	4,519,528	4,516,842
NONOPERATING REVENUES				
Interest Earnings	72,171	166,279	100,000	100,000
Gain (Loss) on Sale of Assets	524,802	474,422	400,000	400,000
Total Nonoperating Revenues	596,973	640,701	500,000	500,000
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	3,205,930	3,458,057	5,019,528	5,016,842
Operating Transfers (Schedule T)				
In	597,000	352,000		
Out		(2,740,919)		

CITY OF LAS VEGAS

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

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED CURRENT	BUDGET YEAR ENDING 6/30/2020	
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2018	6/30/2019	APPROVED	APPROVED
Net Operating Transfers	597,000	(2,388,919)	0	0
NET INCOME (LOSS)	3,802,930	1,069,138	5,019,528	5,016,842

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	199,517	1,349	3,002,200	3,002,200
Cash Received from Internal Services Provided	11,151,124	11,623,659	11,600,000	11,600,000
Cash Paid to Suppliers for Goods & Services	(3,507,115)	(3,535,813)	(4,761,130)	(4,761,130)
Cash Paid to Employees for Services	(2,501,235)	(2,598,474)	(3,036,542)	(3,039,228)
a. Net cash provided (used) by operating activities	5,342,291	5,490,721	6,804,528	6,801,842
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	597,000	352,000		
Transfers Out		(2,740,919)		
b. Net cash provided (used) by noncapital financing activities	597,000	(2,388,919)	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Fixed Assets	535,396	474,422	400,000	400,000
Acquisition, Construction or Improvement of Capital Assets	(4,927,875)	(5,661,968)	(6,500,000)	(6,500,000)
c. Net cash provided (used) by capital and related financing activities	(4,392,479)	(5,187,546)	(6,100,000)	(6,100,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	59,359	166,279	100,000	100,000
d. Net cash provided (used) in investing activities	59,359	166,279	100,000	100,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,606,171	(1,919,465)	804,528	801,842
CASH AND CASH EQUIVALENTS AT JULY 1	15,342,188	16,948,359	15,993,824	15,028,894
CASH AND CASH EQUIVALENTS AT JUNE 30	16,948,359	15,028,894	16,798,352	15,830,736

CITY OF LAS VEGAS

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

Page 129
Schedule F-2
11/30/2018

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Charges for Insurance - Employer	12,496,110	12,673,523		
Charges for Insurance - Employee	752,818	707,861	802,316	802,316
Charges for Insurance - Non-Employee	2,262,885	2,710,000	2,600,000	2,600,000
Benefit Cost Allocation	167,521,778	166,000,000	76,501,811	75,844,416
Miscellaneous				
Other Fees, Charges & Reimbursements	7,706	201	250	250
Total Operating Revenue	183,041,297	182,091,585	79,904,377	79,246,982
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries & Wages	48,159,135	47,255,413	8,207,792	7,600,660
Employee Benefits	93,371,833	95,023,012	11,671,403	11,223,081
Services & Supplies	1,970,034	2,001,377	2,959,923	2,959,923
Insurance Premiums	34,563,850	36,606,589	40,698,500	40,744,972
Insurance Claims	7,873,206	8,692,075	8,653,679	8,653,679
Total Operating Expense	185,938,058	189,578,466	72,191,297	71,182,315
Operating Income or (Loss)	(2,896,761)	(7,486,881)	7,713,080	8,064,667
NONOPERATING REVENUES				
Interest Earnings	106,032	177,629	101,675	101,675
Total Nonoperating Revenues	106,032	177,629	101,675	101,675
NONOPERATING EXPENSES				
Contributions to Other Governments/ Intergovernmental Expense	1,427,685	1,500,000	1,500,000	1,500,000
Total Nonoperating Expenses	1,427,685	1,500,000	1,500,000	1,500,000
NET INCOME (LOSS) before Operating Transfers	(4,218,414)	(8,809,252)	6,314,755	6,666,342
Operating Transfers (Schedule T)				

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
In		1,725,135		
Out				
Net Operating Transfers	0	1,725,135	0	0
NET INCOME (LOSS)	(4,218,414)	(7,084,117)	6,314,755	6,666,342

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	3,670,124	3,418,062	3,402,566	3,402,566
Cash Received from Internal Services Provided	179,798,601	178,673,523	76,501,811	75,844,416
Cash Paid to Suppliers for Goods & Services	(40,033,114)	(47,300,041)	(52,312,102)	(52,358,574)
Cash Paid to Employees for Services	(141,478,237)	(142,278,425)	(19,879,195)	(18,823,741)
a. Net cash provided (used) by operating activities	1,957,374	(7,486,881)	7,713,080	8,064,667
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In		1,725,135		
Received from Other Governments				
Contributions Paid to Other Governments	(1,427,685)	(1,500,000)	(1,500,000)	(1,500,000)
b. Net cash provided (used) by noncapital financing activities	(1,427,685)	225,135	1,500,000	(1,500,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	125,145	177,629	101,675	101,675
d. Net cash provided (used) in investing activities	125,145	177,629	101,675	101,675
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	654,834	(7,084,117)	6,314,755	6,666,342
CASH AND CASH EQUIVALENTS AT JULY 1	17,168,389	17,823,223	9,282,005	10,739,106
CASH AND CASH EQUIVALENTS AT JUNE 30	17,823,223	10,739,106	15,596,760	17,405,448

CITY OF LAS VEGAS

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) (4) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
General Government				
Charges for Insurance - Employer	1,656,271	2,577,000	2,822,340	2,822,340
Charges for Labor & Materials	531,137	750,500	1,000,000	1,000,000
Miscellaneous				
Other Fees, Charges & Reimbursements	500	1,943,043		
Total Operating Revenue	2,187,908	5,270,543	3,822,340	3,822,340
OPERATING EXPENSE				
General Government				
Financial Administration				
Salaries & Wages	192,927	200,056	235,533	239,722
Employee Benefits	147,168	143,955	136,627	137,906
Services & Supplies	330,099	1,172,085	1,870,110	1,122,827
Insurance Premiums	783,033	1,033,300	1,136,611	1,136,611
Insurance Claims	1,744,156	1,891,169	1,835,000	1,835,000
Total Operating Expense	3,197,383	4,440,565	5,213,881	4,472,066
Operating Income or (Loss)	(1,009,475)	829,978	(1,391,541)	(649,726)
NONOPERATING REVENUES				
Interest Earnings	41,285	42,240	26,600	26,600
Total Nonoperating Revenues	41,285	42,240	26,600	26,600
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(968,190)	872,218	(1,364,941)	(623,126)
Operating Transfers (Schedule T)				
In		3,000,000		
Out		(10,000)		
Net Operating Transfers	0	2,990,000	0	0

CITY OF LAS VEGAS

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

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED CURRENT	BUDGET YEAR ENDING 6/30/2020	
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2018	6/30/2019	APPROVED	APPROVED
NET INCOME (LOSS)	(968,190)	3,862,218	(1,364,941)	(623,126)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	628,209	2,693,543	1,000,000	1,000,000
Cash Received from Internal Services Provided	1,656,271	2,577,000	2,822,340	2,822,340
Cash Paid to Suppliers for Goods & Services	(2,762,201)	(4,096,554)	(4,841,721)	(4,094,438)
Cash Paid to Employees for Services	(343,636)	(344,011)	(372,160)	(377,628)
a. Net cash provided (used) by operating activities	(821,357)	829,978	(1,391,541)	(649,726)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In		3,000,000		
Transfers Out		(10,000)		
b. Net cash provided (used) by noncapital financing activities	0	2,990,000	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	40,280	42,240	26,600	26,600
d. Net cash provided (used) in investing activities	40,280	42,240	26,600	26,600
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(781,077)	3,862,218	(1,364,941)	(623,126)
CASH AND CASH EQUIVALENTS AT JULY 1	2,452,731	1,671,654	5,912,066	5,533,872
CASH AND CASH EQUIVALENTS AT JUNE 30	1,671,654	5,533,872	4,547,125	4,910,746

CITY OF LAS VEGAS

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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020 (4) TENTATIVE APPROVED FINAL APPROVED	
OPERATING REVENUE				
Charges for Services				
General Government				
Charges for Labor & Materials	18,821,258	19,013,990	21,400,000	21,400,000
Miscellaneous				
Rentals	737,875	754,326	750,000	750,000
Other Fees, Charges & Reimbursements	12,575	19,780	15,000	15,000
Donations		5,000		
Total Operating Revenue	19,571,708	19,793,096	22,165,000	22,165,000
OPERATING EXPENSE				
General Government				
Other				
Salaries & Wages	4,699,180	4,670,282	5,655,081	5,649,374
Employee Benefits	3,625,663	3,588,417	3,398,226	3,372,234
Services & Supplies	11,448,985	12,233,480	12,356,672	12,352,447
Depreciation/Amortization	27,294	24,676	28,000	28,000
Total Operating Expense	19,801,122	20,516,855	21,437,979	21,402,055
Operating Income or (Loss)	(229,414)	(723,759)	727,021	762,945
NONOPERATING REVENUES				
Interest Earnings	8,914	42,688	15,000	15,000
Total Nonoperating Revenues	8,914	42,688	15,000	15,000
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
NET INCOME (LOSS) before Operating Transfers	(220,500)	(681,071)	742,021	777,945
Operating Transfers (Schedule T)				
In		2,710,000		
Out	(1,001,363)	(976,265)	(996,520)	(996,520)
Net Operating Transfers	(1,001,363)	1,733,735	(996,520)	(996,520)

CITY OF LAS VEGAS

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

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED CURRENT	BUDGET YEAR ENDING 6/30/2020	
PROPRIETARY FUND	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/2018	6/30/2019	APPROVED	APPROVED
NET INCOME (LOSS)	(1,221,863)	1,052,664	(254,499)	(218,575)

CITY OF LAS VEGAS

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2018	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2019	(3) BUDGET YEAR ENDING 6/30/2020	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Customers	746,233	779,106	765,000	765,000
Cash Received from Internal Services Provided	18,821,258	19,013,990	21,400,000	21,400,000
Cash Paid to Suppliers for Goods & Services	(11,479,233)	(12,233,480)	(12,356,672)	(12,352,447)
Cash Paid to Employees for Services	(8,297,326)	(8,258,699)	(9,053,307)	(9,021,608)
a. Net cash provided (used) by operating activities	(209,068)	(699,083)	755,021	790,945
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In		2,710,000		
Transfers Out	(1,001,363)	(976,265)	(996,520)	(996,520)
b. Net cash provided (used) by noncapital financing activities	(1,001,363)	1,733,735	996,520	(996,520)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition, Construction or Improvement of Capital Assets				
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	11,095	42,688	15,000	15,000
d. Net cash provided (used) in investing activities	11,095	42,688	15,000	15,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,199,336)	1,077,340	(226,499)	(190,575)
CASH AND CASH EQUIVALENTS AT JULY 1	2,937,481	1,738,145	2,886,007	2,815,485
CASH AND CASH EQUIVALENTS AT JUNE 30	1,738,145	2,815,485	2,659,508	2,624,910

CITY OF LAS VEGAS

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

Page 141
Schedule F-2
11/30/2018

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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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10)		(11)
NAME OF BOND OR LOAN List and Subtotal by Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2019	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2020		(9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
VARIOUS PURPOSE REF SERIES 2013 (variable rate bonds)	2	23 YRS	30,025,000	Jul 31, 2013	Jun 1, 2036	Monthly Rate	25,095,000		25,095,000	25,095,000
TAXABLE VARIOUS PURPOSE REFUNDING BONDS SERIES 2015B	2	9 YRS	11,090,000	Sep 15, 2015	Jun 1, 2024	0.950-3.30%	6,875,000	180,277	1,445,000	1,625,277
CITY HALL BONDS SERIES 2015C	2	25 YRS	160,805,000	Dec 22, 2015	Sep 1, 2039	4.00-5.00%	160,805,000	7,312,100		7,312,100
PERFORMING ARTS CENTER REFUNDING BONDS Series 2016A	2	23 YRS	90,100,000	May 3, 2016	Jun 1, 2039	3.00-5.00%	90,100,000	3,536,769	2,860,000	6,396,769
VARIOUS PURPOSE SERIES REFUNDING 2016B	2	21 YRS	42,590,000	May 3, 2016	Jun 1, 2036	3.00-5.00%	39,035,000	1,558,700	1,335,000	2,893,700
VARIOUS PURPOSE REFUNDING SERIES 2019	11	25 YRS	21,835,000	July 1,2019	Jun 1, 2044	4.00-5.00%		995,271	300,000	1,295,271
MUNICIPAL COURT HOUSE PROJECT BONDS, Series 2019A	2	20 YRS	30,840,000	Feb 13,2019	Feb 1, 2039	4.00-5.00%	30,840,000	1,384,267		1,384,267
Subtotal General Obligation Revenue Supported Bonds			387,285,000				352,750,000	14,967,384	31,035,000	46,002,384
MEDIUM TERM BONDS Series 2019B (Strong Start Academy)	5	10 YRS	6,705,000	Feb 13, 2019	Feb 1,2029	3.00-5.00%	6,705,000	259,212	550,000	809,212
MEDIUM TERM BONDS Series 2011A	5	10 YRS	27,590,000	Dec 1, 2011	Dec 1, 2021	2.00-5.00%	9,305,000	218,562	3,020,000	3,238,562
MEDIUM TERM BONDS F STREET SERIES 2012A	5	10 YRS	8,115,000	May 1, 2012	May 1, 2022	2.00-3.00%	2,615,000	74,150	850,000	924,150
MEDIUM TERM PARK RECREATION BONDS SERIES 2015A	5	10 YRS	26,000,000	Sep 15, 2015	Sep 1, 2025	2.00-5.00%	19,235,000	504,638	2,490,000	2,994,638
MEDIUM TERM VARIOUS PURPOSE BONDS SERIES 2016D	5	10 YRS	22,930,000	Dec 15, 2016	Dec 1, 2026	3.00-5.00%	19,135,000	700,125	2,045,000	2,745,125
MEDIUM TERM VAR PUR BONDS (FIRE SAFETY) SERIES 2018A	5	10 YRS	10,635,000	June 7 2018	June 1 2028	5.00%	9,780,000	489,000	885,000	1,374,000
MEDIUM TERM VAR PUR BONDS (CORRIDOR HOPE) SERIES 2018A	5	10 YRS	8,860,000	June 7 2018	June 1 2028	5.00%	8,150,000	407,500	740,000	1,147,500
MEDIUM TERM FREMONT STREET EXP BONDS SERIES 2018B	5	10 YRS	21,615,000	June 7 2018	June 7 2028	2.50-3.60%	19,720,000	652,655	1,930,000	2,582,655
Subtotal Medium-Term Financing			132,450,000				94,645,000	3,305,842	12,510,000	15,815,842
<u>SANITATION EF:</u>										
SANITARY SEWER & REFUNDING BONDS 2014A	2	20 YRS	74,765,000	Dec 11, 2014	May 1, 2034	3.00-5.00%	58,055,000	2,595,369	2,745,000	5,340,369
SANITARY SEWER REFUNDING BONDS 2016C	2	5 YRS	16,145,000	May 3, 2016	Jun 1, 2021	4.00%	6,860,000	274,400	3,360,000	3,634,400
Subtotal General Obligation Revenue Supported Bonds			90,910,000				64,915,000	2,869,769	6,105,000	8,974,769
<u>MUNICIPAL GOLF COURSE EF:</u>										
GOLF COURSE BONDS Series 2012B	2	10 YRS	8,230,000	May 1, 2012	Jun 1, 2022	2.00-3.250%	2,700,000	80,031	875,000	955,031
Subtotal General Obligation Revenue Supported Bonds			8,230,000				2,700,000	80,031	875,000	955,031
<u>MUNICIPAL PARKING EF:</u>										
DOWNTOWN PARKING GARAGE	11	20 YRS	20,000,000	Feb 1, 2020	Feb 1, 2040	5.00%				
PARKING REFUNDING BONDS SERIES 2014B	2	20 YRS	8,985,000	Dec 4, 2014	May 1, 2034	2.00-5.00%	7,520,000	234,563	415,000	649,563
Subtotal General Obligation Revenue Supported Bonds			28,985,000				7,520,000	234,563	415,000	649,563
TOTAL GENERAL OBLIGATION REVENUE SUPPORTED BONDS			647,860,000				522,530,000	21,457,589	50,940,000	72,397,589

City of Las Vegas Budget Fiscal Year 2019-2020

Local Government

Schedule C-1 - INDEBTEDNESS

Page 143

Form 22

11/30/2018

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)
NAME OF BOND OR LOAN List and Subtotal by Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2019	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2020		(9)+(10) TOTAL	
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<u>REVENUE BONDS:</u>											
REVENUE BONDS 2014 - ENERGY CONSERVATION - A	4	14 YRS	251,000	Jun 30, 2014	Jul 30, 2028	3.00%	181,415	5,318	16,771	22,089	
REVENUE BONDS 2014 - ENERGY CONSERVATION - B	4	14 YRS	463,400	Jun 30, 2014	Jul 30, 2028	3.00%	334,931	9,818	30,963	40,781	
REVENUE BONDS 2014 - ENERGY CONSERVATION - C	4	14 YRS	529,600	Jun 30, 2014	Jul 30, 2028	3.00%	382,779	11,220	35,386	46,606	
TID-SALES TAX ANTICIPATION REVENUE BONDS SERIES A	4	19 YRS	24,800,000	Jun 15, 2016	Jun 15, 2035	4.00-6.00%	20,125,000	861,638	1,740,000	2,601,638	
Subtotal Revenue Bonds			26,044,000				21,024,125	887,994	1,823,120	2,711,114	
<u>SPECIAL ASSESSMENT CPF:</u>											
SPECIAL ASSESSMENT BONDS 1463,1470	8	20 YRS	4,245,000	Dec 1, 2002	Dec 1, 2022	3.625-5.00%	625,000	27,425	150,000	177,425	
SPECIAL ASSESSMENT BONDS 1481	8	20 YRS	1,975,000	Jul 21, 2004	Jun 1, 2024	3.25-4.875%	360,000	16,972	75,000	91,972	
SPECIAL ASSESSMENT BONDS 1506	8	10 YRS	1,724,000	Jun 1, 2007	Jun 1, 2027	4.32%	853,000	36,850	93,000	129,850	
SPECIAL ASSESSMENT BONDS 1507	8	20 YRS	1,777,852	Oct 11, 2012	Jun 1, 2032	2.0-2.50%	1,182,131	54,969	70,453	125,422	
Subtotal Special Assessment Bonds			9,721,852				3,020,131	136,216	388,453	524,669	
Other:											
<u>LEASE- PURCHASE:</u>											
CISCO EQUIPMENT LEASE	10	5 YRS	2,634,544	May 18, 2018	Jun 18, 2023	1.25%	1,759,915	74,077	413,154	487,231	
<u>INSTALLMENT PURCHASE:</u>											
NEW CLEAN RENEWABLE ENERGY SERIES 2010	10	15 YRS	4,974,400	May 18, 2011	May 1, 2026	6.00%	2,548,162	154,674	337,722	492,396	
QUALIFIED ENERGY CONSERVATION SERIES 2010	10	15 YRS	5,874,300	May 18, 2011	May 1, 2026	6.00%	3,009,140	182,655	398,818	581,473	
			10,848,700				5,557,302	337,329	736,540	1,073,869	
<u>CERTIFICATES OF PARTICIPATION (COP):</u>											
COP TAX-EXEMPT CITY HALL PROJECT SERIES 2009A	10	10 YRS	13,770,000	Dec 17, 2009	Sep 1, 2019	4.0-5.00%	205,000	5,125	205,000	210,125	
COP TAXABLE CITY HALL PROJECT SERIES 2009A	10	30 YRS	174,500,000	Dec 17, 2009	Sep 1, 1939	6.084-7.050%	174,500,000	6,597,233	174,500,000	181,097,233	
			188,270,000				174,705,000	6,602,358	174,705,000	181,307,358	
Subtotal Other			201,753,244				182,022,217	7,013,764	175,854,694	182,868,458	
TOTAL ALL DEBT SERVICE			885,379,096				728,596,473	29,495,563	229,006,267	258,501,830	

City of Las Vegas Budget Fiscal Year 2019-2020

Local Government

Schedule C-1 - INDEBTEDNESS

	TRANSFERS IN					
FUND TYPE	TO FUND	PG	FROM FUND	PG	AMOUNT	
GENERAL FUND	General Fund	11	Fire Safety Initiative SRF	58	11,888,080	
SUBTOTAL						11,888,080

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
General Fund	26	Multipurpose SRF	36	1,088,000
General Fund	26	CLV Debt Service	91	18,900,000
General Fund	26	General CPF	65	1,025,000
General Fund	26	City Facilities CPF	69	5,000,000
General Fund	26	Fire Services CPF	71	500,000
General Fund	26	Traffic Improvement CPF	75	300,000
General Fund	26	Parks & Leisure Activities CPF	77	1,875,000
General Fund	26	Municipal Golf Course EF	97	1,100,000
				29,788,000

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TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
Multipurpose SRF	39	Multipurpose SRF	36	115,000
Multipurpose SRF	39	CLV Debt Service	91	9,807,619
Multipurpose SRF	39	General CPF	65	80,180
LVCVA SRF	42	CLV Debt Service	91	5,739,763
Fremont Street Room Tax SRF	44	General CPF	65	49,068
Transportation Program SRF	48	Traffic Improvement CPF	75	600,000
Transportation Program SRF	48	Road & Flood CPF	81	1,400,000
HUD SRF	54	CLV Debt Service	91	1,147,500
HUD SRF	54	General CPF	65	3,903,100
HUD SRF	54	City Facilities CPF	69	1,150,000
HUD SRF	54	Traffic Improvement CPF	75	63,966
HUD SRF	54	Parks & Leisure Activities CPF	77	1,200,000
Fire Safety Initiative SRF	58	General Fund	11	11,888,080
Fire Safety Initiative SRF	58	CLV Debt Service	91	2,569,538
Fiscal Stabilization SRF	60	General CPF	65	13,577,275
				53,291,089

Page 145
Schedule T
11/30/2018

Transfer Schedule for Fiscal Years 2019-2020

FUND TYPE		TRANSFERS IN				
CAPITAL PROJECTS FUNDS		TO FUND	PG	FROM FUND	PG	AMOUNT
	General CPF	65	General Fund	26		1,025,000
	General CPF	65	Multipurpose SRF	39		80,180
	General CPF	65	HUD SRF	54		3,903,100
	General CPF	65	Fiscal Stabilization SRF	60		13,577,275
	General CPF	65	City Facilities CPF	70		6,493
	General CPF	65	Fire Services CPF	72		2,480
	General CPF	65	Traffic Improvement CPF	76		5,025
	General CPF	65	Parks & Leisure Activities CPF	79		33,306
	General CPF	65	Road & Flood CPF	82		6,036
	General CPF	65	Detention & Enforcement CPF	84		614
	General CPF	65	Capital Improvements CPF	88		760,000
	General CPF	65	Green Building CPF	90		531,827
	General CPF	65	Municipal Parking EF	106		2,000,000
	General CPF	65	Fremont Street Experience	44		49,068
	City Facilities CPF	69	General Fund	26		5,000,000
	City Facilities CPF	69	HUD SRF	54		1,150,000
	City Facilities CPF	69	Traffic Improvement CPF	76		26,650
	City Facilities CPF	69	Capital Improvements CPF	88		50,000
	Fire Services CPF	71	General Fund	26		500,000
	Traffic Improvement CPF	75	General Fund	26		300,000
	Traffic Improvement CPF	75	Transportation Program SRF	48		600,000
	Traffic Improvement CPF	75	HUD SRF	54		63,966
	Parks & Leisure Activities CPF	77	General Fund	26		1,875,000
	Parks & Leisure Activities CPF	77	HUD SRF	54		1,200,000
	Parks & Leisure Activities CPF	77	Traffic Improvement CPF	76		350,080
	Parks & Leisure Activities CPF	77	Capital Improvements CPF	88		150,000
	Road & Flood CPF	81	Transportation Program SRF	48		1,400,000
	Road & Flood CPF	81	Public Works CPF	74		1,781,805
	Detention & Enforcement CPF	83	Traffic Improvement CPF	76		341,295
	Detention & Enforcement CPF	83	Capital Improvements CPF	88		300,000
SUBTOTAL						37,069,200

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CITY OF LAS VEGAS

Schedule T - Transfer Reconciliation
Final Approved Budget Year Ending 6/30/2020

Transfer Schedule for Fiscal Years 2019-2020

FUND TYPE	TRANSFERS IN				
	TO FUND	PG	FROM FUND	PG	AMOUNT
DEBT SERVICE	CLV Debt Service	91	General Fund	26	18,900,000
	CLV Debt Service	91	Multipurpose SRF	39	9,807,619
	CLV Debt Service	91	LVCVA SRF	42	5,739,763
	CLV Debt Service	91	HUD SRF	54	1,147,500
	CLV Debt Service	91	Fire Safety Initiative SRF	58	2,569,538
	CLV Debt Service	91	Special Assessments CPF	86	524,669
	CLV Debt Service	91	Capital Improvements CPF	88	924,150
	CLV Debt Service	91	City Facilities ISF	139	996,520
SUBTOTAL					40,609,759

FUND TYPE	TRANSFERS IN				
	TO FUND	PG	FROM FUND	PG	AMOUNT
ENTERPRISE FUNDS	Municipal Golf Course EF	97	General Fund	26	1,100,000
SUBTOTAL					1,100,000

FUND TYPE	TRANSFERS IN				
	TO FUND	PG	FROM FUND	PG	AMOUNT
INTERNAL SERVICE FUNDS					
SUBTOTAL					

TOTAL TRANSFERS					92,193,339
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TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
Municipal Parking EF	106	General CPF	65	2,000,000
				2,000,000

TRANSFERS OUT				
FROM FUND	PG	TO FUND	PG	AMOUNT
City Facilities ISF	139	CLV Debt Service	91	996,520
				996,520

				92,193,339
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**Reconciliation of Final Budget to
Comprehensive Annual Financial Report (CAFR)
Fiscal Year Ended June 30, 2020**

	6/30/2018 CAFR	Fiscal Year 2020 Final Budget Actual Prior Year	Difference
General Fund:			
Revenues	\$ 546,724,111	\$ 548,424,111	\$ (1,700,000)
Other Financing Sources	12,869,956	11,169,956	1,700,000
Expenditures	(526,956,901)	(528,956,901)	2,000,000
Other Financing Uses	<u>(26,120,439)</u>	<u>(24,120,439)</u>	<u>(2,000,000)</u>
	6,516,727	6,516,727	-
Beginning Fund Balance	112,101,955	112,101,955	
Ending Fund Balance	<u>\$ 118,618,682</u>	<u>\$ 118,618,682</u>	<u>\$ -</u>
Multipurpose Special Revenue Fund:			
Revenues	\$ 28,049,775	\$ 29,800,500	\$ (1,750,725)
Other Financing Sources	4,884,292	3,133,567	1,750,725
Expenditures	(17,948,816)	(20,048,816)	2,100,000
Other Financing Uses	<u>(12,829,754)</u>	<u>(10,729,754)</u>	<u>(2,100,000)</u>
	2,155,497	2,155,497	-
Beginning Fund Balance	19,452,417	19,452,417	
Ending Fund Balance	<u>\$ 21,607,914</u>	<u>\$ 21,607,914</u>	<u>\$ -</u>
Housing Program Special Revenue Fund:			
Revenues	\$ 1,447,382	\$ 3,062,407	\$ (1,615,025)
Other Financing Sources	1,615,025	-	1,615,025
Expenditures	(3,711,238)	(3,711,238)	-
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
	(648,831)	(648,831)	-
Beginning Fund Balance	21,827,444	21,827,444	
Ending Fund Balance	<u>\$ 21,178,613</u>	<u>\$ 21,178,613</u>	<u>\$ -</u>
Debt Service Fund:			
Revenues	\$ 9,148,648	\$ 10,476,048	\$ (1,327,400)
Other Financing Sources	58,938,590	57,611,190	1,327,400
Expenditures	55,547,945	55,547,945	-
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
	123,635,183	123,635,183	-
Beginning Fund Balance	192,241,105	192,241,105	
Ending Fund Balance	<u>\$ 315,876,288</u>	<u>\$ 315,876,288</u>	<u>\$ -</u>
General Capital Projects Fund			
Revenues	\$ 332,524	\$ 7,332,524	\$ (7,000,000)
Other Financing Sources	19,781,596	12,781,596	7,000,000
Expenditures	-	-	-
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>
	20,114,120	20,114,120	-
Beginning Fund Balance	40,851,767	40,851,767	
Ending Fund Balance	<u>\$ 60,965,887</u>	<u>\$ 60,965,887</u>	<u>\$ -</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 causing the above variances.

**Reconciliation of Final Budget to
Comprehensive Annual Financial Report (CAFR)
Fiscal Year Ended June 30, 2020**

	6/30/2018 CAFR	Fiscal Year 2020 Final Budget Actual Prior Year	Difference
Capital Improvements Capital Projects Fund			
Revenues	\$ 1,543,653	\$ 1,544,153	\$ (500) ***
Other Financing Sources			-
Expenditures	(219)	(719)	500 ***
Other Financing Uses			-
	<u>1,543,434</u>	<u>1,543,434</u>	<u>-</u>
Beginning Fund Balance	344,992	344,992	
Ending Fund Balance	<u>\$ 1,888,426</u>	<u>\$ 1,888,426</u>	<u>\$ -</u>

*** Note: This starred difference is a result of a mapping error in the City's CAFR software. The amounts are correctly mapped in the City's budget software resulting in a minor difference between revenue and expense with no effect on ending fund balance.

Employee Benefits Internal Service Fund			
Salaries and Benefits	\$ (141,531,641)	\$ (141,530,968)	(673) ###
Insurance Premiums Expense	(34,563,177)	(34,563,850)	673 ###
			-
			-
Net Variance Operating Expense	<u>(176,094,818)</u>	<u>(176,094,818)</u>	<u>-</u>

Note: This hash tagged difference is a result of a mapping error in the City's CAFR software. The amounts are correctly mapped in the City's budget software resulting in a minor difference between expense categories with no effect on ending fund balance.

**City of Las Vegas
Final Budget Fiscal Year 2020
Combined Tax Rate Calculation**

Overlapping Entity	Operating Rate	Debt Rate	Total Rate
City of Las Vegas	0.6765		0.6765
Clark County	0.6291		0.6291
Las Vegas/Clark County Library District	0.0942		0.0942
Clark County School District	0.7500	0.5534	1.3034
City of Las Vegas Fire Safety Initiative	0.0950		0.0950
State of Nevada			
General	0.1700		0.1700
State Accident Indigent	0.0150		0.0150
State Cooperative Extension	0.0100		0.0100
Las Vegas Metro Police Manpower	0.2800		0.2800
Las Vegas Metro Police 911 System	0.0050		0.0050
<hr/>			
Combined Tax Rate	2.7248	0.5534	3.2782

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AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

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

**Account # 22515
Ad Number 0001046995**

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 05/09/2019 to 05/09/2019, on the following days:

05 / 09 / 19

**NOTICE OF PUBLIC HEARING
MAY 20, 2019**

City of Las Vegas and
City of Las Vegas
Redevelopment Agency
Fiscal Year 2020
Tentative Budget

NOTICE IS HEREBY GIVEN, pursuant to provisions of NRS 354.596, that a PUBLIC HEARING on the FISCAL YEAR 2020 TENTATIVE BUDGETS for the CITY OF LAS VEGAS AND THE CITY OF LAS VEGAS REDEVELOPMENT AGENCY prepared on such forms and in such detail as prescribed by the Nevada Department of Taxation will be held on May 20, 2019, at 10:00 a.m. in the Council Chambers, Las Vegas City Hall, 495 S. Main Street, Las Vegas, Nevada, 89101.

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

LuAnn Holmes
City Clerk

PUB: May 9, 2019
LV Review-Journal


LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this 9th day of May, 2019

Notary 



