



# Office of the County Manager

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Donald G. Burnette, County Manager

Jeffrey M. Wells, Assistant County Manager • Randall J. Tarr, Assistant County Manager • Edward M. Finger, Assistant County Manager



April 15, 2013

Nevada Department of Taxation  
1550 East College Parkway, Suite 115  
Carson City, NV 89706-7921

Clark County herewith submits the consolidated Tentative Budget for the various entities under its jurisdiction for Fiscal Year 2013-14.

Contained in this single budget document are the following:

1. Six (6) funds requiring property tax revenues totaling \$336,176,756 and requiring a tax rate per \$100 of assessed valuation of \$0.6541 on an assessed valuation of \$55,220,637,749.

Also included are two (2) additional levies of \$0.2800 for the Las Vegas Metropolitan Police Department (property tax revenue reported also includes the City of Las Vegas' portion) and \$0.0050 for the Las Vegas Metropolitan Police Department Emergency 9-1-1 System. This additional property tax revenue totals \$110,507,391.

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

2. Eighty-nine (89) County Governmental Funds, including the General Fund, Special Revenue Funds, Capital Project Funds, Expendable Trust Funds and Debt Service Funds, totaling \$4,221,393,612 in expenditures.
3. Twenty-five (25) County Proprietary Funds, including Enterprise Funds and Internal Service Funds, with total estimated expenses of \$1,903,925,580.
4. Sixteen (16) unincorporated towns and special districts with property tax revenues totaling \$111,325,250 and twenty (20) governmental type funds with estimated expenditures of \$17,320,466. Detail of town and special district budgets and tax rates is located in the "Towns and Special Districts" section of this document.

#### BOARD OF COUNTY COMMISSIONERS

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SUSAN BRAGER • TOM COLLINS • CHRIS GIUNCHIGLIANI • MARY BETH SCOW • LAWRENCE WEEKLY  
DONALD G. BURNETTE, County Manager

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:

APPROVED BY THE GOVERNING BOARD:  
(Signatures not required for Tentative Budget)

I, Donald G. Burnette  
County Manager

\_\_\_\_\_  
Chairman

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

\_\_\_\_\_  
Vice Chairman

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signed: 

Date: April 15, 2013

Schedule of Notice of Public Hearing  
Date and Time: Monday, May 20, 2013, 10 a.m.  
Publication Date: May 9, 2013  
Place: Clark County Government Center  
Commission Chambers  
500 S. Grand Central Parkway  
Las Vegas, NV 89155

**TENTATIVE BUDGET  
COUNTY OF CLARK  
FY 2013-14**

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# Department of Finance

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(702) 455-3543 • Fax (702) 455-6298

George W. Stevens, Chief Financial Officer • Yolanda King, Director of Budget and Financial Planning

April 15, 2013

Christopher G. Nielsen, Executive Director  
Nevada Department of Taxation  
1550 East College Parkway, Suite 115  
Carson City, NV 89706

Dear Mr. Nielsen:

Enclosed is the Fiscal Year 2013-14 Tentative Budget for Clark County, fourteen (14) unincorporated towns and three (3) special districts. Also included herewith are the tentative budgets for the Clark County Regional Flood Control District, the Southern Nevada Health District, the Kyle Canyon Water District, the University Medical Center of Southern Nevada, the Las Vegas Metropolitan Police Department and the Clark County Water Reclamation District.

## **BUDGET PRESENTATION**

The use of revenue categories, expenditure functions, line items, sequence and terminology is consistent with prior Clark County budget presentations. The format complies with the Department of Taxation's instructions and guidelines, with the following exceptions noted:

### **Classification / Presentation Format Modification**

1. One notable deviation from the classifications prescribed by the Department of Taxation is the use of the "Other General Expenditures" category as a functional classification of appropriations in the General Fund. This classification appears annually in the Clark County Comprehensive Annual Financial Report (CAFR), which has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. As the financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP), the use of this classification is considered appropriate. This classification was discussed extensively with the Department of Taxation prior to the preparation of the Fiscal Year 1984-85 budget, and has been included in each of the subsequent fiscal year budget documents. For consistency with financial statements and prior budget documents, the "Other General Expenditures" functional classification is used in the Fiscal Year 2013-14 Tentative Budget (page 31).
2. In order to streamline the process for preparing the County's budget document, modifications were made to the "A", "A-1" and "C-1" schedules of the "Towns and Special Districts" section. The summarized schedules, as well as a summarized Transmittal Letter, is now included at the beginning of this section. Previously, schedules "A", "A-1", "C-1" and Transmittal Letters were prepared for each town and special district. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2002-03 budget (pages 220 – 222).
3. Under the current Department of Taxation guidelines, Clark County is responsible for preparing a separate "Schedule S-2 – Statistical Data" form for each of the seventeen (17) unincorporated towns and special districts. In an attempt to simplify the budget document and reduce the number of pages within, the "S-2 Statistical Data" was modified. The format, as required by the Department of Taxation, compiles into one page the population, FTE by function, assessed valuation and tax rate

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DONALD G. BURNETTE, County Manager

statistical data; however, as previously noted, a schedule is required for each unincorporated town and special district. The schedule was modified to include four (4) separate summary pages for each statistical data section (population, FTE by function, assessed valuation and tax rate). This format provides the ability to easily compare and contrast changes between the different entities. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2010-11 budget (pages 223 – 226).

4. The Schedule T was modified by adding an additional column that references the assigned “Fund” numbers to more easily identify funds included in the “Schedule T-Transfer Reconciliation”. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2009-10 budget (pages 211 – 214).
5. The budget pages have been modified from the Department of Taxation’s newly-designed forms for FY2011-12 to provide the most accurate picture of the General Fund beginning and ending fund balances. The reporting of the General Fund beginning and ending fund balances use the format as presented in budget pages similar to prior fiscal years using the format designation of “reserved” and “unreserved”. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2011-12 budget (pages 16 & 31).

#### **General Fund Department and/or Function Modifications**

Some departments and/or functions have been modified either in an organizational or on an accounting basis during the three-year span of the Tentative Budget. As a result, some functions, activities and departments may not be comparable on a year-to-year basis. The more notable changes are summarized as follows:

1. The Franchise Fee revenue collection for “Phone” is a separately reported category in the budget document, but is included within the “Other” category in the CAFR (page 15).
2. Due to the timing of the primary/general election, the expenditures for the Election Department often varied greatly from one fiscal year to another, but it is now expected that a more smoothed rate of expenditure should occur (comparing year-over-year) as the 2009 Nevada Legislature moved the primary election to June (SB 162) (page 18).
3. For Fiscal Year 2012-13, the Laughlin Town Administration was transferred from the Department of Administrative Services to the Laughlin Town Fund (2640) (pages 19 and 237).
4. During Fiscal Year 2011-12, the activities from the Major Projects Review Fund (5350) were transferred to the Department of Comprehensive Planning (pages 19 and 148).
5. During Fiscal Year 2012-13, the administration of the UIFSA grant program moved to the County Grants Fund (2030) (pages 22 and 36).
6. Clark County accounts for expenditures associated with aid and relief to indigent persons within the Welfare function of the General Fund. In compliance with NRS 428.050, the total amount appropriated, including a grant match transfer is within the statutory limit. Clark County takes great care in monitoring and controlling this area to ensure expenditures are within statutory limits. No transfers of appropriations or other forms of financing are made to supplement the statutory limit. This method of presenting the budgeted expenditures for aid and relief to indigent persons was discussed with, and approved by, the Department of Taxation prior to preparation of the Fiscal Year 1986-87 budget (pages 29 and 36).

### **Fund Additions / Deletions**

1. During Fiscal Year 2010-11, the name and purpose of the Automotive Fund (6850) was changed. The fund was originally established to account for the costs associated with the acquisition, maintenance and disposal of the Clark County automotive fleet including the operating and capital costs. During the fiscal year, there was a need to reorganize and centralize the Automotive and Central Service functions of the County in an effort to better align services. Accordingly, during Fiscal Year 2010-11, the Central Services Fund (6870) was abolished. This fund was originally established to account for the expenditures associated with the mail services, supplies and duplication functions of Clark County, including the operating and capital costs of staff assigned to this fund. The activities will now be combined and accounted for in the renamed Automotive and Central Services Fund (6850). (pages 188 and 192).
2. During Fiscal Year 2011-12, the County Transportation Improvements Fund (4490) was abolished. The fund was originally established to account for the proceeds of a 1994 general obligation bond sale in the amount of \$36,000,000 for use on identified County street and highway construction projects. Any remaining proceeds were transferred to the Public Works Capital Improvements Fund (4420) (pages 115 and 122).
3. During Fiscal Year 2011-12, the Major Projects Review Fund (5350) was abolished. The fund was originally established to account for the operations of a special team created to review and fast-track major development projects. Financing was provided by charges to developers and all activities necessary for operations were provided by developers. Any remaining proceeds were transferred to the Building Fund (5340) (pages 146 and 148).
4. During Fiscal Year 2011-12, the Clark County Detention Center Self-Funded Industrial Insurance Fund (6590) was created to account for workers' compensation claims and associated expenses arising from the operation of the Clark County Detention Center. (pages 178-179).

### **Department of Taxation Revenue Projection Variances**

1. Due to the timing of the adoption of the Las Vegas Metropolitan Police Department's Tentative Budget by the Committee on Fiscal Affairs and the distribution of the Department of Taxation's Pro Forma Property Tax Revenue Projections, the property tax revenues as presented in the budget document for the Emergency 9-1-1 System Fund (2390) varies from the Pro Forma projections. The property tax revenues are less than the Pro Forma projections and the variance will be adjusted in the Final Budget submission (pages 44 and 81).
2. The County Option Motor Vehicle Fuel Tax (\$0.09) revenue as presented in the Master Transportation Plan Fund (2120) varies from the total "Clark" computed projections as provided by the Department of Taxation. A portion of Clark's County Option Motor Vehicle Fuel Tax (\$0.04) are reported directly in the Regional Transportation Commission's (RTC) Highway Improvement Project Acquisition Fund (4100), which is not presented in this budget document as the RTC files a separate budget document with the Department of Taxation. The remaining (\$0.05) revenue is reported in the Master Transportation Plan Fund (2120). A portion of the revenue proceeds will be credited to the Boat Safety Fund (2250) from the RTC and MTP based on actual sales at various County marinas (pages 48-49 and 65).

### **CAFR / Budget Presentation Variations - Governmental Funds**

1. Due to the differences between the Department of Taxation's presentation requirements and the generally accepted accounting practices used in the CAFR, Clark County has made several deviations from the classification/presentation requirement. Some classifications have been

expanded to provide the reader more disclosure regarding particular entries to balance revenues and expenditures from the CAFR to the budget document. This is not in contradiction to the mandatory classifications, but rather an effort to better explain certain budgetary transactions (examples on pages 33, 36, 43 and 60).

2. Other changes that affect the comparability of the three-year presentation are indicated in the footnotes throughout the document in accordance with the instructions. It should be noted that comparability may also be affected by modifications made to program levels within various departments. These changes, most commonly manifested by staffing adjustments, are not summarized within this "Budget Message."
3. In some cases, due to rounding, Actual Prior Year revenue and expenditure information shown in this document does not match the information presented in the audited financial statements (pages 45, 117, 156 and 256).
4. For the Las Vegas Metropolitan Police Department Fund (2080), the CAFR contains an expenditure object called "Principal" and "Interest". This represents a lease cost for the replacement of capital. As discussed with, and approved by the Department of Taxation, the expenditure in the Tentative Budget is included in the Services & Supplies category (pages 43-44).
5. For the Master Transportation Plan Fund (2120), remittance of room taxes to the cities are reported as "Contributions to Cities" and remittances of fuel and sales taxes to the RTC are reported as "Contributions to RTC". In the CAFR, they are all reported in the Services & Supplies category. Also, for this fund, jet aviation fuel tax remittances to the Department of Aviation were reclassified as transfers rather than expenditures to better conform to Generally Accepted Government Accounting Standards (pages 48-49).
6. For the Special Ad Valorem Distribution Fund (2130) and the Special Ad Valorem Redistribution Fund (2150), the remittances of \$0.0500 ad valorem taxes to the cities are reported as "Contributions to Cities". In the CAFR, they are reported as Services & Supplies (pages 50 and 52-53).
7. For District Attorney Family Support Fund (2210), operating revenue for rent on a State/County shared facility is reported as "Rents & Royalties" while in the CAFR a portion is reported as "Charges for Services" (pages 60-61).
8. For the Police Sales Tax Distribution Fund (2310), the remittance of ¼ percent sales tax distributions to the cities are reported as "Contributions to Cities". The CAFR reports the expenditure in the Services & Supplies category (page 73).
9. Effective Fiscal Year 1997-98, the RTC filed a separate budget which included the Regional Transportation Commission Fund (2090), Regional Transportation Question 10 (Q10) Operating Fund (2170), RTC Highway Improvement Project Acquisition Fund (4100), RTC Highway Improvements Q10 Capital Fund (4130) and Public Transit Fund (5090). Activities related to these funds have been reclassified as actual revenues and expenditures rather than transfers in or transfers out. The Regional Transportation Commission Debt Service Fund (3180/3190) will continue to be reported pursuant to NRS 373.130, which mandates that the Board of County Commissioners issue debt on behalf of the RTC (pages 135-136).
10. The State Indigent Fund (7490) is reported in the CAFR as an Agency type fund. Generally Accepted Accounting Principles (GAAP) prescribes the use of an Agency fund to report assets held in a trust or agency capacity for others. Clark County's role related to this fund is purely custodial. The intent of including the fund in the budget document is to report the collection and disbursement of the \$0.0150 Accident Indigent ad valorem taxes owed to the State. As such, the budget page cannot trace in its entirety to the CAFR as presented (page 130).

11. Other examples where the Tentative Budget classifies revenue sources differently from the financial statements:

<b>Fund Name &amp; Number</b>	<b>Tentative Budget Classification</b>	<b>Financial Statement Classification</b>
Subdivision Park Fees (2110)	Residential Park Construction Tax	Licenses and Permits
County Donations (2410)	Contributions & Donations from Private Sources	Intergovernmental Revenue and Other
Southern Nevada Area Communications Council (2520)	Contributions & Donations from Private Sources	Other
Court Collection Fees (2540)	Clerk Fees & Other	Charges for Services
Fire Service Capital (4300)	Contributions & Donations from Private Sources	Other
Long-Term County Bonds Debt Service (3170)	Proceeds from Long-Term Debt	Refunding bonds issued Premium on bonds issued
Southern Nevada Health District (7050)	Business Licenses	Charges for Services

**CAFR / Budget Presentation Variations - Proprietary and Non-Expendable Trust Funds**

1. The Department of Aviation, Southern Nevada Health District, Clark County Water Reclamation District and the University Medical Center are discretely presented component units for which the County is financially accountable. Separate financial statements are completed and filed with the Department of Taxation for these entities. Some of the revenue and/or expenditure classifications in an Agency's CAFR may have been combined and/or reclassified in the Clark County CAFR to ensure consistency with Clark County's reporting format. As such, the information in the Actual Prior Year column was validated against the Clark County CAFR rather than against each Agency's CAFR (pages 126-129, 142-143, 156-157, and 160-163).
2. During Fiscal Year 2008-09, the Las Vegas Valley Water District (LVVWD) assumed the financial administration of the Big Bend Water District. The County abolished the operating and debt funds of Big Bend and no longer includes them in the Clark County budget document. The LVVWD now prepares and submits Big Bend's budget to the Department of Taxation, but the County (known as the primary government) will continue to include the financial activity of Big Bend (along with the LVVWD) in the County's CAFR as it remains a legally separate component unit of Clark County.
3. In prior fiscal years, the categorization of cash and cash equivalents in the CAFR differed from the Department of Aviation's and the Clark County Water Reclamation District's audited financial statements. The County's external auditors did not require any adjustments to these entries in prior fiscal years because they were not considered qualitatively material. This year the County Comptroller determined it should be corrected and the amounts should agree to the audited statements to add clarity. Specifically, at June 30, 2011, the Department of Aviation reported the total ending cash and cash equivalents of \$1,323,273,779 that included \$625,866,853 accounted for as cash with fiscal agent. Additionally, the Clark County Water Reclamation District at June 30, 2011,

reported the total ending cash and cash equivalents of \$36,563,195 that excluded \$31,069,290 accounted for as investments. The effect of the reclassification resulted in the total ending cash and cash equivalents at the end of FY 2011 being different from the total beginning cash and cash equivalents in FY 2012 (pages 142-143 and 162-163).

4. As a result of GASB 34, the Capital Contributions in Proprietary funds are presented in the financial statements. However, as prescribed by the Department of Taxation, Capital Contributions on the F-1 Schedule are not part of the format. The budget document includes these contributions under Non-Operating Revenue to match the net income presented in the financial statements (pages 142 and 163).
5. The interest requirements disclosed in the Department of Aviation, University Medical Center and the Clark County Water Reclamation District budgets (Schedules F-1) are prepared on a full accrual basis. The interest requirements on the respective Schedule C-1 are prepared on a cash basis (pages 142, 156 and 162).
6. In the Proprietary Funds, the financial statements identify "Interest" as a separate line item for the actual prior year ending column. However, for the current and budget fiscal years, the treatment of interest expense complies with the Department of Taxation's instructions and guidelines and is included in the Services & Supplies category.
7. The Department of Aviation (5000-5008/5100-5320) has entered into several variable rate bond transactions. The interest rate noted on Schedule C-1 has been noted as "VAR." since the rates on these bonds are variable (pages 202-203).
8. For the Kyle Canyon Water District Fund (5360), the recording of the Ad Valorem tax differs between the budget document and the CAFR. On the Schedule F-1, the "Ad Valorem tax" and the "Federal and State Grants" are reported separately. In the CAFR, the two sources are combined under the heading "Other non-operating revenues. The amounts are combined in the Statement of Cash Flows in the Non-Capital Financing Activities section in the CAFR (pages 150-151).
9. For the University Medical Center Enterprise Fund (5420-5440), the CAFR includes a \$24,491,570 GASB 45 adjustment in the operating expenditure category, whereas the UMC CAFR reports this as a non-operating expense (pages 156-157).
10. Other examples of Actual Prior Year revenue and expenditure differences are discussed below. In all instances, only the classifications are affected, not the transactions' underlying values:

<b>Fund Name &amp; Number</b>	<b>Tentative Budget Classification</b>	<b>Financial Statement Classification</b>
Building (5340)	Licenses & Permits – Building Permits	Charges for Services – Building Fees and Permits
Kyle Canyon Water District (5360)	Federal and State Grants	Other non-operating revenues
Recreation Activity (5410)	Federal and State Grants	Other non-operating revenues
Self-Funded Group Insurance (6520)	Federal and State Grants	Other non-operating revenues
Other Post-Employment Benefits	Rent	Other non-operating

Reserve (6550)		revenues
Self-Funded Group Insurance (6520) CC Workers Comp. & Occup. Safety (6530) Employee Benefits (6540) Other Post-Employment Benefits Reserve (6550) LVMPD Self-Funded Industrial Ins. (6570) CC Liability and Risk Mgt. Admin. (6600) CC Liability Insurance Pool (6610)	Charges for Services – Billings to Departments	Charges for Services – Insurance
Clark County Investment Pool & Special Improvement District Loan Reserve (6700) Automotive and Central Services Fund (6850) Construction Management (6860) Enterprise Resource Planning (6880)	Charges for Services – Billings to Departments	Charges for Services – Other
Regional Justice Center (6840)	Charges for Services – Billings to Departments	Charges for Services – Other
Regional Justice Center (6840)	Intergovernmental Revenue – City of Las Vegas & State of Nevada	Other Operating and Nonoperating Revenues
Construction Management (6860)	Miscellaneous – Other	Other Operating Revenues

**Transfers**

1. The Transfers In and Transfers Out on the Schedule T – Transfer Reconciliation do not balance as required by the Nevada Department of Taxation. The final determination to resolve the difference of \$8,270,979 is scheduled to be discussed by the Board of County Commissioners and the Las Vegas Metropolitan Police Department Fiscal Affairs after the filing of the Tentative Budget. The imbalance will be corrected in the Final Budget (pages 31, 43, 211, 212 and 214).

**Tax Rates**

1. While the Board of County Commissioners did not elect to impose the \$0.0100 levy as permitted by AB 801 (1989) for local government capital during Fiscal Year 1989-90, the permissible levy of \$0.0300 was imposed for Fiscal Year 1990-91, subject to an interlocal agreement among all of the recipient entities. The agreement was to aggregate the proceeds of this levy for countywide transportation capital improvements. Per the interlocal agreement, the permissible levy of \$0.0500 for Fiscal Year 1991-92 was imposed. During Fiscal Year 2002-03, the interlocal agreement expired. A

new interlocal agreement between the recipient entities and the County was reestablished on October 1, 2003. Through the end of Fiscal Year 2008-09, the four funds that accounted for the activity related to this levy included the Special Ad Valorem Distribution Fund (2130), Special Ad Valorem Redistribution Fund (2150), Special Ad Valorem Transportation Fund (4150), and the Special Ad Valorem Capital Projects Fund (4160).

During Fiscal Year 2008-09, the Nevada State Legislature approved AB 543. This Bill diverted the aforementioned \$0.0500 levy to the State. As a result, the entire levy was presented in the State of Nevada Fund (7320), and the property tax revenue no longer appeared in the County funds. The diversion invalidated the interlocal in Fiscal Year 2009-10.

In Fiscal Year 2011-12, the 0.0500 ad valorem levy was restored to Clark County. The activity related to this levy is once again recorded in the Special Ad Valorem Distribution Fund (2130), Special Ad Valorem Redistribution Fund (2150), Special Ad Valorem Transportation Fund (4150) and the Special Ad Valorem Capital Projects Fund (4160). However, on June 30, 2012, the interlocal agreement expired. As such, distributions to the jurisdictions will now be as prescribed in NRS 354.59815(1) (pages 50, 52-53, 105 and 106).

2. The voters of the towns of Indian Springs, Moapa and Moapa Valley approved a \$0.0050 tax levy for the implementation and operation of an Emergency 9-1-1 system. The additional tax levy is accounted for in the Emergency 9-1-1 System Fund (2390), rather than the individual town funds and schedules S-2. The voters in the town of Laughlin approved a 0.0050 levy as well, this levy is not reported in the FY 2013-14 Local Government Finance Revenue Projections report, but the County included it on its S-3 and Metro's Emergency 9-1-1 System Fund (2390) (pages 81, 234, 236-237 240, and 243).
3. The tax rate totals on Schedules S-2 and S-3 do not agree with the total of the additive rates on Schedule A. Clark County, in addition to having rate components that are levied countywide (i.e., operating, debt service, Family Court, Capital Projects, Cooperative Extension, and Medical Assistance to Indigent Persons), has various rates that are levied over significant sub-units of the County. These include rate components for the Emergency 9-1-1 System and the Las Vegas Metropolitan Police Department (LVMPD). The Emergency 9-1-1 System rate of \$0.0050 is levied over a majority of the urban assessed valuation (excluding the cities of North Las Vegas, Henderson, Mesquite, and Boulder). The LVMPD rate of \$0.2800 is applied in the unincorporated areas of the County and the City of Las Vegas only. This rate includes two overrides that were approved by a vote of the people in November 1988 and 1996 for additional police officers. As these levies are not applied countywide, they do not appear on Schedules S-2 and S-3. However, when these levies are added to the total which appears on Schedules S-2 and S-3, the resulting value reconciles with the total on Schedule A (pages 3, 4 and 9).
4. Property tax revenue in the unincorporated towns of Enterprise, Paradise, Spring Valley, Summerlin, Sunrise Manor, Whitney and Winchester is based upon application of the statutory rate parity provision. Computation of this common levy appears on page 216. The Board of County Commissioners previously adopted a resolution triggering the provisions of the act, which provide for the equalized entity rates.
5. In Schedule S-2, the full-time equivalent employees (FTEs) have been calculated based on the number of hours worked. One full-time equivalent employee is defined as an employee working 2,080 hours in a year. For example, an employee working 30 hours a week for six months would equal 720 hours divided by 2,080 resulting in a .346 FTE (page 3).

#### **Ending Fund Balances & Reserves**

1. Reserves in debt service funds are intended to provide sufficient resources to service obligations as they come due. Reserves specifically required due to bond covenants are noted as such. All other

budgeted reserves serve as general debt reserves. With the exception of the Medium-Term Financing Debt Service Fund (3160), RTC Debt Service Fund (3180/3190) and the Special Assessment Debt Service Fund (3990), all debt service funds contained herein have fund balances, or reserves, less than or equal to one year's principal and interest. The Medium-Term Financing Debt Service Fund (3160) maintains a fund balance in excess of one year's principal and interest to ensure adequate reserves are available for possible early repayment. The Special Assessment Debt Service Fund (3990) often maintains a fund balance in excess of one year's principal and interest due to the prepayment of assessments by property owners. (pages 132, 135-136, 140-141).

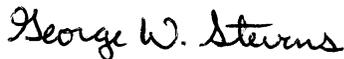
2. Due to timing with the issuance and/or refunding of debt, the debt requirements as noted in the CAFR may differ from what is presented in the budget document. Several bonds were issued or refunded after the publication of the CAFR and are noted on the Schedule C-1 (pages 196-210).
3. As required by NAC 354.650, the unreserved ending fund balance of the General Fund (1010) is within the legally mandated guidelines (page 31).
4. The Regional Transportation Commission of Southern Nevada's Debt Service Funds (3180/3190) classify all beginning and ending fund balances as "reserved," which corresponds to bond covenant reserve requirements. As discussed with representatives of the Department of Taxation, for purposes of this document, bond covenant mandated reserves are treated as a reservation of the fund balance. This presentation of debt fund reserves differs from the amounts shown in the CAFR since the County's external auditors do not classify bond covenant reserve amounts as a reservation of the Regional Transportation Commission Debt Service fund balance (page 135-136).

### **Conclusion**

The guidance and support of the Board of County Commissioners and County management in the preparation and administration of this budget are sincerely appreciated. The efforts of the Clark County Department of Finance staff in preparing this complex document are also appreciated. This staff is truly one of Clark County's most valuable assets.

We also acknowledge and express our gratitude for the continued cooperation and assistance of the staff of the Local Government Division of the Department of Taxation.

Sincerely,



George W. Stevens  
Chief Financial Officer

BUDGET SUMMARY FOR CLARK COUNTY  
SCHEDULE S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>REVENUES:</b>					
Property Taxes	\$610,815,561	\$564,873,217	\$558,009,397	\$0	\$ 558,009,397
Other Taxes	59,135,253	60,509,400	61,568,000	0	61,568,000
Licenses and Permits	269,938,346	274,231,356	274,507,000	9,500,000	284,007,000
Intergovernmental Resources	1,360,224,223	1,398,471,572	1,546,125,352	87,222,660	1,633,348,012
Charges for Services	153,967,193	164,737,300	157,825,559	1,550,979,195	1,708,804,754
Fines and Forfeits	28,560,015	28,201,000	28,288,000	0	28,288,000
Special Assessment	35,277,215	29,042,681	25,424,772	0	25,424,772
Miscellaneous	113,232,197	96,389,905	91,553,695	46,322,289	137,875,984
<b>TOTAL REVENUES</b>	<b>2,631,150,003</b>	<b>2,616,456,431</b>	<b>2,743,281,775</b>	<b>1,694,024,144</b>	<b>4,437,305,919</b>
<b>EXPENDITURES-EXPENSES:</b>					
General Government	201,044,372	221,873,453	535,660,116	317,734,912	853,395,028
Judicial	207,211,471	208,469,118	237,529,008	4,914,892	242,443,900
Public Safety	1,098,198,040	1,132,517,805	1,242,671,875	53,459,310	1,296,131,185
Public Works	510,570,072	496,156,303	1,152,736,764	0	1,152,736,764
Sanitation	0	0	0	0	0
Health	174,079,408	181,193,232	203,323,917	3,687,087	207,011,004
Welfare	157,939,212	154,052,741	145,351,118	0	145,351,118
Culture and Recreation	65,684,169	46,239,731	208,665,378	12,682,284	221,347,662
Community Support	19,430,574	26,401,346	65,773,174	0	65,773,174
Intergovernmental Expenditures	105,920,338	123,459,180	124,761,483	0	124,761,483
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	183,118,856	183,118,856
Hospitals	0	0	0	610,853,147	610,853,147
Transit Systems	0	0	0	0	0
Airports	0	0	0	717,475,092	717,475,092
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	129,815,000	153,415,000	156,475,001	0	156,475,001
Debt Service: - Interest	163,352,868	162,575,986	154,825,994	0	154,825,994
Interest Cost/Fiscal Charges	225,768,153	77,955,368	10,940,250	0	10,940,250
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>3,059,013,677</b>	<b>2,984,309,263</b>	<b>4,238,714,078</b>	<b>1,903,925,580</b>	<b>6,142,639,658</b>
<b>Excess of Revenues over (under) Expenditures-Expenses</b>	<b>(427,863,674)</b>	<b>(367,852,832)</b>	<b>(1,495,432,303)</b>	<b>(209,901,436)</b>	<b>(1,705,333,739)</b>

BUDGET SUMMARY FOR CLARK COUNTY  
SCHEDULE S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS						
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)	
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds of Medium/Long-Term Debt	222,539,028	59,987,000	175,000,000	0	175,000,000	
Sale of General Fixed Assets	0	0	0	0	0	
Operating Transfers (in)	1,009,543,769	955,253,995	1,004,415,150	17,071,000	1,021,486,150	
Operating Transfers (out)	1,022,166,648	971,505,995	1,012,215,171	1,000,000	1,013,215,171	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>209,916,149</b>	<b>43,735,000</b>	<b>167,199,979</b>	<b>16,071,000</b>	<b>183,270,979</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures and Other Uses (Net Income)</b>	<b>(217,947,525)</b>	<b>(324,117,832)</b>	<b>(1,328,232,324)</b>	<b>(193,830,436)</b>	<b>(1,522,062,760)</b>	
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>	<b>2,615,402,548</b>	<b>2,399,172,631</b>	<b>2,075,054,799</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>	
Prior Period Adjustments	1,717,608	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
Residual Equity Transfers	0	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>	<b>2,399,172,631</b>	<b>2,075,054,799</b>	<b>746,822,475</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>	
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 2,399,172,631</b>	<b>\$ 2,075,054,799</b>	<b>\$ 746,822,475</b>	<b>\$ XXXXXXXXXXXXXX</b>	<b>\$ XXXXXXXXXXXXXX</b>	

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government	1,331	1,343	1,402
Judicial	1,884	1,914	1,920
Public Safety	2,157	2,233	2,212
Public Works	335	329	325
Sanitation	321	350	346
Health	669	673	683
Welfare	146	144	143
Culture and Recreation	387	433	431
Community Support	12	12	12
Intergovernmental/Other	167	152	152
<b>TOTAL GENERAL GOVERNMENT</b>	<b>7,409</b>	<b>7,583</b>	<b>7,626</b>
Utilities			
Hospitals	3,475	3,475	3,528
Airports	1,642	1,641	1,641
Other			
<b>TOTAL</b>	<b>12,526</b>	<b>12,699</b>	<b>12,795</b>
Metro/Detention	6,013	5,998	5,373

POPULATION (AS OF JULY 1)	1,988,195	2,032,818	2,087,747
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Source of Population Estimate                      STATE OF NEVADA                      C.C. DEPT. OF COMPREHENSIVE PLANNING

<u>ASSESSED VALUATION</u>			
Assessed Valuation (Secured & Unsecured Only)	57,876,696,265	54,193,378,125	55,218,017,749
Net Proceeds of Mines (NPM)*	1,639,632	1,889,972	2,620,000
<b>TOTAL ASSESSED VALUE</b>	<b>57,878,335,897</b>	<b>54,195,268,097</b>	<b>55,220,637,749</b>

<u>OPERATING TAX RATE</u>			
General Fund	0.4470	0.4470	0.4470
General Fund - Family Court Levy	0.0192	0.0192	0.0192
Special Revenue Funds	0.1100	0.1100	0.1100
Capital Projects Funds***	0.0240	0.0200	0.0200
Debt Service Funds			
Enterprise Fund			
Other - State Accident Indigent**	0.0150	0.0150	0.0150
Other - Capital Acquisition - Diverted to State***	0.0260	0.0300	0.0300

<u>DEBT TAX RATE</u>			
General Fund			
Debt Service Funds	0.0129	0.0129	0.0129
Enterprise Fund			
<b>TOTAL TAX RATE</b>	<b>0.6541</b>	<b>0.6541</b>	<b>0.6541</b>

\* The Nevada Dept. of Taxation may change NPM after the adoption of the Final Budget. Due to timing, the change, if any, will not be reflected for the budget year.

\*\*\* The sum of tax rates is equal to the \$0.0500 Capital Acquisition tax levy. Per AB 543 of the 2009 Legislature, a portion of the tax rate diverted to the State.

\*\* This rate was not reported in prior years, but will now be reported per request of the Nevada Dept. of Taxation.

Clark County  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-14

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/(100)]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/(100)]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.7481	55,218,017,749	413,085,991	0.4570	252,346,341	17,481,724	234,864,617
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	2,620,000	19,600	SAME AS ABOVE	11,973	0	11,973
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	55,220,637,749	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0150	"	8,283,096	0.0150	8,283,096	573,799	7,709,297
E. Medical Indigent - NRS 428.285	0.1000	"	55,220,638	0.1000	55,220,638	3,825,323	51,395,315
F. Capital Acquisition - NRS 354.59815	0.0500	"	27,610,319	0.0500	27,610,319	1,912,661	25,697,658
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0419	"	23,137,447	0.0000	0	0	0
J. Other: Family Court - NRS 3.0107	0.0192	"	10,602,362	0.0192	10,602,362	734,462	9,867,900
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2261	XXXXXXXXXXXX	124,853,862	0.1842	101,716,415	7,046,245	94,670,170
M. Subtotal A, C, L	0.9742	XXXXXXXXXXXX	537,959,453	0.6412	354,074,729	24,527,969	329,546,760
N. Debt	0.0129	XXXXXXXXXXXX	7,123,462	0.0129	7,123,462	493,466	6,629,996
O. TOTAL M AND N	0.9871	XXXXXXXXXXXX	545,082,915	0.6541	361,198,191	25,021,435	336,176,756

Clark County  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Clark County

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS  FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE
								TOTAL (8)
General Fund	166,775,535	290,975,000	239,604,958	0.4662	343,548,377		279,892,400	1,320,796,270
HUD and State Housing Grants	3,790,080				61,149,480			64,939,560
Road	25,360,500				25,087,443		1,013,779	51,461,722
County Grants	21,410,649				30,927,913		10,745,776	63,084,338
Cooperative Extension	7,741,487		5,139,532	0.0100	8,250		289,882	12,889,269
LVMPTD Forfeitures	2,205,944				1,018,000			3,513,826
Detention Services	24,809,021				3,197,500		156,000,000	184,006,521
Forensic Services	2,011,744				590,000			2,601,744
Las Vegas Metropolitan Police Department	31,064,991		108,565,797	0.2800	152,809,824		198,532,979	490,973,591
General Purpose	7,034,757				10,590,750		1,333,000	18,958,507
Subdivision Park Fees	21,561,520				2,721,787			24,283,307
Master Transportation Plan					314,039,000			314,039,000
Spec Ad Valorem Distrib (NRS 354.59815)					65,000			25,762,658
Law Library	303,850		25,697,658	0.0500	904,400			1,208,250
Spec Ad Valorem Redistribution								0
Court Education Program	219,621				1,852,320			2,071,941
Citizen Review Board Administration	24,593				86,248		144,759	255,600
Justice Court Administrative Assessment	11,831,796				3,384,960			15,216,756
Specialty Courts	520,569				3,954,586		100,000	4,575,155
District Attorney Family Support	1,150,083				21,465,276		9,243,543	31,858,902
Subtotal Governmental Fund Types, Expendable Trust Funds	327,816,740	290,975,000	379,007,945	0.8062	977,401,114		657,296,118	2,632,496,917
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE TOTAL (8)
Personnel Services					277,276			277,276
Federal Nuclear Waste Grant	599,265				175			599,440
Wetlands Park	3,152,626				2,327			3,154,953
Boat Safety	22,681				50,029			72,710
District Attorney Check Restitution	3,909,208				2,161,385			6,070,593
Air Quality Management	6,276,390				11,755,353			18,031,743
Air Quality Transportation Tax	14,467,199				6,456,032			20,923,231
Technology Fees	3,544,524				1,830		2,296,000	5,842,354
Entitlements	33,336,465				10,816,462			44,152,927
Police Sales Tax Distribution					81,212,525			81,212,525
LVMPS Sales Tax	136,378,681				1,000,000		59,705,900	197,084,581
LVMPS Shared State Forfeitures	11,452,020				1,813,000			1,813,000
Fort Mohave Valley Development	54,750,024				32,890			11,484,910
Habitat Conservation	4,238,055				2,346,657			57,096,681
Child Welfare					77,284,538			81,522,593
Med Assist to Indgnt Prsns (NRS 428.285)			51,395,315	0.1000	1,688			
Emergency 9-1-1 System	367,850		1,941,594	0.0050	4,429			
Tax Receiver	2,413,460				2,800			2,313,873
County Donations	1,226,459				24,334			2,416,260
Fire Prevention Bureau	1,593,762				3,973,645		5,800,000	1,250,793
								11,367,407
Subtotal Governmental Fund Types, Expendable Trust Funds	277,728,669	0	53,336,909	0.1050	199,217,375	0	67,801,900	598,084,853
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE TOTAL (8)
LVMPS Seized Funds	128,798				15,000			143,798
County Licensing Applications	1,284,069				1,014,161			2,298,230
Satellite Detention Center	24,100,885				85,000		8,000,000	32,185,885
Special Improvement District Admin	732,282				452,822			1,185,104
Special Assessment Maintenance	1,357,227				1,201,982			2,559,209
Veterinary Services	73,771				97,281			171,052
Justice Court Bail	4,929,801				6,213,000			11,142,801
So Nevada Area Comm Council	5,958,316				1,611,200			7,569,516
Court Collection Fees	4,254,497				1,921,434			6,175,931
In-Transit	5,177,767				111,794			5,289,561
American Recovery & Reinvestment Act	3,159,154				6,666,000			3,159,154
District Court Special Filing Fees	2,409,417				84,466,750			9,075,417
Regional Flood Control District	8,147,461				19,500		2,600,000	95,214,211
RFCD Facility Maintenance	1,767,490				16,538		9,000,000	10,786,990
Recreation Capital Improvement	22,359,773				8,619,000		21,923,844	44,300,155
Master Transportation Plan Capital	175,426,470				2,308,706		19,989,988	204,035,458
Parks and Recreation Improvements	68,983,988							71,292,694
Special Ad Valorem Transportation								0
Special Ad Valorem Capital Projects	60,635,547				43,824		7,464,897	68,144,268
Master Transportation Bond Improvements	87,614,433				806,000			0
Master Transportation Room Tax Improv	11,182,177				105,000		23,500,000	111,920,433
LVMPS Capital Improvements								11,287,177
Subtotal Governmental Fund Types, Expendable Trust Funds	489,683,323	0	0	0	115,774,992	0	92,478,729	697,937,044
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Clark County

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS  FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE
								TOTAL (8)
Fire Service Capital	51,032,553				774,000			51,806,553
Fort Mohave Valley Development Cap Imp					54,000		10,984,910	11,038,910
County Capital Projects	192,630,791				2,083,000		7,725,521	202,439,312
Information Technology Capital Projects	28,273,167				252,168		2,500,000	31,025,335
Public Works Capital Improvements	44,260,035				8,945,000			53,205,035
RFCD Construction	82,935,623				650,000	175,000,000	34,700,000	293,285,623
RFCD Capital Improvements	36,321,659				440,000			36,761,659
Summerlin Capital Construction	18,430,567				35,000			18,465,567
Mountain's Edge Capital Construction	3,155,163				2,912			3,158,075
So Highlands Capital Construction	3,716,117				10,934			3,727,051
Special Assessment Capital Construction	21,631,038				20,000		1,008,000	22,659,038
County Transportation Improvements								0
Extraordinary Capital Maintenance	807,903				8,000			815,903
SNPLMA Capital Construction	59,559,140				19,328,602			78,887,742
Public Works Regional Improvements	708,596				130,727,656			131,436,252
<b>Subtotal Governmental Fund Types, Expendable Trust Funds</b>	<b>543,462,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163,331,272</b>	<b>175,000,000</b>	<b>56,918,431</b>	<b>938,712,055</b>
<b>PROPRIETARY FUNDS</b>								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>SUBTOTAL PROPRIETARY FUNDS</b>	<b>XXXXXXXXXX</b>				<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
<b>TOTAL ALL FUNDS (continued)</b>	<b>XXXXXXXXXX</b>				<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>

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

Budget for Fiscal Year Ending June 30, 2014		Clark County (Local Government)						
Budget Summary For								
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Southern Nevada Health District	6,765,386				76,756,107			83,521,493
So Nevada Health District Capital Improv	6,738,560				62,000			6,800,560
So Nevada Health District Bond Reserve	12,519,530		7,709,297	0.0150	96,000		2,463,012	15,078,542
State Indigent								7,709,297
Revenue Stabilization	28,746,432				287,464			29,033,896
Medium-Term Financing Debt Svc	31,058,268				1,539,984			32,598,252
Long-Term County Bonds Debt Svc	90,686,779		6,629,996	0.0129	101,723,196		61,315,898	260,355,869
RTC Debt Service	117,536,562				68,246,160			185,782,722
Flood Control Debt Service	11,773,606				133,000		35,914,075	47,820,681
Moapa Valley Water Dist Debt Service								0
Special Assessment Surplus & Deficiency	4,124,266				5,000		1,000,000	5,129,266
Special Assessment Debt Service	73,335,873				24,610,000		18,500,000	116,445,873
Subtotal Governmental Fund Types, Expendable Trust Funds	383,285,262	0	14,339,293	0.0279	273,458,911	0	119,192,985	790,276,451
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	2,021,976,346	290,975,000	446,684,147	0.9391	1,729,183,664	175,000,000	993,688,163	5,657,507,320

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TENTATIVE TOTAL (8)
X	General Fund	288,722,311	162,202,167	344,048,229			385,520,042	140,303,521	1,320,796,270
R	HUD and State Housing Grants	681,208	287,828	59,404,157			4,566,367		64,939,560
R	Road	10,377,323	5,575,540	11,615,107	12,500,000			11,393,752	51,461,722
R	County Grants	7,750,881	2,822,757	52,510,700					63,084,338
R	Cooperative Extension			12,889,269					12,889,269
R	LVMPD Forfeitures			1,828,400				171,426	3,513,826
R	Detention Services	84,776,309	54,639,728	35,757,856	3,570,000			5,262,628	184,006,521
R	Forensic Services			1,900,000	600,000			101,744	2,601,744
R	Las Vegas Metropolitan Police Department	277,974,829	134,757,334	66,161,307	11,013,025			1,067,096	490,973,591
R	General Purpose	1,286,921	608,322	17,063,264					18,958,507
R	Subdivision Park Fees			2,359,463					24,283,307
R	Master Transportation Plan			205,640,000					314,039,000
R	Spec Ad Valorem Distrib (NRS 354.59815)			18,297,761					25,762,658
R	Law Library	334,980	174,640	598,630				100,000	1,208,250
R	Spec Ad Valorem Redistribution								0
R	Court Education Program	665,831	372,686	854,590				178,834	2,071,941
R	Citizen Review Board Administration	149,475	54,921	29,677				21,527	255,600
R	Justice Court Administrative Assessment			12,953,586	101,895		2,161,275		15,216,756
R	Specialty Courts	311,466	168,862	3,694,351				400,476	4,575,155
R	District Attorney Family Support	15,324,851	6,594,064	8,939,987				1,000,000	31,868,902
R	Personnel Services	178,798	97,248	1,230					277,276
R	Federal Nuclear Waste Grant	78,678	38,573	482,189					599,440
R	Wetlands Park			53,175				3,101,778	3,154,953
R	Boat Safety			72,710					72,710
R	District Attorney Check Restitution	2,352,121	1,299,371	1,867,229				551,872	6,070,593
R	Air Quality Management	6,001,876	3,006,407	7,427,936				1,595,524	18,031,743
R	Air Quality Transportation Tax	1,946,776	1,009,240	16,143,984				1,823,231	20,923,231
R	Technology Fees	551,562	303,402	4,687,390	300,000				5,842,354
R	Entitlements	9,500,624	3,692,748	28,057,507	1,500,000		307,183	1,094,865	44,152,927
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)</b>		<b>708,966,820</b>	<b>377,705,838</b>	<b>915,339,684</b>	<b>31,098,920</b>	<b>0</b>	<b>530,342,608</b>	<b>168,168,274</b>	<b>2,731,622,144</b>

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

\*\* Include Debt Service requirements in this column.  
\*\*\* Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	TENTATIVE
			SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES, AND OTHER CHARGES	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Police Sales Tax Distribution	R			21,506,625			59,705,900		81,212,525
	LVMPPD Sales Tax	R	38,148,412	21,348,640	4,195,449	746,200			132,645,880	197,084,581
	LVMPPD Shared State Forfeitures	R	68,200	25,460	1,429,458			289,882		1,813,000
	Fort Mohave Valley Development	R			500,000			10,984,910		11,484,910
	Habitat Conservation	R	1,308,127	675,699	51,036,180				4,076,675	57,096,681
	Child Welfare	R	18,123,154	7,699,287	55,295,936				404,216	81,522,593
	Med Assist to Indgmt Prsns (NRS 428.285)	R			51,397,003				32,609	51,397,003
	Emergency 9-1-1 System	R	1,564,700	669,266	47,298					2,313,873
	Tax Receiver	R			2,316,260			100,000		2,416,260
	County Donations	R			1,250,793					1,250,793
	Fire Prevention Bureau	R	6,198,889	3,822,157	1,346,361				141,798	11,367,407
	LVMPPD Seized Funds	R			2,000					143,798
	County Licensing Applications	R			2,188,230			110,000		2,298,230
	Satellite Detention Center	R			26,173,453				6,012,432	32,185,885
	Special Improvement District Admin	R	385,116	223,123	476,818				100,047	1,185,104
	Special Assessment Maintenance	R			2,559,209					2,559,209
	Veterinary Services	R		311	158,541			235,000		171,052
	Justice Court Bail	R	12,200		10,907,801					11,142,801
	So Nevada Area Comm Council	R	219,155	105,885	665,310	6,579,166				7,569,516
	Court Collection Fees	R	711,500	332,370	5,132,061					6,175,931
	In-Transit	R			4,575,536					5,289,561
	American Recovery & Reinvestment Act	R								3,159,154
	District Court Special Filing Fees	R	3,090,984	1,871,305	3,312,711				800,417	9,075,417
	Regional Flood Control District	R	2,645,388	1,088,738	3,193,304				8,527,706	95,214,211
	RFCD Facility Maintenance	R			10,001,500	145,000		79,614,075	785,490	10,786,990
	Recreation Capital Improvement	C			5,000,000					44,300,155
	Master Transportation Plan Capital	C			6,309,040					204,035,458
	Parks and Recreation Improvements	C			2,000,000					71,292,694
	Special Ad Valorem Transportation	C	1,772,853	842,046						0
	Special Ad Valorem Capital Projects	C			1,000,000			775,000		68,144,268
	<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)</b>		<b>74,248,678</b>	<b>38,704,287</b>	<b>273,976,877</b>	<b>377,544,002</b>	<b>0</b>	<b>155,687,946</b>	<b>153,527,270</b>	<b>1,073,689,060</b>

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

\*\* Include Debt Service requirements in this column.  
\*\*\* Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TENTATIVE TOTAL (8)
FUND NAME *	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Master Transportation Bond Improvements			6,130,000	104,776,654		1,013,779		0
Master Transportation Room Tax Improv			4,024,000	11,287,177				11,920,433
LVM/DP Capital Improvements				37,782,553		10,000,000		11,287,177
Fire Service Capital				11,038,910				51,806,553
Fort Mohave Valley Development Cap Imp				179,939,312		2,500,000		11,038,910
County Capital Projects	571,802	268,670	20,000,000	1,423,969				202,439,312
Information Technology Capital Projects			28,760,894	53,172,235				31,025,335
Public Works Capital Improvements			32,800	291,625,623		1,600,000		53,205,035
RFCD Construction			60,000	35,686,659		1,000,000		293,285,623
RFCD Capital Improvements			75,000	18,465,567				36,761,659
Summerlin Capital Construction			100,000	3,058,075				18,465,567
Mountain's Edge Capital Construction			16,000	3,711,051				3,158,075
So Highlands Capital Construction				4,159,038		18,500,000		3,727,051
Special Assessment Capital Construction								22,659,038
County Transportation Improvements								0
Extraordinary Capital Maintenance			815,903					815,903
SNPLMA Capital Construction			10,000,000	68,887,742				78,887,742
Public Works Regional Improvements			1,300,730	130,135,522				131,436,252
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)</b>	<b>571,802</b>	<b>268,670</b>	<b>71,315,327</b>	<b>955,150,087</b>	<b>0</b>	<b>34,613,779</b>	<b>0</b>	<b>1,061,919,665</b>

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

\*\* Include Debt Service requirements in this column.  
\*\*\* Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TENTATIVE TOTAL (8)
	T	36,845,098	13,667,140	15,410,840	629,000		2,463,012	15,135,403	83,521,493
	T							6,171,560	6,800,560
	T							15,078,542	15,078,542
	T			7,709,297			277,464	28,746,432	7,709,297
	D			10,000				28,663,977	29,033,896
	D			3,934,275				76,123,774	32,598,252
	D			184,232,095				118,113,421	260,355,869
	D			67,669,301				11,256,543	185,782,722
	D			36,564,138				4,129,266	47,820,681
	D							1,000,000	0
	D			29,831,436				85,606,437	5,129,266
	D								116,445,873
		36,845,098	13,667,140	345,361,382	629,000	0	4,748,476	389,025,355	790,276,451
TOTAL GOVERNMENTAL FUNDS TYPES AND EXPEND TRUST FUNDS		820,632,398	430,345,935	1,605,993,270	1,364,422,009	0	725,392,809	710,720,899	5,657,507,320

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

\*\* Include Debt Service requirements in this column.

\*\*\* Capital Outlay must agree with CIP.

SCHEDULE A-2 - PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Clark County  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		TENTATIVE NET INCOME (7)
						IN (5)	OUT (6)	
Department of Aviation	E	495,552,000	471,202,000	92,779,000	246,273,092	11,571,000		(117,573,092)
Las Vegas Constable Building	E	2,750,000	4,914,892	2,364				(2,162,528)
Kyle Canyon Water District	E	19,075,400	29,076,184	17,000				(9,983,784)
Public Parking	E	360,000	636,000	49,471				(226,529)
Recreation Activity	E	658,948	1,583,165	6,722				(917,495)
University Medical Center	E	8,207,519	9,998,724	49,718				(1,741,487)
Shooting Complex	E	548,255,312	584,433,446	32,675,653	26,419,701			(29,922,182)
Southern NV Health District - Proprietary Fund	E/I	2,431,608	2,683,560	47				(251,905)
Clark County Water Reclamation District	E	143,611,650	3,687,087	1,451,946				(2,235,141)
Self-Funded Group Insurance	I	84,948,000	158,400,359	48,175,563	24,082,497			9,304,357
CC Workers' Comp & Occup Safety	I	9,822,667	92,508,000	107,000				(7,453,000)
Employee Benefits	I	560,000	16,732,327	503,700				(6,405,960)
Other Post-Employment Benefits Reserve	I	75,530,000	7,100,000	134,200		2,000,000		(4,405,800)
LVMPD Self-Funded Insurance	I	7,612,537	81,940,600	14,717,512	11,518,491			(3,211,579)
LVMPD Self-Funded Industrial Insurance	I	14,934,830	6,568,668	100,000				1,143,869
Detention Self-Funded Liability Insurance	I		14,835,451	400,000				499,379
Detention Self-Funded Industrial Insurance	I		420,222	27,000				(393,222)
Clark County Liability & Risk Mgmt Adm	I	3,606,530	2,558,785	60,000				1,107,745
Clark County Liability Insurance Pool	I	1,986,110	3,589,543	73,800				(1,529,633)
CC Investment Pool & SID Loan Reserve	I	4,279,100	6,826,133	25,300			1,000,000	(2,521,733)
Regional Justice Center Maint & Operations	I	1,113,472	1,848,685	1,200				(734,013)
Automotive and Central Services	I	10,190,300	10,942,137	45,000				(706,837)
Construction Management	I	16,127,500	18,766,992	8,100				(2,631,392)
Enterprise Resource Planning	I	1,933,280	4,977,131	22,728			2,500,000	(521,123)
		48,694,270	59,401,708	350,087				(10,357,351)
<b>TOTAL</b>		<b>1,502,241,033</b>	<b>1,595,631,799</b>	<b>191,783,111</b>	<b>308,293,781</b>	<b>17,071,000</b>	<b>1,000,000</b>	<b>(193,830,436)</b>

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

\*\* Including Depreciation

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**GENERAL FUND**

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>TAXES</b>				
Property Tax	262,038,898	242,329,307	239,593,247	
Property Tax - Net Proceeds of Mines	17,245	8,448	11,711	
Other (Penalties/Interest)	15,739,998	14,767,400	13,700,000	
SUBTOTAL TAXES	277,796,141	257,105,155	253,304,958	
<b>LICENSES &amp; PERMITS</b>				
Business Licenses & Permits				
Business Licenses	28,938,500	30,931,700	31,000,000	
Liquor Licenses	7,785,880	7,875,000	7,900,000	
County Gaming Licenses	37,467,989	38,254,500	38,250,000	
Franchise Fees				
Gas	(1,647,869)			
Electric	67,084,556	65,182,000	66,000,000	
Phone	24,539,869	25,600,000	26,000,000	
Other	45,928,891	43,990,000	45,000,000	
Non-Business Licenses & Permits				
Marriage Licenses	1,859,022	1,873,600	1,850,000	
SUBTOTAL LICENSES & PERMITS	211,956,838	213,706,800	216,000,000	
<b>INTERGOVERNMENTAL REVENUES</b>				
Federal Grants				
Other	1,457,305	2,100,000	2,100,000	
Federal Payments in Lieu of Taxes	3,203,504	3,142,600	2,985,000	
State Grants	487,250	500,000	350,000	
State Shared Revenues				
Consolidated Tax	274,280,594	282,500,000	290,975,000	
State Gaming Licenses	145,126	144,800	150,000	
Court Administrative Assessments	795,389	772,400	800,000	
Other Local Government Shared Revenues				
Other	89,694	94,500	75,000	
SUBTOTAL INTRGNMNTL REVENUES	280,458,862	289,254,300	297,435,000	
<b>CHARGES FOR SERVICES</b>				
General Government				
Clerk Fees	2,673,155	2,300,200	2,500,000	
Recorder Fees	17,377,995	18,400,000	18,500,000	
Map Fees	45,869	48,700	50,000	
Assessor Collection Fees	5,961,593	7,200,000	7,500,000	
Building & Zoning Fees	887,992	1,002,000	675,000	
Room Tax Collection Commission	6,315,787	6,863,000	7,000,000	
Administration Fees	13,460,747	11,834,083	11,789,880	
Other	3,388,054	4,950,000	5,000,000	
Subtotal	50,111,192	52,597,983	53,014,880	
Judicial				
Clerk Fees	10,125,009	9,610,000	10,000,000	
Other	2,277,933	2,130,000	2,159,000	
Subtotal	12,402,942	11,740,000	12,159,000	

Continued to next page

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire	7,333,160	7,493,580	7,614,497	
Other	1,254,353	1,145,500	1,000,000	
Subtotal	8,587,513	8,639,080	8,614,497	
Public Works				
Engineering Charges	3,407,161	3,473,000	3,000,000	
Health & Welfare				
Animal Control	112,520	121,500	100,000	
Culture & Recreation				
Other	80			
SUBTOTAL CHARGES FOR SERVICES	74,621,408	76,571,563	76,888,377	
FINES & FORFEITS				
Fines				
Court	9,521,585	9,890,000	10,000,000	
Forfeits				
Bail	16,081,262	15,224,000	15,500,000	
SUBTOTAL FINES & FORFEITS	25,602,847	25,114,000	25,500,000	
MISCELLANEOUS				
Interest Earnings	2,002,407	2,275,900	2,000,000	
Other	3,306,973	3,730,000	3,000,000	
SUBTOTAL MISCELLANEOUS	5,309,380	6,005,900	5,000,000	
<b>SUBTOTAL REVENUES ALL SOURCES</b>	<b>875,745,476</b>	<b>867,757,718</b>	<b>874,128,335</b>	
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Fund 2030 (County Grants)	2,127,110			
From Fund 2300 (Entitlements)	1,975,243			
From Fund 2400 (Tax Receiver)			100,000	
From Fund 2460 (County Licensing Applications)			110,000	
From Fund 2510 (Justice Court Bail)			235,000	
From Fund 2800 (In-Transit)		2,340,905	714,025	
From Fund 2930 (C.C. Fire Service Dist)	112,099,900	105,943,480	104,200,000	
From Town Funds (Various)	172,384,140	175,404,725	174,533,375	
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>288,586,393</b>	<b>283,689,110</b>	<b>279,892,400</b>	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,164,331,869</b>	<b>1,151,446,828</b>	<b>1,154,020,735</b>	
BEGINNING FUND BALANCE				
Reserved	24,042,768	24,042,768	24,042,768	
Unreserved	159,723,367	166,968,111	142,732,767	
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>183,766,135</b>	<b>191,010,879</b>	<b>166,775,535</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,348,098,004</b>	<b>1,342,457,707</b>	<b>1,320,796,270</b>	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)







<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>BUSINESS LICENSE</b>				
Business License				
Salaries & Wages	3,543,153	3,550,095	3,650,121	
Employee Benefits	1,727,587	1,800,145	1,921,157	
Services & Supplies	341,482	325,858	398,556	
Capital Outlay				
<b>SUBTOTAL BUSINESS LICENSE</b>	<b>5,612,222</b>	<b>5,676,098</b>	<b>5,969,834</b>	
<b>REAL PROPERTY MANAGEMENT</b>				
Real Property Management				
Salaries & Wages	11,707,599	11,552,668	11,511,744	
Employee Benefits	5,911,638	5,910,567	6,173,209	
Services & Supplies	10,323,029	10,993,924	11,307,855	
Capital Outlay				
<b>SUBTOTAL REAL PROPERTY MGMT</b>	<b>27,942,266</b>	<b>28,457,159</b>	<b>28,992,808</b>	
<b>FUNCTION SUMMARY</b>				
<b>GENERAL GOVERNMENT</b>				
Salaries & Wages	55,729,808	56,314,997	56,068,667	
Employee Benefits	26,588,893	27,192,291	28,868,309	
Services & Supplies	29,750,971	32,059,218	34,972,493	
Capital Outlay	0	0	0	
<b>FUNCTION SUBTOTAL</b>	<b>112,069,672</b>	<b>115,566,506</b>	<b>119,909,469</b>	

Clark County  
(Local Government)

**SCHEDULE B - GENERAL FUND (1010)**

FUNCTION: General Government



<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>DISTRICT COURT*</b>				
Family Court				
Salaries & Wages	7,188,620	5,852,027	5,970,414	
Employee Benefits	3,366,440	2,775,092	2,978,346	
Services & Supplies	1,302,339	1,342,572	1,347,000	
Capital Outlay				
Subtotal	11,857,399	9,969,691	10,295,760	
Civil/Criminal				
Salaries & Wages	12,238,830	10,959,896	11,028,984	
Employee Benefits	5,625,991	5,325,834	5,685,607	
Services & Supplies	2,586,944	2,436,084	2,474,594	
Capital Outlay				
Subtotal	20,451,765	18,721,814	19,189,185	
Clerk of the Court				
Salaries & Wages	11,272,625	11,400,305	11,510,034	
Employee Benefits	6,046,247	6,327,209	6,810,734	
Services & Supplies	459,288	435,931	455,000	
Capital Outlay				
Subtotal	17,778,160	18,163,445	18,775,768	
Alternative Dispute Resolution (ADR)				
Salaries & Wages	411,848	416,110	424,296	
Employee Benefits	211,664	232,324	233,879	
Services & Supplies	103,753	109,692	110,000	
Capital Outlay				
Subtotal	727,265	758,126	768,175	
SUBTOTAL DISTRICT COURT	50,814,589	47,613,076	49,028,888	

Continued to next page

\* During FY 2012-13, the administration for the UIFSA program was moved to County Grants Fund (2030).

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial



<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
North Las Vegas Justice Court				
Salaries & Wages	1,859,046	1,872,501	1,902,285	
Employee Benefits	918,015	937,724	987,415	
Services & Supplies	77,524	114,739	117,700	
Capital Outlay				
Subtotal	2,854,585	2,924,964	3,007,400	
Outlying Justice Courts				
Salaries & Wages	1,635,083	1,659,144	1,641,726	
Employee Benefits	732,378	741,049	789,641	
Services & Supplies	190,846	218,819	228,187	
Capital Outlay				
Subtotal	2,558,307	2,619,012	2,659,554	
SUBTOTAL JUSTICE COURT	25,700,521	27,268,725	28,603,208	
PUBLIC DEFENDER				
Public Defender				
Salaries & Wages	15,461,726	15,884,003	16,309,859	
Employee Benefits	6,700,693	6,908,030	7,546,808	
Services & Supplies	872,415	863,338	1,002,695	
Capital Outlay				
SUBTOTAL PUBLIC DEFENDER	23,034,834	23,655,371	24,859,362	
NEIGHBORHOOD JUSTICE CENTER				
Neighborhood Justice Center				
Salaries & Wages	743,597	731,152	625,023	
Employee Benefits	374,343	346,451	315,906	
Services & Supplies	413,447	362,013	447,750	
Capital Outlay				
SUBTOTAL NEIGHBRHD JUST CTR	1,531,387	1,439,616	1,388,679	
FUNCTION SUMMARY				
JUDICIAL				
Salaries & Wages	91,123,530	90,181,800	91,780,806	
Employee Benefits	42,191,427	43,262,988	46,477,148	
Services & Supplies	11,882,749	12,163,854	13,297,826	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	145,197,706	145,608,642	151,555,780	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>POLICE</b>				
Office of the Sheriff				
Salaries & Wages	173,492	175,711	180,654	
Employee Benefits	23,438	24,320	24,309	
Services & Supplies	78		1,000	
Capital Outlay				
<b>SUBTOTAL POLICE</b>	<b>197,008</b>	<b>200,031</b>	<b>205,963</b>	
<b>FIRE</b>				
Fire Department				
Salaries & Wages	72,007,054	72,626,004	72,622,487	
Employee Benefits	45,504,685	46,202,582	49,177,541	
Services & Supplies	7,789,310	8,579,729	8,706,891	
Capital Outlay				
<b>Subtotal</b>	<b>125,301,049</b>	<b>127,408,315</b>	<b>130,506,919</b>	
Volunteer Fire & Ambulance				
Services & Supplies	203,228	226,036	249,100	
<b>SUBTOTAL FIRE</b>	<b>125,504,277</b>	<b>127,634,351</b>	<b>130,756,019</b>	
<b>PROTECTIVE SERVICES</b>				
Public Guardian				
Salaries & Wages	1,207,636	1,348,209	1,436,972	
Employee Benefits	611,147	685,844	767,507	
Services & Supplies	77,198	71,384	111,500	
Capital Outlay				
<b>Subtotal</b>	<b>1,895,981</b>	<b>2,105,437</b>	<b>2,315,979</b>	
Public Administrator				
Salaries & Wages	663,642	635,168	632,657	
Employee Benefits	257,975	256,528	240,712	
Services & Supplies	38,151	37,235	54,511	
Capital Outlay				
<b>Subtotal</b>	<b>959,768</b>	<b>928,931</b>	<b>927,880</b>	
Coroner				
Salaries & Wages	3,047,636	3,039,642	3,019,790	
Employee Benefits	1,211,782	1,250,925	1,271,982	
Services & Supplies	869,831	1,099,155	1,314,131	
Capital Outlay				
<b>Subtotal</b>	<b>5,129,249</b>	<b>5,389,722</b>	<b>5,605,903</b>	
<b>SUBTOTAL PROTECTIVE SERVICES</b>	<b>7,984,998</b>	<b>8,424,090</b>	<b>8,849,762</b>	

Continued to next page

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>JUVENILE JUSTICE SERVICES</b>				
Juvenile Justice Services				
Salaries & Wages	25,088,186	24,478,167	24,576,724	
Employee Benefits	13,697,244	14,169,331	15,688,352	
Services & Supplies	3,707,745	4,280,631	4,492,407	
Capital Outlay				
<b>SUBTOTAL JUVENILE JUSTICE SVCS</b>	<b>42,493,175</b>	<b>42,928,129</b>	<b>44,757,483</b>	
<b>FAMILY SERVICES</b>				
Family Services				
Salaries & Wages	17,442,658	18,221,814	18,373,360	
Employee Benefits	8,098,947	8,493,433	9,347,082	
Services & Supplies	4,516,942	3,262,740	3,653,600	
Capital Outlay		23,961		
<b>SUBTOTAL FAMILY SERVICES</b>	<b>30,058,547</b>	<b>30,001,948</b>	<b>31,374,042</b>	
<b>FUNCTION SUMMARY</b>				
<b>PUBLIC SAFETY</b>				
Salaries & Wages	119,630,304	120,524,715	120,842,644	
Employee Benefits	69,405,218	71,082,963	76,517,485	
Services & Supplies	17,202,483	17,556,910	18,583,140	
Capital Outlay	0	23,961	0	
<b>FUNCTION SUBTOTAL</b>	<b>206,238,005</b>	<b>209,188,549</b>	<b>215,943,269</b>	

Clark County  
(Local Government)

**SCHEDULE B - GENERAL FUND (1010)**

FUNCTION: Public Safety









<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>PAGE / FUNCTION SUMMARY</b>				
20 General Government	112,069,672	115,566,506	119,909,469	
24 Judicial	145,197,706	145,608,642	151,555,780	
26 Public Safety	206,238,005	209,188,549	215,943,269	
27 Public Works	10,983,376	11,237,876	11,472,425	
28 Health	90,182,762	101,075,383	101,235,620	
29 Welfare	79,543,396	76,478,340	75,069,538	
30 Culture & Recreation	10,026,008	10,304,291	10,554,441	
Other General Expenditures				
Utilities	18,574,977	21,245,400	22,071,000	
Building Rental	1,913,008	2,503,363	2,469,000	
Capital Replacement	1,555,476	2,142,200	3,367,500	
Administrative Assess. Funds	932,410	1,085,937	1,314,000	
Insurance & Official Bonds	3,630,310	3,609,561	3,650,000	
Misc. Refunds & Expenditures	16,984,338	13,134,475	13,851,000	
Charges for Internal Services	40,745,704	41,457,690	41,069,305	
Publications & Professional Svcs	2,849,467	4,028,095	3,452,000	
Contributions	13,063,886	32,167,828	17,988,360	
Subtotal Other Gen Expenditures	100,249,576	121,374,549	109,232,165	
<b>TOTAL EXPENDITURES-ALL FUNCTIONS</b>	<b>754,490,501</b>	<b>790,834,136</b>	<b>794,972,707</b>	
<b>OTHER USES</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	
Operating Transfers Out (Schedule T)				
To Fund 2030 (County Grants)	8,270,283	5,735,364	10,438,593	
To Fund 2060 (Detention Services)	159,684,835	156,000,000	156,000,000	
To Fund 2080 (LVMPD)	187,976,337	187,916,344	188,000,000	
To Fund 2100 (General Purpose)	76,606	83,560	558,000	
To Fund 2180 (Citizen Review Board Adm)	160,984	137,352	144,759	
To Fund 2200 (Specialty Courts)	100,000	100,000	100,000	
To Fund 2210 (D.A. Family Support)	7,050,400	7,358,400	9,243,543	
To Fund 2290 (Technology Fees)	2,228,960	2,248,233	2,296,000	
To Fund 2410 (County Donations)		69,924		
To Fund 2470 (Satellite Detention Center)	6,000,000	8,000,000	8,000,000	
To Fund 2900 (Mt. Charleston Fire District)	470,000	700,000	700,000	
To Fund 3170 (L-T Co Bond Debt Svc)	10,951,345	8,257,125	5,539,147	
To Fund 4370 (County Capital Projects)	15,126,874	3,991,734		
To Fund 4380 (IT Capital Projects)	2,000,000	2,000,000	2,500,000	
To Fund 5450 (Shooting Complex)	500,000	250,000		
To Fund 6540 (Employee Benefits)	2,000,000	2,000,000	2,000,000	
Subtotal Transfers	402,596,624	384,848,036	385,520,042	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>1,157,087,125</b>	<b>1,175,682,172</b>	<b>1,180,492,749</b>	
<b>ENDING FUND BALANCE</b>				
Reserved	24,042,768	24,042,768	24,042,768	
Unreserved	166,968,111	142,732,767	116,260,753	
<b>TOTAL ENDING FUND BALANCE</b>	<b>191,010,879</b>	<b>166,775,535</b>	<b>140,303,521</b>	
<b>TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>1,348,098,004</b>	<b>1,342,457,707</b>	<b>1,320,796,270</b>	

Clark County  
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE  
GENERAL FUND (1010) - ALL FUNCTIONS

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## **GOVERNMENTAL FUNDS**







<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Road Maintenance				
Salaries & Wages	10,301,834	10,063,408	10,377,323	
Employee Benefits	5,323,453	5,340,826	5,575,540	
Services & Supplies	8,232,170	10,108,369	11,615,107	
Capital Outlay	1,230,385	3,478,377	12,500,000	
Subtotal	25,087,842	28,990,980	40,067,970	
Subtotal Expenditures	25,087,842	28,990,980	40,067,970	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	28,104,386	25,360,500	11,393,752	
TOTAL FUND COMMITMENTS AND FUND BALANCE	53,192,228	54,351,480	51,461,722	

Clark County  
(Local Government)

SCHEDULE B

Fund 2020  
Road



<u>EXPENDITURES</u>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	
General Government				
Other				
Salaries & Wages	807,347	384,313	529,940	
Employee Benefits	201,944	83,905	82,367	
Services & Supplies	2,849,969	7,694,282	16,150,814	
Capital Outlay	998,845			
Subtotal	4,858,105	8,162,500	16,763,121	
Judicial				
Other				
Salaries & Wages	519,895	1,774,920	1,854,236	
Employee Benefits	190,735	692,754	768,630	
Services & Supplies	(108,265)	136,725	249,500	
Capital Outlay				
Subtotal	602,365	2,604,399	2,872,366	
Public Safety				
Other				
Salaries & Wages	2,303,861	2,508,622	3,898,504	
Employee Benefits	749,162	910,715	1,289,613	
Services & Supplies	6,889,341	6,482,072	18,831,690	
Capital Outlay	26,015	124,505		
Subtotal	9,968,379	10,025,914	24,019,807	
Welfare				
Other				
Salaries & Wages	1,271,844	1,304,343	1,177,605	
Employee Benefits	493,007	686,919	613,447	
Services & Supplies	10,260,947	12,493,229	9,381,551	
Capital Outlay				
Subtotal	12,025,798	14,484,491	11,172,603	
Culture & Recreation				
Other				
Salaries & Wages	131,201			
Employee Benefits	3,350			
Services & Supplies	241,210	209,524	216,411	
Capital Outlay		70,880		
Subtotal	375,761	280,404	216,411	
Continued to next page				

Clark County  
(Local Government)

SCHEDULE B

Fund 2030  
County Grants

<u>EXPENDITURES</u>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	
Community Support				
Other				
Salaries & Wages	(25,756)	272,012	290,596	
Employee Benefits	1,434	94,113	68,700	
Services & Supplies	3,129,028	2,710,778	7,680,734	
Capital Outlay	380,476	148,229		
Subtotal	3,485,182	3,225,132	8,040,030	
Subtotal Expenditures	31,315,590	38,782,840	63,084,338	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	2,127,110			
ENDING FUND BALANCE	23,115,983	21,410,649	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	56,558,683	60,193,489	63,084,338	

Clark County  
(Local Government)

SCHEDULE B

Fund 2030  
County Grants

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	5,621,344	5,197,961	5,139,270	
Property Taxes - Net Proceeds of Mines	370	189	262	
Subtotal	5,621,714	5,198,150	5,139,532	
Miscellaneous				
Interest Earnings	143,656	16,500	8,250	
Subtotal Revenues	5,765,370	5,214,650	5,147,782	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	<b>8,843,661</b>	<b>11,423,555</b>	<b>7,741,487</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>8,843,661</b>	<b>11,423,555</b>	<b>7,741,487</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>14,609,031</b>	<b>16,638,205</b>	<b>12,889,269</b>	
<u>EXPENDITURES</u>				
Community Support				
Cooperative Extension				
Services & Supplies	3,185,476	8,896,718	12,889,269	
Subtotal Expenditures	3,185,476	8,896,718	12,889,269	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>11,423,555</b>	<b>7,741,487</b>	<b>0</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>14,609,031</b>	<b>16,638,205</b>	<b>12,889,269</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 2040  
Cooperative Extension

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	1,780,192	1,200,000	1,000,000	
Miscellaneous				
Interest Earnings	88,030	70,000	18,000	
Subtotal Revenues	1,868,222	1,270,000	1,018,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2330 (LVMPD Shared State Forf)	218,498	309,881	289,882	
BEGINNING FUND BALANCE	7,907,676	8,652,821	2,205,944	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	7,907,676	8,652,821	2,205,944	
TOTAL AVAILABLE RESOURCES	9,994,396	10,232,702	3,513,826	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Services & Supplies	785,509	618,697	1,828,400	
Capital Outlay	556,066	7,408,061	1,514,000	
Subtotal Expenditures	1,341,575	8,026,758	3,342,400	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,652,821	2,205,944	171,426	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,994,396	10,232,702	3,513,826	

Clark County  
(Local Government)

SCHEDULE B

Fund 2050  
Las Vegas Metropolitan Police Department Forfeitures

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Safety				
Police	5,077,693	3,269,686	2,922,500	
Miscellaneous				
Interest Earnings	660,287	65,449	65,000	
Other	309,699	217,584	210,000	
Subtotal	969,986	283,033	275,000	
Subtotal Revenues	6,047,679	3,552,719	3,197,500	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	159,684,835	156,000,000	156,000,000	
BEGINNING FUND BALANCE	48,899,594	33,430,807	24,809,021	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	48,899,594	33,430,807	24,809,021	
TOTAL AVAILABLE RESOURCES	214,632,108	192,983,526	184,006,521	
<b>EXPENDITURES</b>				
Public Safety				
Corrections				
Salaries & Wages	84,527,992	85,730,264	84,776,309	
Employee Benefits	50,605,688	51,101,619	54,639,728	
Services & Supplies	40,499,934	30,692,622	35,757,856	
Capital Outlay	5,567,687	650,000	3,570,000	
Subtotal Expenditures	181,201,301	168,174,505	178,743,893	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	33,430,807	24,809,021	5,262,628	
TOTAL FUND COMMITMENTS AND FUND BALANCE	214,632,108	192,983,526	184,006,521	

Clark County  
(Local Government)

SCHEDULE B

Fund 2060  
Detention Services

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other	524,917	400,000	380,000	
Charges for Services				
Judicial				
Other	211,921	230,000	200,000	
Miscellaneous				
Interest Earnings	25,461	15,000	10,000	
Subtotal Revenues	762,299	645,000	590,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,674,932	1,966,744	2,011,744	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,674,932	1,966,744	2,011,744	
TOTAL AVAILABLE RESOURCES	2,437,231	2,611,744	2,601,744	
<b>EXPENDITURES</b>				
Public Safety				
Police				
Services & Supplies	455,347	561,000	1,900,000	
Capital Outlay	15,140	39,000	600,000	
Subtotal Expenditures	470,487	600,000	2,500,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,966,744	2,011,744	101,744	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,437,231	2,611,744	2,601,744	

Clark County  
(Local Government)

SCHEDULE B

Fund 2070  
Forensic Services

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes</b>				
Property Taxes	118,938,488	110,063,692	108,565,797	
Property Taxes - Net Proceeds of Mines	10,357			
Subtotal	118,948,845	110,063,692	108,565,797	
<b>Intergovernmental Revenues</b>				
Federal Grants				
Department of Justice	2,969,273	5,226,388		
Department of Homeland Security	5,366,188	6,469,625		
Office of National Drug Control Policy	3,320,695	4,963,388		
Other	1,081,221	2,525,963		
Other Local Government Shared Revenues				
Other - Contributions City of Las Vegas	118,011,599	115,459,895	119,879,123	
Subtotal	130,748,976	134,645,259	119,879,123	
<b>Charges for Services</b>				
Public Safety				
Police	11,176,575	11,274,381	10,250,000	
Other - Airport	18,297,219	19,730,918	19,990,701	
Subtotal	29,473,794	31,005,299	30,240,701	
<b>Miscellaneous</b>				
Interest Earnings	616,975	531,244	700,000	
Other	1,333,399	1,631,102	1,990,000	
Subtotal	1,950,374	2,162,346	2,690,000	
Subtotal Revenues	281,121,989	277,876,596	261,375,621	
<b>OTHER FINANCING SOURCES (specify)</b>				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	187,976,337	187,916,344	196,270,979	
From Fund 2640 (Laughlin Town)	1,283,936	2,261,997	2,262,000	
From Fund 4280 (LVMPD Capital)		12,728,866		
Subtotal	189,260,273	202,907,207	198,532,979	
<b>BEGINNING FUND BALANCE</b>	78,550,254	54,416,626	31,064,991	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	78,550,254	54,416,626	31,064,991	
<b>TOTAL AVAILABLE RESOURCES</b>	548,932,516	535,200,429	490,973,591	

Clark County  
(Local Government)

SCHEDULE B

Fund 2080  
Las Vegas Metropolitan Police Department





<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	539,177	521,769	551,170	
Employee Benefits	300,579	262,979	293,327	
Services & Supplies	7,127,614	7,705,841	13,719,715	
Capital Outlay	171,010			
Subtotal	8,138,380	8,490,589	14,564,212	
Judicial				
Other				
Salaries & Wages	270,979	280,146	299,910	
Employee Benefits	119,441	126,515	141,180	
Services & Supplies	7	3,334	603,250	
Capital Outlay				
Subtotal	390,427	409,995	1,044,340	
Public Safety				
Other				
Salaries & Wages	261,765	362,390	435,841	
Employee Benefits	114,362	144,272	173,815	
Services & Supplies	326,490	287,454	2,739,929	
Capital Outlay		384,268		
Subtotal	702,617	1,178,384	3,349,585	
Welfare				
Other				
Salaries & Wages	31,093			
Employee Benefits	26,490			
Services & Supplies	5,348	5,048	370	
Capital Outlay				
Subtotal	62,931	5,048	370	
Subtotal Expenditures	9,294,355	10,084,016	18,958,507	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2160 (Court Education Program)	32,638			
ENDING FUND BALANCE	6,932,987	7,034,757	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,259,980	17,118,773	18,958,507	

Clark County  
(Local Government)

SCHEDULE B

Fund 2100  
General Purpose

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Park Construction Tax	1,637,814	2,360,000	2,533,000	
Miscellaneous				
Interest Earnings	363,676	47,574	23,787	
Other	122,303	163,800	165,000	
Subtotal	485,979	211,374	188,787	
Subtotal Revenues	2,123,793	2,571,374	2,721,787	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	18,796,311	20,326,097	21,561,520	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	18,796,311	20,326,097	21,561,520	
<b>TOTAL AVAILABLE RESOURCES</b>	20,920,104	22,897,471	24,283,307	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Services & Supplies	382,357	335,951	2,359,463	
Subtotal Expenditures	382,357	335,951	2,359,463	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4110 (Rec Capital Improvement)	211,650	1,000,000	21,923,844	
<b>ENDING FUND BALANCE</b>	20,326,097	21,561,520	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	20,920,104	22,897,471	24,283,307	

Clark County  
(Local Government)

SCHEDULE B

Fund 2110  
Subdivision Park Fees

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax (NRS 244.3351)	41,757,441	43,382,000	45,335,000	
Licenses & Permits				
Non-Business Licenses & Permits				
Other (New Development Fees)	6,700,196	7,200,000	7,400,000	
Intergovernmental Revenues				
State Shared Revenues				
Jet Aircraft Fuel Tax (NRS 365.170)	3,712,620	3,834,000	3,857,000	
Jet Aircraft Fuel Tax - Q10 (NRS 365.203)	7,425,240	11,502,000	11,571,000	
Motor Vehicle Privilege Tax (Suppl. GST)	45,920,073	46,592,000	47,071,000	
County Option Motor Vehicle Fuel - Reg Trnsp	36,071,277	36,106,000	36,305,000	
County Option 1/2 Percent Sales & Use Tax (Regional Transportation)	150,425,325	157,600,000	162,400,000	
Subtotal	243,554,535	255,634,000	261,204,000	
Miscellaneous				
Interest Earnings	285,990	200,000	100,000	
Subtotal Revenues	292,298,162	306,416,000	314,039,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	292,298,162	306,416,000	314,039,000	

Clark County  
(Local Government)

SCHEDULE B

Fund 2120  
Master Transportation Plan

<b>EXPENDITURES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Master Transportation Plan				
Services & Supplies	6,067	25,000		
Contributions to Cities	3,000,781	2,945,000	3,078,000	
Contributions to Reg. Transp Comm.*	42,771,473	36,106,000	36,305,000	
Contributions to RTC - Public Transit*	154,137,945	161,434,000	166,257,000	
Subtotal	199,916,266	200,510,000	205,640,000	
Subtotal Expenditures	199,916,266	200,510,000	205,640,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3170 (L-T Co Bond Debt Service)	51,323,945	53,417,257	53,338,012	
To Fund 4120 (MTP Capital)	11,947,001	18,236,743	19,989,988	
To Fund 4180 (Mstr Trans Room Tax Imp)	21,685,710	22,750,000	23,500,000	
To Fund 5240 (Dept of Aviation)	7,425,240	11,502,000	11,571,000	
Subtotal	92,381,896	105,906,000	108,399,000	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	292,298,162	306,416,000	314,039,000	

\* Effective FY 1997-98, RTC filed a separate budget with the State Department of Taxation. Transfers to RTC are reported as Contributions.

Clark County  
(Local Government)

SCHEDULE B

Fund 2120  
Master Transportation Plan

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	27,950,547	25,989,805	25,696,348	
Property Tax - Net Proceeds of Mines	1,850	945	1,310	
Subtotal	27,952,397	25,990,750	25,697,658	
Miscellaneous				
Interest Earnings	142,255	130,000	65,000	
Subtotal Revenues	28,094,652	26,120,750	25,762,658	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	28,094,652	26,120,750	25,762,658	
<u>EXPENDITURES</u>				
Public Works				
Highways & Streets				
Services & Supplies	1,606	5,000		
Contributions to City of Las Vegas	3,305,877	2,363,998	2,326,152	
Contributions to City of North Las Vegas	219,126	156,695	154,186	
Contributions to City of Henderson	422,182	301,898	297,065	
Contributions to City of Boulder City	106,641	76,258	75,037	
Contributions to City of Mesquite	37,982	27,160	26,726	
Contributions to State of Nevada	13,484,662	15,669,450	15,418,595	
Subtotal Expenditures	17,578,076	18,600,459	18,297,761	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2150 (Spec Ad Valorem Redistribution)	10,516,576			
To Fund 4160 (Spec Ad Valorem Capital Projects)		7,520,291	7,464,897	
Subtotal	10,516,576	7,520,291	7,464,897	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	28,094,652	26,120,750	25,762,658	

Clark County  
(Local Government)

SCHEDULE B

Fund 2130  
Special Ad Valorem Distribution

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	844,433	814,157	864,000	
Other	10,307	9,900	9,900	
Subtotal	854,740	824,057	873,900	
Fines & Forfeits				
Fines				
Library	33,078	30,500	30,500	
Miscellaneous				
Interest Earnings	4,283	117		
Subtotal Revenues	892,101	854,674	904,400	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	331,612	321,397	303,850	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	331,612	321,397	303,850	
TOTAL AVAILABLE RESOURCES	1,223,713	1,176,071	1,208,250	
<b>EXPENDITURES</b>				
Judicial				
Libraries				
Salaries & Wages	381,081	349,079	334,980	
Employee Benefits	180,881	161,111	174,640	
Services & Supplies	340,354	362,031	598,630	
Subtotal Expenditures	902,316	872,221	1,108,250	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	321,397	303,850	100,000	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,223,713	1,176,071	1,208,250	

Clark County  
(Local Government)

SCHEDULE B

Fund 2140  
Law Library







<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Court Education Program				
Salaries & Wages	530,305	540,533	665,831	
Employee Benefits	259,635	288,109	372,686	
Services & Supplies	307,843	246,221	854,590	
Subtotal Expenditures	1,097,783	1,074,863	1,893,107	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2200 (Specialty Courts)	174,000	222,526		
ENDING FUND BALANCE	725,131	219,621	178,834	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,996,914	1,517,010	2,071,941	

Clark County  
(Local Government)

SCHEDULE B

Fund 2160  
Court Education Program



<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Court Administrative Assessments	1,510,612	1,443,727	1,394,200	
Court Facility Admin Assessments	2,203,681	2,058,217	1,982,200	
Subtotal	3,714,293	3,501,944	3,376,400	
Miscellaneous				
Interest Earnings	147,049	17,113	8,560	
Other		1,679		
Subtotal	147,049	18,792	8,560	
Subtotal Revenues	3,861,342	3,520,736	3,384,960	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,352,327	11,789,888	11,831,796	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,352,327	11,789,888	11,831,796	
TOTAL AVAILABLE RESOURCES	15,213,669	15,310,624	15,216,756	
<b>EXPENDITURES</b>				
Judicial				
Justice Court				
Services & Supplies	965,143	1,130,884	12,953,586	
Capital Outlay	382,107	226,369	101,895	
Subtotal Expenditures	1,347,250	1,357,253	13,055,481	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 3170 (L-T Co Bond Debt Svc)	2,076,531	2,121,575	2,161,275	
ENDING FUND BALANCE	11,789,888	11,831,796	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	15,213,669	15,310,624	15,216,756	

Clark County  
(Local Government)

SCHEDULE B

Fund 2190  
Justice Court Administrative Assessment







<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Attorney				
Salaries & Wages	13,657,725	14,797,624	15,324,851	
Employee Benefits	5,933,329	5,921,073	6,594,064	
Services & Supplies	8,632,088	7,266,210	8,939,987	
Capital Outlay	51,542			
Subtotal	28,274,684	27,984,907	30,858,902	
Subtotal Expenditures	28,274,684	27,984,907	30,858,902	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,605,552	1,150,083	1,000,000	
TOTAL FUND COMMITMENTS AND FUND BALANCE	30,880,236	29,134,990	31,858,902	

Clark County  
(Local Government)

SCHEDULE B

Fund 2210  
District Attorney Family Support

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	163,052	244,464	277,264	
Miscellaneous				
Interest Earnings	(91)	24	12	
Subtotal Revenues	162,961	244,488	277,276	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	162,961	244,488	277,276	
<u>EXPENDITURES</u>				
General Government				
Personnel Services				
Salaries & Wages	102,622	158,484	178,798	
Employee Benefits	58,285	84,772	97,248	
Services & Supplies	2,054	1,232	1,230	
Subtotal Expenditures	162,961	244,488	277,276	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	162,961	244,488	277,276	

Clark County  
(Local Government)

SCHEDULE B

Fund 2220  
Personnel Services

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Energy	223,630			
Miscellaneous				
Interest Earnings	10,167	355	175	
Subtotal Revenues	233,797	355	175	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	<b>1,498,391</b>	<b>957,326</b>	<b>599,265</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,498,391</b>	<b>957,326</b>	<b>599,265</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,732,188</b>	<b>957,681</b>	<b>599,440</b>	
<u>EXPENDITURES</u>				
General Government				
Federal Nuclear Waste Grant				
Salaries & Wages	455,951	253,711	78,678	
Employee Benefits	153,811	71,434	38,573	
Services & Supplies	165,100	33,271	482,189	
Subtotal Expenditures	774,862	358,416	599,440	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>957,326</b>	<b>599,265</b>	<b>0</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>1,732,188</b>	<b>957,681</b>	<b>599,440</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 2230  
Federal Nuclear Waste Grant

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	39,493	4,653	2,327	
Other	72			
Subtotal	39,565	4,653	2,327	
Subtotal Revenues	39,565	4,653	2,327	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	<b>3,302,357</b>	<b>3,160,453</b>	<b>3,152,626</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>3,302,357</b>	<b>3,160,453</b>	<b>3,152,626</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>3,341,922</b>	<b>3,165,106</b>	<b>3,154,953</b>	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Salaries & Wages	78,437			
Employee Benefits	41,104			
Services & Supplies	61,928	12,480	53,175	
Capital Outlay				
Subtotal Expenditures	181,469	12,480	53,175	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>3,160,453</b>	<b>3,152,626</b>	<b>3,101,778</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>3,341,922</b>	<b>3,165,106</b>	<b>3,154,953</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 2240  
Wetlands Park

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option Motor Vehicle Fuel	54,804	54,073	50,000	
Miscellaneous				
Interest Earnings	(126)	59	29	
Subtotal Revenues	54,678	54,132	50,029	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	<b>24,637</b>	<b>18,910</b>	<b>22,681</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>24,637</b>	<b>18,910</b>	<b>22,681</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>79,315</b>	<b>73,042</b>	<b>72,710</b>	
<u>EXPENDITURES</u>				
Public Safety				
Boat Safety				
Services & Supplies	60,405	50,361	72,710	
Subtotal Expenditures	60,405	50,361	72,710	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>18,910</b>	<b>22,681</b>	<b>0</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>79,315</b>	<b>73,042</b>	<b>72,710</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 2250  
Boat Safety

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	2,604,968	2,226,529	2,115,200	
Miscellaneous				
Interest Earnings	63,622	46,185	46,185	
Subtotal Revenues	2,668,590	2,272,714	2,161,385	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,520,780	5,087,161	3,909,208	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,520,780	5,087,161	3,909,208	
TOTAL AVAILABLE RESOURCES	8,189,370	7,359,875	6,070,593	
<u>EXPENDITURES</u>				
Judicial				
District Attorney				
Salaries & Wages	1,799,486	1,946,680	2,352,121	
Employee Benefits	884,702	1,073,469	1,299,371	
Services & Supplies	418,021	430,518	1,867,229	
Subtotal Expenditures	3,102,209	3,450,667	5,518,721	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,087,161	3,909,208	551,872	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,189,370	7,359,875	6,070,593	

Clark County  
(Local Government)

SCHEDULE B

Fund 2260  
District Attorney Check Restitution





<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option 1/4 Percent Sales & Use Tax (Q-10 Reg Transp Comm)	6,017,013	6,266,443	6,391,772	
Miscellaneous				
Interest Earnings	126,559	63,000	64,260	
Subtotal Revenues	6,143,572	6,329,443	6,456,032	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	10,251,746	12,420,594	14,467,199	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,251,746	12,420,594	14,467,199	
TOTAL AVAILABLE RESOURCES	16,395,318	18,750,037	20,923,231	
<b>EXPENDITURES</b>				
Health				
Air Quality				
Salaries & Wages	1,961,050	2,073,174	1,946,776	
Employee Benefits	1,003,259	1,043,144	1,009,240	
Services & Supplies	1,010,415	794,529	16,143,984	
Capital Outlay		371,991		
Subtotal Expenditures	3,974,724	4,282,838	19,100,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	12,420,594	14,467,199	1,823,231	
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,395,318	18,750,037	20,923,231	

Clark County  
(Local Government)

SCHEDULE B

Fund 2280  
Air Quality Transportation Tax

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	45,266	3,615	1,830	
Other		(1,050)		
Subtotal	45,266	2,565	1,830	
Subtotal Revenues	45,266	2,565	1,830	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	2,228,960	2,248,233	2,296,000	
BEGINNING FUND BALANCE	4,473,912	4,047,094	3,544,524	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,473,912	4,047,094	3,544,524	
TOTAL AVAILABLE RESOURCES	6,748,138	6,297,892	5,842,354	
<b>EXPENDITURES</b>				
General Government				
Other				
Salaries & Wages	615,904	543,564	551,562	
Employee Benefits	303,825	282,518	303,402	
Services & Supplies	1,678,932	1,785,312	4,598,740	
Capital Outlay	21,926	31,974	300,000	
Subtotal	2,620,587	2,643,368	5,753,704	
Judicial				
Other				
Services & Supplies	80,457	110,000	88,650	
Subtotal Expenditures	2,701,044	2,753,368	5,842,354	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,047,094	3,544,524	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,748,138	6,297,892	5,842,354	

Clark County  
(Local Government)

SCHEDULE B

Fund 2290  
Technology Fees

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health & Human Services	15,147,146	12,850,000	10,802,000	
Miscellaneous				
Interest Earnings	480,421	28,924	14,462	
Other	7,447			
Subtotal	487,868	28,924	14,462	
Subtotal Revenues	15,635,014	12,878,924	10,816,462	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	34,354,232	38,198,112	33,336,465	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	34,354,232	38,198,112	33,336,465	
TOTAL AVAILABLE RESOURCES	49,989,246	51,077,036	44,152,927	

Clark County  
(Local Government)

SCHEDULE B

Fund 2300  
Entitlements



<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option 1/4 Percent Sales & Use Tax (Additional Police Officers)	75,200,820	78,800,000	81,200,000	
Miscellaneous				
Interest Earnings	20,887	12,525	12,525	
Subtotal Revenues	75,221,707	78,812,525	81,212,525	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	75,221,707	78,812,525	81,212,525	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Services & Supplies	264	640		
Contributions to City of Boulder City	586,819	614,095	633,110	
Contributions to City of Henderson	10,211,507	10,607,550	10,930,850	
Contributions to City of Mesquite	780,946	682,105	703,125	
Contributions to City of North Las Vegas	8,309,263	8,966,295	9,239,540	
Subtotal Expenditures	19,888,799	20,870,685	21,506,625	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2320 (LVMPD Sales Tax)	55,332,908	57,941,840	59,705,900	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	75,221,707	78,812,525	81,212,525	

Clark County  
(Local Government)

SCHEDULE B

Fund 2310  
Police Sales Tax Distribution

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,545,083	1,100,000	1,000,000	
Other	132,611	22,325		
Subtotal	1,677,694	1,122,325	1,000,000	
Subtotal Revenues	1,677,694	1,122,325	1,000,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2310 (Police Sales Tax Distribution)	55,332,908	57,941,840	59,705,900	
BEGINNING FUND BALANCE	140,176,855	139,753,887	136,378,681	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	140,176,855	139,753,887	136,378,681	
TOTAL AVAILABLE RESOURCES	197,187,457	198,818,052	197,084,581	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Salaries & Wages	35,999,362	35,374,497	38,148,412	
Employee Benefits	19,102,677	19,643,808	21,348,640	
Services & Supplies	2,191,899	4,226,545	4,195,449	
Capital Outlay	139,632	3,194,521	746,200	
Subtotal Expenditures	57,433,570	62,439,371	64,438,701	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	139,753,887	136,378,681	132,645,880	
TOTAL FUND COMMITMENTS AND FUND BALANCE	197,187,457	198,818,052	197,084,581	

Clark County  
(Local Government)

SCHEDULE B

Fund 2320  
Las Vegas Metropolitan Police Department Sales Tax

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	1,105,598	1,824,000	1,700,000	
Miscellaneous				
Interest Earnings	2,292	3,200	3,000	
Other	125,297	160,000	110,000	
Subtotal	127,589	163,200	113,000	
Subtotal Revenues	1,233,187	1,987,200	1,813,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	1,233,187	1,987,200	1,813,000	
<b>EXPENDITURES</b>				
Public Safety				
Police				
Salaries & Wages	55,557	72,800	68,200	
Employee Benefits	20,795	23,800	25,460	
Services & Supplies	938,337	1,580,719	1,429,458	
Subtotal Expenditures	1,014,689	1,677,319	1,523,118	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2050 (LVMPD Forfeitures)	218,498	309,881	289,882	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,233,187	1,987,200	1,813,000	

Clark County  
(Local Government)

SCHEDULE B

Fund 2330  
LVMPD Shared State Forfeitures

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Other	1,000			
Miscellaneous				
Interest Earnings	143,027	17,000	8,500	
Other	24,390	24,390	24,390	
Subtotal	167,417	41,390	32,890	
Subtotal Revenues	168,417	41,390	32,890	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	11,495,278	11,471,975	11,452,020	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	11,495,278	11,471,975	11,452,020	
<b>TOTAL AVAILABLE RESOURCES</b>	11,663,695	11,513,365	11,484,910	
<b>EXPENDITURES</b>				
General Government				
Other				
Salaries & Wages	66,012			
Employee Benefits	30,472			
Services & Supplies	95,236	61,345	500,000	
Subtotal Expenditures	191,720	61,345	500,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4340 (Ft Mohave Val Dev Cap Imp)			10,984,910	
<b>ENDING FUND BALANCE</b>	11,471,975	11,452,020	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	11,663,695	11,513,365	11,484,910	

Clark County  
(Local Government)

SCHEDULE B

Fund 2340  
Fort Mohave Valley Development







<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	56,209,499	51,979,610	51,392,695	
Property Tax - Net Proceeds of Mines	3,699	1,890	2,620	
Subtotal	56,213,198	51,981,500	51,395,315	
Miscellaneous				
Interest Earnings	206,576	3,376	1,688	
Other	1,415,953	1,129,217		
Subtotal	1,622,529	1,132,593	1,688	
Subtotal Revenues	57,835,727	53,114,093	51,397,003	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,091,507	1,644,877	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,091,507	1,644,877	0	
TOTAL AVAILABLE RESOURCES	58,927,234	54,758,970	51,397,003	
<u>EXPENDITURES</u>				
Welfare				
Direct Assistance				
Services & Supplies		6,443		
Medical Services	51,663,272	49,554,377	46,257,471	
Transmittal to State	5,619,085	5,198,150	5,139,532	
Subtotal Expenditures	57,282,357	54,758,970	51,397,003	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,644,877	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	58,927,234	54,758,970	51,397,003	

Clark County  
(Local Government)

SCHEDULE B

Fund 2380  
Medical Assistance to Indigent Persons

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	2,074,704	1,941,594	1,941,594	
Property Tax - Net Proceeds of Mines	185			
Subtotal	2,074,889	1,941,594	1,941,594	
Miscellaneous				
Interest Earnings	5,484	4,065	4,429	
Other	2,185			
Subtotal	7,669	4,065	4,429	
Subtotal Revenues	2,082,558	1,945,659	1,946,023	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	979,515	513,374	367,850	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	979,515	513,374	367,850	
TOTAL AVAILABLE RESOURCES	3,062,073	2,459,033	2,313,873	
<b>EXPENDITURES</b>				
Public Safety				
Emergency 9-1-1 System				
Salaries & Wages	1,841,863	1,435,056	1,564,700	
Employee Benefits	706,521	567,018	669,266	
Services & Supplies	315	89,109	47,298	
Subtotal Expenditures	2,548,699	2,091,183	2,281,264	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	513,374	367,850	32,609	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,062,073	2,459,033	2,313,873	

NOTE: Tax levies for Emergency 9-1-1 services for Indian Springs, Laughlin, Moapa, and Moapa Valley towns are accounted for in this fund.

Clark County  
(Local Government)

SCHEDULE B

Fund 2390  
Emergency 9-1-1 System

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	27,462	5,600	2,800	
Other	2,301,288			
Subtotal	2,328,750	5,600	2,800	
Subtotal Revenues	2,328,750	5,600	2,800	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	1,625,332	3,407,860	2,413,460	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	1,625,332	3,407,860	2,413,460	
<b>TOTAL AVAILABLE RESOURCES</b>	3,954,082	3,413,460	2,416,260	
<u>EXPENDITURES</u>				
General Government				
Other				
Services & Supplies	546,222	1,000,000	2,316,260	
Subtotal Expenditures	546,222	1,000,000	2,316,260	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)			100,000	
<b>ENDING FUND BALANCE</b>	3,407,860	2,413,460	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	3,954,082	3,413,460	2,416,260	

Clark County  
(Local Government)

SCHEDULE B

Fund 2400  
Tax Receiver

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Culture and Recreation				
Other	22,820	15,135	15,000	
Miscellaneous				
Interest Earnings	16,466	1,677	834	
Contributions & Donations from Private Sources	148,642	189,695	8,500	
Subtotal	165,108	191,372	9,334	
Subtotal Revenues	187,928	206,507	24,334	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 1010 (General Fund)		69,924		
<b>BEGINNING FUND BALANCE</b>	1,235,795	1,304,521	1,226,459	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	1,235,795	1,304,521	1,226,459	
<b>TOTAL AVAILABLE RESOURCES</b>	1,423,723	1,580,952	1,250,793	

Clark County  
(Local Government)

SCHEDULE B

Fund 2410  
County Donations

<b>EXPENDITURES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Services & Supplies	49	196	229,378	
Public Safety				
Other				
Services & Supplies	69,057	108,557	500,293	
Capital Outlay		135,111		
Subtotal	69,057	243,668	500,293	
Welfare				
Other				
Services & Supplies	12,339	16,767	2,307	
Culture & Recreation				
Other				
Salaries & Wages	1,746			
Services & Supplies	36,011	58,862	518,815	
Capital Outlay		35,000		
Subtotal	37,757	93,862	518,815	
Subtotal Expenditures	119,202	354,493	1,250,793	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,304,521	1,226,459	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,423,723	1,580,952	1,250,793	

Clark County  
(Local Government)

SCHEDULE B

Fund 2410  
County Donations

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Fire				
Other	3,430,506	3,890,529	3,965,395	
Miscellaneous				
Interest Earnings	49,062		3,250	
Other	3,584	829	5,000	
Subtotal	52,646	829	8,250	
Subtotal Revenues	3,483,152	3,891,358	3,973,645	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2930 (CC Fire Service District)	4,000,000	4,000,000	5,800,000	
BEGINNING FUND BALANCE	5,227,352	2,861,274	1,593,762	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,227,352	2,861,274	1,593,762	
TOTAL AVAILABLE RESOURCES	12,710,504	10,752,632	11,367,407	
<u>EXPENDITURES</u>				
Public Safety				
Fire				
Salaries & Wages	5,883,309	6,120,993	6,198,889	
Employee Benefits	3,303,757	2,446,202	3,822,157	
Services & Supplies	662,164	591,675	1,346,361	
Subtotal Expenditures	9,849,230	9,158,870	11,367,407	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,861,274	1,593,762	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	12,710,504	10,752,632	11,367,407	

Clark County  
(Local Government)

SCHEDULE B

Fund 2420  
Fire Prevention Bureau

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	23,108	16,000	15,000	
Subtotal Revenues	23,108	16,000	15,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	<b>94,869</b>	<b>115,698</b>	<b>128,798</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>94,869</b>	<b>115,698</b>	<b>128,798</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>117,977</b>	<b>131,698</b>	<b>143,798</b>	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Services & Supplies	2,279	2,900	2,000	
Subtotal Expenditures	2,279	2,900	2,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>115,698</b>	<b>128,798</b>	<b>141,798</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>117,977</b>	<b>131,698</b>	<b>143,798</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 2430  
LVMPD Seized Funds

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Business Licenses and Permits				
Business Licenses		1,964,666	1,000,000	
Miscellaneous				
Interest Earnings	64,408	28,323	14,161	
Other	16,040	6,030		
Subtotal	80,448	34,353	14,161	
Subtotal Revenues	80,448	1,999,019	1,014,161	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	1,244,455	1,309,500	1,284,069	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	1,244,455	1,309,500	1,284,069	
<b>TOTAL AVAILABLE RESOURCES</b>	1,324,903	3,308,519	2,298,230	
<b>EXPENDITURES</b>				
General Government				
Other				
Services & Supplies	15,403	2,024,450	2,188,230	
Subtotal Expenditures	15,403	2,024,450	2,188,230	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)			110,000	
<b>ENDING FUND BALANCE</b>	1,309,500	1,284,069	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	1,324,903	3,308,519	2,298,230	

Clark County  
(Local Government)

SCHEDULE B

Fund 2460  
County Licensing Applications

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	401,884	85,000	85,000	
Other	826			
Subtotal Revenues	402,710	85,000	85,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	6,000,000	8,000,000	8,000,000	
BEGINNING FUND BALANCE	42,909,797	36,587,914	24,100,885	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	42,909,797	36,587,914	24,100,885	
TOTAL AVAILABLE RESOURCES	49,312,507	44,672,914	32,185,885	
<u>EXPENDITURES</u>				
Public Safety				
Corrections				
Salaries & Wages				
Employee Benefits				
Services & Supplies	12,724,593	20,572,029	26,173,453	
Subtotal Expenditures	12,724,593	20,572,029	26,173,453	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	36,587,914	24,100,885	6,012,432	
TOTAL FUND COMMITMENTS AND FUND BALANCE	49,312,507	44,672,914	32,185,885	

Clark County  
(Local Government)

SCHEDULE B

Fund 2470  
Satellite Detention Center

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	463,864	502,000	452,000	
Miscellaneous				
Interest Earnings	7,310	1,644	822	
Subtotal Revenues	471,174	503,644	452,822	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	772,118	834,694	732,282	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	772,118	834,694	732,282	
<b>TOTAL AVAILABLE RESOURCES</b>	1,243,292	1,338,338	1,185,104	
<b>EXPENDITURES</b>				
Public Works				
Special Assessment				
Salaries & Wages	239,434	287,583	385,116	
Employee Benefits	129,723	154,875	223,123	
Services & Supplies	39,441	163,598	476,818	
Subtotal Expenditures	408,598	606,056	1,085,057	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	834,694	732,282	100,047	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	1,243,292	1,338,338	1,185,104	

Clark County  
(Local Government)

SCHEDULE B

Fund 2480  
Special Improvement District Administration

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Special Assessment				
Capital Improvement				
LV Blvd S. Maintenance (SID 97B)	1,134,066	1,050,638	937,745	
LV Blvd S. Maintenance (SID 114B)	154,294	142,043	126,695	
Boulder Highway Maint. (SID 126B)			135,332	
Subtotal	1,288,360	1,192,681	1,199,772	
Miscellaneous				
Interest Earnings	30,977	4,417	2,210	
Other	77,090			
Subtotal	108,067	4,417	2,210	
Subtotal Revenues	1,396,427	1,197,098	1,201,982	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,962,125	2,304,035	1,357,227	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,962,125	2,304,035	1,357,227	
TOTAL AVAILABLE RESOURCES	3,358,552	3,501,133	2,559,209	
<b>EXPENDITURES</b>				
Public Works				
Special Assessment				
Services & Supplies	1,054,517	2,143,906	2,559,209	
Subtotal Expenditures	1,054,517	2,143,906	2,559,209	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,304,035	1,357,227	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,358,552	3,501,133	2,559,209	

Clark County  
(Local Government)

SCHEDULE B

Fund 2490  
Special Assessment Maintenance

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	96,758	86,162	62,200	
Miscellaneous				
Interest Earnings	372	161	81	
Other	38,115	33,136	35,000	
Subtotal	38,487	33,297	35,081	
Subtotal Revenues	135,245	119,459	97,281	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	119,460	103,485	73,771	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	119,460	103,485	73,771	
TOTAL AVAILABLE RESOURCES	254,705	222,944	171,052	
<b>EXPENDITURES</b>				
General Government				
Other				
Salaries & Wages	12,230	12,200	12,200	
Employee Benefits	312	309	311	
Services & Supplies	138,678	136,664	158,541	
Subtotal Expenditures	151,220	149,173	171,052	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	103,485	73,771	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	254,705	222,944	171,052	

Clark County  
(Local Government)

SCHEDULE B

Fund 2500  
Veterinary Services

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	5,622,667	6,570,000	6,200,000	
Miscellaneous				
Interest Earnings	96,958	25,000	13,000	
Subtotal Revenues	5,719,625	6,595,000	6,213,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	6,436,676	4,287,451	4,929,801	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	6,436,676	4,287,451	4,929,801	
<b>TOTAL AVAILABLE RESOURCES</b>	12,156,301	10,882,451	11,142,801	
<u>EXPENDITURES</u>				
Judicial				
Justice Courts				
Services & Supplies	7,588,296	5,952,650	10,907,801	
Subtotal Expenditures	7,588,296	5,952,650	10,907,801	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)			235,000	
To Fund 2160 (Court Education Program)	280,554			
Subtotal	280,554	0	235,000	
<b>ENDING FUND BALANCE</b>	4,287,451	4,929,801	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	12,156,301	10,882,451	11,142,801	

Clark County  
(Local Government)

SCHEDULE B

Fund 2510  
Justice Court Bail

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Homeland Security	216,171			
Miscellaneous				
Interest Earnings	88,280	24,825	24,825	
Contributions & Donations from Private Sources	1,939,500	1,594,953	1,586,375	
Subtotal	2,027,780	1,619,778	1,611,200	
Subtotal Revenues	2,243,951	1,619,778	1,611,200	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,611,460	6,543,188	5,958,316	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	7,611,460	6,543,188	5,958,316	
TOTAL AVAILABLE RESOURCES	9,855,411	8,162,966	7,569,516	
<u>EXPENDITURES</u>				
Public Safety				
Other				
Salaries & Wages	152,824	183,488	219,155	
Employee Benefits	70,082	87,952	105,885	
Services & Supplies	777,363	741,908	665,310	
Capital Outlay	2,311,954	1,191,302	6,579,166	
Subtotal Expenditures	3,312,223	2,204,650	7,569,516	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,543,188	5,958,316	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,855,411	8,162,966	7,569,516	

Clark County  
(Local Government)

SCHEDULE B

Fund 2520  
Southern Nevada Area Communications Council

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	407,391	374,203	365,600	
Other	1,865,096	1,559,663	1,500,000	
Subtotal	2,272,487	1,933,866	1,865,600	
Miscellaneous				
Interest Earnings	77,911	6,668	3,334	
Other	53,644	55,729	52,500	
Subtotal	131,555	62,397	55,834	
Subtotal Revenues	2,404,042	1,996,263	1,921,434	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,577,119	5,995,793	4,254,497	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	5,577,119	5,995,793	4,254,497	
TOTAL AVAILABLE RESOURCES	7,981,161	7,992,056	6,175,931	
<u>EXPENDITURES</u>				
Judicial				
Other				
Salaries & Wages	518,404	658,836	711,500	
Employee Benefits	261,454	304,462	332,370	
Services & Supplies	1,197,295	2,774,261	5,132,061	
Capital Outlay	8,215			
Subtotal Expenditures	1,985,368	3,737,559	6,175,931	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,995,793	4,254,497	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,981,161	7,992,056	6,175,931	

Clark County  
(Local Government)

SCHEDULE B

Fund 2540  
Court Collection Fees

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	714,025	223,588	111,794	
Other	257,787			
Subtotal	971,812	223,588	111,794	
Subtotal Revenues	971,812	223,588	111,794	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	<b>7,342,701</b>	<b>8,306,127</b>	<b>5,177,767</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>7,342,701</b>	<b>8,306,127</b>	<b>5,177,767</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>8,314,513</b>	<b>8,529,715</b>	<b>5,289,561</b>	
<u>EXPENDITURES</u>				
General Government				
Other				
Services & Supplies	8,386	1,011,043	4,575,536	
Subtotal Expenditures	8,386	1,011,043	4,575,536	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)		2,340,905	714,025	
<b>ENDING FUND BALANCE</b>	<b>8,306,127</b>	<b>5,177,767</b>	<b>0</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>8,314,513</b>	<b>8,529,715</b>	<b>5,289,561</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 2800  
In-Transit

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Energy	2,868,367	262,779		
Department of Health & Human Svcs		19,436		
Department of Housing & Urban Develop	1,054,786	609,500		
Department of Justice	977,764	1,388,949		
Department of Transportation	339,359	3,210		
Subtotal	5,240,276	2,283,874	0	
Miscellaneous				
Interest Earnings	51,187	26,028		
Other	63,038	218,710		
Subtotal	114,225	244,738	0	
Subtotal Revenues	5,354,501	2,528,612	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,714,693	2,820,742	3,159,154	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	8,069,194	5,349,354	3,159,154	

Clark County  
(Local Government)

SCHEDULE B

Fund 2820  
American Recovery & Reinvestment Act Fund (ARRA)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	175,205	39,990		
Employee Benefits	63,919	5,254		
Services & Supplies	1,147,137	883,211		
Capital Outlay	2,464,756	328,726		
Subtotal	3,851,017	1,257,181	0	
Public Safety				
Other				
Services & Supplies	6,983			
Subtotal	6,983	0	0	
Public Works				
Other				
Services & Supplies	329,548			
Capital Outlay	(119,734)	(3,210)		
Subtotal	209,814	(3,210)	0	
Culture & Recreation				
Other				
Salaries & Wages	200,078	120,055		
Employee Benefits	5,086	3,061		
Services & Supplies		19,436		
Subtotal	205,164	142,552	0	
Community Support				
Other				
Salaries & Wages	(30,986)	9,559		
Employee Benefits	31,336	4,692		
Services & Supplies	909,511	392,870		
Capital Outlay	65,613	386,556		
Subtotal	975,474	793,677	0	
Subtotal Expenditures	5,248,452	2,190,200	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)			3,159,154	
ENDING FUND BALANCE	2,820,742	3,159,154	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,069,194	5,349,354	3,159,154	

Clark County  
(Local Government)

SCHEDULE B

Fund 2820  
American Recovery & Reinvestment Act Fund (ARRA)

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	7,221,690	6,629,531	6,600,000	
Miscellaneous				
Interest Earnings	128,615	66,159	66,000	
Other	5,905			
Subtotal	134,520	66,159	66,000	
Subtotal Revenues	7,356,210	6,695,690	6,666,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,360,785	6,954,849	2,409,417	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,360,785	6,954,849	2,409,417	
TOTAL AVAILABLE RESOURCES	18,716,995	13,650,539	9,075,417	
<u>EXPENDITURES</u>				
Judicial				
District Court				
Salaries & Wages	2,578,128	3,177,624	3,090,984	
Employee Benefits	1,371,701	1,773,584	1,871,305	
Services & Supplies	694,238	746,963	3,312,711	
Capital Outlay	7,118,079	5,542,951		
Subtotal Expenditures	11,762,146	11,241,122	8,275,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,954,849	2,409,417	800,417	
TOTAL FUND COMMITMENTS AND FUND BALANCE	18,716,995	13,650,539	9,075,417	

Clark County  
(Local Government)

SCHEDULE B

Fund 2830  
District Court Special Filing Fees

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Grants	7,500			
County Option 1/4 Percent Sales & Use Tax (Flood Control)	75,222,225	78,800,000	81,200,000	
Other (Federal Build America Bond Subsidy)	3,256,998	3,223,770	3,182,750	
Subtotal	78,486,723	82,023,770	84,382,750	
Miscellaneous				
Interest Earnings	259,716	76,000	76,000	
Other	13,093	8,000	8,000	
Subtotal	272,809	84,000	84,000	
Subtotal Revenues	78,759,532	82,107,770	84,466,750	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4430 (Reg Flood Cntrl Dist Const)	30,231,971	750,000	1,600,000	
From Fund 4440 (Reg Flood Cntrl Dist Cap Imp)			1,000,000	
Subtotal	30,231,971	750,000	2,600,000	
BEGINNING FUND BALANCE	9,136,772	10,721,074	8,147,461	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,136,772	10,721,074	8,147,461	
TOTAL AVAILABLE RESOURCES	118,128,275	93,578,844	95,214,211	

Clark County  
(Local Government)

SCHEDULE B

Fund 2860  
Regional Flood Control District



<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	7,658	19,000	9,500	
Other			10,000	
Subtotal	7,658	19,000	19,500	
Subtotal Revenues	7,658	19,000	19,500	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2860 (Reg Flood Control District)	8,000,000	8,000,000	9,000,000	
<b>BEGINNING FUND BALANCE</b>	<b>3,086,461</b>	<b>1,749,990</b>	<b>1,767,490</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>3,086,461</b>	<b>1,749,990</b>	<b>1,767,490</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>11,094,119</b>	<b>9,768,990</b>	<b>10,786,990</b>	
<b>EXPENDITURES</b>				
Public Works				
Regional Flood Control				
Services & Supplies	9,344,129	8,001,500	10,001,500	
Subtotal Expenditures	9,344,129	8,001,500	10,001,500	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>1,749,990</b>	<b>1,767,490</b>	<b>785,490</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>11,094,119</b>	<b>9,768,990</b>	<b>10,786,990</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 2870  
Regional Flood Control District Facility Maintenance

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Culture and Recreation				
Other	34,514	18,830		
Miscellaneous				
Interest Earnings	323,749	33,076	16,538	
Other	4,314			
Subtotal	328,063	33,076	16,538	
Subtotal Revenues	362,577	51,906	16,538	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2110 (Subdivision Park Fees)	211,650	1,000,000	21,923,844	
BEGINNING FUND BALANCE	30,791,710	25,848,980	22,359,773	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	30,791,710	25,848,980	22,359,773	
TOTAL AVAILABLE RESOURCES	31,365,937	26,900,886	44,300,155	
<b>EXPENDITURES</b>				
Culture & Recreation				
Parks				
Services & Supplies	5,797	10,521	5,000,000	
Capital Outlay	5,511,160	4,530,592	39,300,155	
Subtotal Expenditures	5,516,957	4,541,113	44,300,155	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	25,848,980	22,359,773	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	31,365,937	26,900,886	44,300,155	

Clark County  
(Local Government)

SCHEDULE B

Fund 4110  
Recreation Capital Improvement

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other	10,389,846	19,383,800	5,263,000	
Charges for Services				
Public Works				
Other	1,821,576	1,662,300	1,856,000	
Miscellaneous				
Interest Earnings	2,822,221	1,700,000	1,500,000	
Other				
Subtotal	2,822,221	1,700,000	1,500,000	
Subtotal Revenues	15,033,643	22,746,100	8,619,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2120 (Master Transp Plan)	11,947,001	18,236,743	19,989,988	
BEGINNING FUND BALANCE	240,572,258	221,961,825	175,426,470	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	240,572,258	221,961,825	175,426,470	
TOTAL AVAILABLE RESOURCES	267,552,902	262,944,668	204,035,458	
<b>EXPENDITURES</b>				
Public Works				
Master Transportation Plan				
Salaries & Wages	1,932,871	1,811,670	1,772,853	
Employee Benefits	846,948	841,228	842,046	
Services & Supplies	2,341,932	2,380,900	6,309,040	
Capital Outlay	40,469,326	82,484,400	195,111,519	
Subtotal Expenditures	45,591,077	87,518,198	204,035,458	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	221,961,825	175,426,470	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	267,552,902	262,944,668	204,035,458	

Clark County  
(Local Government)

SCHEDULE B

Fund 4120  
Master Transportation Plan Capital

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges For Services				
Culture and Recreation				
Other	2,105,262	2,100,000	2,100,000	
Miscellaneous				
Interest Earnings	866,423	417,411	208,706	
Other	2,261			
Subtotal	868,684	417,411	208,706	
Subtotal Revenues	2,973,946	2,517,411	2,308,706	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	72,284,681	70,378,577	68,983,988	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	72,284,681	70,378,577	68,983,988	
<b>TOTAL AVAILABLE RESOURCES</b>	75,258,627	72,895,988	71,292,694	
<b>EXPENDITURES</b>				
Culture & Recreation				
Parks				
Services & Supplies	400,095	402,000	2,000,000	
Capital Outlay	4,479,955	3,510,000	69,292,694	
Subtotal Expenditures	4,880,050	3,912,000	71,292,694	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	70,378,577	68,983,988	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	75,258,627	72,895,988	71,292,694	

Clark County  
(Local Government)

SCHEDULE B

Fund 4140  
Parks and Recreation Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	10,488			
Subtotal Revenues	10,488	0	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2150 (Spec Ad Valorem Redistribution)	5,858,064	730		
BEGINNING FUND BALANCE	212,052	1,249,444	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	212,052	1,249,444	0	
TOTAL AVAILABLE RESOURCES	6,080,604	1,250,174	0	
<u>EXPENDITURES</u>				
Public Works				
Street Improvement				
Services & Supplies	4,831,160	1,250,174		
Capital Outlay				
Subtotal Expenditures	4,831,160	1,250,174	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,249,444	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,080,604	1,250,174	0	

Clark County  
(Local Government)

SCHEDULE B

Fund 4150  
Special Ad Valorem Transportation

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	909,181	87,648	43,824	
Other	1,341			
Subtotal Revenues	910,522	87,648	43,824	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2130 (Spec Ad Valorem Distribution)		7,520,291	7,464,897	
From Fund 2150 (Spec Ad Valorem Redistribution)	5,664,851	713		
Subtotal	5,664,851	7,521,004	7,464,897	
<b>BEGINNING FUND BALANCE</b>	88,324,165	79,396,882	60,635,547	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	88,324,165	79,396,882	60,635,547	
<b>TOTAL AVAILABLE RESOURCES</b>	94,899,538	87,005,534	68,144,268	
<b>EXPENDITURES</b>				
General Government				
Other				
Services & Supplies	16,236	28,764	1,000,000	
Capital Outlay	15,486,420	26,341,223	66,369,268	
Subtotal Expenditures	15,502,656	26,369,987	67,369,268	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2100 (General Purpose)			775,000	
<b>ENDING FUND BALANCE</b>	79,396,882	60,635,547	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	94,899,538	87,005,534	68,144,268	

Clark County  
(Local Government)

SCHEDULE B

Fund 4160  
Special Ad Valorem Capital Projects

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>				
Miscellaneous Interest Earnings	111,809	(28,678)		
Subtotal Revenues	111,809	(28,678)	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	20,628,044	28,761	0	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	20,628,044	28,761	0	
TOTAL AVAILABLE RESOURCES	20,739,853	83	0	
<b><u>EXPENDITURES</u></b>				
Public Works				
Master Transportation Plan				
Services & Supplies	3,862,488	83		
Capital Outlay	16,848,604			
Subtotal Expenditures	20,711,092	83	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	28,761	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	20,739,853	83	0	

NOTE: The final funded projects were completed in  
FY 2011-12. Board action to abolish the fund will  
occur in FY 2012-13.

Clark County  
(Local Government)

SCHEDULE B

Fund 4170  
Master Transportation Bond Improvements



<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other-Contribution from City of Las Vegas	47,226	317,822		
Charges for Services				
Public Works				
Other	36,444	82,288		
Miscellaneous				
Interest Earnings	293,708	112,829	95,000	
Other	57,493	11,230	10,000	
Subtotal	351,201	124,059	105,000	
Subtotal Revenues	434,871	524,169	105,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	29,988,466	24,484,920	11,182,177	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	29,988,466	24,484,920	11,182,177	
<b>TOTAL AVAILABLE RESOURCES</b>	30,423,337	25,009,089	11,287,177	
<b>EXPENDITURES</b>				
Public Safety				
Police				
Services & Supplies	5,024	5,527		
Capital Outlay	5,933,393	1,092,519	11,287,177	
Subtotal Expenditures	5,938,417	1,098,046	11,287,177	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2080 (LVMPD)		12,728,866		
<b>ENDING FUND BALANCE</b>	24,484,920	11,182,177	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	30,423,337	25,009,089	11,287,177	

Clark County  
(Local Government)

SCHEDULE B

Fund 4280  
LVMPD Capital Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Homeland Security				
U.S. Forestry Service	34,980	37,884		
Miscellaneous				
Interest Earnings	902,295	900,000	750,000	
Contributions & Donations from Private Sources	17,799	22,231	24,000	
Other	148,694	1,072		
Subtotal	1,068,788	923,303	774,000	
Subtotal Revenues	1,103,768	961,187	774,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	72,483,507	71,710,753	51,032,553	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	72,483,507	71,710,753	51,032,553	
TOTAL AVAILABLE RESOURCES	73,587,275	72,671,940	51,806,553	
<u>EXPENDITURES</u>				
Public Safety				
Fire				
Services & Supplies	105,194	3,110,508	4,024,000	
Capital Outlay	1,771,328	3,239,276	37,782,553	
Subtotal Expenditures	1,876,522	6,349,784	41,806,553	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2900 (Mt Charleston Service District)		133,127		
To Fund 2930 (CC Fire Service District)		15,156,476	10,000,000	
Subtotal	0	15,289,603	10,000,000	
ENDING FUND BALANCE	71,710,753	51,032,553	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	73,587,275	72,671,940	51,806,553	

Clark County  
(Local Government)

SCHEDULE B

Fund 4300  
Fire Service Capital

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings			54,000	
Subtotal Revenues	0	0	54,000	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 2340 (Ft Mohave Valley Dev)			10,984,910	
<b>BEGINNING FUND BALANCE</b>	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	0	0	0	
<b>TOTAL AVAILABLE RESOURCES</b>	0	0	11,038,910	
<u>EXPENDITURES</u>				
General Government Other Services & Supplies Capital Outlay			11,038,910	
Subtotal Expenditures	0	0	11,038,910	
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	0	0	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	0	0	11,038,910	

NOTE: Fund established in FY 2007-08, there has been no activity in Fiscal Years 2012 or 2013.

Clark County  
(Local Government)

SCHEDULE B

Fund 4340  
Fort Mohave Valley Development Capital Improvement

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	133,259	50,000		
Miscellaneous				
Interest Earnings	2,431,316	1,956,000	2,083,000	
Other	379,564	200,000		
Subtotal	2,810,880	2,156,000	2,083,000	
Subtotal Revenues	2,944,139	2,206,000	2,083,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	15,126,874	3,991,734		
From Fund 2010 (HUD & State Housing Grants)	681,756	3,515,053	4,566,367	
From Fund 2820 (ARRA)			3,159,154	
From Fund 4380 (IT Capital Projects)		520,000		
Subtotal	15,808,630	8,026,787	7,725,521	
BEGINNING FUND BALANCE	237,206,181	230,112,213	192,630,791	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	237,206,181	230,112,213	192,630,791	
TOTAL AVAILABLE RESOURCES	255,958,950	240,345,000	202,439,312	

Clark County  
(Local Government)

SCHEDULE B

Fund 4370  
County Capital Projects



<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	450,448	252,168	252,168	
Other	150,000			
Subtotal	600,448	252,168	252,168	
Subtotal Revenues	600,448	252,168	252,168	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	2,000,000	2,000,000	2,500,000	
From Fund 4370 (County Capital Projects)	1,405,000	4,077,209		
Subtotal	3,405,000	6,077,209	2,500,000	
BEGINNING FUND BALANCE	54,306,452	30,467,497	28,273,167	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	54,306,452	30,467,497	28,273,167	
TOTAL AVAILABLE RESOURCES	58,311,900	36,796,874	31,025,335	
<b>EXPENDITURES</b>				
General Government				
Other				
Salaries & Wages	542,969	620,014	571,802	
Employee Benefits	228,106	257,897	268,670	
Services & Supplies	26,348,703	5,809,612	28,760,894	
Capital Outlay	724,625	1,316,184	1,423,969	
Subtotal Expenditures	27,844,403	8,003,707	31,025,335	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)		520,000		
ENDING FUND BALANCE	30,467,497	28,273,167	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	58,311,900	36,796,874	31,025,335	

Clark County  
(Local Government)

SCHEDULE B

Fund 4380  
Information Technology Capital Projects

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Transportation	1,538,911	99,112		
Charges for Services				
Public Works				
Other	3,206,588	15,305,600	8,500,000	
Miscellaneous				
Interest Earnings	652,158	480,000	400,000	
Other	33,312	62,800	45,000	
Subtotal	685,470	542,800	445,000	
Subtotal Revenues	5,430,969	15,947,512	8,945,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Fund 4490 (County Transportation Imp)	1,973,343			
BEGINNING FUND BALANCE	33,531,242	34,033,923	44,260,035	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	33,531,242	34,033,923	44,260,035	
TOTAL AVAILABLE RESOURCES	40,935,554	49,981,435	53,205,035	
<u>EXPENDITURES</u>				
Public Works				
Street Improvement				
Services & Supplies	580,554	40,000	32,800	
Capital Outlay	6,321,077	5,681,400	53,172,235	
Subtotal Expenditures	6,901,631	5,721,400	53,205,035	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	34,033,923	44,260,035	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	40,935,554	49,981,435	53,205,035	

Clark County  
(Local Government)

SCHEDULE B

Fund 4420  
Public Works Capital Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	988,066	750,000	600,000	
Other	39,795	50,000	50,000	
Subtotal	1,027,861	800,000	650,000	
Subtotal Revenues	1,027,861	800,000	650,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 2860 (Reg Flood Control Dist)	63,825,000	38,000,000	34,700,000	
Proceeds from Long-Term Debt			175,000,000	
<b>BEGINNING FUND BALANCE</b>	113,947,611	96,679,909	82,935,623	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	113,947,611	96,679,909	82,935,623	
<b>TOTAL AVAILABLE RESOURCES</b>	178,800,472	135,479,909	293,285,623	
<u>EXPENDITURES</u>				
Public Works				
Regional Flood Control District				
Services & Supplies	17,922	794,286	60,000	
Capital Outlay	51,870,670	51,000,000	291,625,623	
Subtotal Expenditures	51,888,592	51,794,286	291,685,623	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2860 (Reg Flood Control Dist)	30,231,971	750,000	1,600,000	
<b>ENDING FUND BALANCE</b>	96,679,909	82,935,623	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	178,800,472	135,479,909	293,285,623	

Clark County  
(Local Government)

SCHEDULE B

Fund 4430  
Regional Flood Control District Construction

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	684,166	485,000	440,000	
Subtotal Revenues	684,166	485,000	440,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	92,490,727	58,861,659	36,321,659	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	92,490,727	58,861,659	36,321,659	
<b>TOTAL AVAILABLE RESOURCES</b>	93,174,893	59,346,659	36,761,659	
<b>EXPENDITURES</b>				
Public Works				
Regional Flood Control District				
Services & Supplies	14,817	25,000	75,000	
Capital Outlay	34,298,417	23,000,000	35,686,659	
Subtotal Expenditures	34,313,234	23,025,000	35,761,659	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2860 (Regional Flood Control District)			1,000,000	
<b>ENDING FUND BALANCE</b>	58,861,659	36,321,659	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	93,174,893	59,346,659	36,761,659	

Clark County  
(Local Government)

SCHEDULE B

Fund 4440  
Regional Flood Control District Capital Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	147,546	67,668	35,000	
Subtotal Revenues	147,546	67,668	35,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	19,284,190	18,816,075	18,430,567	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	19,284,190	18,816,075	18,430,567	
<b>TOTAL AVAILABLE RESOURCES</b>	19,431,736	18,883,743	18,465,567	
<u>EXPENDITURES</u>				
Public Works				
Special Assessment Capital				
Services & Supplies	2,290	4,610		
Capital Outlay	613,371	250,000	18,465,567	
Subtotal Expenditures	615,661	254,610	18,465,567	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Transfer to Fund 3990 (Special Assess Debt Svc)		198,566		
<b>ENDING FUND BALANCE</b>	18,816,075	18,430,567	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	19,431,736	18,883,743	18,465,567	

Clark County  
(Local Government)

SCHEDULE B

Fund 4450  
Summerlin Capital Construction

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	55,064	5,825	2,912	
Subtotal Revenues	55,064	5,825	2,912	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	4,698,998	4,357,938	3,155,163	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	4,698,998	4,357,938	3,155,163	
<b>TOTAL AVAILABLE RESOURCES</b>	4,754,062	4,363,763	3,158,075	
<b>EXPENDITURES</b>				
Public Works				
Special Assessment Capital				
Services & Supplies	941	108,600	100,000	
Capital Outlay	395,183	1,100,000	3,058,075	
Subtotal Expenditures	396,124	1,208,600	3,158,075	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	4,357,938	3,155,163	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	4,754,062	4,363,763	3,158,075	

Clark County  
(Local Government)

SCHEDULE B

Fund 4460  
Mountain's Edge Capital Construction

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	50,433	21,869	10,934	
Subtotal Revenues	50,433	21,869	10,934	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	<b>3,667,378</b>	<b>3,708,538</b>	<b>3,716,117</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>3,667,378</b>	<b>3,708,538</b>	<b>3,716,117</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>3,717,811</b>	<b>3,730,407</b>	<b>3,727,051</b>	
<u>EXPENDITURES</u>				
Public Works				
Special Assessment Capital				
Services & Supplies	765	4,290	16,000	
Capital Outlay	8,508	10,000	3,711,051	
Subtotal Expenditures	9,273	14,290	3,727,051	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>3,708,538</b>	<b>3,716,117</b>	<b>0</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>3,717,811</b>	<b>3,730,407</b>	<b>3,727,051</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 4470  
Southern Highlands Capital Construction

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	74,172	39,423	20,000	
Subtotal Revenues	74,172	39,423	20,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 3990 (Special Assess Debt Svc)	220,038	23,424	8,000	
From Fund 6700 (CC Investment Pool & Special Improvement District Loan Reserve)			1,000,000	
Subtotal	220,038	23,424	1,008,000	
BEGINNING FUND BALANCE	21,984,300	21,646,137	21,631,038	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	21,984,300	21,646,137	21,631,038	
TOTAL AVAILABLE RESOURCES	22,278,510	21,708,984	22,659,038	
<b>EXPENDITURES</b>				
Public Works				
Special Assessment Capital				
Services & Supplies	93,762	7,946		
Capital Outlay	172,686	70,000	4,159,038	
Subtotal	266,448	77,946	4,159,038	
Subtotal Expenditures	266,448	77,946	4,159,038	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3990 (Special Assess Debt Srv)	365,925		17,500,000	
To Fund 6700 (CC Investment Pool & Special Improvement District Loan Reserve)			1,000,000	
Subtotal	365,925	0	18,500,000	
ENDING FUND BALANCE	21,646,137	21,631,038	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	22,278,510	21,708,984	22,659,038	

Clark County  
(Local Government)

SCHEDULE B

Fund 4480  
Special Assessment Capital Construction

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	(8,038)			
Subtotal Revenues	(8,038)			
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	<b>1,981,493</b>			
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,981,493</b>			
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,973,455</b>			
<u>EXPENDITURES</u>				
Public Works				
County Transportation Improvements				
Services & Supplies	112			
Subtotal Expenditures	112			
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4420 (Public Works Cap Improvements)	1,973,343			
<b>ENDING FUND BALANCE</b>	<b>0</b>			
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>1,973,455</b>			

NOTE: During FY 2011-12, this fund was abolished.

Clark County  
(Local Government)

SCHEDULE B

Fund 4490  
County Transportation Improvements

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	11,355	8,000	8,000	
Subtotal Revenues	11,355	8,000	8,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	900,534	911,701	807,903	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	900,534	911,701	807,903	
<b>TOTAL AVAILABLE RESOURCES</b>	911,889	919,701	815,903	
<b><u>EXPENDITURES</u></b>				
General Government				
Other				
Services & Supplies	188	111,798	815,903	
Subtotal Expenditures	188	111,798	815,903	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	911,701	807,903	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	911,889	919,701	815,903	

Clark County  
(Local Government)

SCHEDULE B

Fund 4500  
Extraordinary Capital Maintenance



<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Cooperative Agreements	41,760,063	34,473,908	130,716,656	
Charges for Services				
Public Works				
Other	31,667	5,000		
Miscellaneous				
Interest Earnings	56,690	11,000	11,000	
Other	41			
Subtotal	56,731	11,000	11,000	
Subtotal Revenues	41,848,461	34,489,908	130,727,656	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	809,578	693,328	708,596	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	809,578	693,328	708,596	
TOTAL AVAILABLE RESOURCES	42,658,039	35,183,236	131,436,252	
<u>EXPENDITURES</u>				
Public Works				
Service & Supplies	3,662,624	2,608,560	1,300,730	
Capital Outlay	38,302,087	31,866,080	130,135,522	
Subtotal Expenditures	41,964,711	34,474,640	131,436,252	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	693,328	708,596	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	42,658,039	35,183,236	131,436,252	

Clark County  
(Local Government)

SCHEDULE B

Fund 4990  
Public Works Regional Improvements





<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	78,150	62,000	62,000	
Contributions & Donations from Private Sources	26,560			
Subtotal Revenues	104,710	62,000	62,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (So NV Health District)	3,534,845			
<b>BEGINNING FUND BALANCE</b>	<b>4,641,199</b>	<b>7,526,560</b>	<b>6,738,560</b>	
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>4,641,199</b>	<b>7,526,560</b>	<b>6,738,560</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>8,280,754</b>	<b>7,588,560</b>	<b>6,800,560</b>	
<u>EXPENDITURES</u>				
Health				
Health District				
Capital Outlay	754,194	850,000	629,000	
Subtotal Expenditures	754,194	850,000	629,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>7,526,560</b>	<b>6,738,560</b>	<b>6,171,560</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>8,280,754</b>	<b>7,588,560</b>	<b>6,800,560</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 7060  
Southern Nevada Health District Capital Improvement

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	187,038	165,000	96,000	
Subtotal Revenues	187,038	165,000	96,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (So NV Health District)	406,444	1,133,829	2,463,012	
<b>BEGINNING FUND BALANCE</b>	10,627,219	11,220,701	12,519,530	
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL BEGINNING FUND BALANCE</b>	10,627,219	11,220,701	12,519,530	
<b>TOTAL AVAILABLE RESOURCES</b>	11,220,701	12,519,530	15,078,542	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	11,220,701	12,519,530	15,078,542	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	11,220,701	12,519,530	15,078,542	

Clark County  
(Local Government)

SCHEDULE B

Fund 7070  
Southern Nevada Health District Bond Reserve

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	9,011,836	7,796,942	7,708,904	
Property Taxes - Net Proceeds of Mines	555	283	393	
Subtotal	9,012,391	7,797,225	7,709,297	
Subtotal Revenues	9,012,391	7,797,225	7,709,297	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	511,900	511,900	0	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	511,900	511,900	0	
TOTAL AVAILABLE RESOURCES	9,524,291	8,309,125	7,709,297	
<u>EXPENDITURES</u>				
Welfare				
Direct Assistance				
Services & Supplies	2	50		
Transmittal to State	9,012,389	8,309,075	7,709,297	
Subtotal Expenditures	9,012,391	8,309,125	7,709,297	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	511,900	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,524,291	8,309,125	7,709,297	

NOTE: During FY 2008-09, this fund was requested to be included in the County budget by the Department of Taxation.

Clark County  
(Local Government)

SCHEDULE B

Fund 7490  
State Indigent

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	359,825	287,464	287,464	
Subtotal Revenues	359,825	287,464	287,464	
OTHER FINANCING SOURCES (specify) Transfers In (Schedule T)				
BEGINNING FUND BALANCE	28,746,432	28,746,432	28,746,432	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	28,746,432	28,746,432	28,746,432	
TOTAL AVAILABLE RESOURCES	29,106,257	29,033,896	29,033,896	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	6,004	10,000	10,000	
Transfers to Fund 3170 (L-T Co Bond Debt Service)	353,821	277,464	277,464	
Subtotal	359,825	287,464	287,464	
ENDING FUND BALANCE	28,746,432	28,746,432	28,746,432	
TOTAL COMMITMENTS AND FUND BALANCE	29,106,257	29,033,896	29,033,896	

\* Includes legal fees, escrow securities on refunding issue, discount on bonds issued, securities lending, etc.

Clark County  
(Local Government)

SCHEDULE C

Fund 3120  
Revenue Stabilization

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	430,143	44,202	35,000	
Other	505,065	504,984	1,504,984	
Subtotal	935,208	549,186	1,539,984	
Subtotal Revenues	935,208	549,186	1,539,984	
OTHER FINANCING SOURCES (specify) Transfers In (Schedule T)				
BEGINNING FUND BALANCE	37,937,743	33,445,207	31,058,268	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	37,937,743	33,445,207	31,058,268	
TOTAL AVAILABLE RESOURCES	38,872,951	33,994,393	32,598,252	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE: Medium-Term Financing				
Principal	4,665,000	2,360,000	3,430,000	
Interest	754,375	565,875	494,025	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	8,369	10,250	10,250	
Subtotal	5,427,744	2,936,125	3,934,275	
ENDING FUND BALANCE	33,445,207	31,058,268	28,663,977	
TOTAL COMMITMENTS AND FUND BALANCE	38,872,951	33,994,393	32,598,252	

\* Includes legal fees, escrow securities on refunding issue, discount on bonds issued, securities lending, etc.

NOTE: Estimated principal and interest for FY 2014-15 is \$3,925,000.

Clark County  
(Local Government)

SCHEDULE C

Fund 3160  
Medium-Term Financing Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	7,253,656	6,705,370	6,629,658	
Property Tax - Net Proceeds of Mines	477	244	338	
Subtotal	7,254,133	6,705,614	6,629,996	
Intergovernmental Revenues				
Federal Shared Revenues				
Other	1,165,996	1,138,305	1,100,000	
Other Local Government Grants				
Inter-local Cooperative Agreements				
City of Las Vegas (RJC)	1,990,834	1,997,090	1,994,040	
City of Las Vegas (Public Safety)	671,533	663,390	658,235	
City of Las Vegas (Car Rental)	583	583	583	
Nevada Supreme Court (RJC)	443,712	443,712	443,712	
SNWA (Bond Bank)	78,071,557	99,034,532	97,376,626	
Other Local Government Shared Revenues				
Other - Clark County Redevelopment				
Subtotal	82,344,215	103,277,612	101,573,196	
Miscellaneous				
Interest Earnings	1,615,623	300,000	150,000	
Subtotal Revenues	91,213,971	110,283,226	108,353,192	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 1010 (General Fund)	10,951,345	8,257,125	5,539,147	
From Fund 2120 (Master Transp Plan)	51,323,945	53,417,257	53,338,012	
From Fund 2190 (Justice Court Adm Assess)	2,076,531	2,121,575	2,161,275	
From Fund 3120 (Revenue Stabilization)	353,821	277,464	277,464	
From Fund 6840 (RJC Maintenance & Ops)	2,109,132			
Subtotal	66,814,774	64,073,421	61,315,898	
Proceeds from Long-Term Debt	87,049,243			
BEGINNING FUND BALANCE	97,491,274	97,902,096	90,686,779	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	97,491,274	97,902,096	90,686,779	
TOTAL AVAILABLE RESOURCES	342,569,262	272,258,743	260,355,869	

Clark County  
(Local Government)

SCHEDULE C

Fund 3170  
Long-Term County Bonds Debt Service

THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TYPE: General Obligation Bonds				
Principal	65,880,000	89,625,000	94,075,000	
Interest	91,671,727	91,846,964	86,157,095	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services**	87,115,439	100,000	4,000,000	
Subtotal	244,667,166	181,571,964	184,232,095	
<b>TOTAL RESERVED (MEMO ONLY)</b>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)**				
Subtotal	0	0	0	
<b>TOTAL RESERVED (MEMO ONLY)</b>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)**				
Subtotal	0	0	0	
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE	97,902,096	90,686,779	76,123,774	
TOTAL COMMITMENTS AND FUND BALANCE	342,569,262	272,258,743	260,355,869	

\*\*Includes legal fees, escrow securities on refunding issue, discount on bonds issued, Bond Bank, distribution to SNWA, securities lending, etc.

NOTE: Estimated principal and interest for FY 2014-15 is \$176,875,500.

Clark County  
(Local Government)

SCHEDULE C

Fund 3170  
Long-Term County Bonds Debt Service

THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,357,356	1,005,550	950,000	
Contributions from Reg Transp Comm*	64,452,653	64,856,081	64,066,543	
Other (Rebate - Build America Bonds)	3,549,031	3,549,032	3,229,617	
Other	231,202			
Subtotal	69,590,242	69,410,663	68,246,160	
Subtotal Revenues	69,590,242	69,410,663	68,246,160	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Proceeds from Long-Term Debt	135,489,785			
<b>BEGINNING FUND BALANCE</b>	<b>115,605,245</b>	<b>118,613,294</b>	<b>117,536,562</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>115,605,245</b>	<b>118,613,294</b>	<b>117,536,562</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>320,685,272</b>	<b>188,023,957</b>	<b>185,782,722</b>	

\* Effective FY 1997-98, RTC filed a separate budget with the State. Transfers In are now reported as Contributions.

Clark County  
(Local Government)

SCHEDULE C

Fund 3180/3190  
RTC Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Revenue Bonds				
Principal	29,290,000	32,845,000	32,080,000	
Interest	35,845,399	37,622,444	35,579,301	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	136,936,579	19,951	10,000	
Subtotal	202,071,978	70,487,395	67,669,301	
Reserves-Bond Covenants (318)	51,500,370	49,602,591	49,439,447	
Reserves-Bond Covenants (319)	67,112,924	67,933,971	68,673,974	
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>118,613,294</b>	<b>117,536,562</b>	<b>118,113,421</b>	
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
<b>TOTAL RESERVED (MEMO ONLY)</b>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE	118,613,294	117,536,562	118,113,421	
TOTAL COMMITMENTS AND FUND BALANCE	320,685,272	188,023,957	185,782,722	

\* Includes legal fees, escrow securities on refunding issue, discount on bonds issued, securities lending, etc.

NOTE: Estimated principal and interest for FY 2014-15 is \$67,064,038.

NOTE: Effective FY 1997-98, RTC filed a separate budget with the State. Transfers between funds 3180 & 3190 are not reported. Transfers to other RTC funds not included in this document are reported as "Other Services".

Clark County  
(Local Government)

SCHEDULE C

Fund 3180/3190  
RTC Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	143,355	130,000	133,000	
Subtotal Revenues	143,355	130,000	133,000	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 2860 (Reg Fld Cont Dist)	30,301,009	33,142,451	35,914,075	
BEGINNING FUND BALANCE	13,976,994	11,452,668	11,773,606	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,976,994	11,452,668	11,773,606	
TOTAL AVAILABLE RESOURCES	44,421,358	44,725,119	47,820,681	
<u>EXPENDITURES AND RESERVES</u>				
TYPE: General Obligation Bonds				
Principal	10,775,000	11,240,000	11,730,000	
Interest	22,156,451	21,661,513	21,124,138	
Interest - Other Bonds and Notes (Proposed)			2,800,000	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	37,239	50,000	910,000	
Subtotal	32,968,690	32,951,513	36,564,138	
ENDING FUND BALANCE	11,452,668	11,773,606	11,256,543	
TOTAL COMMITMENTS AND FUND BALANCE	44,421,358	44,725,119	47,820,681	

\* Includes legal fees, escrow securities on refunding issue, discount on bonds issued, securities lending, etc.

NOTE: Estimated principal and interest for FY 2014-15 is \$38,299,147.

Clark County  
(Local Government)

SCHEDULE C

Fund 3300  
Flood Control Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (specify) Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	0	0	0	
<u>EXPENDITURES AND RESERVES</u>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
ENDING FUND BALANCE	0	0	0	
TOTAL COMMITMENTS AND FUND BALANCE	0	0	0	

NOTE: Created pursuant to Chapter 477 of the NRS (special and local acts) for purposes of levying and collecting general property tax for the payment of principal and interest on its general obligation.

Clark County  
(Local Government)

SCHEDULE C

Fund 3380  
Moapa Valley Water District Debt Service

THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	52,660	10,000	5,000	
Subtotal Revenues	52,660	10,000	5,000	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 3990 (Special Assess Debt Service)	222,243		1,000,000	
<b>BEGINNING FUND BALANCE</b>	<b>4,042,221</b>	<b>4,316,266</b>	<b>4,124,266</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>4,042,221</b>	<b>4,316,266</b>	<b>4,124,266</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>4,317,124</b>	<b>4,326,266</b>	<b>5,129,266</b>	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE: Special Assessment Bonds				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	858	2,000		
Transfers to Fund 3990 (Special Assess Debt Svc)		200,000	1,000,000	
Subtotal	858	202,000	1,000,000	
<b>ENDING FUND BALANCE</b>	<b>4,316,266</b>	<b>4,124,266</b>	<b>4,129,266</b>	
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>4,317,124</b>	<b>4,326,266</b>	<b>5,129,266</b>	

\* Includes legal fees, escrow securities on refunding issue, discount on bonds issued, securities lending, etc.

Clark County  
(Local Government)

SCHEDULE C

Fund 3680  
Special Assessment Surplus and Deficiency

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Special Assessment Capital Improvement	33,988,855	27,850,000	24,225,000	
Miscellaneous				
Interest Earnings	541,919	270,000	135,000	
Other	7	500,000	250,000	
Subtotal	541,926	770,000	385,000	
Subtotal Revenues	34,530,781	28,620,000	24,610,000	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 3680 (Special Assess Surp & Def)		200,000	1,000,000	
From Fund 4450 (Summerlin Capital Construction)		198,566		
From Fund 4480 (Special Assess Cap Const)	365,925		17,500,000	
Subtotal	365,925	398,566	18,500,000	
Proceeds from Long-Term Debt		59,987,000		
<b>BEGINNING FUND BALANCE</b>	<b>89,680,244</b>	<b>90,341,088</b>	<b>73,335,873</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>89,680,244</b>	<b>90,341,088</b>	<b>73,335,873</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>124,576,950</b>	<b>179,346,654</b>	<b>116,445,873</b>	

Clark County  
(Local Government)

SCHEDULE C

Fund 3990  
Special Assessment Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Special Assessment Bonds				
Principal	19,205,000	17,345,000	15,160,001	
Interest	12,924,916	10,879,190	8,671,435	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	1,663,665	77,763,167	6,000,000	
Transfer to Fund 3680 (Special Assess Sur & Def)	222,243		1,000,000	
Transfer to Fund 4480 (Special Assess Cap Const)	220,038	23,424	8,000	
Subtotal	34,235,862	106,010,781	30,839,436	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
ENDING FUND BALANCE	90,341,088	73,335,873	85,606,437	
TOTAL COMMITMENTS AND FUND BALANCE	124,576,950	179,346,654	116,445,873	

\* Includes legal fees, escrow securities on refunding issue, discount on bonds issued, securities lending, etc.

NOTE: Estimated principal and interest for FY 2014-15 is \$23,400,887.

Clark County  
(Local Government)

SCHEDULE C

Fund 3990  
Special Assessment Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

**PROPRIETARY FUNDS**

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Landing Fees	38,460,275	54,051,000	53,479,000	
Other Aircraft Fees	6,458,738	5,783,000	5,835,000	
Building Rental	130,078,395	243,030,000	243,929,000	
Rental Car Fees	29,847,640	30,093,000	30,271,000	
Land Rental	18,816,557	20,087,000	21,471,000	
Transportation Concessions	13,523,712	14,877,000	14,629,000	
Slot Concessions	25,718,680	24,630,000	25,350,000	
Terminal Concessions	56,549,508	59,612,000	60,747,000	
Parking	28,778,011	30,750,000	33,753,000	
Other	7,177,437	6,484,000	6,088,000	
<b>Total Operating Revenue</b>	<b>355,408,953</b>	<b>489,397,000</b>	<b>495,552,000</b>	
<b>OPERATING EXPENSE</b>				
Airports				
Salaries & Wages	72,295,685	77,777,000	82,387,000	
Employee Benefits	38,899,065	41,880,000	44,824,000	
Contracted & Professional Services	51,130,157	55,071,000	60,719,000	
Utilities & Communications	20,969,894	24,007,000	27,498,000	
Repairs & Maintenance	21,423,606	21,624,000	22,086,000	
Materials & Supplies	12,806,328	12,548,000	28,069,000	
Administrative Expenses	7,631,054	5,227,000	5,619,000	
Depreciation/Amortization	134,232,068	196,378,498	200,000,000	
<b>Total Operating Expense</b>	<b>359,387,857</b>	<b>434,512,498</b>	<b>471,202,000</b>	
<b>Operating Income or (Loss)</b>	<b>(3,978,904)</b>	<b>54,884,502</b>	<b>24,350,000</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	9,715,906	11,486,000	10,500,000	
Passenger Facility Charge	79,647,998	79,470,000	79,798,000	
Capital Contributions	36,755,085	19,148,000	18,981,000	
Gain / (Loss) on Investment	(68,988,324)	14,055,045	(16,500,000)	
<b>Total Nonoperating Revenues</b>	<b>57,130,665</b>	<b>124,159,045</b>	<b>92,779,000</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense*	160,446,494	235,964,000	241,773,092	
Loss on Disposal of Property & Equipment	33,000,245	1,906,000	4,500,000	
<b>Total Nonoperating Expenses</b>	<b>193,446,739</b>	<b>237,870,000</b>	<b>246,273,092</b>	
<b>Net Income (Loss) before Operating Transfers</b>	<b>(140,294,978)</b>	<b>(58,826,453)</b>	<b>(129,144,092)</b>	
<b>Operating Transfers (Schedule T)</b>				
In From Fund 2120 (MTP) - Jet "A" Fuel**	7,425,240	11,502,000	11,571,000	
Out				
<b>Net Operating Transfers</b>	<b>7,425,240</b>	<b>11,502,000</b>	<b>11,571,000</b>	
<b>NET INCOME (LOSS)</b>	<b>(132,869,738)</b>	<b>(47,324,453)</b>	<b>(117,573,092)</b>	

\* Schedule F-1 on full accrual basis.  
Schedule C-1 on cash basis.

\*\*Jet "A" Fuel Tax revenues are recorded  
in the CAFR as Transfers In.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME  
Funds 5000-5080/5100-5320  
Department of Aviation

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	411,491,953	489,397,000	495,552,000	
Cash paid to employees & benefits	(103,151,837)	(119,657,000)	(127,211,000)	
Cash paid for services & supplies	(107,988,967)	(118,477,000)	(143,991,000)	
a. Net cash provided by (or used for) operating activities	200,351,149	251,263,000	224,350,000	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers from other funds (Jet "A" Fuel)	7,425,240	11,502,000	11,571,000	
b. Net cash provided by (or used for) noncapital financing activities	7,425,240	11,502,000	11,571,000	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Passenger facility charges	79,075,276	79,470,000	79,798,000	
Proceeds from bonds & loans	200,000,000	495,797,000	300,000,000	
Payment to bond refunding agent		(203,690,000)		
Debt issuance costs	(859,212)	(2,382,000)	(1,000,000)	
Cash provided from federal grants	21,535,856	19,148,000	18,981,000	
Acquisition, construction or improvement of capital assets	(337,278,800)	(106,737,000)	(42,350,000)	
Principal	(391,265,000)	(305,535,000)	(362,910,000)	
Interest	(160,543,831)	(235,964,000)	(241,773,092)	
c. Net cash provided by (or used for) capital and related financing activities	(589,335,711)	(259,893,000)	(249,254,092)	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Proceeds of maturities of investments	900,086,347	317,528,000	180,000,000	
Purchase of investments	(494,254,366)	(418,135,000)	(174,000,000)	
Interest earnings	8,010,873	11,486,000	11,486,000	
d. Net cash provided by (or used in) investing activities	413,842,854	(89,121,000)	17,486,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	32,283,532	(86,249,000)	4,152,908	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	697,406,926	729,690,458	643,441,458	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	729,690,458	643,441,458	647,594,366	

NOTE: \$625,866,853 previously reported as cash with fiscal agent has been reclassified as investments with fiscal agent.

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS  
Funds 5000-5080/5100-5320  
Department of Aviation

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	3,219,813	2,811,496	2,750,000	
<b>Total Operating Revenue</b>	<b>3,219,813</b>	<b>2,811,496</b>	<b>2,750,000</b>	
OPERATING EXPENSE				
Judicial				
Salaries & Wages	687,223	604,318	703,145	
Employee Benefits	368,394	439,975	442,907	
Services & Supplies	3,151,811	2,626,501	3,646,440	
Depreciation/Amortization	181,965	122,420	122,400	
<b>Total Operating Expense</b>	<b>4,389,393</b>	<b>3,793,214</b>	<b>4,914,892</b>	
Operating Income or (Loss)	(1,169,580)	(981,718)	(2,164,892)	
NONOPERATING REVENUES				
Interest Earnings	47,547	4,728	2,364	
<b>Total Nonoperating Revenues</b>	<b>47,547</b>	<b>4,728</b>	<b>2,364</b>	
NONOPERATING EXPENSES				
Interest Expense	848			
<b>Total Nonoperating Expenses</b>	<b>848</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	(1,122,881)	(976,990)	(2,162,528)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>(1,122,881)</b>	<b>(976,990)</b>	<b>(2,162,528)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5330  
Las Vegas Constable

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,219,518	2,811,496	2,750,000	
Cash paid to employees & benefits	(1,081,400)	(1,044,293)	(1,146,052)	
Cash paid for services & supplies	(3,085,539)	(2,626,501)	(3,646,440)	
a. Net cash provided by (or used for) operating activities	(947,421)	(859,298)	(2,042,492)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	45,572	4,728	2,364	
d. Net cash provided by (or used in) investing activities	45,572	4,728	2,364	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(901,849)	(854,570)	(2,040,128)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,693,914	3,792,065	2,937,495	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,792,065	2,937,495	897,367	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5330  
Las Vegas Constable

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Licenses & Permits				
Building Permits	10,473,423	10,000,000	9,500,000	
Charges for Services				
Engineering Charges	10,500,219	9,271,285	8,758,000	
Miscellaneous				
Other	977,517	852,756	817,400	
<b>Total Operating Revenue</b>	<b>21,951,159</b>	<b>20,124,041</b>	<b>19,075,400</b>	
<b>OPERATING EXPENSE</b>				
Public Safety				
Salaries & Wages	15,984,423	15,731,642	16,540,403	
Employee Benefits	7,310,903	7,530,762	7,878,088	
Services & Supplies	3,815,713	4,663,197	3,957,693	
Depreciation/Amortization	1,293,622	700,000	700,000	
<b>Total Operating Expense</b>	<b>28,404,661</b>	<b>28,625,601</b>	<b>29,076,184</b>	
<b>Operating Income or (Loss)</b>	<b>(6,453,502)</b>	<b>(8,501,560)</b>	<b>(10,000,784)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	377,932	30,000	17,000	
Gain on Sale of Property & Equipment	63,228	57,287		
<b>Total Nonoperating Revenues</b>	<b>441,160</b>	<b>87,287</b>	<b>17,000</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	6,086			
<b>Total Nonoperating Expenses</b>	<b>6,086</b>	<b>0</b>	<b>0</b>	
<b>Net Income (Loss) before</b>				
<b>Operating Transfers</b>	<b>(6,018,428)</b>	<b>(8,414,273)</b>	<b>(9,983,784)</b>	
Operating Transfers (Schedule T)				
In From Fund 5350 (Major Projects Review Fund)		33,976		
Out				
<b>Net Operating Transfers</b>	<b>0</b>	<b>33,976</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>(6,018,428)</b>	<b>(8,380,297)</b>	<b>(9,983,784)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340  
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	21,774,245	19,271,285	18,258,000	
Cash paid to employees & benefits	(24,447,452)	(23,262,404)	(24,418,491)	
Cash paid for services & supplies	(4,155,012)	(4,663,197)	(3,957,693)	
Other operating receipts	977,517	852,756	817,400	
<b>a. Net cash provided by (or used for) operating activities</b>	<b>(5,850,702)</b>	<b>(7,801,560)</b>	<b>(9,300,784)</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers from other funds		33,976		
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>0</b>	<b>33,976</b>	<b>0</b>	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition, construction or improvement of capital assets	(58,384)	(60,000)	(2,500,000)	
Sale of capital assets	9,256,606			
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>9,198,222</b>	<b>(60,000)</b>	<b>(2,500,000)</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	392,810	30,000	17,000	
<b>d. Net cash provided by (or used in) investing activities</b>	<b>392,810</b>	<b>30,000</b>	<b>17,000</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>3,740,330</b>	<b>(7,797,584)</b>	<b>(11,783,784)</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>25,974,668</b>	<b>29,714,998</b>	<b>21,917,414</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>29,714,998</b>	<b>21,917,414</b>	<b>10,133,630</b>	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5340  
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
New Development Fees	41,222			
<b>Total Operating Revenue</b>	<b>41,222</b>	<b>0</b>		
OPERATING EXPENSE				
General Government				
Salaries & Wages	45,660			
Employee Benefits	28,990			
Services & Supplies	16,931			
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>91,581</b>	<b>0</b>		
<b>Operating Income or (Loss)</b>	<b>(50,359)</b>	<b>0</b>		
NONOPERATING REVENUES				
Interest Earnings	3,799			
<b>Total Nonoperating Revenues</b>	<b>3,799</b>	<b>0</b>		
NONOPERATING EXPENSES				
Interest Expense	20			
<b>Total Nonoperating Expenses</b>	<b>20</b>	<b>0</b>		
<b>Net Income (Loss) before</b>				
<b>Operating Transfers</b>	<b>(46,580)</b>	<b>0</b>		
Operating Transfers (Schedule T)				
In				
Out To Fund 5340 (Building)		33,976		
<b>Net Operating Transfers</b>	<b>0</b>	<b>33,976</b>		
<b>NET INCOME (LOSS)</b>	<b>(46,580)</b>	<b>33,976</b>		

NOTE: Effective FY 2011-12, this fund was abolished.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5350  
Major Projects Review Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	54,397			
Cash paid to employees & benefits	(122,452)			
Cash paid for services & supplies	(789,031)			
a. Net cash provided by (or used for) operating activities	(857,086)	0		
B. CASH FLOWS FROM NONCAPITAL Transfer to other funds		(33,976)		
b. Net cash provided by (or used for) noncapital financing activities	0	(33,976)		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0		
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	1,457			
d. Net cash provided by (or used in) investing activities	1,457	0		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(855,629)	(33,976)		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	889,605	33,976		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	33,976	0		

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5350  
Major Projects Review Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	329,559	358,120	360,000	
Miscellaneous				
Other	96			
Total Operating Revenue	329,655	358,120	360,000	
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	164,999	160,277	176,000	
Depreciation/Amortization	361,391	420,000	460,000	
Total Operating Expense	526,390	580,277	636,000	
Operating Income or (Loss)	(196,735)	(222,157)	(276,000)	
NONOPERATING REVENUES				
Property Tax	266			
Federal and State Grants	164,207			
Consolidated Tax	10,346	10,346	10,346	
Interest Earnings	1,367	250	125	
County Option 1/4 Percent Sales and Use Tax (Water Infrastructure)	36,427	38,960	39,000	
Total Nonoperating Revenues	212,613	49,556	49,471	
NONOPERATING EXPENSES				
Interest Expense*	22			
Total Nonoperating Expenses	22	0	0	
Net Income (Loss) before Operating Transfers	15,856	(172,601)	(226,529)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	15,856	(172,601)	(226,529)	

\* Schedule F-1 on full accrual basis.

Schedule C-1 on cash basis.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5360  
Kyle Canyon Water District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	318,817	358,120	360,000	
Cash paid for services & supplies	(286,620)	(160,277)	(176,000)	
Other operating receipts	96			
<b>a. Net cash provided by (or used for) operating activities</b>	<b>32,293</b>	<b>197,843</b>	<b>184,000</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Cash provided by property tax	327			
Cash provided by consolidated tax Federal and state grants	10,346	10,346	10,346	
164,473				
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>175,146</b>	<b>10,346</b>	<b>10,346</b>	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition, construction or improvement of capital assets	(235,433)			
County option 1/4 percent sales & use tax (Water Infrastructure)	36,427	38,960	39,000	
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(199,006)</b>	<b>38,960</b>	<b>39,000</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	1,412	250	125	
<b>d. Net cash provided by (or used in) investing activities</b>	<b>1,412</b>	<b>250</b>	<b>125</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>9,845</b>	<b>247,399</b>	<b>233,471</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>100,452</b>	<b>110,297</b>	<b>357,696</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>110,297</b>	<b>357,696</b>	<b>591,167</b>	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5360  
Kyle Canyon Water District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Parking Fees	1,052,292	956,845	654,948	
Miscellaneous				
Other	4,163	5,255	4,000	
<b>Total Operating Revenue</b>	<b>1,056,455</b>	<b>962,100</b>	<b>658,948</b>	
OPERATING EXPENSE				
General Government				
Salaries & Wages	95,146	135,972	191,970	
Employee Benefits	54,000	98,560	132,973	
Services & Supplies	230,632	225,545	1,071,934	
Depreciation/Amortization	183,779	186,288	186,288	
<b>Total Operating Expense</b>	<b>563,557</b>	<b>646,365</b>	<b>1,583,165</b>	
<b>Operating Income or (Loss)</b>	<b>492,898</b>	<b>315,735</b>	<b>(924,217)</b>	
NONOPERATING REVENUES				
Interest Earnings	13,889	13,445	6,722	
<b>Total Nonoperating Revenues</b>	<b>13,889</b>	<b>13,445</b>	<b>6,722</b>	
NONOPERATING EXPENSES				
Interest Expense	191			
<b>Total Nonoperating Expenses</b>	<b>191</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	506,596	329,180	(917,495)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>506,596</b>	<b>329,180</b>	<b>(917,495)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5380  
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,048,120	956,845	654,948	
Cash paid to employees & benefits	(151,042)	(234,532)	(324,943)	
Cash paid for services & supplies	(251,320)	(225,545)	(1,071,934)	
Other operating receipts	4,163	5,255	4,000	
a. Net cash provided by (or used for) operating activities	649,921	502,023	(737,929)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(29,969)			
c. Net cash provided by (or used for) capital and related financing activities	(29,969)	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	15,864	13,445	6,722	
d. Net cash provided by (or used in) investing activities	15,864	13,445	6,722	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	635,816	515,468	(731,207)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	848,985	1,484,801	2,000,269	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,484,801	2,000,269	1,269,062	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5380  
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Recreation Fees	7,845,272	7,029,292	8,044,420	
Miscellaneous				
Other	3,602	163,099	163,099	
<b>Total Operating Revenue</b>	<b>7,848,874</b>	<b>7,192,391</b>	<b>8,207,519</b>	
<b>OPERATING EXPENSE</b>				
Culture & Recreation				
Salaries & Wages	5,169,660	5,688,931	5,870,342	
Employee Benefits	240,816	276,077	287,790	
Services & Supplies	3,169,725	3,884,433	3,774,592	
Depreciation/Amortization	47,766	66,000	66,000	
<b>Total Operating Expense</b>	<b>8,627,967</b>	<b>9,915,441</b>	<b>9,998,724</b>	
<b>Operating Income or (Loss)</b>	<b>(779,093)</b>	<b>(2,723,050)</b>	<b>(1,791,205)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	105,821	7,436	3,718	
Federal and State Grants	137,054	46,000	46,000	
<b>Total Nonoperating Revenues</b>	<b>242,875</b>	<b>53,436</b>	<b>49,718</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	1,868			
<b>Total Nonoperating Expenses</b>	<b>1,868</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	(538,086)	(2,669,614)	(1,741,487)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>(538,086)</b>	<b>(2,669,614)</b>	<b>(1,741,487)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410  
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	7,839,765	7,029,292	8,044,420	
Cash paid to employees & benefits	(5,541,007)	(5,965,008)	(6,158,132)	
Cash paid for services & supplies	(2,981,654)	(3,884,433)	(3,774,592)	
Other operating receipts	3,602	163,099	163,099	
a. Net cash provided by (or used for) operating activities	(679,294)	(2,657,050)	(1,725,205)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Federal and state grants	137,054	46,000	46,000	
b. Net cash provided by (or used for) noncapital financing activities	137,054	46,000	46,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(127,666)	(772,270)	(109,200)	
c. Net cash provided by (or used for) capital and related financing activities	(127,666)	(772,270)	(109,200)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	105,778	7,436	3,718	
d. Net cash provided by (or used in) investing activities	105,778	7,436	3,718	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(564,128)	(3,375,884)	(1,784,687)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,834,172	9,270,044	5,894,160	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,270,044	5,894,160	4,109,473	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410  
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Intergovernmental Revenues				
Grants	7,919,163	7,927,611	8,114,605	
Charges for Services				
Total Patient Revenue	338,634,671	353,577,933	364,045,611	
Upper Payment Limit (UPL)	39,423,464	39,423,464	39,423,464	
Upper Payment Limit (UPL) - Supplemental	45,598,712	45,276,569	51,450,721	
Upper Payment Limit (UPL) - Retro	27,283,055	44,831,409		
Disproportionate Share (DSH)	73,320,000	70,998,603	66,795,790	
Gaming Tax License Receipts	1,000,000	1,000,000	1,000,000	
Other	22,256,298	17,784,813	17,425,121	
<b>Total Operating Revenue</b>	<b>555,435,363</b>	<b>580,820,402</b>	<b>548,255,312</b>	
<b>OPERATING EXPENSE</b>				
Hospital				
Salaries & Wages	223,667,033	232,221,464	234,030,850	
Employee Benefits	87,825,623	89,691,330	96,867,139	
Services & Supplies	99,966,885	100,437,277	103,042,557	
Professional Fees	37,457,948	36,633,409	36,294,979	
Purchased Services	65,486,397	68,377,912	72,477,240	
Other	13,565,495	15,082,573	16,259,725	
Rent	9,838,944	9,331,900	9,461,779	
Depreciation/Amortization	11,987,132	10,488,643	15,999,177	
<b>Total Operating Expense</b>	<b>549,795,457</b>	<b>562,264,508</b>	<b>584,433,446</b>	
<b>Operating Income or (Loss)</b>	<b>5,639,906</b>	<b>18,555,894</b>	<b>(36,178,134)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	708,277	780,214	780,214	
Contributions from Clark County	31,000,000	31,000,000	31,000,000	
Other	945,147	1,147,914	895,439	
<b>Total Nonoperating Revenues</b>	<b>32,653,424</b>	<b>32,928,128</b>	<b>32,675,653</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense*	3,815,043	3,576,780	3,265,065	
GASB 45 Benefit Adjustment	24,491,570	24,407,344	23,154,636	
Loss on Disposal of Property and Equipment	16,800			
Other				
<b>Total Nonoperating Expenses</b>	<b>28,323,413</b>	<b>27,984,124</b>	<b>26,419,701</b>	
<b>Net Income (Loss) before</b>				
<b>Operating Transfers</b>	<b>9,969,917</b>	<b>23,499,898</b>	<b>(29,922,182)</b>	
Operating Transfers (Schedule T)				
In From Fund 4370 (County Capital Projects)	1,500,000			
Out				
<b>Net Operating Transfers</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>11,469,917</b>	<b>23,499,898</b>	<b>(29,922,182)</b>	

\* Schedule F-1 on full accrual basis.  
Schedule C-1 on cash basis.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5420-5440  
University Medical Center

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<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	498,263,583	554,107,978	521,715,586	
Cash paid to employees & benefits	(319,287,384)	(321,912,794)	(330,897,989)	
Cash paid for services & supplies	(194,820,451)	(229,863,071)	(237,536,280)	
Other operating receipts	30,924,129	26,712,424	26,539,726	
<b>a. Net cash provided by (or used for) operating activities</b>	<b>15,079,877</b>	<b>29,044,537</b>	<b>(20,178,957)</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Contributions from Clark County	31,000,000	31,000,000	31,000,000	
Transfers from other funds	1,500,000			
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>32,500,000</b>	<b>31,000,000</b>	<b>31,000,000</b>	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition, construction or improvement of capital assets	(21,484,068)	(19,267,988)	(10,246,409)	
Other	928,347	1,147,914	895,439	
Principal	(5,475,001)	(5,730,000)	(5,995,000)	
Interest	(3,797,039)	(3,531,909)	(3,265,065)	
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(29,827,761)</b>	<b>(27,381,983)</b>	<b>(18,611,035)</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	782,642	780,214	780,214	
<b>d. Net cash provided by (or used in) investing activities</b>	<b>782,642</b>	<b>780,214</b>	<b>780,214</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>18,534,758</b>	<b>33,442,768</b>	<b>(7,009,778)</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>33,055,948</b>	<b>51,590,706</b>	<b>85,033,474</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>51,590,706</b>	<b>85,033,474</b>	<b>78,023,696</b>	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5420-5440  
University Medical Center

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Recreation Fees	1,261,203	1,346,355	2,363,345	
Miscellaneous				
Other	54,843	29,913	68,263	
<b>Total Operating Revenue</b>	<b>1,316,046</b>	<b>1,376,268</b>	<b>2,431,608</b>	
<b>OPERATING EXPENSE</b>				
Culture & Recreation				
Salaries & Wages	1,023,074	1,136,000	1,063,810	
Employee Benefits	218,238	237,085	251,751	
Services & Supplies	434,195	1,140,662	1,359,999	
Depreciation/Amortization	6,642	8,000	8,000	
<b>Total Operating Expense</b>	<b>1,682,149</b>	<b>2,521,747</b>	<b>2,683,560</b>	
<b>Operating Income or (Loss)</b>	<b>(366,103)</b>	<b>(1,145,479)</b>	<b>(251,952)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	16,447	93	47	
<b>Total Nonoperating Revenues</b>	<b>16,447</b>	<b>93</b>	<b>47</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	182			
<b>Total Nonoperating Expenses</b>	<b>182</b>	<b>0</b>	<b>0</b>	
<b>Net Income (Loss) before</b>				
<b>Operating Transfers</b>	<b>(349,838)</b>	<b>(1,145,386)</b>	<b>(251,905)</b>	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	500,000	250,000		
Out				
<b>Net Operating Transfers</b>	<b>500,000</b>	<b>250,000</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>150,162</b>	<b>(895,386)</b>	<b>(251,905)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450  
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,165,093	1,376,268	2,431,608	
Cash paid to employees & benefits	(1,266,976)	(1,373,085)	(1,315,561)	
Cash paid for services & supplies	(489,563)	(1,140,662)	(1,359,999)	
Other operating receipts	54,843			
a. Net cash provided by (or used for) operating activities	(536,603)	(1,137,479)	(243,952)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	1,500,000	250,000		
b. Net cash provided by (or used for) noncapital financing activities	1,500,000	250,000	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(24,795)	(96,780)		
c. Net cash provided by (or used for) capital and related financing activities	(24,795)	(96,780)	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	19,376	93	47	
d. Net cash provided by (or used in) investing activities	19,376	93	47	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	957,978	(984,166)	(243,905)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	413,876	1,371,854	387,688	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,371,854	387,688	143,783	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450  
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Total Operating Revenue	0	0	0	
<b>OPERATING EXPENSE</b>				
Health				
Salaries & Wages	1,162,237	1,267,267	1,400,708	
Employee Benefits	528,311	461,548	513,649	
Services & Supplies	1,148,092	1,255,538	1,589,730	
Depreciation/Amortization	182,828	183,000	183,000	
Total Operating Expense	3,021,468	3,167,353	3,687,087	
Operating Income or (Loss)	(3,021,468)	(3,167,353)	(3,687,087)	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	106,785	58,400	76,400	
Federal and State Grants	1,160,177	1,377,500	1,375,546	
Loss on Sale of Property & Equipment	(2,678)			
Total Nonoperating Revenues	1,264,284	1,435,900	1,451,946	
<b>NONOPERATING EXPENSES</b>				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(1,757,184)	(1,731,453)	(2,235,141)	
Operating Transfers (Schedule T)				
In From Fund 7050 (Southern NV Health District)	811,771			
Out				
Net Operating Transfers	811,771	0	0	
<b>NET INCOME (LOSS)</b>	<b>(945,413)</b>	<b>(1,731,453)</b>	<b>(2,235,141)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 7620/7700  
Southern Nevada Health District - Proprietary Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash paid to employees & benefits	(1,158,886)	(1,728,815)	(1,914,357)	
Cash paid for services & supplies	(1,103,057)	(1,255,538)	(1,589,730)	
<b>a. Net cash provided by (or used for) operating activities</b>	<b>(2,261,943)</b>	<b>(2,984,353)</b>	<b>(3,504,087)</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Federal and state grants	1,159,162	1,377,500	1,375,546	
Transfers from other funds	811,771			
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>1,970,933</b>	<b>1,377,500</b>	<b>1,375,546</b>	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition, construction, or improvement of capital assets	(81,765)		(75,000)	
<b>c. Net cash provided by (or used for) financing activities</b>	<b>(81,765)</b>	<b>0</b>	<b>(75,000)</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	106,785	58,400	76,400	
<b>d. Net cash provided by (or used in) investing activities</b>	<b>106,785</b>	<b>58,400</b>	<b>76,400</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(265,990)</b>	<b>(1,548,453)</b>	<b>(2,127,141)</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>6,263,968</b>	<b>5,997,978</b>	<b>4,449,525</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>5,997,978</b>	<b>4,449,525</b>	<b>2,322,384</b>	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 7620/7700  
Southern Nevada Health District - Proprietary Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Sewer Charges	133,122,260	144,454,850	140,327,700	
Effluent Sales	2,274,004	2,302,115	2,322,750	
Pretreatment Fees	400,313	401,150	403,000	
Septage Fees	263,948	265,200	265,200	
Miscellaneous				
Other	290,893	291,350	293,000	
<b>Total Operating Revenue</b>	<b>136,351,418</b>	<b>147,714,665</b>	<b>143,611,650</b>	
<b>OPERATING EXPENSE</b>				
Utility Enterprise				
Salaries & Wages	20,967,989	21,349,500	23,225,607	
Employee Benefits	10,581,699	10,740,225	12,143,652	
Services & Supplies	29,297,667	32,227,435	41,881,100	
Depreciation/Amortization	71,292,101	76,500,000	81,150,000	
<b>Total Operating Expense</b>	<b>132,139,456</b>	<b>140,817,160</b>	<b>158,400,359</b>	
<b>Operating Income or (Loss)</b>	<b>4,211,962</b>	<b>6,897,505</b>	<b>(14,788,709)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	5,708,943	6,025,600	6,250,400	
County Option 1/4 Percent Sales and Use Tax (Waste Water Infrastructure)	14,055,242	14,547,175	15,050,100	
Connection Fees**	10,549,916	12,835,000	16,060,000	
Capital Contributions**	9,987,987	10,050,000	10,750,000	
Federal and State Grants	86,448	170,100	65,063	
<b>Total Nonoperating Revenues</b>	<b>40,388,536</b>	<b>43,627,875</b>	<b>48,175,563</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense*	3,707	23,298,630	24,082,497	
Other	3,519,218			
<b>Total Nonoperating Expenses</b>	<b>3,522,925</b>	<b>23,298,630</b>	<b>24,082,497</b>	
<b>Net Income (Loss) before Operating Transfers</b>	<b>41,077,573</b>	<b>27,226,750</b>	<b>9,304,357</b>	
<b>Operating Transfers (Schedule T)</b>				
In				
Out				
<b>Net Operating Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>41,077,573</b>	<b>27,226,750</b>	<b>9,304,357</b>	

\* Schedule F-1 on full accrual basis.  
Schedule C-1 on cash basis.

\*\* Connection Fees (Water) for Actual  
Prior Year are recorded in the CAFR  
as Capital Contributions.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Clark County Water Reclamation District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	151,403,414	147,714,665	143,611,650	
Cash paid to employees & benefits	(29,612,899)	(32,089,725)	(35,369,259)	
Cash paid for services & supplies	(28,169,652)	(32,227,435)	(41,881,100)	
Other operating receipts	(892,373)			
<b>a. Net cash provided by (or used for)         operating activities</b>	<b>92,728,490</b>	<b>83,397,505</b>	<b>66,361,291</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Financing Opt-Out Arrangement	(3,496,025)			
<b>b. Net cash provided by (or used for)         noncapital financing         activities</b>	<b>(3,496,025)</b>	<b>0</b>	<b>0</b>	
<b>C. CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES:</b>				
Acquisition, construction or improvement of capital assets	(28,756,236)	(96,076,369)	(118,565,817)	
Federal and state grants	86,448	170,100	65,063	
County option 1/4 percent sales & use tax	12,733,818	14,547,175	15,050,100	
Contributed Capital (Connection Fees)	10,318,666	12,835,000	16,060,000	
Principal	(7,045,529)	(7,470,529)	(8,535,529)	
Interest	(23,285,073)	(23,298,630)	(24,082,497)	
Proceeds from capital debt	11,804,752			
Loan to Clark County			(7,000,000)	
<b>c. Net cash provided by (or used for)         capital and related         financing activities</b>	<b>(24,143,154)</b>	<b>(99,293,253)</b>	<b>(127,008,680)</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	6,499,680	6,025,600	6,250,400	
Purchase of investments	(219,203,613)	(224,855,164)	(221,675,825)	
Proceeds from sales of investments	144,072,930	191,985,335	276,860,457	
<b>d. Net cash provided by (or used in)         investing activities</b>	<b>(68,631,003)</b>	<b>(26,844,229)</b>	<b>61,435,032</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(3,541,692)</b>	<b>(42,739,977)</b>	<b>787,643</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>67,632,485</b>	<b>64,090,793</b>	<b>21,350,816</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>64,090,793</b>	<b>21,350,816</b>	<b>22,138,459</b>	

NOTE: \$31,069,290 previously reported as investments has been reclassified as cash and cash equivalents.

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	75,833,661	81,038,000	83,625,000	
Miscellaneous				
Other	3,059,376	1,620,000	1,323,000	
<b>Total Operating Revenue</b>	<b>78,893,037</b>	<b>82,658,000</b>	<b>84,948,000</b>	
OPERATING EXPENSE				
General Government				
Services & Supplies	79,052,977	82,569,000	92,508,000	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>79,052,977</b>	<b>82,569,000</b>	<b>92,508,000</b>	
Operating Income or (Loss)	(159,940)	89,000	(7,560,000)	
NONOPERATING REVENUES				
Interest Earnings	540,275	189,000	107,000	
Federal and State Grants	8,134			
<b>Total Nonoperating Revenues</b>	<b>548,409</b>	<b>189,000</b>	<b>107,000</b>	
NONOPERATING EXPENSES				
Interest Expense	8,154			
<b>Total Nonoperating Expenses</b>	<b>8,154</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	380,315	278,000	(7,453,000)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>380,315</b>	<b>278,000</b>	<b>(7,453,000)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6520  
Self-Funded Group Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	76,387,518	81,038,000	83,625,000	
Cash paid to employees & benefits	1,194			
Cash paid for services & supplies	(67,963,094)	(82,569,000)	(92,508,000)	
Other operating receipts	3,059,376	1,620,000	1,323,000	
a. Net cash provided by (or used for) operating activities	11,484,994	89,000	(7,560,000)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Federal and state grants	8,134			
b. Net cash provided by (or used for) noncapital financing activities	8,134	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	580,843	189,000	107,000	
d. Net cash provided by (or used in) investing activities	580,843	189,000	107,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	12,073,971	278,000	(7,453,000)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	31,392,060	43,466,031	43,744,031	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	43,466,031	43,744,031	36,291,031	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6520  
Self-Funded Group Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Billings to Departments	10,452,730	9,219,786	9,322,667	
Miscellaneous				
Other	32,347,765	1,544,700	500,000	
<b>Total Operating Revenue</b>	<b>42,800,495</b>	<b>10,764,486</b>	<b>9,822,667</b>	
<b>OPERATING EXPENSE</b>				
General Government				
Salaries & Wages	723,773	409,046	423,358	
Employee Benefits	203,619	203,771	212,279	
Services & Supplies	12,643,149	12,913,485	16,054,090	
Depreciation/Amortization	48,033	42,600	42,600	
<b>Total Operating Expense</b>	<b>13,618,574</b>	<b>13,568,902</b>	<b>16,732,327</b>	
<b>Operating Income or (Loss)</b>	<b>29,181,921</b>	<b>(2,804,416)</b>	<b>(6,909,660)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	1,038,548	687,200	503,700	
Loss on Sale of Property & Equipment	(3,612)			
<b>Total Nonoperating Revenues</b>	<b>1,034,936</b>	<b>687,200</b>	<b>503,700</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	17,298			
<b>Total Nonoperating Expenses</b>	<b>17,298</b>	<b>0</b>	<b>0</b>	
<b>Net Income (Loss) before</b>				
<b>Operating Transfers</b>	<b>30,199,559</b>	<b>(2,117,216)</b>	<b>(6,405,960)</b>	
Operating Transfers (Schedule T)				
In				
Out To Fund 6590 (Detention Self-Funded Ind Ins)	(8,000,000)			
<b>Net Operating Transfers</b>	<b>(8,000,000)</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>22,199,559</b>	<b>(2,117,216)</b>	<b>(6,405,960)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6530  
Clark County Workers' Compensation & Occupational Safety

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	9,998,960	9,219,786	9,322,667	
Cash paid to employees & benefits	(986,443)	(612,817)	(635,637)	
Cash paid for services & supplies	(43,478,025)	(12,913,485)	(16,054,090)	
Other operating receipts	32,347,765	1,544,700	500,000	
<b>a. Net cash provided by (or used for) operating activities</b>	<b>(2,117,743)</b>	<b>(2,761,816)</b>	<b>(6,867,060)</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer to other funds		(8,000,000)		
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>0</b>	<b>(8,000,000)</b>	<b>0</b>	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	1,048,604	687,200	503,700	
<b>d. Net cash provided by (or used in) investing activities</b>	<b>1,048,604</b>	<b>687,200</b>	<b>503,700</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(1,069,139)</b>	<b>(10,074,616)</b>	<b>(6,363,360)</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>84,468,526</b>	<b>83,399,387</b>	<b>73,324,771</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>83,399,387</b>	<b>73,324,771</b>	<b>66,961,411</b>	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6530  
Clark County Workers' Compensation & Occupational Safety

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Billings to Departments	1,037,414	467,900	560,000	
<b>Total Operating Revenue</b>	<b>1,037,414</b>	<b>467,900</b>	<b>560,000</b>	
<b>OPERATING EXPENSE</b>				
General Government				
Salaries & Wages	352,973	613,200	3,000,000	
Employee Benefits	13,001	21,100	100,000	
Services & Supplies	2,830,561	2,907,100	4,000,000	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>3,196,535</b>	<b>3,541,400</b>	<b>7,100,000</b>	
<b>Operating Income or (Loss)</b>	<b>(2,159,121)</b>	<b>(3,073,500)</b>	<b>(6,540,000)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	240,786	126,200	134,200	
<b>Total Nonoperating Revenues</b>	<b>240,786</b>	<b>126,200</b>	<b>134,200</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	2,705			
<b>Total Nonoperating Expenses</b>	<b>2,705</b>	<b>0</b>	<b>0</b>	
<b>Net Income (Loss) before</b>				
<b>Operating Transfers</b>	<b>(1,921,040)</b>	<b>(2,947,300)</b>	<b>(6,405,800)</b>	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	2,000,000	2,000,000	2,000,000	
Out				
<b>Net Operating Transfers</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	
<b>NET INCOME (LOSS)</b>	<b>78,960</b>	<b>(947,300)</b>	<b>(4,405,800)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6540  
Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	5,476,064	467,900	560,000	
Cash paid to employees & benefits	(709,460)	(634,300)	(3,100,000)	
Cash paid for services & supplies	(2,829,836)	(2,907,100)	(4,000,000)	
a. Net cash provided by (or used for) operating activities	1,936,768	(3,073,500)	(6,540,000)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	2,000,000	2,000,000	2,000,000	
b. Net cash provided by (or used for) noncapital financing activities	2,000,000	2,000,000	2,000,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	254,848	126,200	134,200	
d. Net cash provided by (or used in) investing activities	254,848	126,200	134,200	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,191,616	(947,300)	(4,405,800)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	10,490,123	14,681,739	13,734,439	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,681,739	13,734,439	9,328,639	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6540  
Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	65,325,654	67,000,000	75,530,000	
<b>Total Operating Revenue</b>	<b>65,325,654</b>	<b>67,000,000</b>	<b>75,530,000</b>	
OPERATING EXPENSE				
General Government				
Employee Benefits	69,067,839	67,000,000	75,530,000	
Services & Supplies		89,000	1,000,000	
Depreciation/Amortization	5,410,594	5,410,600	5,410,600	
<b>Total Operating Expense</b>	<b>74,478,433</b>	<b>72,499,600</b>	<b>81,940,600</b>	
Operating Income or (Loss)	(9,152,779)	(5,499,600)	(6,410,600)	
NONOPERATING REVENUES				
Interest Earnings	2,170,502	1,861,300	1,900,000	
Rent	12,319,791	12,566,187	12,817,512	
<b>Total Nonoperating Revenues</b>	<b>14,490,293</b>	<b>14,427,487</b>	<b>14,717,512</b>	
NONOPERATING EXPENSES				
Interest Expense	11,686,602	11,596,506	11,518,491	
<b>Total Nonoperating Expenses</b>	<b>11,686,602</b>	<b>11,596,506</b>	<b>11,518,491</b>	
Net Income (Loss) before				
Operating Transfers	(6,349,088)	(2,668,619)	(3,211,579)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>(6,349,088)</b>	<b>(2,668,619)</b>	<b>(3,211,579)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6550  
Other Post-Employment Benefits Reserve

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	26,715,962	67,000,000	75,530,000	
Cash paid to employees & benefits		(67,000,000)	(75,530,000)	
Cash paid for services & supplies		(89,000)	(1,000,000)	
<b>a. Net cash provided by (or used for) operating activities</b>	<b>26,715,962</b>	<b>(89,000)</b>	<b>(1,000,000)</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Rent	12,319,791	12,566,187	12,817,512	
Principal*	(667,208)	(969,681)	(1,299,021)	
Interest*	(11,652,583)	(11,596,506)	(11,518,491)	
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	2,285,209	1,861,300	1,900,000	
<b>d. Net cash provided by (or used in) investing activities</b>	<b>2,285,209</b>	<b>1,861,300</b>	<b>1,900,000</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>29,001,171</b>	<b>1,772,300</b>	<b>900,000</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>162,711,002</b>	<b>191,712,173</b>	<b>193,484,473</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>191,712,173</b>	<b>193,484,473</b>	<b>194,384,473</b>	

\* The LVMPD Headquarters lease commenced in FY 2011-12 and qualifies as a capital lease per GAAP.

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6550  
Other Post-Employment Benefits Reserve

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments		2,291,089	7,421,887	
Intergovernmental Revenue				
Other Local Government Shared Revenues				
Other - Contributions from City of Las Vegas		2,561,490		
Miscellaneous				
Other	292,307	1,044,650	190,650	
<b>Total Operating Revenue</b>	<b>292,307</b>	<b>5,897,229</b>	<b>7,612,537</b>	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	9,995,837	5,746,607	6,568,668	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>9,995,837</b>	<b>5,746,607</b>	<b>6,568,668</b>	
<b>Operating Income or (Loss)</b>	<b>(9,703,530)</b>	<b>150,622</b>	<b>1,043,869</b>	
NONOPERATING REVENUES				
Interest Earnings	84,841	105,000	100,000	
<b>Total Nonoperating Revenues</b>	<b>84,841</b>	<b>105,000</b>	<b>100,000</b>	
NONOPERATING EXPENSES				
Interest Expense	1,980			
<b>Total Nonoperating Expenses</b>	<b>1,980</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	(9,620,669)	255,622	1,143,869	
Operating Transfers (Schedule T)				
In From Fund 6580 Detention Self-Funded Liab Ins)	1,560,000			
In From Fund 6600 (CC Liability & Risk Mgt Admin)		6,496,322		
Out				
<b>Net Operating Transfers</b>	<b>1,560,000</b>	<b>6,496,322</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>(8,060,669)</b>	<b>6,751,944</b>	<b>1,143,869</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6560  
LVMPD Self-Funded Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	66,603	4,852,579	7,421,887	
Cash paid for services & supplies	(9,148,213)	(5,746,607)	(6,568,668)	
Other operating receipts	292,307	1,044,650	190,650	
a. Net cash provided by (or used for) operating activities	(8,789,303)	150,622	1,043,869	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	1,560,000	6,496,322		
b. Net cash provided by (or used for) noncapital financing activities	1,560,000	6,496,322	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	66,128	105,000	100,000	
d. Net cash provided by (or used in) investing activities	66,128	105,000	100,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(7,163,175)	6,751,944	1,143,869	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14,948,467	7,785,292	14,537,236	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	7,785,292	14,537,236	15,681,105	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6560  
LVMPD Self-Funded Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Billings to Departments	5,950,554	5,786,355	14,444,830	
Intergovernmental Revenue				
Other Local Government Shared Revenues				
Other - Contributions from City of Las Vegas		2,271,510		
Miscellaneous				
Other	513,680	485,000	490,000	
<b>Total Operating Revenue</b>	<b>6,464,234</b>	<b>8,542,865</b>	<b>14,934,830</b>	
<b>OPERATING EXPENSE</b>				
Public Safety				
Services & Supplies	19,672,732	17,133,884	14,835,451	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>19,672,732</b>	<b>17,133,884</b>	<b>14,835,451</b>	
<b>Operating Income or (Loss)</b>	<b>(13,208,498)</b>	<b>(8,591,019)</b>	<b>99,379</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	630,468	400,000	400,000	
<b>Total Nonoperating Revenues</b>	<b>630,468</b>	<b>400,000</b>	<b>400,000</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	10,726			
<b>Total Nonoperating Expenses</b>	<b>10,726</b>	<b>0</b>	<b>0</b>	
<b>Net Income (Loss) before</b>				
Operating Transfers	(12,588,756)	(8,191,019)	499,379	
Operating Transfers (Schedule T)				
In From Fund 6590 (CCDC Self Funded Indust. Ins.)	7,837,176			
Out				
<b>Net Operating Transfers</b>	<b>7,837,176</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>(4,751,580)</b>	<b>(8,191,019)</b>	<b>499,379</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6570  
LVMPD Self-Funded Industrial Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	5,988,327	8,057,865	14,444,830	
Cash paid for services & supplies	(20,896,738)	(17,133,884)	(14,835,451)	
Other operating receipts	513,680	485,000	490,000	
a. Net cash provided by (or used for) operating activities	(14,394,731)	(8,591,019)	99,379	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	7,837,176			
b. Net cash provided by (or used for) noncapital financing activities	7,837,176	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	621,370	400,000	400,000	
d. Net cash provided by (or used in) investing activities	621,370	400,000	400,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(5,936,185)	(8,191,019)	499,379	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	59,867,342	53,931,157	45,740,138	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	53,931,157	45,740,138	46,239,517	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6570  
LVMPD Self-Funded Industrial Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Total Operating Revenue	0	0	0	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	381,979	394,587	420,222	
Depreciation/Amortization				
Total Operating Expense	381,979	394,587	420,222	
Operating Income or (Loss)	(381,979)	(394,587)	(420,222)	
NONOPERATING REVENUES				
Interest Earnings		27,000	27,000	
Total Nonoperating Revenues	0	27,000	27,000	
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(381,979)	(367,587)	(393,222)	
Operating Transfers (Schedule T)				
In From Fund 6600 (CC Liab & Risk Management)	3,055,556			
Out To Fund 6560 (LVMPD Self-Funded Insurance)	(1,560,000)			
Net Operating Transfers	1,495,556	0	0	
<b>NET INCOME (LOSS)</b>	<b>1,113,577</b>	<b>(367,587)</b>	<b>(393,222)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6580  
Detention Self-Funded Liability Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash paid for services & supplies		(394,587)	(420,222)	
a. Net cash provided by (or used for) operating activities	0	(394,587)	(420,222)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds		3,055,556		
Transfers to other funds		(1,560,000)		
b. Net cash provided by (or used for) noncapital financing activities	0	1,495,556	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings		27,000	27,000	
d. Net cash provided by (or used in) investing activities	0	27,000	27,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	0	1,127,969	(393,222)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	0	0	1,127,969	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	0	1,127,969	734,747	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6580  
Detention Self-Funded Liability Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments		3,053,930	3,606,530	
Total Operating Revenue	0	3,053,930	3,606,530	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	1,096,007	2,343,571	2,558,785	
Depreciation/Amortization				
Total Operating Expense	1,096,007	2,343,571	2,558,785	
Operating Income or (Loss)	(1,096,007)	710,359	1,047,745	
NONOPERATING REVENUES				
Interest Earnings		60,000	60,000	
Total Nonoperating Revenues	0	60,000	60,000	
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(1,096,007)	770,359	1,107,745	
Operating Transfers (Schedule T)				
In From Fund 6530 (CC Workers' Compensation)	8,000,000			
Out To Fund 6570 (LVMPD Self-Funded Ind Ins)	(7,837,176)			
Net Operating Transfers	162,824	0	0	
NET INCOME (LOSS)	(933,183)	770,359	1,107,745	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6590  
Detention Self-Funded Industrial Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers		3,053,930	3,606,530	
Cash paid for services & supplies		(2,343,571)	(2,558,785)	
a. Net cash provided by (or used for) operating activities	0	710,359	1,047,745	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds		8,000,000		
Transfers to other funds		(7,837,176)		
b. Net cash provided by (or used for) noncapital financing activities	0	162,824	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings		60,000	60,000	
d. Net cash provided by (or used in) investing activities	0	60,000	60,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	0	933,183	1,107,745	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	0	0	933,183	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	0	933,183	2,040,928	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6590  
Detention Self-Funded Industrial Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	2,461,808	1,985,415	1,986,110	
<b>Total Operating Revenue</b>	<b>2,461,808</b>	<b>1,985,415</b>	<b>1,986,110</b>	
OPERATING EXPENSE				
General Government				
Salaries & Wages	520,861	529,278	612,616	
Employee Benefits	308,331	283,516	333,542	
Services & Supplies	948,581	767,176	2,643,385	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>1,777,773</b>	<b>1,579,970</b>	<b>3,589,543</b>	
Operating Income or (Loss)	684,035	405,445	(1,603,433)	
NONOPERATING REVENUES				
Interest Earnings	270,189	156,600	73,800	
<b>Total Nonoperating Revenues</b>	<b>270,189</b>	<b>156,600</b>	<b>73,800</b>	
NONOPERATING EXPENSES				
Interest Expense	4,502			
<b>Total Nonoperating Expenses</b>	<b>4,502</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before Operating Transfers	949,722	562,045	(1,529,633)	
Operating Transfers (Schedule T)				
In				
Out To Fund 6560 (LVMPD Self-Funded Insurance)		(6,496,322)		
Out To Fund 6580 (Detention Self-Funded Liab Ins)	(3,055,556)			
Net Operating Transfers	(3,055,556)	(6,496,322)	0	
<b>NET INCOME (LOSS)</b>	<b>(2,105,834)</b>	<b>(5,934,277)</b>	<b>(1,529,633)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6600  
Clark County Liability & Risk Management Administration

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,461,808	1,985,415	1,986,110	
Cash paid to employees & benefits	(952,898)	(812,794)	(946,158)	
Cash paid for services & supplies	(937,269)	(767,176)	(2,643,385)	
a. Net cash provided by (or used for) operating activities	571,641	405,445	(1,603,433)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds		(9,551,878)		
b. Net cash provided by (or used for) noncapital financing activities	0	(9,551,878)	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	276,121	156,600	73,800	
d. Net cash provided by (or used in) investing activities	276,121	156,600	73,800	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	847,762	(8,989,833)	(1,529,633)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	21,524,513	22,372,275	13,382,442	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	22,372,275	13,382,442	11,852,809	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6600  
Clark County Liability & Risk Management Administration

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Billings to Departments	4,625,254	4,277,674	4,279,100	
Miscellaneous				
Other	10,008	10,000		
<b>Total Operating Revenue</b>	<b>4,635,262</b>	<b>4,287,674</b>	<b>4,279,100</b>	
<b>OPERATING EXPENSE</b>				
General Government				
Services & Supplies	3,646,438	4,396,793	6,826,133	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>3,646,438</b>	<b>4,396,793</b>	<b>6,826,133</b>	
<b>Operating Income or (Loss)</b>	<b>988,824</b>	<b>(109,119)</b>	<b>(2,547,033)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	132,794	99,600	25,300	
<b>Total Nonoperating Revenues</b>	<b>132,794</b>	<b>99,600</b>	<b>25,300</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	2,309			
<b>Total Nonoperating Expenses</b>	<b>2,309</b>	<b>0</b>	<b>0</b>	
<b>Net Income (Loss) before Operating Transfers</b>	<b>1,119,309</b>	<b>(9,519)</b>	<b>(2,521,733)</b>	
Operating Transfers (Schedule T)				
In				
Out				
<b>Net Operating Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>1,119,309</b>	<b>(9,519)</b>	<b>(2,521,733)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6610  
Clark County Liability Insurance Pool

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	4,630,892	4,277,674	4,279,100	
Cash paid for services & supplies	(3,809,322)	(4,396,793)	(6,826,133)	
Other operating receipts	10,008	10,000		
a. Net cash provided by (or used for) operating activities	831,578	(109,119)	(2,547,033)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	137,481	99,600	25,300	
d. Net cash provided by (or used in) investing activities	137,481	99,600	25,300	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	969,059	(9,519)	(2,521,733)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	11,017,573	11,986,632	11,977,113	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	11,986,632	11,977,113	9,455,380	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6610  
Clark County Liability Insurance Pool

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	696,391	1,206,069	1,113,472	
<b>Total Operating Revenue</b>	<b>696,391</b>	<b>1,206,069</b>	<b>1,113,472</b>	
OPERATING EXPENSE				
General Government				
Salaries & Wages	362,862	376,537	439,725	
Employee Benefits	172,275	188,118	220,040	
Services & Supplies	773,290	853,112	1,188,920	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>1,308,427</b>	<b>1,417,767</b>	<b>1,848,685</b>	
Operating Income or (Loss)	(612,036)	(211,698)	(735,213)	
NONOPERATING REVENUES				
Interest Earnings	37,934	2,400	1,200	
<b>Total Nonoperating Revenues</b>	<b>37,934</b>	<b>2,400</b>	<b>1,200</b>	
NONOPERATING EXPENSES				
Interest Expense	206			
<b>Total Nonoperating Expenses</b>	<b>206</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	(574,308)	(209,298)	(734,013)	
Operating Transfers (Schedule T)				
In From Fund 4480 (Sp Assess Cap Construction)			1,000,000	
Out To Fund 4480 (Sp Assess Cap Construction)			(1,000,000)	
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>(574,308)</b>	<b>(209,298)</b>	<b>(734,013)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6700  
Clark County Investment Pool and Special Improvement District Loan Reserve

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	693,348	1,206,069	1,113,472	
Cash paid to employees & benefits	(547,875)	(564,655)	(659,765)	
Cash paid for services & supplies	(743,147)	(853,112)	(1,188,920)	
a. Net cash provided by (or used for) operating activities	(597,674)	(211,698)	(735,213)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds			1,000,000	
Transfers to other funds			(1,000,000)	
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	36,315	2,400	1,200	
d. Net cash provided by (or used in) investing activities	36,315	2,400	1,200	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(561,359)	(209,298)	(734,013)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,504,670	943,311	734,013	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	943,311	734,013	0	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6700  
Clark County Investment Pool and Special Improvement District Loan Reserve

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Intergovernmental Revenue				
City of Las Vegas	1,558,921	1,514,000	1,514,000	
State of Nevada	296,000	277,000	277,000	
Charges for Services				
Billings to Departments	7,309,574	8,028,000	8,028,000	
Parking Fees	153,433	107,000	250,000	
Other	174,201	149,139	121,300	
<b>Total Operating Revenue</b>	<b>9,492,129</b>	<b>10,075,139</b>	<b>10,190,300</b>	
<b>OPERATING EXPENSE</b>				
General Government				
Salaries & Wages	3,097,441	3,264,042	3,485,144	
Employee Benefits	1,776,729	1,826,359	2,037,911	
Services & Supplies	4,792,484	4,326,942	5,389,082	
Depreciation/Amortization	5,730	20,000	30,000	
<b>Total Operating Expense</b>	<b>9,672,384</b>	<b>9,437,343</b>	<b>10,942,137</b>	
<b>Operating Income or (Loss)</b>	<b>(180,255)</b>	<b>637,796</b>	<b>(751,837)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	19,325	30,500	45,000	
<b>Total Nonoperating Revenues</b>	<b>19,325</b>	<b>30,500</b>	<b>45,000</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	702			
<b>Total Nonoperating Expenses</b>	<b>702</b>	<b>0</b>	<b>0</b>	
<b>Net Income (Loss) before Operating Transfers</b>	<b>(161,632)</b>	<b>668,296</b>	<b>(706,837)</b>	
<b>Operating Transfers (Schedule T)</b>				
In				
Out to Fund 2030 (County Grants)	(5,000)			
Out To Fund 3170 (L-T County Bonds Debt Service)	(2,109,132)			
<b>Net Operating Transfers</b>	<b>(2,114,132)</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>(2,275,764)</b>	<b>668,296</b>	<b>(706,837)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6840  
Regional Justice Center Maintenance & Operations

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	7,048,867	9,819,000	9,819,000	
Cash paid to employees & benefits	(5,035,555)	(5,090,401)	(5,523,055)	
Cash paid for services & supplies	(4,336,523)	(4,326,942)	(5,389,082)	
Other operating receipts	2,029,122	256,139	371,300	
a. Net cash provided by (or used for) operating activities	(294,089)	657,796	(721,837)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds	(2,114,132)			
b. Net cash provided by (or used for) noncapital financing activities	(2,114,132)	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(55,981)	(65,900)	(500,000)	
c. Net cash provided by (or used for) capital and related financing activities	(55,981)	(65,900)	(500,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	13,680	30,500	45,000	
d. Net cash provided by (or used in) investing activities	13,680	30,500	45,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,450,522)	622,396	(1,176,837)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,967,518	4,516,996	5,139,392	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,516,996	5,139,392	3,962,555	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6840  
Regional Justice Center Maintenance & Operations

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Billings to Departments	15,976,386	14,725,000	16,077,500	
Miscellaneous				
Other	79,317	48,532	50,000	
<b>Total Operating Revenue</b>	<b>16,055,703</b>	<b>14,773,532</b>	<b>16,127,500</b>	
<b>OPERATING EXPENSE</b>				
General Government				
Salaries & Wages	3,171,124	3,044,573	3,322,111	
Employee Benefits	1,546,822	1,699,568	1,779,665	
Services & Supplies	11,586,491	13,134,938	13,440,216	
Depreciation/Amortization	178,806	200,000	225,000	
<b>Total Operating Expense</b>	<b>16,483,243</b>	<b>18,079,079</b>	<b>18,766,992</b>	
<b>Operating Income or (Loss)</b>	<b>(427,540)</b>	<b>(3,305,547)</b>	<b>(2,639,492)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	185,628	16,214	8,100	
Gain on Sale of Property & Equipment	323,070			
<b>Total Nonoperating Revenues</b>	<b>508,698</b>	<b>16,214</b>	<b>8,100</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	3,071			
<b>Total Nonoperating Expenses</b>	<b>3,071</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	78,087	(3,289,333)	(2,631,392)	
Operating Transfers (Schedule T)				
In				
Out				
<b>Net Operating Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>78,087</b>	<b>(3,289,333)</b>	<b>(2,631,392)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6850  
Automotive and Central Services

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	17,256,268	14,725,000	16,077,500	
Cash paid to employees & benefits	(4,552,383)	(4,744,141)	(5,101,776)	
Cash paid for services & supplies	(11,101,258)	(13,134,938)	(13,440,216)	
Other operating receipts	79,317	48,532	50,000	
<b>a. Net cash provided by (or used for) operating activities</b>	<b>1,681,944</b>	<b>(3,105,547)</b>	<b>(2,414,492)</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition, construction, or improvement of capital assets	(13,911)	(187,000)	(765,000)	
Proceeds (loss) from the sale of capital assets	221,823			
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>207,912</b>	<b>(187,000)</b>	<b>(765,000)</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	194,134	16,214	8,100	
<b>d. Net cash provided by (or used in) investing activities</b>	<b>194,134</b>	<b>16,214</b>	<b>8,100</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>2,083,990</b>	<b>(3,276,333)</b>	<b>(3,171,392)</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>14,139,270</b>	<b>16,223,260</b>	<b>12,946,927</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>16,223,260</b>	<b>12,946,927</b>	<b>9,775,535</b>	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6850  
Automotive and Central Services

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Billings to Departments	1,730,939	1,506,280	1,931,580	
Miscellaneous				
Other	3,911	1,586	1,700	
<b>Total Operating Revenue</b>	<b>1,734,850</b>	<b>1,507,866</b>	<b>1,933,280</b>	
<b>OPERATING EXPENSE</b>				
General Government				
Salaries & Wages	2,426,976	2,323,291	2,738,118	
Employee Benefits	1,083,460	1,037,119	1,285,076	
Services & Supplies	729,100	820,997	943,937	
Depreciation/Amortization	8,792	10,000	10,000	
<b>Total Operating Expense</b>	<b>4,248,328</b>	<b>4,191,407</b>	<b>4,977,131</b>	
<b>Operating Income or (Loss)</b>	<b>(2,513,478)</b>	<b>(2,683,541)</b>	<b>(3,043,851)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	35,045	22,728	22,728	
<b>Total Nonoperating Revenues</b>	<b>35,045</b>	<b>22,728</b>	<b>22,728</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	291			
<b>Total Nonoperating Expenses</b>	<b>291</b>	<b>0</b>	<b>0</b>	
<b>Net Income (Loss) before</b>				
<b>Operating Transfers</b>	<b>(2,478,724)</b>	<b>(2,660,813)</b>	<b>(3,021,123)</b>	
Operating Transfers (Schedule T)				
In From Fund 4370 (County Capital Projects)	2,500,000	2,500,000	2,500,000	
Out				
<b>Net Operating Transfers</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	
<b>NET INCOME (LOSS)</b>	<b>21,276</b>	<b>(160,813)</b>	<b>(521,123)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6860  
Construction Management

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	4,192,492	1,506,280	1,931,580	
Cash paid to employees & benefits	(3,576,110)	(3,360,410)	(4,023,194)	
Cash paid for services & supplies	(430,802)	(820,997)	(943,937)	
Other operating receipts	3,911	1,586	1,700	
a. Net cash provided by (or used for) operating activities	189,491	(2,673,541)	(3,033,851)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	2,500,000	2,500,000	2,500,000	
b. Net cash provided by (or used for) noncapital financing activities	2,500,000	2,500,000	2,500,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	43,434	22,728	22,728	
d. Net cash provided by (or used in) investing activities	43,434	22,728	22,728	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,732,925	(150,813)	(511,123)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	636,135	3,369,060	3,218,247	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,369,060	3,218,247	2,707,124	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6860  
Construction Management

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Total Operating Revenue	0			
OPERATING EXPENSE				
General Government				
Depreciation/Amortization				
Total Operating Expense	0			
Operating Income or (Loss)	0			
NONOPERATING REVENUES				
Interest Earnings				
Total Nonoperating Revenues	0			
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	0			
Net Income (Loss) before				
Operating Transfers	0			
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0			
NET INCOME (LOSS)	0			

NOTE: During FY 2010-11, fund was abolished.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6870  
Central Services

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,263			
Cash paid to employees & benefits	(244,033)			
Cash paid for services & supplies	(543,743)			
a. Net cash provided by (or used for) operating activities	(784,513)			
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0			
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds (loss) from the sale of capital assets	101,247			
c. Net cash provided by (or used for) capital and related financing activities	101,247			
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(1,868)			
d. Net cash provided by (or used in) investing activities	(1,868)			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(685,134)			
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	685,134			
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	0			

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6870  
Central Services

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Billings to Departments	47,480,295	48,800,723	48,178,270	
Map Fees		195,621	216,000	
Miscellaneous				
Other	2,477,277	2,260,317	300,000	
<b>Total Operating Revenue</b>	<b>49,957,572</b>	<b>51,256,661</b>	<b>48,694,270</b>	
<b>OPERATING EXPENSE</b>				
General Government				
Salaries & Wages	17,258,025	17,159,073	17,565,969	
Employee Benefits	7,549,999	7,749,405	8,389,976	
Services & Supplies	24,918,651	30,746,555	32,940,666	
Depreciation/Amortization	394,430	492,428	505,097	
<b>Total Operating Expense</b>	<b>50,121,105</b>	<b>56,147,461</b>	<b>59,401,708</b>	
<b>Operating Income or (Loss)</b>	<b>(163,533)</b>	<b>(4,890,800)</b>	<b>(10,707,438)</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	582,315	350,087	350,087	
<b>Total Nonoperating Revenues</b>	<b>582,315</b>	<b>350,087</b>	<b>350,087</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	9,654			
<b>Total Nonoperating Expenses</b>	<b>9,654</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before Operating Transfers	409,128	(4,540,713)	(10,357,351)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>409,128</b>	<b>(4,540,713)</b>	<b>(10,357,351)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6880  
Enterprise Resource Planning

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	47,560,923	48,996,344	48,394,270	
Cash paid to employees & benefits	(25,524,571)	(24,908,478)	(25,955,945)	
Cash paid for services & supplies	(23,453,599)	(30,746,555)	(32,940,666)	
Other operating receipts	2,477,277	2,260,317	300,000	
a. Net cash provided by (or used for) operating activities	1,060,030	(4,398,372)	(10,202,341)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(833,083)	(376,611)	(22,603,908)	
c. Net cash provided by (or used for) capital and related financing activities	(833,083)	(376,611)	(22,603,908)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	591,084	350,087	350,087	
d. Net cash provided by (or used in) investing activities	591,084	350,087	350,087	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	818,031	(4,424,896)	(32,456,162)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	43,783,782	44,601,813	40,176,917	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	44,601,813	40,176,917	7,720,755	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6880  
Enterprise Resource Planning

## **DEBT SCHEDULES/TAX RATES**

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Medium-Term Financing Debt Svc</b>											
Public Facilities (3160.003)	5	10 yrs	24,750,000	03/10/09	11/1/18	3.00/ 4.00	15,820,000	494,025	2,430,000	2,924,025	
Sloan Channel (3160.005)	10	10 yrs	7,000,000	03/03/13	7/1/22	2.00	7,000,000		1,000,000	1,000,000	
<b>TOTAL - ALL DEBT SERVICE</b>			<b>31,750,000</b>				<b>22,820,000</b>	<b>494,025</b>	<b>3,430,000</b>	<b>3,924,025</b>	

NOTE: Bonds are sorted by "Issue Date".

Medium-Term Financing Debt Service (3160)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County Budget Fiscal Year 2013-2014

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Long-Term County Bond Debt Svc</b>											
Master Transportation Series A (3170.002)	2	25 yrs	136,855,000	06/01/92	06/01/17	5.30/ 8.00	11,675,000	758,875			758,875
Master Transportation Series B (3170.003)	2	25 yrs	103,810,000	06/01/92	06/01/17	5.30/ 8.00	9,370,000	609,050			609,050
Master Transportation Series C (3170.004)	2	25 yrs	9,335,000	06/01/92	06/01/17	4.90/ 8.00	755,000	49,075			49,075
Bond Bank Bonds Series 2002 (3170.027)	2	30 yrs	200,000,000	11/01/02	6/1/2015	5.25 2.00/	53,980,000	3,278,100	5,245,000		8,523,100
Government Center Refunding (3170.032)	2	20 yrs	7,910,000	04/01/04	01/01/14	5.00 2.50/	3,120,000	156,000	3,120,000		3,276,000
Public Safety Refunding A (3170.028)	1	12 yrs	75,610,000	04/01/04	06/01/17	5.00	31,835,000	1,553,000	7,375,000		8,928,000
Transportation Refunding 2004A (3170.029)	2	15 yrs	41,685,000	12/30/04	12/01/19	5.00 3.00/	31,750,000	1,439,125	5,935,000		7,374,125
Transportation Refunding 2004B (3170.030)	2	15 yrs	33,210,000	12/30/04	12/01/19	5.00 3.00/	26,090,000	1,160,963	4,570,000		5,730,963
Park/RJC Refunding Series 2004 C (3170.031)	2	13 yrs	48,935,000	12/30/04	11/01/17	5.00 3.00/	30,940,000	1,380,500	6,660,000		8,040,500
Park/RJC Refunding Series 2005 B (3170.034)	2	20 yrs	32,310,000	07/06/05	11/01/24	4.125/ 5.00	32,310,000	1,586,319			1,586,319
Transportation Imp. A Refunding (3170.035)	2	10 yrs	64,240,000	03/07/06	06/01/16	5.00	30,230,000	1,511,500	9,590,000		11,101,500
<b>TOTAL - ALL DEBT SERVICE (continued)</b>											

NOTE: Bonds are sorted by "Issue Date".

Long-Term County Bonds Debt Service (3170)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS  
(Continued on next page)

Budget Fiscal Year 2013-2014

Clark County

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Long-Term County Bond Debt Svc</b>											
Transportation Imp. B Refunding (3170.036)	2	10 yrs	51,345,000	03/07/06	06/01/16	5.00 4.00/	24,160,000	1,208,000	7,665,000	8,873,000	
Bank Bond Series 2006 (3170.037)	2	24 yrs	242,880,000	06/13/06	06/01/30	4.75 2.50/	210,210,000	10,371,294	6,505,000	16,876,294	
Bank Bond SNWA Series 2006 (3170.038)	2	30 yrs	604,140,000	11/02/06	11/01/36	5.00	533,020,000	25,378,413	15,610,000	40,988,413	
Public Facilities Refunding A (3170.039)	2	12 yrs	2,655,000	05/24/07	06/01/19	4.00 4.00/	2,655,000	106,200	375,000	481,200	
Public Facilities Refunding B (3170.040)	2	12 yrs	5,800,000	05/24/07	06/01/19	5.00 4.00/	5,800,000	258,675	815,000	1,073,675	
Public Facilities Refunding C (3170.041)	2	17 yrs	13,870,000	05/24/07	06/01/24	4.30	12,740,000	524,761	945,000	1,469,761	
Master Transportation Refunding Series A (3170.043)	2	11 yrs	64,825,000	03/13/08	06/01/19	3.46	38,220,000	1,322,412	5,845,000	7,167,412	
Master Transportation Refunding Series C (3170.044)	2	11 yrs	6,420,000	03/13/08	06/01/19	3.46	3,245,000	112,277	855,000	967,277	
Bank Bond SNWA Series 2008 (3170.042)	2	30 yrs	400,000,000	07/02/08	06/01/38	5.00	362,155,000	18,920,500	7,930,000	26,850,500	
Car Rental Fee Series 2009 (3170.050)	4	50 yrs	10,000	04/01/09	04/01/59	5.83 2.00/	10,000	583		583	
Public Facilities Refunding A (3170.046)	2	10 yrs	10,985,000	05/14/09	06/01/19	4.00 2.00/	900,000	32,260	130,000	162,260	
Public Facilities Refunding B (3170.047)	2	10 yrs	5,820,000	05/14/09	06/01/19	4.00	2,135,000	76,599	305,000	381,599	
<b>TOTAL - ALL DEBT SERVICE (continued)</b>											

NOTE: Bonds are sorted by "Issue Date".

Long-Term County Bonds Debt Service (3170)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS  
(Continued on next page)

Clark County

Budget Fiscal Year 2013-2014

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund FUND: Long-Term County Bond Debt Svc	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
Public Facilities Refunding C (3170.048)	2	15 yrs	8,060,000	05/14/09	06/01/24	3.00/ 4.75	4,540,000	184,279	340,000		524,279
Transportation Build America Bonds (3170.051)	2	20 yrs	60,000,000	06/23/09	06/01/29	2.69/ 7.05	50,820,000	3,154,441	2,395,000		5,549,441
Bond Bank SNWA Refunding (3170.052)	2	20 yrs	50,000,000	11/10/09	06/01/30	5.00/ 2.00/	48,220,000	2,411,000	1,865,000		4,276,000
Master Transportation Refunding Series A (3170.053)	2	20 yrs	111,605,000	12/08/09	12/01/29	5.00/ 1.00/	108,645,000	4,761,519			4,761,519
Master Transportation Refunding Series B-3 (3170.054)	2	10 yrs	12,860,000	12/08/09	12/01/19	4.00/ 4.00/	10,865,000	395,775			395,775
Bank Bond Series 2012 (3170.055)	2	20 yrs	85,015,000	06/20/12	06/01/32	5.00	85,015,000	3,455,600			3,455,600
<b>TOTAL - ALL DEBT SERVICE</b>			<b>2,489,990,000</b>				<b>1,765,410,000</b>	<b>86,157,095</b>	<b>94,075,000</b>		<b>180,232,095</b>

NOTE: Bonds are sorted by "Issue Date".

Long-Term County Bonds Debt Service (3170)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2013-2014

- \* - TYPE
- 1 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. 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 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. 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)

- GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

(1) NAME OF BOND OR LOAN List and Subtrial By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: RTC Debt Service</b>											
MVFT Revenue Bond - 2003 (3180.002)	4	20 yrs	200,000,000	09/09/03	07/02/13	4.50/ 6.00	9,390,000	246,488	9,390,000	9,636,488	
MVFT Revenue Bond - 2007 (3180.003)	4	20 yrs	300,000,000	06/12/07	07/01/27	3.00/ 5.00	250,225,000	10,925,875	11,655,000	22,580,875	
Sales Tax Revenue Bond - 2010 (3180.200)	4	20 yrs	69,595,000	02/23/10	07/01/29	3.00/ 5.00	62,140,000	2,714,850	2,550,000	5,264,850	
MVFT Revenue Bond - 2010A1 (3180.040) BABS	4	20 yrs	32,595,000	02/25/10	07/01/29	6.10/ 6.35	32,595,000	2,066,995		2,066,995	
MVFT Revenue Bond - 2010B (3180.050)	4	20 yrs	51,180,000	02/25/10	07/01/28	5.00 3.00/	51,180,000	2,559,000		2,559,000	
Sales Tax Revenue Bond - 2010B (3180.210)	4	20 yrs	94,835,000	08/11/10	07/01/20	5.00 5.10/	78,815,000	3,197,750	8,485,000	11,682,750	
Sales Tax Revenue Bond - 2010C (3180.220) BABS	4	20 yrs	140,560,000	08/11/10	07/01/30	6.15 4.00/	140,560,000	8,073,093		8,073,093	
MVFT Revenue Bond - 2011 (3180.002)	4	12 yrs	118,105,000	11/29/11	07/01/23	5.00	115,905,000	5,795,250		5,795,250	
<b>TOTAL - ALL DEBT SERVICE</b>			<b>1,006,870,000</b>				<b>740,810,000</b>	<b>35,579,301</b>	<b>32,080,000</b>	<b>67,659,301</b>	

NOTE: Bonds are sorted by "Issue Date".

\* Other - Commercial Paper

RTC Debt Service (3180/3190)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Budget Fiscal Year 2013-2014

Clark County

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Flood Control Debt Service</b>											
Flood Control Refunding (3300.004)	2	30 yrs	200,000,000	02/21/06	11/01/35	3.50/ 4.75	199,500,000	9,424,818	100,000	9,524,818	
Flood Control Refunding (3300.005)	2	8 yrs	50,570,000	08/20/08	11/01/15	3.00/ 5.00	26,960,000	1,134,500	8,540,000	9,674,500	
Flood Control BABs (3300.006)	2	30 yrs	150,000,000	06/23/09	11/01/38	2.69/ 7.25	137,400,000	9,093,570	3,090,000	12,183,570	
Flood Control Refunding (3300.007)	2	8 yrs	29,425,000	07/13/10	11/01/18	5.00	29,425,000	1,471,250		1,471,250	
Flood Control	11*	TBD	175,000,000	TBD	TBD	TBD		2,800,000		2,800,000	
<b>TOTAL - ALL DEBT SERVICE</b>			<b>604,995,000</b>				<b>393,285,000</b>	<b>23,924,138</b>	<b>11,730,000</b>	<b>35,654,138</b>	

NOTE: Bonds are sorted by "Issue Date".

\* Proposed - Authorization for proposed bond is currently in process.

Flood Control Debt Service (3300)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County Budget Fiscal Year 2013-2014

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

- \* - TYPE
- 1 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium -Term Financing
- 6 - Medium -Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE			
<b>FUND: Department of Aviation</b>											
<b>Senior Lien Revenue Bonds:</b>											
2005A Bonds	4	35	69,590,000	09/14/05	07/01/40	4.50 / 5.00	69,590,000	3,349,850		8,285,000	3,349,850
2008E Bonds	4	9	61,430,000	05/28/08	07/01/17	4.00 / 5.00	27,835,000	1,180,875			9,465,875
2009B Build America Bonds	4	33	300,000,000	09/24/09	07/01/42	6.88	300,000,000	20,643,000			20,643,000
2010C Build America Bonds	4	35	454,280,000	02/23/10	07/01/45	6.82	454,280,000	30,981,896			30,981,896
2010D Bonds	4	14	132,485,000	02/23/10	07/01/24	3.00 / 5.00	132,485,000	6,455,040			6,455,040
<b>Subordinate Lien Revenue Bonds:</b>											
2004A1 Bonds	4	20	128,430,000	09/01/04	07/01/24	5.00 / 5.50	121,180,000	6,373,463		7,630,000	14,003,463
2004A2 Bonds	4	32	232,725,000	09/01/04	07/01/36	5.00 / 5.13	232,725,000	11,697,044			11,697,044
2006A Bonds	4	34	100,000,000	09/21/06	07/01/40	4.00 / 5.00	32,185,000	1,445,375		415,000	1,860,375
2008A2 Bonds	4	14	50,000,000	06/26/08	07/01/22	VAR.	50,000,000	2,152,850			2,152,850
2008B2 Bonds	4	14	50,000,000	06/26/08	07/01/22	VAR.	50,000,000	2,152,850			2,152,850
2007A1 Bonds	4	20	150,400,000	05/16/07	07/01/27	5.00	134,320,000	6,283,875		16,885,000	23,178,875
2007A2 Bonds	4	33	56,225,000	05/16/07	07/01/40	5.00	56,225,000	2,811,250			2,811,250
2008C1 Bonds	4	32	122,900,000	03/19/08	07/01/40	VAR.	122,900,000	5,929,000			5,929,000
2008C2 Bonds	4	21	71,550,000	03/19/08	07/01/29	VAR.	71,450,000	2,856,000		100,000	2,856,000
2008C3 Bonds	4	21	71,550,000	03/19/08	07/01/29	VAR.	71,450,000	2,856,000			2,856,000
2008D1 Bonds	4	28	58,920,000	03/19/08	07/01/36	VAR.	58,920,000	2,946,000			2,946,000
2008D2 Bonds	4	32	199,605,000	03/19/08	07/01/40	VAR.	199,605,000	10,492,211			10,492,211
2008D3 Bonds	4	21	122,865,000	03/19/08	07/01/29	VAR.	122,865,000	6,912,385			6,912,385
2009C Bonds	4	17	168,495,000	09/24/09	07/01/26	5.00	168,495,000	8,424,750			8,424,750
2010B Bonds	4	32	350,000,000	02/03/10	07/01/42	5.00 / 5.75	350,000,000	19,368,750			19,368,750
<b>TOTAL - ALL DEBT SERVICE (continued)</b>											

NOTE: Schedule F-1 on full accrual basis.  
Schedule C-1 on cash basis.

Department of Aviation (5000-5080/5100-5320)  
(Local Government)

NOTE: Bonds are sorted by "Issue Date".

SCHEDULE C-1 - INDEBTEDNESS  
(Continued on next page)

Clark County Budget Fiscal Year 2013-2014

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
<b>FUND: Department of Aviation</b>											
2011B1 Bonds	4	11	100,000,000	08/03/11	07/01/22	VAR.	100,000,000	4,305,700	4,305,700		4,305,700
2011B2 Bonds	4	11	100,000,000	08/03/11	07/01/22	VAR.	100,000,000	4,305,700	4,305,700		4,305,700
<b>Jet A Revenue Bonds:</b>											
2013A Bonds	4	16	70,965,000	04/02/13	07/01/29	5.00	70,965,000	3,548,250	3,548,250		3,548,250
<b>Revenue Bond Anticipation Notes:</b>											
2012A1 Bond Anticipation Notes	5	1	180,000,000	06/19/12	07/01/13	2.00	180,000,000	11,095,926	11,095,926	180,000,000	191,095,926
2012A2 Bond Anticipation Notes	5	1	120,000,000	06/19/12	07/01/13	2.00	120,000,000	7,397,284	7,397,284	120,000,000	127,397,284
<b>General Obligation Bonds:</b>											
2008A General Obligation Bonds	2	19	43,105,000	02/26/08	07/01/27	VAR.	43,105,000	2,103,955	2,103,955		2,103,955
2013B General Obligation Bonds	2	20	32,915,000	04/02/13	07/01/33	5.00	32,915,000	1,645,750	1,645,750		1,645,750
<b>PFC Revenue Bonds:</b>											
2002 PFC Bonds	4	10	34,490,000	10/01/02	07/01/13	4.00 / 5.25	880,000	19,800	19,800	880,000	899,800
2007A1 PFC Bonds	4	19	113,510,000	04/27/07	07/01/26	4.00 / 5.00	110,980,000	5,515,125	5,515,125	1,355,000	6,870,125
2007A2 PFC Bonds	4	20	105,475,000	04/27/07	07/01/27	5.00	105,475,000	5,273,750	5,273,750		5,273,750
2008A PFC Bonds	4	10	115,845,000	06/26/08	07/01/18	5.00 / 5.25	92,300,000	4,386,150	4,386,150	12,580,000	16,966,150
2010A PFC Bonds	4	42	450,000,000	02/03/10	07/01/42	3.00 / 5.25	450,000,000	23,256,188	23,256,188	490,000	23,746,188
2010F1 PFC Bonds	4	7	104,160,000	11/04/10	07/01/17	2.00 / 5.00	76,115,000	3,377,050	3,377,050	14,290,000	17,667,050
2010F2 PFC Bonds	4	12	100,000,000	11/04/10	07/01/22	VAR.	100,000,000	7,000,000	7,000,000		7,000,000
2012B PFC Bonds	4	21	64,360,000	06/05/12	07/01/33	5.00	64,360,000	3,218,000	3,218,000		3,218,000
<b>TOTAL - ALL DEBT SERVICE</b>			<b>4,686,275,000</b>				<b>4,473,605,000</b>	<b>241,773,092</b>	<b>241,773,092</b>	<b>362,910,000</b>	<b>604,683,092</b>

NOTE: Schedule F-1 on full accrual basis.  
Schedule C-1 on cash basis.

Department of Aviation (5000-5080/5100-5320)  
(Local Government)

NOTE: Bonds are sorted by "Issue Date".

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2013-2014

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
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7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
<b>FUND: University Medical Center</b>											
Hospital Improvement & Refunding - 2003	2	20 yrs	36,765,000	11/01/03	09/01/23	2.25/ 5.00 4.00/	8,585,000	413,938	490,000		903,938
Hospital Refunding - Series 2005	2	15 yrs	48,390,000	07/28/05	03/01/20	5.00	38,635,000	1,931,750	4,725,000		6,656,750
Hospital Refunding - Series 2007	2	16 yrs	18,095,000	05/22/07	09/01/23	4.19 3.00/	17,920,000	749,277	75,000		824,277
Hospital Medium-Term Series - 2009	5	8 yrs	6,950,000	03/10/09	11/01/17	3.50	5,600,000	170,100	705,000		875,100
<b>TOTAL - ALL DEBT SERVICE</b>			110,200,000				70,740,000	3,265,065	5,995,000		9,260,065

NOTE: Schedule F-1 on full accrual basis.  
Schedule C-1 on cash basis.

University Medical Center (5420-5440)  
(Local Government)

NOTE: Bonds are sorted by "Issue Date".

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2013-2014

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund <b>FUND: CC Water Reclamation District</b>	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
General Obligation - Series 2007 (3270.004)	2	30 yrs	55,000,000	11/13/07	07/01/37	4.00/ 4.75	54,900,000	2,402,788	1,225,000	3,627,788	
General Obligation - Series 2008 (3270.005)	2	30 yrs	115,825,000	11/20/08	07/01/38	4.00/ 6.00	115,825,000	6,353,344	2,425,000	8,778,344	
General Obligation - Series 2009A (3270.006)	2	30 yrs	135,000,000	04/01/09	07/01/38	4.00/ 5.25	135,000,000	6,950,588	2,250,000	9,200,588	
General Obligation - Series 2009B (3270.007)	2	30 yrs	125,000,000	04/01/09	07/01/38	4.00/ 5.75	125,000,000	6,822,175	2,325,000	9,147,175	
State Revolving Loan Bond - ARRA (3270.008)	2	20 yrs	5,744,780	10/16/09	07/01/29	0.00	5,123,723		310,529	310,529	
State Revolving Loan Bond - Series 2011 (3270.009)	2	20 yrs	40,000,000	03/25/11	01/01/31	3.19	40,000,000	1,275,000		1,275,000	
State Revolving Loan Bond - Series 2012 (3270.010)	2	20 yrs	30,000,000	07/13/12	07/01/32	2.36	5,902,581	278,602		278,602	
<b>TOTAL - ALL DEBT SERVICE</b>			<b>506,569,780</b>				<b>481,751,304</b>	<b>24,082,497</b>	<b>8,535,529</b>	<b>32,618,026</b>	

NOTE: Schedule F-1 on full accrual basis.  
Schedule C-1 on cash basis.

NOTE: Bonds are sorted by "Issue Date".

Clark County Water Reclamation District  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County Budget Fiscal Year 2013-2014

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Special Assessment Debt Svc</b>											
LV Blvd Beautification #97A Ref. (3990.057)	3	20 yrs	6,970,000	06/01/03	03/01/16	2.00/ 3.70	1,350,000	48,680	420,000	468,680	
Summerlin South Sr Notes #108A (3990.058)	8	20 yrs	17,335,569	12/23/03	02/01/17	2.25/ 4.50	4,988,037	202,252	1,176,813	1,379,065	
Summerlin South Sub. Notes #108B (3990.059)	8	20 yrs	8,375,273	12/23/03	02/01/17	3.30/ 5.70	2,591,958	144,026	597,185	741,211	
Flamingo Underground #112 (3990.089)	8	30 yrs	70,000,000	05/13/08	08/01/37	4.00/ 5.00	64,310,000	2,951,013	1,455,000	4,406,013	
Mountain Vista #113 (3990.068)	3	10 yrs	322,424	06/29/04	2/1/2014	3.50/ 4.30	6,672	275	6,672	6,947	
Durango Drive #117 (3990.060)	3	10 yrs	277,000	06/01/03	03/01/14	2.00/ 3.50	5,109	179	5,109	5,288	
<b>TOTAL - ALL DEBT SERVICE (continued)</b>											

NOTE: Bonds are sorted by SID number.

Special Assessment Debt Service (3990)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS  
(Continued on next page)

Clark County

Budget Fiscal Year 2013-2014

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
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4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund FUND: Special Assessment Debt Svc	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
Southern Highlands #121A (3990.082)	8	13 yrs	30,620,000	05/31/06	12/01/19	3.75/ 5.00 3.90/	15,440,000	665,694	1,925,000	2,590,694	
Southern Highlands #121B (3990.083)	8	24 yrs	13,515,000	05/31/06	12/01/29	5.30 2.25/ 4.50	9,720,000	492,126	490,000	982,126	
Summerlin-Garden Senior #124 (3990.061)	8	16 yrs	4,399,431	12/23/03	02/01/20	1.50/ 5.90	1,856,963	79,118	238,187	317,305	
Summerlin-Garden Subord. #124 (3990.062)	8	16 yrs	1,929,727	12/23/03	02/01/20	2.00/ 3.50	863,042	49,379	102,815	152,194	
Jones Boulevard #125 (3990.063)	3	10 yrs	322,000	06/01/03	03/01/14	2.00/ 4.30	30,000	1,050	30,000	31,050	
Boulder Hwy Beautification #126A (3990.064)	3	20 yrs	2,119,000	06/01/03	03/01/23	4.30	840,000	32,900	80,000	112,900	
Russell Road #127 (3990.080)	3	10 yrs	1,522,000	05/23/06	02/01/16	4.50 3.50/	275,801	12,411	93,673	106,084	
Summerlin Centre Fixed Rate #128A (3990.048)	8	20 yrs	10,000,000	11/03/03	02/01/21	6.30 4.50/	5,520,000	337,858	560,000	897,858	
Summerlin Centre #128B (3990.049)	8	20 yrs	10,000,000	05/17/01	02/01/21	6.75 3.95/	3,245,000	216,629	325,000	541,629	
Summerlin Centre #128-2021 (3990.091)	8	14 yrs	480,000	05/01/07	02/01/21	5.00 3.95/	315,000	15,388	35,000	50,388	
Summerlin Centre #128-2031 (3990.090)	8	24 yrs	10,755,000	05/01/07	02/01/31	5.05	9,125,000	454,438	325,000	779,438	
TOTAL - ALL DEBT SERVICE (continued)											

NOTE: Bonds are sorted by SID number.

Special Assessment Debt Service (3990)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS  
(Continued on next page)

Clark County

Budget Fiscal Year 2013-2014

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Special Assessment Debt Svc</b>											
Silverado Ranch Blvd. #130 (3990.069)	3	10 yrs	1,747,504	06/29/04	02/01/15	3.50/ 4.30 4.00/	213,050	8,980	103,756	112,736	
Fort Apache #131 (3990.087)	3	10 yrs	462,000	05/02/07	02/01/17	4.25 2.00/	158,487	6,340	41,584	47,924	
Summerlin South Area #132 (3990.096)	8	9 yrs	8,925,000	08/01/12	02/01/21	5.00 3.50/	7,805,000	355,600	845,000	1,200,600	
Stewart Avenue #133 (3990.070)	3	10 yrs	205,850	06/29/04	02/01/15	4.30	18,067	762	8,413	9,175	
Robindale Road #134 (3990.078)	3	10 yrs	21,000	05/23/06	02/01/16	4.50 2.00/	5,875	265	2,120	2,385	
Industrial Road - Warm Springs #135 (3990.094)	3	10 yrs	431,459	11/10/09	08/01/18	4.00 2.00/	282,507	9,001	47,984	56,985	
Tenaya #136 (3990.065)	3	10 yrs	300,000	06/01/03	03/01/14	3.50 3.50/	22,609	791	22,609	23,400	
Pebble Road #138 (3990.071)	3	10 yrs	808,817	06/29/04	02/01/15	4.30 2.00/	142,478	6,001	71,993	77,994	
Buffalo Drive Red. #139 (3990.066)	3	10 yrs	527,000	06/01/03	03/01/14	3.50	22,283	780	22,283	23,063	
Commercial Center/Maryland Pwk #140 (3990.076)	3	10 yrs	709,000	05/23/06	02/01/16	4.50 3.50/	173,353	7,801	71,586	79,387	
Buffalo Drive #141 (3990.072)	3	10 yrs	64,569	06/29/04	02/01/15	4.30 2.00/	5,077	214	2,344	2,558	
Mountain's Edge #142 (3990.097)	8	11 yrs	49,445,000	08/01/12	08/01/23	5.00	48,470,000	1,524,050	4,010,000	5,534,050	
<b>TOTAL - ALL DEBT SERVICE (continued)</b>											

NOTE: Bonds are sorted by SID number.

Special Assessment Debt Service (3990)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS  
(Continued on next page)

Clark County Budget Fiscal Year 2013-2014

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund FUND: Special Assessment Debt Svc	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
Alta Bridge over C. C. 215 #143 (3990.073)	3	10 yrs	1,807,964	06/29/04	02/01/14	3.50/ 4.30 4.00/	223,913	9,649	233,913	243,562	
Durango #144A (3990.086)	3	10 yrs	397,000	05/02/07	02/01/17	4.25 3.50/	139,079	5,563	40,030	45,593	
Durango Drive #144B (3990.074)	3	10 yrs	816,871	06/29/04	02/01/15	4.30 2.00/	150,743	6,354	72,909	79,263	
Durango Drive #144C (3990.088)	3	10 yrs	5,213,541	11/10/09	08/01/19	4.00	3,557,493	115,849	552,016	667,865	
Tenaya Way #145 (3990.081)	3	10 yrs	125,000	05/23/06	02/01/16	4.50 4.00/	14,971	674	7,621	8,295	
Alexander #146 (3990.084)	3	10 yrs	448,000	05/02/07	02/01/17	4.25 4.00/	86,264	3,451	32,365	35,816	
Craig Rd #148 (3990.077)	3	10 yrs	495,000	05/02/07	02/01/17	4.25 3.15/	111,170	4,446	31,021	35,467	
Summerlin - Mesa #151 (3990.079)	8	20 yrs	25,485,000	10/12/05	08/01/25	5.00	18,780,000	901,448	1,075,000	1,976,448	
<b>TOTAL - ALL DEBT SERVICE</b>			<b>287,378,000</b>				<b>200,865,001</b>	<b>8,671,435</b>	<b>15,160,001</b>	<b>23,831,436</b>	

NOTE: Bonds are sorted by SID number.

Special Assessment Debt Service (3990)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2013-2014

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

- \* - TYPE  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium -Term Financing  
6 - Medium -Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Other Post-Employment Benefits Reserve</b>											
Metro Headquarters Facility	7	30 yrs	167,400,000	7/1/2011	7/1/2041	6.97	165,763,114	11,518,491	1,299,021	12,817,512	
<b>TOTAL - ALL DEBT SERVICE</b>			167,400,000				165,763,114	11,518,491	1,299,021	12,817,512	

Other Post-Employment Benefits Reserve (6550)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Budget Fiscal Year 2013-2014

Clark County

FUND	FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
1010	GENERAL FUND	2400	Tax Receiver	16	100,000	2030	County Grants	31	10,438,593
		2460	County Licensing Applications	16	110,000	2060	Detention Services	31	156,000,000
		2510	Justice Court Bail	16	235,000	2080	LVMPD*	31	188,000,000
		2800	In-Transit	16	714,025	2100	General Purpose	31	558,000
		2930	Clark County Fire Service District	16	104,200,000	2180	Citizen Review Board Adm	31	144,759
		Various	Town Funds	16	174,533,375	2200	Specialty Courts	31	100,000
						2210	D.A. Family Support	31	9,243,543
						2290	Technology Fees	31	2,296,000
						2470	Satellite Detention Center	31	8,000,000
						2900	Mt. Charleston Fire District	31	700,000
						3170	Long-Term Co Bnds Dbt Svc	31	5,539,147
						4380	IT Capital Projects	31	2,500,000
						6540	Employee Benefits	31	2,000,000
									385,520,042
					279,892,400				
2010	SPECIAL REVENUE FUNDS								
	HUD and State Housing Grants								
2020	Road	4180	Mstr Trans Rm Tax Imp	34	1,013,779	4370	County Capital Projects	33	4,566,367
2030	County Grants	1010	General Fund	36	10,438,593				
		2300	Entitlements	36	307,183				
2050	LVMPD Forfeitures	2330	LVMPD Shrd State Forfeitures	40	289,882				
2060	Detention Services	1010	General Fund	41	156,000,000				
2080	LVMPD	1010	General Fund*	43	196,270,979				
		2640	Laughlin Town	43	2,262,000				
2100	General Purpose	1010	General Fund	45	558,000				
		4160	Special AV Capital Project	45	775,000				
2110	Subdivision Park Fees					4110	Rec Capital Improvement	47	21,923,844
2120	Master Transportation Plan					3170	Long-Term Co Bnds Dbt Svc	49	53,338,012
						4120	MTP Capital	49	19,989,988
						4180	Mstr Trans Rm Tax Imp	49	23,500,000
						5240	Dept. of Aviation	49	11,571,000
2130	Special Ad Valorem Distribution					4160	Special Ad Valorem Capital Proj	50	7,464,897
2180	Citizen Review Board Admin	1010	General Fund	56	144,759				
2190	Justice Court Admin Assess					3170	Long-Term Co Bnds Dbt Svc	57	2,161,275
2200	Specialty Courts	1010	General Fund	58	100,000				
2210	D.A. Family Support	1010	General Fund	60	9,243,543				
2290	Technology Fees	1010	General Fund	70	2,296,000				
2300	Entitlements					2030	County Grants	72	307,183
2310	Police Sales Tax Distribution					2320	LVMPD Sales Tax	73	59,705,900

Transfer Schedule for Fiscal Year 2013-2014

FUND	FUND TYPE	TRANSFERS IN			TRANSFERS OUT				
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
	SPECIAL REVENUE FUNDS								
	(Con't)								
2320	LVMPD Sales Tax	2310	Police Sales Tax Distribution	74	59,705,900	2050	LVMPD Forfeitures	75	289,882
2330	LVMPD Shared State Forfeitures								
2340	Fort Mohave Valley Development					4340	Fort Mohave Val Dev Cap Imp	76	10,984,910
2400	Tax Receiver					1010	General Fund	82	100,000
2420	Fire Prevention Bureau	2930	CC Fire Service District	85	5,800,000				
2460	County Licensing Applications					1010	General Fund	87	110,000
2470	Satellite Detention Center	1010	General Fund	88	8,000,000				
2510	Justice Court Bail					1010	General Fund	92	235,000
2800	In-Transit					1010	General Fund	95	714,025
2820	American Recovery & Reinvestment Act					4370	County Capital Projects	97	3,159,154
2860	Regional Flood Control District	4430	Regional Fld Control Dist Const	99	1,600,000	2870	Reg Fld Cntrl Dist Facility Maint	100	9,000,000
		4440	Regional Fld Control Dist Cap Imp	99	1,000,000	3300	Flood Control Debt Service	100	35,914,075
						4430	Reg Fld Cntrl Dist Const	100	34,700,000
2870	Reg Fld Cntrl Dist Facility Maint	2860	Regional Flood Control District	101	9,000,000				
2550	Bunkerville Town					1010	General Fund	228	581,251
2930	CC Fire Service District	4300	Fire Service Capital	230	10,000,000	1010	General Fund	230	104,200,000
						2420	Fire Prevention Bureau	230	5,800,000
2710	Enterprise Town					1010	General Fund	232	14,500,000
2660	Indian Springs Town					1010	General Fund	234	15,084
2640	Laughlin Town					2080	LVMPD	237	2,262,000
2690	Moapa Town					1010	General Fund	240	16,024
						4400	Moapa Town Capital Construction	240	26,987
2570	Moapa Valley Town					1010	General Fund	243	860,659
2650	Mt. Charleston Town					1010	General Fund	247	10,362
2900	Mt. Charleston Fire District	1010	General Fund	249	700,000				
2600	Paradise Town					1010	General Fund	251	93,150,000
2610	Searchlight Town					1010	General Fund	253	417,554
2680	Spring Valley Town					1010	General Fund	256	28,500,000
2700	Summerlin Town					1010	General Fund	258	4,000,000
2620	Sunrise Manor Town					1010	General Fund	260	14,000,000

Transfer Schedule for Fiscal Year 2013-2014

FUND	FUND TYPE	TRANSFERS IN			TRANSFERS OUT				
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
2560	SPECIAL REVENUE FUNDS (Cont'd) Whitney Town					1010	General Fund	262	1,782,441
2630	Winchester Town					1010	General Fund	264	16,700,000
	Subtotal				475,505,618				586,557,874
4110	CAPITAL PROJECTS FUNDS Recreation Capital Improvement	2110	Subdivision Park Fees	102	21,923,844				
4120	Master Transportation Plan Capital	2120	Master Transportation Plan	103	19,989,988				
4160	Special Ad Valorem Capital Proj	2130	Spec Ad Valorem Distribution	106	7,464,897	2100	General Purpose	106	775,000
4180	Master Transportation Rm Tax Imp	2120	Master Transportation Plan	108	23,500,000	2020	Road	108	1,013,779
4300	Fire Service Capital					2930	CC Fire Service District	110	10,000,000
4340	Ft Mohave Valley Dev Cap Improvement	2340	Ft Mohave Valley Dev	111	10,984,910				
4370	County Capital Projects	2010 2820	HUD & State Housing Grants ARRA	112 112	4,566,367 3,159,154	6860	Construction Management	113	2,500,000
4380	IT Capital Projects	1010	General Fund	114	2,500,000				
4400	Moapa Town Capital Construction	2690	Moapa Town	242	26,987				
4430	Regional Fid Cntrl Dist Const	2860	Regional Flood Control District	116	34,700,000	2860	Regional Flood Control District	116	1,600,000
4440	Regional Fid Cntrl Dist Capital Improv					2860	Regional Flood Control District	117	1,000,000
4480	Special Assessment Cap Const	3990 6700	Special Assessment Debt Service CC Invest Pool & Spec Imp Dist	121 121	8,000 1,000,000	3990 6700	Special Assess Debt Srv CC Invest Pool & Spec Imp Dist	121 121	17,500,000 1,000,000
	Subtotal				129,824,147				35,388,779
7050	EXPENDABLE TRUST FUNDS Southern Nevada Health District					7070	SNHD Bond Reserve	127	2,463,012
7070	SNHD Bond Reserve	7050	Southern Nevada Health District	129	2,463,012				
	Subtotal				2,463,012				2,463,012
3120	DEBT SERVICE FUNDS Revenue Stabilization					3170	LT Co Bond Debt Service	131	277,464
3170	LT County Bonds Debt Service	1010 2120 2190 3120	General Fund Master Transportation Plan Justice Court Adm Assess Revenue Stabilization	133 133 133 133	5,539,147 53,338,012 2,161,275 277,464				
3300	Flood Control Debt Service	2860	Regional Flood Control District	137	35,914,075				
3680	Special Assess Surplus & Def	3990	Special Assess Debt Service	139	1,000,000	3990	Special Assess Debt Service	139	1,000,000
3990	Special Assessment Debt Service	3680 4480	Sp Assess Surp & Def Sp Assess Cap Const	140 140	1,000,000 17,500,000	3680 4480	Special Assessment Surp & Def Special Assessment Cap Con	141 141	1,000,000 8,000
	Subtotal				116,729,973				2,285,464

Transfer Schedule for Fiscal Year 2013-2014

FUND	FUND TYPE	TRANSFERS IN			TRANSFERS OUT				
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
5000-5080 / 5100-5320	ENTERPRISE FUNDS Dept of Aviation	2120	Master Transportation Plan	142	11,571,000				
	Subtotal				11,571,000				
6540	INTERNAL SERVICE FUNDS Employee Benefits	1010	General Fund	168	2,000,000				
6700	CC Investment Pool & SID Loan Reserve	4480	Sp Assess Cap Const	184	1,000,000	4480	Sp Assess Cap Co	184	1,000,000
6860	Construction Management	4370	County Capital Projects	190	2,500,000				
	Subtotal				5,500,000				1,000,000
	RESIDUAL TRANSFERS								
	TRUST & AGENCY FUNDS								
	Subtotal								
	Subtotal								
	TOTAL TRANSFERS*				1,021,486,150				1,013,215,171

\* Transfers between Fund 1010 and 2080 are not in balance. The difference of \$8,270,979 will be resolved by the filing of the Final Budget. (See Budget Message)

Clark County  
(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

## LEGAL NOTICE

**NOTICE IS HEREBY** given that the Board of County Commissioners of Clark County, Nevada, will hold a public hearing on Monday, May 20, 2013, at the hour of 10:00 a.m. in the Clark County Government Center, Commission Chambers, 500 South Grand Central Parkway, Las Vegas, Nevada, on the Tentative Clark County, Unincorporated Town and Special District Budgets.

Copies of the budget, which have been prepared on forms and in such detail as is prescribed by the Nevada Department of Taxation, are on file for public inspection with the County Clerk and the County Manager at their offices in the Government Center, 500 South Grand Central Parkway, Las Vegas, Nevada.

A handwritten signature in cursive script, appearing to read "Diana Alba", is written over a horizontal line.

**DIANA ALBA**, County Clerk  
and Ex-Officio Clerk of the  
Board of County Commissioners  
Clark County, Nevada

COMPUTATION OF COMMON LEVY FOR UNINCORPORATED TOWNS (NRS 269.5755),  
SUMMARY OF ADJUSTMENTS TO MAXIMUM COMBINED REVENUE COMPUTATIONS  
FOR CLARK COUNTY GENERAL FUND AND SPECIAL DISTRICT FUNDS, AND  
PROPERTY TAXES AUTHORIZED BY VOTER APPROVAL

---

Computation of Common Levy

Unincorporated Town	Fiscal Year 2013-14 Allowable Property Tax Revenue	Fiscal Year 2013-14 Assessed Valuation
Enterprise	17,077,782	\$ 5,016,974,976
Paradise	105,566,396	12,129,885,719
Spring Valley	16,624,994	4,532,441,009
Summerlin	5,417,118	1,690,735,875
Sunrise Manor	13,810,675	2,052,106,266
Whitney	1,830,567	504,705,576
Winchester	18,641,455	973,901,840
	\$ 178,968,987	\$ 26,900,751,261

\$178,968,987  
\$269,007,513  
**\$0.6653**  
**\$0.2064**

TOTAL ALLOWABLE PROPERTY TAXES  
TOTAL ASSESSED VALUATION DIVIDED BY \$100  
ALLOWABLE TAX RATE PER \$100 ASSESSED VALUATION  
ACTUAL TAX RATE PER \$100 ASSESSED VALUATION

---

Amounts approved by the legislature to be added, each year, to the Maximum  
Combined Revenue otherwise allowable under NRS 354.5982:

Clark County:	
Clark County	\$ 14,568,933
Paradise	400,631
Spring Valley	106,578
Sunrise Manor	116,191
Whitney	12,842
Winchester	132,723
	\$ 15,337,898

**FY 2013-14  
PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION**

ENTITY	ALLOWED		PROPERTY TAX		ACTUAL	TOTAL		AD VALOREM		BUDGETED
	TAX RATE	NET PROCEEDS	REVENUE	INCLUDING		TAX RATE	PROPERTY TAX	REVENUE	TAX	
						PROPERTY TAX	INCLUDING	ABATEMENT	NET PROCEEDS	WITH CAP
						WITH NO CAP				
CLARK COUNTY OPERATING	\$ 0.7800	\$ 430,720,974	\$ 0.4470	\$ 246,836,250	\$	\$ 17,099,192	\$	\$ 229,737,058	\$	\$
FAMILY COURT	\$ 0.0192	\$ 10,602,362	\$ 0.0192	\$ 10,602,362	\$	\$ 734,462	\$	\$ 9,867,900	\$	\$
COOPERATIVE EXTENSION	\$ 0.0100	\$ 5,522,064	\$ 0.0100	\$ 5,522,064	\$	\$ 382,532	\$	\$ 5,139,532	\$	\$
COMBINED CLARK COUNTY BONDS DEBT	\$ 0.0129	\$ 7,123,462	\$ 0.0129	\$ 7,123,462	\$	\$ 493,466	\$	\$ 6,629,996	\$	\$
MEDICAL ASSISTANCE TO INDIGENT PERSONS	\$ 0.1000	\$ 55,220,638	\$ 0.1000	\$ 55,220,638	\$	\$ 3,825,323	\$	\$ 51,395,315	\$	\$
CLARK COUNTY CAPITAL	\$ 0.0500	\$ 27,610,319	\$ 0.0500	\$ 27,610,319	\$	\$ 1,912,661	\$	\$ 25,697,658	\$	\$
ACCIDENT INDIGENT	\$ 0.0150	\$ 8,283,096	\$ 0.0150	\$ 8,283,096	\$	\$ 573,799	\$	\$ 7,709,297	\$	\$
BUNKERVILLE TOWN	\$ 1.2015	\$ 316,017	\$ 0.0200	\$ 5,260	\$	\$ 568	\$	\$ 4,692	\$	\$
CLARK COUNTY FIRE SERVICE DISTRICT	\$ 0.4536	\$ 127,245,974	\$ 0.2197	\$ 61,631,263	\$	\$ 4,659,164	\$	\$ 56,972,099	\$	\$
ENTERPRISE TOWN	\$ 0.3404	\$ 17,077,782	\$ 0.2064	\$ 10,355,036	\$	\$ 452,834	\$	\$ 9,902,202	\$	\$
INDIAN SPRINGS TOWN	\$ 1.0484	\$ 124,914	\$ 0.0200	\$ 2,383	\$	\$ 407	\$	\$ 1,976	\$	\$
LAUGHLIN TOWN	\$ 5.4265	\$ 18,357,947	\$ 0.8416	\$ 2,847,148	\$	\$ 303,199	\$	\$ 2,543,949	\$	\$
MOAPA TOWN	\$ 1.1329	\$ 953,407	\$ 0.1094	\$ 92,067	\$	\$ 28,984	\$	\$ 63,083	\$	\$
MOAPA VALLEY TOWN	\$ 0.3608	\$ 523,511	\$ 0.0200	\$ 29,019	\$	\$ 1,870	\$	\$ 27,149	\$	\$
MOAPA VALLEY FIRE DISTRICT	\$ 0.0610	\$ 95,959	\$	\$	\$	\$	\$	\$	\$	\$
MOAPA VALLEY TOWN	\$ 0.3100	\$ 120,429	\$ 0.0200	\$ 7,770	\$	\$ 627	\$	\$ 7,143	\$	\$
MT. CHARLESTON FIRE DISTRICT	\$ 1.5737	\$ 617,137	\$ 0.8813	\$ 345,608	\$	\$ 28,399	\$	\$ 317,209	\$	\$
MT. CHARLESTON FIRE DISTRICT	\$ 0.8703	\$ 105,566,396	\$ 0.2064	\$ 25,036,084	\$	\$ 2,824,630	\$	\$ 22,211,454	\$	\$
PARADISE TOWN	\$ 1.2933	\$ 337,292	\$ 0.0200	\$ 5,216	\$	\$ 551	\$	\$ 4,665	\$	\$
SEARCHLIGHT TOWN	\$ 0.3668	\$ 16,624,994	\$ 0.2064	\$ 9,354,958	\$	\$ 324,205	\$	\$ 9,030,753	\$	\$
SPRING VALLEY TOWN	\$ 0.3204	\$ 5,417,118	\$ 0.2064	\$ 3,489,679	\$	\$ 327,288	\$	\$ 3,162,391	\$	\$
SUMMERLIN TOWN	\$ 0.6730	\$ 13,810,675	\$ 0.2064	\$ 4,235,547	\$	\$ 297,164	\$	\$ 3,938,383	\$	\$
SUNRISE MANOR TOWN	\$ 0.3627	\$ 1,830,567	\$ 0.2064	\$ 1,041,712	\$	\$ 71,146	\$	\$ 970,566	\$	\$
WHITNEY TOWN	\$ 1.9141	\$ 18,641,455	\$ 0.2064	\$ 2,010,133	\$	\$ (157,403)	\$	\$ 2,167,536	\$	\$
WINCHESTER TOWN	\$ 0.0050	\$ 2,071,163	\$ 0.0050	\$ 2,071,163	\$	\$ 129,569	\$	\$ 1,941,594	\$	\$
LVMPD EMERGENCY 9-1-1	\$ 0.2800	\$ 78,198,464	\$ 0.2800	\$ 78,198,464	\$	\$ 5,257,737	\$	\$ 72,940,727	\$	\$
LVMPD MANPOWER SUPPLEMENT (County)	\$ 0.2800	\$ 38,193,007	\$ 0.2800	\$ 38,193,007	\$	\$ 2,567,938	\$	\$ 35,625,070	\$	\$
LVMPD MANPOWER SUPPLEMENT (City)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
MOAPA VALLEY WATER DISTRICT DEBT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>TOTALS</b>		\$ 991,207,123		\$ 600,149,708		\$ 42,140,312		\$ 558,009,397		

NOTE: The State Accident Indigent rate of \$0.0150, will be included in this schedule per a request by the Department of Taxation beginning in FY2009-10.

## **TOWNS & SPECIAL DISTRICTS**



# Office of the County Manager

500 S Grand Central Pky 6th Fl • Box 551111 • Las Vegas NV 89155-1111  
(702) 455-3530 • Fax (702) 455-3558

Donald G. Burnette, County Manager

Jeffrey M. Wells, Assistant County Manager • Randall J. Tarr, Assistant County Manager • Edward M. Finger, Assistant County Manager



April 15, 2013

Nevada Department of Taxation  
1550 East College Parkway, Suite 115  
Carson City, NV 89706-7921

Clark County herewith submits the Tentative Budget for various unincorporated towns and special districts under its jurisdiction for Fiscal Year 2013-14.

The budgets for the unincorporated towns and special districts contain sixteen (16) funds requiring property tax revenues totaling \$111,325,250.

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

The budgets for the unincorporated towns and special districts contain twenty (20) governmental type funds with estimated expenditures of \$17,320,466 and no proprietary funds with estimated expenses of \$ 0.

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

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:

APPROVED BY THE GOVERNING BOARD:  
(Signatures not required for Tentative Budget)

I, Donald G. Burnette  
County Manager

\_\_\_\_\_  
Chairman

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

\_\_\_\_\_  
Vice Chairman

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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Signed: 

Date: April 15, 2013

Schedule of Notice of Public Hearing  
Date and Time: Monday, May 20, 2013, 10 a.m.  
Publication Date: May 9, 2013  
Place: Clark County Government Center  
Commission Chambers  
500 S. Grand Central Parkway  
Las Vegas, NV 89155

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

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For Towns and Special Districts  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE TOTAL (8)
Bunkerville Town	15,159	561,400	4,692	0.0200				581,251
Clark County Fire Service District	10,728,759	41,555,320	56,972,099	0.2197			10,000,000	119,256,178
Enterprise Town	886,951	3,935,965	9,902,202	0.2064	756,000			15,481,118
Indian Springs Town	1,108		1,976	0.0200	12,000			15,084
Laughlin Town	6,280,596	6,336,978	2,543,949	0.8416	1,134,082			16,295,605
Laughlin Capital Acquisition	872,691				750			873,441
Moapa Town	11,438		63,083	0.1094	4,000			78,521
Moapa Town Capital Construction	418,660				1,325		26,987	446,972
Moapa Valley Town	27,804	802,706	27,149	0.0200	3,000			860,659
Moapa Valley Fire District	3,598,550	724,535			7,435			4,330,520
Mt. Charleston Town	1,219		7,143	0.0200	2,000			10,362
Mt. Charleston Fire District	284,324	137,818	317,209	0.8813	578		700,000	1,439,929
Paradise Town	16,657,994	59,052,812	22,211,454	0.2064	8,459,000			106,381,260
Searchlight Town	32,384	358,505	4,665	0.0200	22,000			417,554
Searchlight Capital Construction	259,153				200			259,353
Spring Valley Town	5,122,488	16,855,447	9,030,753	0.2064	203,000			31,211,688
Summerlin Town	1,443,633	151,157	3,162,391	0.2064	428,000			5,185,181
Sunrise Manor Town	2,835,388	8,343,604	3,938,383	0.2064	1,050,000			16,167,375
Whitney Town	12,179	735,696	970,566	0.2064	64,000			1,782,441
Winchester Town	3,587,975	12,793,401	2,167,536	0.2064	621,000			19,169,912
Subtotal Governmental Fund Types, Expendable Trust Funds	53,078,453	152,345,344	111,325,250	3.5968	12,768,370	0	10,726,987	340,244,404
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	53,078,453	152,345,344	111,325,250	3.5968	12,768,370	0	10,726,987	340,244,404

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary For

Towns and Special Districts  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES AND FUNDS	EMPLOYEE BENEFITS	SERVICES, SUPPLIES, AND OTHER CHARGES	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TENTATIVE TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Bunkerville Town						581,251		581,251
	Clark County Fire Service District						110,000,000	9,256,178	119,256,178
	Enterprise Town						14,500,000	981,118	15,481,118
	Indian Springs Town						15,084		15,084
	Laughlin Town	5,503,321	2,936,378	3,790,185			2,262,000	1,803,721	16,295,605
	Laughlin Capital Acquisition			873,441					873,441
	Moapa Town	20,000	510	15,000			43,011		78,521
	Moapa Town Capital Construction			446,972					446,972
	Moapa Valley Town						860,659		860,659
	Moapa Valley Fire District		50,000	2,105,003				2,075,367	4,330,520
	Mt. Charleston Town	100,150					10,362		10,362
	Mt. Charleston Fire District			1,220,153				219,776	1,439,929
	Paradise Town						93,150,000	13,231,260	106,381,260
	Searchlight Town						417,554		417,554
	Searchlight Capital Construction			259,353					259,353
	Spring Valley Town						28,500,000	2,711,688	31,211,688
	Summerlin Town						4,000,000	1,185,181	5,185,181
	Sunrise Manor Town						14,000,000	2,167,375	16,167,375
	Whitney Town						1,782,441		1,782,441
	Winchester Town						16,700,000	2,469,912	19,169,912
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		5,623,471	2,986,888	8,710,107	0	0	286,822,362	36,101,576	340,244,404

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

\*\* Include Debt Service requirements in this column.  
\*\*\* Capital Outlay must agree with CIP except in General Fund.

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

\* - TYPE

- 1 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium -Term Financing

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund FUND: Towns/Special Districts	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/14		(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
TOTAL - ALL DEBT SERVICE			0				0	0	0	0	0

Towns and Special Districts  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County Budget Fiscal Year 2013-2014

**TOWNS & SPECIAL DISTRICTS  
FULL TIME EQUIVALENT EMPLOYEES  
BY FUNCTION**

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government			
Judicial			
Public Safety			
Laughlin Town	35	35	35
Moapa Valley Fire District	1	1	1
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Moapa Town	1	1	1
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<u>37</u>	<u>37</u>	<u>37</u>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<u><u>37</u></u>	<u><u>37</u></u>	<u><u>37</u></u>

Towns and Special Districts  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA  
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

**TOWNS & SPECIAL DISTRICTS  
POPULATION  
(AS OF JULY 1)**

Source of Population Estimate:	ACTUAL PRIOR YEAR ENDING 06/30/12		ESTIMATED CURRENT YEAR ENDING 06/30/13		BUDGET YEAR ENDING 06/30/14	
	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning
Town/Special District Name:						
Bunkerville Town	1,084			1,197		1,198
CC Fire Service District		865,857		877,279		899,807
Enterprise Town	162,872			166,827		172,211
Indian Springs Town		1,203		1,210		1,223
Laughlin Town	8,414			8,459		9,104
Moapa Town		1,416		1,446		1,470
Moapa Valley Town	6,868			7,414		7,539
Moapa Valley Fire District		8,346		8,860		9,009
Mt. Charleston Town		652		665		679
Mt. Charleston Fire District		652		665		679
Paradise Town	184,745			185,653		189,171
Searchlight Town	395			407		415
Spring Valley Town	184,910			185,435		190,291
Summerlin Town	25,260			29,512		30,076
Sunrise Manor Town	196,570			206,258		214,832
Whitney Town	38,910			38,866		37,743
Winchester Town	31,634			30,456		31,057

Towns and Special Districts  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA  
POPULATION

**TOWNS & SPECIAL DISTRICTS  
ASSESSED VALUATION**  
(Secured & Unsecured Only)

Town/Special District Name:	ACTUAL PRIOR YEAR ENDING 06/30/12			ESTIMATED CURRENT YEAR ENDING 06/30/13			BUDGET YEAR ENDING 06/30/14		
	Assessed Valuation	Net Proceeds of Mines	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Mines	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Mines *	Total Assessed Valuation
Bunkerville Town	27,657,312		27,657,312	24,877,099		24,877,099	26,301,913		26,301,913
CC Fire Service District	29,107,672,725	2,000	29,107,674,725	27,738,534,697	2,000	27,738,536,697	28,052,460,374	3,000	28,052,463,374
Enterprise Town	5,209,640,855		5,209,640,855	4,818,159,201		4,818,159,201	5,016,974,976		5,016,974,976
Indian Springs Town	13,143,010		13,143,010	12,634,454		12,634,454	11,914,735		11,914,735
Laughlin Town	389,604,258		389,604,258	336,413,337		336,413,337	338,301,788		338,301,788
Moapa Town	85,891,533		85,891,533	92,783,841		92,783,841	84,156,288		84,156,288
Moapa Valley Town	165,563,494	1,639,632	167,203,126	146,027,657	1,889,972	147,917,629	142,477,099	2,620,000	145,097,099
Moapa Valley Fire District	190,888,660	1,169,000	192,057,660	162,530,985	1,347,000	163,877,985	155,443,383	1,868,000	157,311,383
Mt. Charleston Town	49,500,566		49,500,566	41,464,940		41,464,940	38,847,966		38,847,966
Mt. Charleston Fire District	49,738,943		49,738,943	41,826,681		41,826,681	39,215,689		39,215,689
Paradise Town	12,421,302,087		12,421,302,087	12,218,071,199		12,218,071,199	12,129,885,719		12,129,885,719
Searchlight Town	27,334,259		27,334,259	25,953,349		25,953,349	26,079,928		26,079,928
Spring Valley Town	4,828,582,331		4,828,582,331	4,536,671,495		4,536,671,495	4,532,441,009		4,532,441,009
Summerlin Town	1,550,818,190		1,550,818,190	1,589,203,447		1,589,203,447	1,690,735,875		1,690,735,875
Sunrise Manor Town	2,232,090,252		2,232,090,252	1,988,570,347		1,988,570,347	2,052,106,266		2,052,106,266
Whitney Town	517,649,937		517,649,937	472,835,114		472,835,114	504,705,576		504,705,576
Winchester Town	1,079,707,074		1,079,707,074	1,111,504,875		1,111,504,875	973,901,840		973,901,840

\* The Nevada Dept of Taxation may change the Net Proceeds of Mines after the adoption of the Final Budget. Due to timing, the change, if any, will not be reflected for the budget year.

Towns and Special Districts  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA  
ASSESSED VALUATION

**TOWNS & SPECIAL DISTRICTS  
TAX RATES**

	ACTUAL PRIOR YEAR ENDING 06/30/12			ESTIMATED CURRENT YEAR ENDING 06/30/13			BUDGET YEAR ENDING 06/30/14		
	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate
Town/Special District Name:									
Bunkerville Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
CC Fire Service District	0.2197		0.2197	0.2197		0.2197	0.2197		0.2197
Enterprise Town	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Indian Springs Town*	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Laughlin Town*	0.8416		0.8416	0.8416		0.8416	0.8416		0.8416
Moapa Town*	0.1094		0.1094	0.1094		0.1094	0.1094		0.1094
Moapa Valley Town*	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Moapa Valley Fire District	0.0000		0.0000	0.0000		0.0000	0.0000		0.0000
Mt. Charleston Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Mt. Charleston Fire District	0.8813		0.8813	0.8813		0.8813	0.8813		0.8813
Paradise Town	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Searchlight Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Spring Valley Town	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Summerlin Town	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Sunrise Manor Town	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Whitney Town	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Winchester Town	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064

\* The tax levy for Emergency 9-1-1 services is accounted for in the Emergency 9-1-1 System Fund (2390).

Towns and Special Districts  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA  
TAX RATES

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	1.2015	26,301,913	316,017	0.0200	5,260	568	4,692
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides	0.0000	26,301,913	0	0.0000	0	0	0
<b>LEGISLATIVE OVERRIDES</b>							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.2015	XXXXXXXXXX	316,017	0.0200	5,260	568	4,692
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.2015	XXXXXXXXXX	316,017	0.0200	5,260	568	4,692

Bunkerville Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,266	4,612	4,692	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	533,860	549,875	561,400	
Subtotal Revenues	539,126	554,487	566,092	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4550 (SNPLMA Capital Const)	9,233			
BEGINNING FUND BALANCE	135,909	99,450	15,159	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	135,909	99,450	15,159	
TOTAL AVAILABLE RESOURCES	684,268	653,937	581,251	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	584,818	638,778	581,251	
ENDING FUND BALANCE	99,450	15,159	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	684,268	653,937	581,251	

Clark County  
(Local Government)

SCHEDULE B

Fund 2550  
Bunkerville Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-14

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.3906	28,052,460,374	109,572,910	0.1670	46,847,609	3,541,558	43,306,051
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	3,000	12	SAME AS ABOVE	7	0	7
VOTER APPROVED:							
C. Voter Approved Overrides	0.0527	28,052,463,374	14,783,648	0.0527	14,783,647	1,117,606	13,666,041
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCRT Loss - NRS 354.59813	0.0103	"	2,889,404	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0103	XXXXXXXXXXXX	2,889,404	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4536	XXXXXXXXXXXX	127,245,974	0.2197	61,631,263	4,659,164	56,972,099
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4536	XXXXXXXXXXXX	127,245,974	0.2197	61,631,263	4,659,164	56,972,099

Clark County Fire Service District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	62,146,976	57,738,161	56,972,092	
Property Tax - Net Proceeds of Mines		4	7	
Subtotal Revenues	62,146,976	57,738,165	56,972,099	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	39,969,580	41,168,667	41,555,320	
Miscellaneous				
Other	4			
Subtotal Revenues	102,116,560	98,906,832	98,527,419	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4300 (Fire Service Capital)		15,156,476	10,000,000	
BEGINNING FUND BALANCE	20,592,271	6,608,931	10,728,759	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	20,592,271	6,608,931	10,728,759	
TOTAL AVAILABLE RESOURCES	122,708,831	120,672,239	119,256,178	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	112,099,900	105,943,480	104,200,000	
To Fund 2420 (Fire Prevention Bureau)	4,000,000	4,000,000	5,800,000	
Subtotal	116,099,900	109,943,480	110,000,000	
ENDING FUND BALANCE	6,608,931	10,728,759	9,256,178	
TOTAL FUND COMMITMENTS AND FUND BALANCE	122,708,831	120,672,239	119,256,178	

Clark County  
(Local Government)

SCHEDULE B

Fund 2930  
Clark County Fire Service District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-14

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.3304	5,016,974,976	16,576,085	0.2064	10,355,036	452,834	9,902,202
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	5,016,974,976	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0100	"	501,697	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0100	XXXXXXXXXXXX	501,697	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3404	XXXXXXXXXXXX	17,077,782	0.2064	10,355,036	452,834	9,902,202
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3404	XXXXXXXXXXXX	17,077,782	0.2064	10,355,036	452,834	9,902,202

\*\*Allowed parity rate=\$0.6653. See Page 216.

Enterprise Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	10,748,443	9,737,744	9,902,202	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	750,520	732,883	756,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	3,085,901	3,178,478	3,935,965	
Subtotal Revenues	14,584,864	13,649,105	14,594,167	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4550 (SNPLMA Capital Const)	1,162,376			
BEGINNING FUND BALANCE	3,359,475	2,379,118	886,951	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,359,475	2,379,118	886,951	
TOTAL AVAILABLE RESOURCES	19,106,715	16,028,223	15,481,118	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	16,727,597	15,141,272	14,500,000	
ENDING FUND BALANCE	2,379,118	886,951	981,118	
TOTAL FUND COMMITMENTS AND FUND BALANCE	19,106,715	16,028,223	15,481,118	

Clark County  
(Local Government)

SCHEDULE B

Fund 2710  
Enterprise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.0434	11,914,735	124,318	0.0200	2,383	407	1,976
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides*	0.0050	11,914,735	596	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.0484	XXXXXXXXXX	124,914	0.0200	2,383	407	1,976
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.0484	XXXXXXXXXX	124,914	0.0200	2,383	407	1,976

\*As of FY 2000-01, the tax levy for Emergency 9-1-1 services was accounted for in the Emergency 9-1-1 System Fund (2390).

Indian Springs Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	2,313	2,235	1,976	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	9,900	11,385	12,000	
Subtotal Revenues	12,213	13,620	13,976	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,690	3,615	1,108	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,690	3,615	1,108	
TOTAL AVAILABLE RESOURCES	14,903	17,235	15,084	
<b>EXPENDITURES</b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	11,288	16,127	15,084	
ENDING FUND BALANCE	3,615	1,108	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	14,903	17,235	15,084	

Clark County  
(Local Government)

SCHEDULE B

Fund 2660  
Indian Springs Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-14

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	5.3238	338,301,788	18,010,511	0.8416	2,847,148	303,199	2,543,949
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides	0.0050	338,301,788	16,915	0.0000	0	0	0
<b>LEGISLATIVE OVERRIDES</b>							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCRT Loss - NRS 354.59813	0.0977	"	330,521	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0977	XXXXXXXXXX	330,521	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	5.4265	XXXXXXXXXX	18,357,947	0.8416	2,847,148	303,199	2,543,949
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	5.4265	XXXXXXXXXX	18,357,947	0.8416	2,847,148	303,199	2,543,949

\*As of FY 1992-93, the tax levy for Emergency 9-1-1 services was accounted for in the Emergency 9-1-1 System Fund (2390).

Laughlin Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,010,419	2,642,646	2,543,949	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,222,170	1,100,000	1,100,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	6,005,711	5,976,515	6,336,978	
Miscellaneous				
Interest Earnings	132,601	38,164	19,082	
Other	66,134	16,682	15,000	
Subtotal	198,735	54,846	34,082	
Subtotal Revenues	10,437,035	9,774,007	10,015,009	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,969,845	7,871,958	6,280,596	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,969,845	7,871,958	6,280,596	
TOTAL AVAILABLE RESOURCES	17,406,880	17,645,965	16,295,605	

Clark County  
(Local Government)

SCHEDULE B

Fund 2640  
Laughlin Town



<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	12,239	1,500	750	
Subtotal Revenues	12,239	1,500	750	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	964,155	976,191	872,691	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	964,155	976,191	872,691	
<b>TOTAL AVAILABLE RESOURCES</b>	976,394	977,691	873,441	
<u>EXPENDITURES</u>				
General Government				
Laughlin Town				
Services & Supplies	203	105,000	873,441	
Subtotal Expenditures	203	105,000	873,441	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	976,191	872,691	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	976,394	977,691	873,441	

Clark County  
(Local Government)

SCHEDULE B

Fund 4290  
Laughlin Capital Acquisition

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.1279	84,156,288	949,199	0.1094	92,067	28,984	63,083
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides* LEGISLATIVE OVERRIDES	0.0050	84,156,288	4,208	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.1329	XXXXXXXXXX	953,407	0.1094	92,067	28,984	63,083
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.1329	XXXXXXXXXX	953,407	0.1094	92,067	28,984	63,083

\*As of FY 2003-04, the tax levy for Emergency 9-1-1 services was accounted for in the Emergency 9-1-1 System Fund (2390).

Moapa Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	61,052	69,743	63,083	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,319	4,320	4,000	
Subtotal Revenues	62,371	74,063	67,083	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	17,752	24,871	11,438	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	17,752	24,871	11,438	
TOTAL AVAILABLE RESOURCES	80,123	98,934	78,521	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Salaries & Wages	20,822	20,000	20,000	
Employee Benefits	528	510	510	
Services & Supplies	7,127	8,672	15,000	
Subtotal Expenditures	28,477	29,182	35,510	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	16,173	16,717	16,024	
To Fund 4400 (Moapa Town Capital Const)	10,602	41,597	26,987	
Subtotal	26,775	58,314	43,011	
ENDING FUND BALANCE	24,871	11,438	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	80,123	98,934	78,521	

Clark County  
(Local Government)

SCHEDULE B

Fund 2690  
Moapa Town

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	5,420	2,650	1,325	
Subtotal Revenues	5,420	2,650	1,325	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2690 (Moapa Town)	10,602	41,597	26,987	
<b>BEGINNING FUND BALANCE</b>	<b>418,484</b>	<b>434,417</b>	<b>418,660</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>418,484</b>	<b>434,417</b>	<b>418,660</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>434,506</b>	<b>478,664</b>	<b>446,972</b>	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Services & Supplies	89	175	446,972	
Capital Outlay		59,829		
Subtotal Expenditures	89	60,004	446,972	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	<b>434,417</b>	<b>418,660</b>	<b>0</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>434,506</b>	<b>478,664</b>	<b>446,972</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 4400  
Moapa Town Capital Construction

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	0.3558	142,477,099	506,934	0.0200	28,495	1,870	26,625
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	2,620,000	9,322	SAME AS ABOVE	524	0	524
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides* LEGISLATIVE OVERRIDES	0.0050	145,097,099	7,255	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3608	XXXXXXXXXX	523,511	0.0200	29,019	1,870	27,149
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3608	XXXXXXXXXX	523,511	0.0200	29,019	1,870	27,149

\*As of FY 2000-01, the tax levy for Emergency 9-1-1 services was accounted for in the Emergency 9-1-1 System Fund (2390).

Moapa Valley Town.  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	33,579	27,982	26,625	
Property Tax - Net Proceeds of Mines	342	378	524	
Subtotal	33,921	28,360	27,149	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,130	2,944	3,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	720,728	742,350	802,706	
Subtotal Revenues	759,779	773,654	832,855	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4550 (SNPLMA Capital Const)	32,681			
BEGINNING FUND BALANCE	195,185	276,182	27,804	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	195,185	276,182	27,804	
TOTAL AVAILABLE RESOURCES	987,645	1,049,836	860,659	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	711,463	1,022,032	860,659	
ENDING FUND BALANCE	276,182	27,804	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	987,645	1,049,836	860,659	

Clark County  
(Local Government)

SCHEDULE B

Fund 2570  
Moapa Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.0292	155,443,383	45,389	0.0000	0	0	0
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	1,868,000	545	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	157,311,383	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0318	"	50,025	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0318	XXXXXXXXXX	50,025	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.0610	XXXXXXXXXX	95,959	0.0000	0	0	0
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.0610	XXXXXXXXXX	95,959	0.0000	0	0	0

Moapa Valley Fire District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION



PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.3100	38,847,966	120,429	0.0200	7,770	627	7,143
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	38,847,966	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3100	XXXXXXXXXXXX	120,429	0.0200	7,770	627	7,143
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3100	XXXXXXXXXXXX	120,429	0.0200	7,770	627	7,143

Mt. Charleston Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	9,239	7,870	7,143	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,410	2,130	2,000	
Subtotal Revenues	10,649	10,000	9,143	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,014	821	1,219	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,014	821	1,219	
TOTAL AVAILABLE RESOURCES	11,663	10,821	10,362	
<b>EXPENDITURES</b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	10,842	9,602	10,362	
ENDING FUND BALANCE	821	1,219	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,663	10,821	10,362	

Clark County  
(Local Government)

SCHEDULE B

Fund 2650  
Mt. Charleston Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.5494	39,215,689	607,608	0.8813	345,608	28,399	317,209
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	39,215,689	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCRT Loss - NRS 354.59813	0.0243	"	9,529	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0243	XXXXXXXXXX	9,529	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.5737	XXXXXXXXXX	617,137	0.8813	345,608	28,399	317,209
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.5737	XXXXXXXXXX	617,137	0.8813	345,608	28,399	317,209

Mt. Charleston Fire District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	409,333	349,450	317,209	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	132,028	135,989	137,818	
Miscellaneous				
Interest Earnings	3,088	1,156	578	
Other	100,558			
Subtotal	103,646	1,156	578	
Subtotal Revenues	645,007	486,595	455,605	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	470,000	700,000	700,000	
From Fund 4300 (Fire Service Capital)		133,127		
Subtotal	470,000	833,127	700,000	
BEGINNING FUND BALANCE	94,203	159,195	284,324	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	94,203	159,195	284,324	
TOTAL AVAILABLE RESOURCES	1,209,210	1,478,917	1,439,929	
<b>EXPENDITURES</b>				
Public Safety				
Fire				
Services & Supplies	1,050,015	1,194,593	1,220,153	
Subtotal Expenditures	1,050,015	1,194,593	1,220,153	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	159,195	284,324	219,776	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,209,210	1,478,917	1,439,929	

Clark County  
(Local Government)

SCHEDULE B

Fund 2900  
Mt. Charleston Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-14

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations**	0.8378	12,129,885,719	101,624,183	0.2064	25,036,084	2,824,630	22,211,454
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides	0.0000	12,129,885,719	0	0.0000	0	0	0
<b>LEGISLATIVE OVERRIDES</b>							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0325	"	3,942,213	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0325	XXXXXXXXXX	3,942,213	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.8703	XXXXXXXXXX	105,566,396	0.2064	25,036,084	2,824,630	22,211,454
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.8703	XXXXXXXXXX	105,566,396	0.2064	25,036,084	2,824,630	22,211,454

\*\* Allowed parity rate=\$0.6653. See Page 216.

Paradise Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	24,240,332	22,794,324	22,211,454	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	8,293,368	8,212,057	8,459,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	58,015,623	59,756,091	59,052,812	
Subtotal Revenues	90,549,323	90,762,472	89,723,266	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4550 (SNPLMA Capital Const)	1,662,098			
BEGINNING FUND BALANCE	18,554,101	19,045,522	16,657,994	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	18,554,101	19,045,522	16,657,994	
TOTAL AVAILABLE RESOURCES	110,765,522	109,807,994	106,381,260	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	91,720,000	93,150,000	93,150,000	
ENDING FUND BALANCE	19,045,522	16,657,994	13,231,260	
TOTAL FUND COMMITMENTS AND FUND BALANCE	110,765,522	109,807,994	106,381,260	

Clark County  
(Local Government)

SCHEDULE B

Fund 2600  
Paradise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.2933	26,079,928	337,292	0.0200	5,216	551	4,665
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	26,079,928	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.2933	XXXXXXXXXX	337,292	0.0200	5,216	551	4,665
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.2933	XXXXXXXXXX	337,292	0.0200	5,216	551	4,665

Searchlight Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	4,401	4,886	4,665	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	21,240	20,875	22,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	375,846	387,122	358,505	
Subtotal Revenues	401,487	412,883	385,170	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	91,581	51,817	32,384	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	91,581	51,817	32,384	
TOTAL AVAILABLE RESOURCES	493,068	464,700	417,554	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	441,251	432,316	417,554	
ENDING FUND BALANCE	51,817	32,384	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	493,068	464,700	417,554	

Clark County  
(Local Government)

SCHEDULE B

Fund 2610  
Searchlight Town

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings	3,795	400	200	
Subtotal Revenues	3,795	400	200	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	301,021	304,753	259,153	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	301,021	304,753	259,153	
TOTAL AVAILABLE RESOURCES	304,816	305,153	259,353	
<u>EXPENDITURES</u>				
General Government Searchlight Town Services & Supplies	63	46,000	259,353	
Subtotal Expenditures	63	46,000	259,353	
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	304,753	259,153	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	304,816	305,153	259,353	

Clark County  
(Local Government)

SCHEDULE B

Fund 4220  
Searchlight Capital Construction

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-14

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.3287	4,532,441,009	14,898,134	0.2064	9,354,958	324,205	9,030,753
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	4,532,441,009	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0381	"	1,726,860	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0381	XXXXXXXXXX	1,726,860	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3668	XXXXXXXXXX	16,624,994	0.2064	9,354,958	324,205	9,030,753
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3668	XXXXXXXXXX	16,624,994	0.2064	9,354,958	324,205	9,030,753

\*\*Allowed parity rate=\$0.6653. See Page 216.

Spring Valley Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	9,751,835	9,216,148	9,030,753	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	211,950	195,842	203,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	16,247,431	16,734,854	16,855,447	
Subtotal Revenues	26,211,216	26,146,844	26,089,200	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4550 (SNPLMA Capital Const)	1,494,770			
BEGINNING FUND BALANCE	5,269,658	6,475,644	5,122,488	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,269,658	6,475,644	5,122,488	
TOTAL AVAILABLE RESOURCES	32,975,644	32,622,488	31,211,688	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	26,500,000	27,500,000	28,500,000	
ENDING FUND BALANCE	6,475,644	5,122,488	2,711,688	
TOTAL FUND COMMITMENTS AND FUND BALANCE	32,975,644	32,622,488	31,211,688	

Clark County  
(Local Government)

SCHEDULE B

Fund 2680  
Spring Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-14

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.3200	1,690,735,875	5,410,355	0.2064	3,489,679	327,288	3,162,391
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	1,690,735,875	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0004	"	6,763	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0004	XXXXXXXXXX	6,763	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3204	XXXXXXXXXX	5,417,118	0.2064	3,489,679	327,288	3,162,391
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3204	XXXXXXXXXX	5,417,118	0.2064	3,489,679	327,288	3,162,391

\*\*Allowed parity rate=\$0.6653. See Page 216.

Summerlin Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,208,895	3,098,575	3,162,391	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	307,250	408,760	428,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	131,720	135,673	151,157	
Subtotal Revenues	3,647,865	3,643,008	3,741,548	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4550 (SNPLMA Capital Const)	142,766			
BEGINNING FUND BALANCE	2,009,994	1,800,625	1,443,633	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,009,994	1,800,625	1,443,633	
TOTAL AVAILABLE RESOURCES	5,800,625	5,443,633	5,185,181	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	4,000,000	4,000,000	4,000,000	
ENDING FUND BALANCE	1,800,625	1,443,633	1,185,181	
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,800,625	5,443,633	5,185,181	

Clark County  
(Local Government)

SCHEDULE B

Fund 2700  
Summerlin Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-14

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.6363	2,052,106,266	13,057,552	0.2064	4,235,547	297,164	3,938,383
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	2,052,106,266	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0367	"	753,123	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0367	XXXXXXXXXX	753,123	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.6730	XXXXXXXXXX	13,810,675	0.2064	4,235,547	297,164	3,938,383
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.6730	XXXXXXXXXX	13,810,675	0.2064	4,235,547	297,164	3,938,383

\*\*Allowed parity rate=\$0.6653. See Page 216.

Sunrise Manor Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	4,437,141	3,973,934	3,938,383	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,093,226	1,015,169	1,050,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	7,992,116	8,231,879	8,343,604	
Subtotal Revenues	13,522,483	13,220,982	13,331,987	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4550 (SNPLMA Capital Const)	359,069			
BEGINNING FUND BALANCE	3,232,854	3,614,406	2,835,388	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,232,854	3,614,406	2,835,388	
TOTAL AVAILABLE RESOURCES	17,114,406	16,835,388	16,167,375	
<b>EXPENDITURES</b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	13,500,000	14,000,000	14,000,000	
ENDING FUND BALANCE	3,614,406	2,835,388	2,167,375	
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,114,406	16,835,388	16,167,375	

Clark County  
(Local Government)

SCHEDULE B

Fund 2620  
Sunrise Manor Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.3471	504,705,576	1,751,833	0.2064	1,041,712	71,146	970,566
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	504,705,576	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0156	"	78,734	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0156	XXXXXXXXXX	78,734	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3627	XXXXXXXXXX	1,830,567	0.2064	1,041,712	71,146	970,566
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3627	XXXXXXXXXX	1,830,567	0.2064	1,041,712	71,146	970,566

\*\* Allowed parity rate=\$0.6653. See Page 216.

Whitney Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	1,031,785	948,234	970,566	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	59,910	61,905	64,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	628,867	647,734	735,696	
Subtotal Revenues	1,720,562	1,657,873	1,770,262	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4550 (SNPLMA Capital Const)	61,963			
BEGINNING FUND BALANCE	210,370	332,187	12,179	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	210,370	332,187	12,179	
TOTAL AVAILABLE RESOURCES	1,992,895	1,990,060	1,782,441	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	1,660,708	1,977,881	1,782,441	
ENDING FUND BALANCE	332,187	12,179	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,992,895	1,990,060	1,782,441	

Clark County  
(Local Government)

SCHEDULE B

Fund 2560  
Whitney Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-14

	(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	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	1.9141	973,901,840	18,641,455	0.2064	2,010,133	(157,403)	2,167,536
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	973,901,840	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.9141	XXXXXXXXXX	18,641,455	0.2064	2,010,133	(157,403)	2,167,536
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.9141	XXXXXXXXXX	18,641,455	0.2064	2,010,133	(157,403)	2,167,536

\*\*Allowed parity rate=\$0.6653. See Page 216.

Winchester Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	2,580,500	2,240,011	2,167,536	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	625,621	603,714	621,000	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	12,826,255	13,211,043	12,793,401	
Subtotal Revenues	16,032,376	16,054,768	15,581,937	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4550 (SNPLMA Capital Const)	337,413			
BEGINNING FUND BALANCE	5,163,418	5,033,207	3,587,975	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,163,418	5,033,207	3,587,975	
TOTAL AVAILABLE RESOURCES	21,533,207	21,087,975	19,169,912	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	16,500,000	17,500,000	16,700,000	
ENDING FUND BALANCE	5,033,207	3,587,975	2,469,912	
TOTAL FUND COMMITMENTS AND FUND BALANCE	21,533,207	21,087,975	19,169,912	

Clark County  
(Local Government)

SCHEDULE B

Fund 2630  
Winchester Town

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