



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
Yolanda T. King, Chief Financial Officer

Jeffrey M. Wells, Assistant County Manager • Randall J. Tarr, Assistant County Manager
Sabra Smith Newby, Chief Administrative Officer



April 14, 2014

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 2014-15.

Contained in this single budget document are the following:

1. Six (6) funds requiring property tax revenues totaling \$353,522,678 and requiring a tax rate per \$100 of assessed valuation of \$0.6541 on an assessed valuation of \$62,905,349,479.

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 \$112,699,860.

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 \$4,341,043,884 in expenditures.
3. Twenty-five (25) County Proprietary Funds, including Enterprise Funds and Internal Service Funds, with total estimated expenses of \$1,847,441,605.
4. Sixteen (16) unincorporated towns and special districts with property tax revenues totaling \$117,461,484 and twenty (20) governmental type funds with estimated expenditures of \$18,112,004. 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

STEVE SISOLAK, Chairman • LARRY BROWN, Vice Chairman
SUSAN BRAGER • TOM COLLINS • CHRIS GIUNCHIGLIANI • MARY BETH SCOW • LAWRENCE WEEKLY

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 14, 2014

Schedule of Notice of Public Hearing
Date and Time: Monday, May 19, 2014, 10 a.m.
Publication Date: May 9, 2014
Place: Clark County Government Center
Commission Chambers
500 S. Grand Central Parkway
Las Vegas, NV 89155

**TENTATIVE BUDGET
COUNTY OF CLARK
FY 2014-15**

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Department of Finance

500 S Grand Central Pky 6th FL • Box 551211 • Las Vegas NV 89155-1211
(702) 455-3543 • Fax (702) 455-6298

Yolanda T. King, Chief Financial Officer

April 14, 2014

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 2014-15 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 2014-15 Tentative Budget (page 30).
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 216 – 218).
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 (FTE by function, population, 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 219 – 222).

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 207 – 210).
5. The budget pages have been modified from the Department of Taxation’s newly-designed forms 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 15 & 30).

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. Due to the timing of the primary/general election, the expenditures related to the operations for the Election Department often vary greatly from one fiscal year to another (page 17).
2. During Fiscal Year 2013-14, the Purchasing division was transferred from the Department of Finance to the Department of Administrative Services (pages 16 and 18).
3. Beginning in Fiscal Year 2014-15, salaries and benefits in the Department of Parks & Recreation that are directly associated with the operations within the Recreation Activity Fund (5410) will be charged to that Fund (pages 29 and 152).
4. 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 28 and 35).

Fund Additions / Deletions

1. 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 144 and 146).
2. During Fiscal Year 2012-13, the Master Transportation Bond Improvement Fund (4170) was abolished. This fund was originally established for the purpose of accounting for the expenditures associated with the construction of the Clark County 215 Bruce Woodbury Beltway and major roadway improvements located within the Strip Resort Corridor and Laughlin Resort Corridor. Financing was provided by the proceeds of various bond sales issued for each respective program. There were no remaining proceeds (page 106).

3. During Fiscal Year 2012-13, the Special Ad Valorem Transportation Fund (4150) was abolished. This fund was originally established for the purpose of accounting for the expenditures associated with the construction of transportation projects authorized by the Regional Transportation Commission of Southern Nevada. Financing was provided by a forty percent allocation of the five cent ad valorem tax collected throughout Clark County, and authorized by an interlocal agreement among the cities and County. The interlocal agreement expired on June 30, 2012. There were no remaining proceeds (page 104).
4. During Fiscal Year 2013-14, the Special Ad Valorem Redistribution Fund (2150) was abolished. This fund was established to account for the receipt and subsequent disbursement of proceeds related to a five cent ad valorem tax collected throughout Clark County, and authorized by an interlocal agreement among the cities and County. There were no remaining proceeds (page 51).
5. During Fiscal Year 2013-14, the American Recovery & Reinvestment Act Fund (2820) was abolished. This fund was established for the purpose of accounting for grant awards and related expenditures associated with the federal American Recovery & Reinvestment Act. This federal program was created to assist those communities that were most impacted by the most recent recession. There were no remaining proceeds (page 94 – 95).
6. During Fiscal Year 2013-14, the Justice Court Special Filing Fees Fund (2840) was created. This fund was created as a result of Assembly Bill 54 as passed by the 2013 Nevada Legislature. The Fund was established to account for certain fees received from the various Clark County justices of the peace upon the commencement of any action or proceeding in the Justice Courts (page 97).
7. During Fiscal Year 2013-14, the purpose of the Other Post-Employment Benefits (OPEB) Reserve Fund (6550) was modified. The Fund was originally established on May 6, 2008, to account for the OPEB contributions and liabilities pursuant to the Government Accounting Standards Board (GASB) Statement number 45. The Fund now allows that the resources of the Fund may be used to pay for the costs of the County's annual OPEB obligations including the County's pro-rata share of the retiree medical loss incurred by the Self-Funded Health Benefits Program of the State of Nevada, any retiree health care subsidy payment made pursuant to a collective bargaining agreement, make contributions to a trust fund for future retirement benefits created under NRS 287.017, and/or the payment of any administrative costs associated with the investment of the Fund's assets (page 168).

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 Las Vegas Metropolitan Police Department Fund (2080) and 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 42 and 79).
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 47-48 and 63).
3. During the 2013 regular session of the Nevada Legislature, AB 413 allowed Clark County to impose additional taxes on motor vehicle fuel and special fuels in order to provide additional funding for highway and street construction throughout the County. On September 3, 2013, the Clark County Commission approved an ordinance to impose supplemental taxes on fuel through December 31, 2016. Any further increase in the tax beyond December 31, 2016, would require a positive vote of the people.

The annual increase in the indexed fuel tax would be based upon certain inflationary factors, and will be calculated by the County – independent of the Department of Taxation. As a result, the County gas tax revenues as reported in the Road Fund (2020), Master Transportation Plan Fund (2120), and Boat Safety Fund (2250) will not match the projections provided by the Department of Taxation (pages 33 – 34 and 47 – 48 and 63).

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.
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 138, 140 and 239).
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 (page 43).
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 (page 48).
6. For the Special Ad Valorem Distribution Fund (2130), 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 (page 49).
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" (page 58).
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 71).
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 133-134).
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 128).

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

Fund Name & Number	Tentative Budget Classification	Financial Statement Classification
Subdivision Park Fees (2110)	Residential Park Construction Tax	Licenses and Permits
County Donations (2410)	Contributions & Donations from Private Sources	Other
Southern Nevada Area Communications Council (2520)	Contributions & Donations from Private Sources	Other
Court Collection Fees (2540)	Clerk Fees & Other	Charges for Services
ARRA Fund (2820)	Miscellaneous – Other	Intergovernmental Revenue
Fire Service Capital (4300)	Contributions & Donations from Private Sources	Other
Special Assessment Bonds (3990)	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 124-127, 140-141, 154-155, and 158-161).
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 discretely presented component unit of Clark County.
3. 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 140 and 190).

4. 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 140, 154 and 160).
5. 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.
6. 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 199-200).
7. 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 Property 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 148-149).
8. For the Kyle Canyon Water District Fund (5360), the actual figures on the Statement of Cash Flows were inadvertently excluded in the County CAFR. The amounts included on the F-2 budget page were provided by the County Comptroller as to what should have been reported (page 149).
9. For the University Medical Center Enterprise Fund (5420-5440), the CAFR includes a \$24,184,609 GASB 45 adjustment in the operating expenditure category, whereas the UMC CAFR reports this as a non-operating expense (page 154).
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:

Fund Name & Number	Tentative Budget Classification	Financial Statement Classification
Department of Aviation	Transfer from Other Funds	Proceeds from Customer Assessment
Building (5340)	Licenses & Permits – Building Permits	Charges for Services – Building Fees and Permits
Building (5340)	Charges for Services – Engineering Charges	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
Water Reclamation District	Connection Fees Capital Contributions Federal and State Grants	Capital Contributions
Other Post-Employment Benefits Reserve (6550)	Rent	Other non-operating revenues

Self-Funded Group Insurance (6520) CC Workers Comp. & Occup. Safety (6530) Employee Benefits (6540) Other Post-Employment Benefits Reserve (6550) LVMPD Self-Funded Insurance (6560) LVMPD Self-Funded Industrial Ins. (6570) CCDC Self-Funded Industrial Ins. (6590) 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 Non- operating Revenues
Construction Management (6860)	Miscellaneous – Other	Other Operating Revenues
Enterprise Resource Planning (6880)	Charges for Services – Billings to Departments / Map Fees	Charges for Services – Other

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 \$17,289,402 is scheduled to be discussed by both the Clark County Board of County Commissioners and the Las Vegas Metropolitan Police Department Fiscal Affairs Committee after the filing of the Tentative Budget. The imbalance will be corrected in the Final Budget (pages 30, 42, 207 and 210).

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, 0.0200 of the 0.0500 ad valorem levy was restored to Clark County. The activity related to this levy was 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) solely out of Fund Special Ad Valorem Distribution Fund (2130) (pages 49, 51-52, 104 and 105).

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 2014-15 Local Government Finance Revenue Projections report, but the County included it on its S-3 and the associated Emergency 9-1-1 System Fund (2390) (pages 79, 222, 230, 232-233, 236, and 239).
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 8).
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 212. 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.

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 (pages 130, 133-134, 138-139).

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 192-206).
3. As required by NAC 354.650, the unreserved ending fund balance of the General Fund (1010) is within the legally mandated guidelines (page 30).

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,



Yolanda T King
Chief Financial Officer

BUDGET SUMMARY FOR CLARK COUNTY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4)		
REVENUES.						
Property Taxes	\$568,774,496	\$557,992,065	\$583,684,022	\$0	\$	583,684,022
Other Taxes	60,702,741	59,067,750	58,658,500	0	0	58,658,500
Licenses and Permits	271,708,754	278,380,021	283,284,934	11,500,000	11,500,000	294,784,934
Intergovernmental Resources	1,385,940,137	1,405,964,679	1,589,881,682	144,835,100	144,835,100	1,734,716,782
Charges for Services	166,198,727	153,953,048	202,405,221	1,481,236,814	1,481,236,814	1,683,642,035
Fines and Forfeits	28,195,715	28,585,970	28,967,600	0	0	28,967,600
Special Assessment	33,518,728	30,500,500	23,681,227	0	0	23,681,227
Miscellaneous	92,427,544	126,246,040	116,273,214	49,912,901	49,912,901	166,186,115
TOTAL REVENUES	2,607,466,842	2,640,690,073	2,886,836,400	1,687,484,815	1,687,484,815	4,574,321,215
EXPENDITURES-EXPENSES.						
General Government	192,713,583	186,814,820	611,979,957	284,666,747	284,666,747	896,646,704
Judicial	202,954,102	207,040,569	241,766,899	3,908,832	3,908,832	245,675,731
Public Safety	1,081,356,832	1,152,532,638	1,265,917,598	55,832,887	55,832,887	1,321,750,485
Public Works	487,758,565	491,877,993	1,214,325,950	0	0	1,214,325,950
Sanitation	0	0	0	0	0	0
Health	182,608,685	160,832,633	199,527,762	4,007,367	4,007,367	203,535,129
Welfare	151,694,664	147,526,292	150,961,752	0	0	150,961,752
Culture and Recreation	37,043,235	25,317,795	207,990,026	14,006,619	14,006,619	221,996,645
Community Support	30,120,603	18,556,023	54,347,782	0	0	54,347,782
Intergovernmental Expenditures	115,738,514	133,924,132	125,280,546	0	0	125,280,546
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	189,542,102	189,542,102	189,542,102
Hospitals	0	0	0	605,131,236	605,131,236	605,131,236
Transit Systems	0	0	0	0	0	0
Airports	0	0	0	690,345,815	690,345,815	690,345,815
Other Enterprises	0	0	0	0	0	0
Debt Service - Principal	120,305,000	123,565,000	121,155,000	0	0	121,155,000
Debt Service - Interest	153,014,922	147,418,039	152,268,616	0	0	152,268,616
Interest Cost/Fiscal Charges	77,935,830	2,195,250	13,634,000	0	0	13,634,000
TOTAL EXPENDITURES-EXPENSES	2,833,244,535	2,797,601,184	4,359,155,888	1,847,441,605	1,847,441,605	6,206,597,493
Excess of Revenues over (under) Expenditures-Expenses	(225,777,693)	(156,911,111)	(1,472,319,488)	(159,956,790)	(159,956,790)	(1,632,276,278)

BUDGET SUMMARY FOR CLARK COUNTY
SCHEDULE S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/15 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES)					
Proceeds of Medium/Long-Term Debt	59,987,013	78,265,708	100,000,000	0	100,000,000
Sale of General Fixed Assets	0	0	0	0	0
Operating Transfers (in)	977,004,602	1,063,687,427	1,032,266,933	19,289,790	1,051,556,723
Operating Transfers (out)	972,274,386	1,077,967,722	1,033,267,321	1,000,000	1,034,267,321
TOTAL OTHER FINANCING SOURCES (USES)	64,717,229	63,985,413	98,999,612	18,289,790	117,289,402
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	(161,060,464)	(92,925,698)	(1,373,319,876)	(141,667,000)	(1,514,986,876)
FUND BALANCE JULY 1, BEGINNING OF YEAR.	2,399,172,631	2,238,112,167	2,145,186,469	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR.	2,238,112,167	2,145,186,469	771,866,593	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 2,238,112,167	\$ 2,145,186,469	\$ 771,866,593	\$ XXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/13	ESTIMATED CURRENT YEAR ENDING 06/30/14	BUDGET YEAR ENDING 06/30/15
General Government	1,342	1,319	1,385
Judicial	1,916	1,921	1,931
Public Safety	2,263	2,265	2,255
Public Works	328	326	327
Sanitation	350	346	350
Health	673	684	602
Welfare	144	144	143
Culture and Recreation	451	465	491
Community Support	12	18	12
Intergovernmental/Other	146	162	162
TOTAL GENERAL GOVERNMENT	7,625	7,650	7,658
Utilities			
Hospitals	3,475	3,500	3,500
Airports	1,641	1,640	1,640
Other			
TOTAL	12,741	12,790	12,798
Metro/Detention	5,122	4,822	4,873

POPULATION (AS OF JULY 1)	2,031,723	2,114,266	2,168,903
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Source of Population Estimate	STATE OF NEVADA	C.C. DEPT. OF COMPREHENSIVE PLANNING
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<u>ASSESSED VALUATION</u>			
Assessed Valuation (Secured & Unsecured Only)	54,193,378,125	55,218,017,749	62,898,942,089
Net Proceeds of Mines (NPM)*	1,889,972	2,620,000	6,407,390
TOTAL ASSESSED VALUE	54,195,268,097	55,220,637,749	62,905,349,479

<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**	0.0200	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**	0.0300	0.0300	0.0300

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

* 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.

Clark County

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2014-15

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREBATED 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	0.7148	62,898,942,089	449,601,638	0.4570	287,448,165	40,481,783	246,966,382
B. PROPERTY TAX Outside Revenue Limitations	SAME AS ABOVE	6,407,390	45,800	SAME AS ABOVE	29,282	0	29,282
VOTER APPROVED							
C. Voter Approved Overrides	0.0000	62,905,349,479	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0150	"	9,435,802	0.0150	9,435,802	1,328,724	8,107,078
E. Medical Indigent - NRS 428.285	0.1000	"	62,905,349	0.1000	62,905,349	8,858,158	54,047,191
F. Capital Acquisition - NRS 354.59815	0.0500	"	31,452,675	0.0500	31,452,675	4,429,079	27,023,596
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	0.0722	"	45,417,662	0.0000	0	0	0
J. Other. Family Court - NRS 3.0107	0.0192	"	12,077,827	0.0192	12,077,827	1,700,766	10,377,061
K. Other.	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2564	XXXXXXXXXXXX	161,289,315	0.1842	115,871,653	16,316,727	99,554,926
M. Subtotal A, C, L	0.9712	XXXXXXXXXXXX	610,936,753	0.6412	403,349,100	56,798,510	346,550,590
N. Debt	0.0129	XXXXXXXXXXXX	8,114,790	0.0129	8,114,790	1,142,702	6,972,088
O. TOTAL M AND N	0.9841	XXXXXXXXXXXX	619,051,543	0.6541	411,463,890	57,941,212	353,522,678

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, 2015

Budget Summary For

Clark County

(Local Government)

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)	TENTATIVE TOTAL (8)
General Fund	147,168,697	309,030,000	251,968,006	0.4662	340,646,034		280,661,433	1,329,474,170
HUD and State Housing Grants	2,427,675				45,662,297			48,089,972
Road	24,070,160				28,173,778		1,044,192	53,288,130
County Grants	22,645,928				32,601,080		11,997,546	67,244,554
Cooperative Extension	9,155,045		5,404,719	0.0100	20,350			14,580,114
LVMFD Forfeitures	3,271,280				1,060,000		792,589	5,123,869
Detention Services	21,859,501				3,371,523		167,700,000	192,931,024
Forensic Services	1,966,562				1,065,000			3,031,562
Las Vegas Metropolitan Police Department	5,134,591		110,737,113	0.2800	174,494,584		233,386,665	523,752,953
General Purpose	8,412,205				12,397,652		860,000	21,669,857
Subdivision Park Fees	12,948,812				2,887,659			15,836,471
Master Transportation Plan					331,931,000			331,931,000
Spec Ad Valorem Distrib (NRS 354.59815)			27,023,596	0.0500	66,500			27,090,096
Law Library	383,349				1,040,900			1,424,249
Spec Ad Valorem Redistribution					1,799,083			1,799,083
Court Education Program	740,022				88,229		147,591	257,812
Citizen Review Board Administration	21,992				3,123,521			14,701,004
Justice Court Administrative Assessment	11,577,483				3,757,057		115,000	5,047,320
Specialty Courts	1,175,263				22,696,415		9,750,000	32,905,246
District Attorney Family Support	458,831				299,017			299,017
Personnel Services	441,793				1,274			443,067
Federal Nuclear Waste Grant	3,130,595				6,943			3,137,538
Wetlands Park	10,328				40,042			50,370
Boat Safety	5,268,719				2,967,703			8,236,422
District Attorney Check Restitution	7,235,805				12,063,896			19,299,701
Air Quality Management	17,585,322				6,807,986			24,393,308
Air Quality Transportation Tax								
Subtotal Governmental Fund Types, Expendable Trust Funds	307,089,958	309,030,000	395,133,434	0.8062	1,029,069,523	0	706,455,016	2,746,777,931
PROPRIETARY FUNDS								
	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, 2015

Budget Summary For
Clark County
(Local Government)

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)	TENTATIVE TOTAL (8)
Technology Fees	2,416,679				7,467		2,315,000	4,739,146
Entitlements	39,755,324				14,492,879			54,248,203
Police Sales Tax Distribution					86,105,212			86,105,212
LVMPS Sales Tax	135,234,853				800,000		63,413,500	199,448,353
LVMPS Shared State Forfeitures					3,712,000			3,712,000
Fort Mohave Valley Development	11,508,963				61,645			11,570,608
Habitat Conservation	55,131,765				1,399,439			56,531,204
Child Welfare	929,883				83,237,378			84,167,261
Med Assist to Indgnt Prsns (NRS 428 285)			54,047,191	0.1000	63,250			54,110,441
Emergency 9-1-1 System	227,673		1,962,747	0.0050	2,000			2,192,420
Tax Receiver	6,074,063				18,370			6,092,433
County Donations	1,255,786				28,984			1,284,770
Fire Prevention Bureau	1,693,541				4,231,622		5,800,000	11,725,163
LVMPS Seized Funds	30,329				2,000			32,329
County Licensing Applications	1,222,319				1,010,029			2,232,348
Satellite Detention Center	13,823,422				40,000		12,800,000	26,663,422
Special Improvement District Admin	885,757				459,865			1,345,622
Special Assessment Maintenance	2,169,193				1,320,204			3,489,397
Veterinary Service	35,648				101,369			137,017
Justice Court Bail	2,749,129				6,240,000			8,989,129
So Nevada Area Comm Council	5,431,244				1,747,717			7,178,961
Court Collection Fees	4,538,221				2,459,139			6,997,360
In-Transit	3,201,989				99,430			3,301,419
American Recovery & Reinvestment Act								0
District Court Special Filing Fees	3,013,195				6,908,478			9,921,673
Justice Court Special Filing Fees	1,578,534				1,569,004			3,147,538
Regional Flood Control District	8,928,913				89,064,176		1,319,583	99,312,672
RFCD Facility Maintenance	2,216,602				34,615		10,000,000	12,251,217
Subtotal Governmental Fund Types, Expendable Trust Funds	304,053,025	0	56,009,938	0.1050	305,216,272	0	95,648,083	760,927,318
PROPRIETARY FUNDS								
	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, 2015

Budget Summary For

Clark County

(Local Government)

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)	TENTATIVE TOTAL (8)
Recreation Capital Improvement	35,581,623				73,627		13,194,226	48,849,476
Master Transportation Plan Capital	150,209,744				819,546		19,812,208	170,841,498
Parks and Recreation Improvements	72,612,544				2,406,191			75,018,735
Special Ad Valorem Transportation								0
Special Ad Valorem Capital Projects	59,152,398				194,400		7,292,888	66,639,686
Master Transportation Bond Improvements								0
Master Transportation Room Tax Improv	99,865,216				5,853,533		23,075,000	128,793,749
LVMPD Capital Improvements	577,260				15,900			593,160
Fire Service Capital	36,447,813				170,521			36,618,334
Fort Mohave Valley Development Cap Imp								0
County Capital Projects	278,672,485				54,000		9,984,910	10,038,910
Information Technology Capital Projects	19,848,470				1,926,000		13,844,595	294,443,080
Public Works Capital Improvements	23,556,712				46,214		2,000,000	21,894,684
RFCD Construction	158,257,548				50,124,733	100,000,000	35,000,000	73,681,445
RFCD Capital Improvements	23,320,882				689,166			293,946,714
Summerlin Capital Construction	18,418,558				245,860			23,566,742
Mountain's Edge Capital Construction	3,295,410				21,312			18,439,870
So Highlands Capital Construction	3,426,955				8,314			3,303,724
Special Assessment Capital Construction	4,275,005				8,164			3,435,119
Extraordinary Capital Maintenance	824,189				10,570		1,013,500	5,299,075
SNPLMA Capital Construction	65,858,362				8,000			832,189
Public Works Regional Improvements	6,673,678				2,845,130			68,703,482
					172,948,431			179,622,109
Subtotal Governmental Fund Types, Expendable Trust Funds	1,060,874,852	0	0	0	238,469,612	100,000,000	125,217,327	1,524,561,791
PROPRIETARY FUNDS	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, 2015

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)	TOTAL (8)	TENTATIVE
Southern Nevada Health District	10,854,191				59,131,843			69,986,034	
So Nevada Health District Capital Improv	5,954,951				48,000			6,002,951	
So Nevada Health District Bond Reserve	14,997,117				99,000		1,181,619	16,277,736	
State Indigent			8,107,078	0.0150				8,107,078	
Revenue Stabilization	28,746,432				431,200			29,177,632	
Medium-Term Financing Debt Svc	29,884,711				1,765,284			31,649,995	
Long-Term County Bonds Debt Svc	87,239,893		6,972,088	0.0129	64,293,134		61,418,889	219,924,004	
RTC Debt Service	120,548,395				93,491,114			214,039,509	
Flood Control Debt Service	12,893,114				99,248		39,630,148	52,622,510	
Moapa Valley Water Dist Debt Service								0	
Special Assessment Surplus & Deficiency	4,354,885				43,500		1,000,000	5,398,385	
Special Assessment Debt Service	94,949,854				23,394,727		1,000,000	119,344,581	
Subtotal Governmental Fund Types, Expendable Trust Funds	410,423,543	0	15,079,166	0.0279	242,797,050	0	104,230,656	772,530,415	
PROPRIETARY FUNDS									
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	2,082,441,378	309,030,000	466,222,538	0.9391	1,815,552,457	100,000,000	1,031,551,082	5,804,797,455	

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2015

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	289,699,073	140,820,999	347,334,887			426,631,180	124,988,031	1,329,474,170
R	HUD and State Housing Grants	670,214	284,356	42,597,851			1,314,876	3,222,675	48,089,972
R	Road	10,521,798	5,506,401	10,786,500	12,736,752			13,736,679	53,288,130
R	County Grants	8,139,538	2,889,885	54,744,585				1,470,546	67,244,554
R	LVMPD Forfeitures			14,580,114				14,580,114	14,580,114
R	Cooperative Extension			2,476,400	2,625,000			22,469	5,123,869
R	Detention Services	98,389,710	47,036,099	34,172,410	882,100			12,450,705	192,931,024
R	Forensic Services	177,465	29,468	1,819,500	800,000			205,129	3,031,562
R	Las Vegas Metropolitan Police Department	298,318,661	143,782,001	66,875,745	9,641,965			5,134,591	523,752,953
R	General Purpose	1,821,411	795,918	19,002,528	40,000		10,000		21,669,857
R	Subdivision Park Fees			2,642,245			13,194,226		15,836,471
R	Master Transportation Plan			225,207,750			106,723,250		331,931,000
R	Spec Ad Valorem Distrib (NRS 354 59815)			19,797,208			7,292,888		27,090,096
R	Law Library	311,124	159,427	825,000				128,698	1,424,249
R	Spec Ad Valorem Redistribution								0
R	Court Education Program	576,140	350,059	1,282,753				330,153	2,539,105
R	Citizen Review Board Administration	152,822	55,199	27,309				22,482	257,812
R	Justice Court Administrative Assessment			11,708,268	786,986		2,205,750		14,701,004
R	Specialty Courts	379,398	194,925	3,818,986				654,011	5,047,320
R	District Attorney Family Support	15,754,904	6,788,012	9,671,258				691,072	32,905,246
R	Personnel Services	197,982	99,075	1,960					299,017
R	Federal Nuclear Waste Grant	82,240	31,875	328,952					443,067
R	Wetlands Park			35,760				3,101,778	3,137,538
R	Boat Safety			50,370					50,370
R	District Attorney Check Restitution	2,347,822	1,270,774	3,869,060				748,766	8,236,422
R	Air Quality Management	6,668,641	2,811,617	8,264,576				1,554,867	19,299,701
R	Air Quality Transportation Tax	2,295,008	1,136,201	18,708,235				2,253,864	24,393,308
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)		736,503,941	354,042,291	900,630,210	27,512,803	0	557,372,170	170,716,516	2,746,777,931

*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, 2015

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)
R	Technology Fees	650,967	316,690	3,771,489				4,745,154	4,739,146
R	Entitlements	8,720,084	3,266,573	36,612,165	593,860		310,367	4,745,154	54,248,203
R	Police Sales Tax Distribution			22,691,712			63,413,500		86,105,212
R	LVMPS Sales Tax	44,358,399	25,311,376	4,900,277	2,355,778			122,522,523	199,448,353
R	LVMPS Shared State Forfeitures	73,500	26,870	2,819,041			782,589		3,712,000
R	Fort Mohave Valley Development			1,585,698			9,984,910		11,570,608
R	Habitat Conservation	1,183,260	608,718	48,883,575				5,855,651	56,531,204
R	Child Welfare	19,122,071	7,777,849	56,973,025				294,316	84,167,261
R	Med Assist to Indgnt Prsns (NRS 428 285)	1,498,181	626,851	54,110,441					54,110,441
R	Emergency 9-1-1 System			29,065				38,323	2,192,420
R	Tax Receiver			5,992,433			100,000		6,092,433
R	County Donations	2,000	51	1,282,719					1,284,770
R	Fire Prevention Bureau	6,286,637	2,760,544	1,023,628					11,725,163
R	LVMPS Seized Funds			2,000				1,654,354	32,329
R	County Licensing Applications			2,212,290			20,058		2,232,348
R	Satellite Detention Center			26,403,433	28,000			231,989	26,663,422
R	Special Improvement District Admin	420,330	228,857	65,563				630,872	1,345,622
R	Special Assessment Maintenance			1,500,000				1,989,397	3,489,397
R	Veterinary Service	12,200	311	124,506					137,017
R	Justice Court Bail			8,949,129			40,000		8,989,129
R	So Nevada Area Comm Council	221,077	105,804	1,764,398	5,087,682				7,178,961
R	Court Collection Fees	762,583	336,389	5,898,388					6,997,360
R	In-Transit			1,000,000			2,301,419		3,301,419
R	American Recovery & Reinvestment Act							931,877	9,921,673
R	District Court Special Filing Fees	3,438,318	2,057,936	3,493,542					3,147,538
R	Justice Court Special Filing Fees			3,147,538					99,312,672
R	Regional Flood Control District	2,724,782	1,099,533	3,622,660	95,000		84,130,148	7,640,549	12,251,217
R	RFCD Facility Maintenance			11,200,000				1,051,217	
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)		89,474,389	44,524,352	310,058,715	8,160,320	0	161,092,991	147,616,551	760,927,318

*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, 2015

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)
C	Recreation Capital Improvement			4,922,902	43,926,574				48,849,476
C	Master Transportation Plan Capital	1,829,524	860,075	6,221,698	161,930,201				170,841,498
C	Parks and Recreation Improvements			7,777,061	67,241,674				75,018,735
C	Special Ad Valorem Transportation								0
C	Special Ad Valorem Capital Projects				66,239,686		400,000		66,639,686
C	Master Transportation Bond Improvements			6,130,000	121,619,557		1,044,192		128,793,749
C	Master Transportation Room Tax Improv			593,160					593,160
C	LVMFD Capital Improvements			3,500,000	33,118,334				36,618,334
C	Fire Service Capital				10,038,910				10,038,910
C	Fort Mohave Valley Development Cap Imp			20,000,000	267,243,080		7,200,000		294,443,080
C	County Capital Projects	273,060	6,963	20,202,612	1,412,049				21,894,684
C	Information Technology Capital Projects				73,681,445				73,681,445
C	Public Works Capital Improvements				293,627,131		319,583		293,946,714
C	RFCD Construction				22,566,742		1,000,000		23,566,742
C	RFCD Capital Improvements				18,439,870				18,439,870
C	Summerlin Capital Construction				3,303,724				3,303,724
C	Mountain's Edge Capital Construction			10,000	3,435,119				3,435,119
C	So Highlands Capital Construction			832,189	4,289,075		1,000,000		5,299,075
C	Special Assessment Capital Construction			300,000	68,403,492				832,189
C	Extraordinary Capital Maintenance			2,556,387	177,065,722				68,703,492
C	SNPLMA Capital Construction								179,622,109
C	Public Works Regional Improvements								
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)		2,102,584	867,038	73,046,009	1,437,582,385	0	10,963,775	0	1,524,561,791

*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, 2015

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	Southern Nevada Health District	33,290,543	13,030,514	15,053,096			1,688,159	6,923,722	69,986,034
T	So Nevada Health District Capital Improv							6,002,951	6,002,951
T	So Nevada Health District Bond Reserve							16,277,736	16,277,736
T	State Indigent			8,107,078					8,107,078
D	Revenue Stabilization			10,000					10,000
D	Medium-Term Financing Debt Svc			3,935,000			421,200	28,746,432	29,177,632
D	Long-Term County Bonds Debt Svc			136,257,923			12,529,719	15,185,276	31,649,995
D	RTC Debt Service			72,524,868				83,666,081	219,924,004
D	Flood Control Debt Service			40,261,098			500,000	141,514,641	214,039,509
D	Moapa Valley Water Dist Debt Service							11,861,412	52,622,510
D	Special Assessment Surplus & Deficiency								0
D	Special Assessment Debt Service			34,068,727			1,000,000	4,398,385	5,398,385
							1,013,500	84,262,354	119,344,581
	Subtotal	33,290,543	13,030,514	310,217,790	0	0	17,152,578	398,838,990	772,530,415
	TOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS	861,371,457	412,464,195	1,593,952,724	1,473,255,508	0	746,581,514	717,172,057	5,804,797,455

*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, 2015

Budget Summary For

Clark County
(Local Government)

FUND NAME	*	OPERATING REVENUES		OPERATING EXPENSES**	NONOPERATING REVENUES		NONOPERATING EXPENSES		OPERATING TRANSFERS		TENTATIVE NET INCOME
		(1)	(2)		(3)	(4)	IN (5)	OUT (6)	(7)		
Department of Aviation	E	499,732,000	470,925,000	120,081,000	219,420,815	10,583,250				(59,949,565)	
Las Vegas Constable Building	E	2,750,000	3,908,832	2,364						(1,156,468)	
Kyle Canyon Water District	E	23,346,600	30,803,005	89,380						(7,367,025)	
Public Parking	E	365,000	773,438	52,846						(355,592)	
Recreation Activity	E	602,228	909,744	6,430						(301,086)	
University Medical Center	E	7,927,619	11,579,234	67,081						(3,584,534)	
Shooting Complex	E	493,299,477	578,274,168	72,625,222	26,857,068	4,700,000				(34,506,537)	
Southern NV Health District - Proprietary Fund	E/I	2,160,000	2,427,385	1,500						(265,885)	
Clark County Water Reclamation District	E	145,527,500	4,007,367	1,004,746		506,540				(2,496,081)	
Self-Funded Group Insurance	I	85,358,000	164,935,795	44,784,500	23,832,869					1,543,336	
CC Workers' Comp & Occup Safety	I	15,672,812	84,260,800	200,000						1,297,200	
Employee Benefits	I	435,000	6,647,500	50,000						30,629	
Other Post-Employment Benefits Reserve	I	52,662,900	68,072,980	14,573,858	955,742					(6,162,500)	
LVMPP Self-Funded Insurance	I	4,820,000	7,354,208	100,000						(1,791,964)	
LVMPP Self-Funded Industrial Insurance	I	10,449,743	14,379,345	350,000						(2,434,208)	
Detention Self-Funded Liability Insurance	I		600,000	15,000						(3,579,602)	
Detention Self-Funded Industrial Insurance	I	2,502,392	2,696,329	50,000						(585,000)	
Clark County Liability & Risk Mgmt Adm	I	2,041,550	3,631,263	50,000						(143,937)	
Clark County Liability Insurance Pool	I	5,943,000	6,729,335	50,000						(1,539,713)	
CC Investment Pool & SID Loan Reserve	I	1,247,449	2,037,103	10,000		1,000,000				(736,335)	
Regional Justice Center Maint & Operations	I	10,547,300	11,473,397	21,000						(779,654)	
Automotive and Central Services	I	13,979,653	19,790,140	49,878						(905,097)	
Construction Management	I	2,063,451	5,268,841	5,000		2,500,000				(5,760,609)	
Enterprise Resource Planning	I	49,516,647	59,047,719	94,689						(700,390)	
TOTAL		1,432,950,321	1,576,375,111	254,534,494	271,066,494	19,289,790	1,000,000	(141,667,000)			

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

** Including Depreciation

GENERAL FUND

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Property Tax	242,449,447	239,593,247	251,939,365	
Property Tax - Net Proceeds of Mines	19,391	11,711	28,641	
Other (Penalties/Interest)	14,906,278	13,690,250	12,000,000	
SUBTOTAL TAXES	257,375,116	253,295,208	263,968,006	
LICENSES & PERMITS				
Business Licenses & Permits				
Business Licenses	30,409,696	30,814,300	31,300,000	
Liquor Licenses	8,234,018	7,809,200	8,000,000	
County Gaming Licenses	37,796,112	38,254,200	38,200,000	
Franchise Fees				
Electric	62,527,572	64,968,900	65,600,000	
Phone	9,247,382	9,479,500	9,600,000	
Other	16,412,227	15,984,300	16,500,000	
Other	45,796,401	47,280,750	48,680,000	
Non-Business Licenses & Permits				
Marriage Licenses	1,724,922	1,676,000	1,700,000	
SUBTOTAL LICENSES & PERMITS	212,148,330	216,267,150	219,580,000	
INTERGOVERNMENTAL REVENUES				
Federal Grants				
Other	112,344	4,000		
Federal Payments in Lieu of Taxes	3,122,952	2,985,000	2,985,000	
State Grants	487,250	489,000	400,000	
State Shared Revenues				
Consolidated Tax	288,481,527	298,578,400	309,030,000	
State Gaming Licenses	139,946	144,000	150,000	
Court Administrative Assessments	762,087	758,700	760,000	
Other Local Government Shared Revenues				
Other	310,011	75,000	75,000	
SUBTOTAL INTRGNMNTL REVENUES	293,416,117	303,034,100	313,400,000	
CHARGES FOR SERVICES				
General Government				
Clerk Fees	2,120,402	2,257,500	2,350,000	
Recorder Fees	19,426,814	18,795,700	19,000,000	
Map Fees	47,253	48,700	52,000	
Assessor Collection Fees	7,618,314	7,794,500	7,800,000	
Building & Zoning Fees	596,035	1,369,500	900,000	
Room Tax Collection Commission	6,398,188	6,973,000	7,000,000	
Administration Fees	11,745,324	11,807,425	11,591,805	
Other	4,154,314	4,075,000	3,800,000	
Subtotal	52,106,644	53,121,325	52,493,805	
Judicial				
Clerk Fees	9,107,767	9,340,500	9,500,000	
Other	1,925,397	2,069,000	2,100,000	
Subtotal	11,033,164	11,409,500	11,600,000	

Continued to next page

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire	7,069,605	7,614,497	7,602,229	
Other	1,323,924	1,212,200	1,000,000	
Subtotal	8,393,529	8,826,697	8,602,229	
Public Works				
Engineering Charges	2,895,637	3,040,800	2,500,000	
Health & Welfare				
Animal Control	115,500	110,400	100,000	
SUBTOTAL CHARGES FOR SERVICES	74,544,474	76,508,722	75,296,034	
FINES & FORFEITS				
Fines				
Court	6,803,764	6,569,300	5,900,000	
Forfeits				
Bail	18,150,114	18,304,200	18,500,000	
SUBTOTAL FINES & FORFEITS	24,953,878	24,873,500	24,400,000	
MISCELLANEOUS				
Interest Earnings	32,069	1,250,000	2,000,000	
Other	5,281,702	13,771,400	3,000,000	
SUBTOTAL MISCELLANEOUS	5,313,771	15,021,400	5,000,000	
SUBTOTAL REVENUES ALL SOURCES	867,751,686	889,000,080	901,644,040	
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Fund 2400 (Tax Receiver)		100,000	100,000	
From Fund 2460 (County Licensing Applications)		110,000	20,058	
From Fund 2510 (Justice Court Bail)		235,000	40,000	
From Fund 2800 (In-Transit)	2,340,905	714,025	2,301,419	
From Fund 2930 (CC Fire Service Dist)	105,943,480	98,500,000	99,400,000	
From Fund 4280 (LVMPD Capital Improvements)		10,574,425		
From Fund 6530 (CC Workers' Compensation)	22,000,000			
From Town Funds (Various)	175,104,056	174,532,146	178,799,956	
SUBTOTAL OTHER FINANCING SOURCES	305,388,441	284,765,596	280,661,433	
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,173,140,127	1,173,765,676	1,182,305,473	
BEGINNING FUND BALANCE				
Reserved	24,042,768	24,042,768	4,530,973	
Unreserved	166,968,111	195,346,235	142,637,724	
TOTAL BEGINNING FUND BALANCE	191,010,879	219,389,003	147,168,697	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	1,364,151,006	1,393,154,679	1,329,474,170	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
COMMISSION/ADMINISTRATION				
Commission/Manager				
Salaries & Wages	2,805,099	2,788,969	2,812,668	
Employee Benefits	1,284,798	1,325,926	1,190,975	
Services & Supplies	243,453	222,157	425,140	
Capital Outlay				
Subtotal	4,333,350	4,337,052	4,428,783	
Office of Diversity				
Salaries & Wages	418,114	416,056	441,606	
Employee Benefits	180,395	205,583	196,202	
Services & Supplies	19,225	22,518	26,800	
Capital Outlay				
Subtotal	617,734	644,157	664,608	
Office of Appointed Counsel				
Salaries & Wages	179,936	186,198	184,945	
Employee Benefits	59,731	63,387	59,919	
Services & Supplies	10,714,663	10,421,204	10,810,850	
Capital Outlay				
Subtotal	10,954,330	10,670,789	11,055,714	
SUBTOTAL COMMISSION/ADMIN	15,905,414	15,651,998	16,149,105	
AUDIT				
Audit				
Salaries & Wages	593,580	640,583	695,457	
Employee Benefits	266,684	302,554	293,973	
Services & Supplies	23,449	24,449	25,150	
Capital Outlay				
SUBTOTAL AUDIT	883,713	967,586	1,014,580	
FINANCE				
Finance*				
Salaries & Wages	3,106,244	1,717,150	1,694,953	
Employee Benefits	1,406,890	794,934	754,007	
Services & Supplies	102,151	87,585	176,370	
Capital Outlay				
Subtotal	4,615,285	2,599,669	2,625,330	

Continued to next page

* During FY 2013-14, the Purchasing Division moved to the Admin Services Department.

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
CLERK				
Clerk				
Salaries & Wages	2,009,913	1,905,365	2,007,853	
Employee Benefits	1,074,829	1,163,549	1,050,993	
Services & Supplies	96,861	106,937	167,450	
Capital Outlay				
SUBTOTAL CLERK	3,181,603	3,175,851	3,226,296	
OPERATIONS				
Administrative Services*				
Salaries & Wages	5,688,012	6,800,010	7,063,668	
Employee Benefits	2,813,289	3,739,303	3,434,150	
Services & Supplies	3,160,858	3,481,669	3,852,105	
Capital Outlay				
SUBTOTAL ADMINISTRATIVE SERVICES	11,662,159	14,020,982	14,349,923	
Human Resources				
Salaries & Wages	1,538,125	1,597,922	1,680,890	
Employee Benefits	672,890	746,672	714,838	
Services & Supplies	292,443	403,788	431,010	
Capital Outlay				
SUBTOTAL HUMAN RESOURCES	2,503,458	2,748,382	2,826,738	
COMPREHENSIVE PLANNING				
Comprehensive Planning				
Salaries & Wages	4,210,009	4,271,266	4,287,779	
Employee Benefits	1,862,426	2,036,338	1,827,075	
Services & Supplies	342,762	666,859	806,882	
Capital Outlay				
Subtotal	6,415,197	6,974,463	6,921,736	
A-95 Clearing House Council				
Salaries & Wages	53,967	53,740	55,861	
Employee Benefits	34,277	33,597	28,009	
Services & Supplies	627	850	3,400	
Capital Outlay				
Subtotal	88,871	88,187	87,270	
SUBTOTAL COMPREHENSIVE PLANNING	6,504,068	7,062,650	7,009,006	

Continued to next page

* During FY 2013-14, the Purchasing Division moved to the Admin Services Department.

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED		FINAL APPROVED
BUSINESS LICENSE					
Business License					
Salaries & Wages	3,546,030	3,642,922	3,756,036		
Employee Benefits	1,737,349	1,884,882	1,713,359		
Services & Supplies	330,933	336,778	388,556		
Capital Outlay					
SUBTOTAL BUSINESS LICENSE	5,614,312	5,864,582	5,857,951		
REAL PROPERTY MANAGEMENT					
Real Property Management					
Salaries & Wages	11,729,633	10,817,841	11,342,760		
Employee Benefits	5,557,069	5,968,026	5,299,393		
Services & Supplies	10,431,531	11,104,813	11,307,855		
Capital Outlay		27,365			
SUBTOTAL REAL PROPERTY MGMT	27,718,233	27,918,045	27,950,008		
FUNCTION SUMMARY					
GENERAL GOVERNMENT					
Salaries & Wages	55,316,780	53,761,536	56,150,559		
Employee Benefits	25,492,364	27,606,883	25,315,806		
Services & Supplies	29,975,870	32,682,241	35,410,400		
Capital Outlay	0	27,365	0		
FUNCTION SUBTOTAL	110,785,014	114,078,025	116,876,765		

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
North Las Vegas Justice Court				
Salaries & Wages	1,835,327	1,923,367	1,955,214	
Employee Benefits	919,240	999,809	905,681	
Services & Supplies	97,351	95,306	117,700	
Capital Outlay				
Subtotal	2,851,918	3,018,482	2,978,595	
Outlying Justice Courts				
Salaries & Wages	1,612,709	1,608,517	1,677,036	
Employee Benefits	695,106	760,797	702,118	
Services & Supplies	194,474	214,279	228,187	
Capital Outlay				
Subtotal	2,502,289	2,583,593	2,607,341	
SUBTOTAL JUSTICE COURT	26,479,491	27,749,922	27,874,825	
PUBLIC DEFENDER				
Public Defender				
Salaries & Wages	15,730,800	16,262,054	16,746,136	
Employee Benefits	6,669,044	7,421,328	6,891,929	
Services & Supplies	864,005	945,520	1,002,695	
Capital Outlay				
SUBTOTAL PUBLIC DEFENDER	23,263,849	24,628,902	24,640,760	
NEIGHBORHOOD JUSTICE CENTER				
Neighborhood Justice Center				
Salaries & Wages	698,919	634,194	649,271	
Employee Benefits	308,643	322,011	316,763	
Services & Supplies	353,237	436,365	437,160	
Capital Outlay				
SUBTOTAL NEIGHBRHD JUST CTR	1,360,799	1,392,570	1,403,194	
FUNCTION SUMMARY				
JUDICIAL				
Salaries & Wages	89,225,609	90,968,575	94,032,452	
Employee Benefits	41,179,695	45,322,990	42,067,788	
Services & Supplies	11,712,203	12,585,422	13,396,085	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	142,117,507	148,876,987	149,496,325	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
Office of the Sheriff				
Salaries & Wages	187,070	185,013	185,127	
Employee Benefits	23,055	23,500	23,500	
Services & Supplies			1,000	
Capital Outlay				
SUBTOTAL POLICE	210,125	208,513	209,627	
FIRE				
Fire Department				
Salaries & Wages	73,568,959	71,528,503	71,547,313	
Employee Benefits	37,092,359	38,303,032	40,120,817	
Services & Supplies	7,578,647	8,699,512	8,768,678	
Capital Outlay				
Subtotal	118,239,965	118,531,047	120,436,808	
Volunteer Fire & Ambulance				
Services & Supplies	215,124	224,819	252,520	
SUBTOTAL FIRE	118,455,089	118,755,866	120,689,328	
PROTECTIVE SERVICES				
Public Guardian				
Salaries & Wages	1,232,282	1,378,188	1,433,536	
Employee Benefits	602,772	743,657	670,186	
Services & Supplies	66,591	82,567	111,500	
Capital Outlay				
Subtotal	1,901,645	2,204,412	2,215,222	
Public Administrator				
Salaries & Wages	633,466	662,590	634,188	
Employee Benefits	216,451	236,605	209,784	
Services & Supplies	35,059	42,387	54,511	
Capital Outlay				
Subtotal	884,976	941,582	898,483	
Coroner				
Salaries & Wages	3,028,942	3,007,060	3,028,759	
Employee Benefits	1,190,580	1,270,262	1,136,051	
Services & Supplies	1,011,313	1,283,707	1,314,131	
Capital Outlay				
Subtotal	5,230,835	5,561,029	5,478,941	
SUBTOTAL PROTECTIVE SERVICES	8,017,456	8,707,023	8,592,646	

Continued to next page

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
JUVENILE JUSTICE SERVICES				
Juvenile Justice Services				
Salaries & Wages	24,952,327	25,429,490	24,748,588	
Employee Benefits	13,430,112	15,150,545	14,393,424	
Services & Supplies	3,678,798	4,100,703	4,492,407	
Capital Outlay				
SUBTOTAL JUVENILE JUSTICE SVCS	42,061,237	44,680,738	43,634,419	
FAMILY SERVICES				
Family Services				
Salaries & Wages	18,246,104	19,982,828	18,624,264	
Employee Benefits	8,127,755	9,282,913	8,292,226	
Services & Supplies	3,344,753	3,831,211	3,925,360	
Capital Outlay	23,217			
SUBTOTAL FAMILY SERVICES	29,741,829	33,096,952	30,841,850	
FUNCTION SUMMARY				
PUBLIC SAFETY				
Salaries & Wages	121,849,150	122,173,672	120,201,775	
Employee Benefits	60,683,084	65,010,514	64,845,988	
Services & Supplies	15,930,285	18,264,906	18,920,107	
Capital Outlay	23,217	0	0	
FUNCTION SUBTOTAL	198,485,736	205,449,092	203,967,870	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
ENGINEERING				
Public Works				
Salaries & Wages	6,197,184	6,432,641	6,706,433	
Employee Benefits	2,824,854	3,256,061	2,968,022	
Services & Supplies	1,236,235	1,451,910	1,572,091	
Capital Outlay				
SUBTOTAL ENGINEERING	10,258,273	11,140,612	11,246,546	
FUNCTION SUMMARY				
PUBLIC WORKS				
Salaries & Wages	6,197,184	6,432,641	6,706,433	
Employee Benefits	2,824,854	3,256,061	2,968,022	
Services & Supplies	1,236,235	1,451,910	1,572,091	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	10,258,273	11,140,612	11,246,546	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Works

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PARKS				
Parks & Recreation*				
Salaries & Wages	6,224,685	6,350,650	6,164,639	
Employee Benefits	2,902,970	3,117,199	2,551,843	
Services & Supplies	736,269	879,996	973,777	
Capital Outlay				
SUBTOTAL PARKS	9,863,924	10,347,845	9,690,259	
FUNCTION SUMMARY				
CULTURE AND RECREATION				
Salaries & Wages	6,224,685	6,350,650	6,164,639	
Employee Benefits	2,902,970	3,117,199	2,551,843	
Services & Supplies	736,269	879,996	973,777	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	9,863,924	10,347,845	9,690,259	

* Effective FY2014-15, salaries & benefits directly associated with the Recreation Activity Fund (5410) will be moved into Fund 5410.

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Culture and Recreation

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
PAGE / FUNCTION SUMMARY				
19 General Government	110,785,014	114,078,025	116,876,765	
23 Judicial	142,117,507	148,876,987	149,496,325	
25 Public Safety	198,485,736	205,449,092	203,967,870	
26 Public Works	10,258,273	11,140,612	11,246,546	
27 Health	101,000,239	80,451,480	98,269,331	
28 Welfare	76,767,785	74,566,387	74,004,245	
29 Culture & Recreation	9,863,924	10,347,845	9,690,259	
Other General Expenditures				
Utilities	18,262,914	21,360,250	22,677,000	
Building Rental	1,823,555	2,268,437	2,386,642	
Capital Replacement	528,626	1,700,000	3,367,500	
Administrative Assess. Funds	992,886	849,000	1,219,847	
Insurance & Official Bonds	3,510,394	3,623,880	3,692,360	
Misc. Refunds & Expenditures	8,404,062	14,572,900	16,755,900	
Charges for Internal Services	41,968,477	41,658,840	42,052,852	
Publications & Professional Svcs	2,226,433	3,828,500	3,235,000	
Contributions - UMC Overhead Writeoff		19,511,795		
Contributions - So. NV Health District	35,767,828	17,988,360	18,916,517	
Subtotal Other Gen Expenditures	113,485,175	127,361,962	114,303,618	
TOTAL EXPENDITURES-ALL FUNCTIONS	762,763,653	772,272,390	777,854,959	
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Operating Transfers Out (Schedule T)				
To Fund 2030 (County Grants)	5,463,874	10,438,593	11,677,179	
To Fund 2060 (Detention Services)	156,000,000	156,000,000	167,700,000	
To Fund 2080 (LVMPD)	187,916,344	196,228,209	213,427,263	
To Fund 2100 (General Purpose)	98,000	558,000	460,000	
To Fund 2180 (Citizen Review Board Adm)	137,355	142,278	147,591	
To Fund 2200 (Specialty Courts)	100,000	115,000	115,000	
To Fund 2210 (D.A. Family Support)	7,358,400	9,243,543	9,750,000	
To Fund 2290 (Technology Fees)	2,157,689	2,319,868	2,315,000	
To Fund 2410 (County Donations)	59,563			
To Fund 2470 (Satellite Detention Center)	8,000,000	10,000,000	12,800,000	
To Fund 2900 (Mt. Charleston Fire District)	700,000	700,000	700,000	
To Fund 3170 (L-T Co Bonds Debt Svc)	8,257,125	5,539,147	5,539,147	
To Fund 4370 (County Capital Projects)	1,500,000	79,928,954		
To Fund 4380 (IT Capital Projects)	2,000,000	2,500,000	2,000,000	
To Fund 5450 (Shooting Complex)	250,000			
To Fund 6540 (Employee Benefits)	2,000,000			
Subtotal Transfers	381,998,350	473,713,592	426,631,180	
TOTAL EXPENDITURES AND OTHER USES	1,144,762,003	1,245,985,982	1,204,486,139	
ENDING FUND BALANCE				
Reserved	24,042,768	4,530,973	4,530,973	
Unreserved	195,346,235	142,637,724	120,457,058	
TOTAL ENDING FUND BALANCE	219,389,003	147,168,697	124,988,031	
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	1,364,151,006	1,393,154,679	1,329,474,170	

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Road Maintenance				
Salaries & Wages	10,057,764	10,039,284	10,521,798	
Employee Benefits	5,116,696	5,467,493	5,506,401	
Services & Supplies	7,976,280	11,962,126	10,786,500	
Capital Outlay	3,076,539	3,883,665	12,736,752	
Subtotal	26,227,279	31,352,568	39,551,451	
Subtotal Expenditures	26,227,279	31,352,568	39,551,451	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	28,442,818	24,070,160	13,736,679	
TOTAL FUND COMMITMENTS AND FUND BALANCE	54,670,097	55,422,728	53,288,130	

Clark County
(Local Government)

SCHEDULE B

Fund 2020
Road

<u>EXPENDITURES</u>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	
General Government				
Other				
Salaries & Wages	391,678	295,854	246,800	
Employee Benefits	91,362	68,620	6,286	
Services & Supplies	4,509,204	1,285,708	19,909,632	
Capital Outlay	12,685			
Subtotal	5,004,929	1,650,182	20,162,718	
Judicial				
Other				
Salaries & Wages	1,855,261	1,812,909	1,895,044	
Employee Benefits	695,221	583,206	847,622	
Services & Supplies	167,708	80,324	160,989	
Capital Outlay				
Subtotal	2,718,190	2,476,439	2,903,655	
Public Safety				
Other				
Salaries & Wages	2,571,933	3,990,018	4,317,448	
Employee Benefits	690,849	1,210,763	1,308,653	
Services & Supplies	6,490,804	7,984,026	14,609,191	
Capital Outlay	144,113			
Subtotal	9,897,699	13,184,807	20,235,292	
Public Works				
Other				
Salaries & Wages				
Employee Benefits				
Services & Supplies				
Capital Outlay	125,000			
Subtotal	125,000	0	0	
Welfare				
Other				
Salaries & Wages	1,075,504	951,144	1,334,410	
Employee Benefits	427,600	411,374	620,500	
Services & Supplies	10,813,798	9,814,300	12,780,547	
Capital Outlay				
Subtotal	12,316,902	11,176,818	14,735,457	
Continued to next page				

Clark County
(Local Government)

SCHEDULE B

Fund 2030
County Grants

<u>EXPENDITURES</u>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	
Culture & Recreation				
Other				
Salaries & Wages	29,287	19,090	2,000	
Employee Benefits	613	192	51	
Services & Supplies	194,200	360,695	542,660	
Capital Outlay	1,300			
Subtotal	225,400	379,977	544,711	
Community Support				
Other				
Salaries & Wages	17,524	182,214	343,836	
Employee Benefits	171	18,977	106,773	
Services & Supplies	2,874,201	3,669,651	6,741,566	
Capital Outlay	128,164			
Subtotal	3,020,060	3,870,842	7,192,175	
Subtotal Expenditures	33,308,180	32,739,065	65,774,008	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	20,607,249	22,645,928	1,470,546	
TOTAL FUND COMMITMENTS AND FUND BALANCE	53,915,429	55,384,993	67,244,554	

Clark County
(Local Government)

SCHEDULE B

Fund 2030
County Grants

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	5,251,509	5,139,270	5,404,078	
Property Taxes - Net Proceeds of Mines	416	262	641	
Subtotal	5,251,925	5,139,532	5,404,719	
Intergovernmental Revenues				
State Shared Revenues				
Other (Bond Refund)	27,611			
Miscellaneous				
Interest Earnings	22,480	40,700	20,350	
Subtotal Revenues	5,302,016	5,180,232	5,425,069	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,423,555	8,623,433	9,155,045	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,423,555	8,623,433	9,155,045	
TOTAL AVAILABLE RESOURCES	16,725,571	13,803,665	14,580,114	
EXPENDITURES				
Community Support				
Cooperative Extension				
Services & Supplies	8,102,138	4,648,620	14,580,114	
Subtotal Expenditures	8,102,138	4,648,620	14,580,114	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,623,433	9,155,045	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,725,571	13,803,665	14,580,114	

Clark County
(Local Government)

SCHEDULE B

Fund 2040
Cooperative Extension

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	1,142,509	1,200,000	1,000,000	
Miscellaneous				
Interest Earnings	19,837	65,000	60,000	
Subtotal Revenues	1,162,346	1,265,000	1,060,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2330 (LVMPD Shared State For)	408,324	513,145	792,589	
BEGINNING FUND BALANCE	8,652,821	9,226,775	3,271,280	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	8,652,821	9,226,775	3,271,280	
TOTAL AVAILABLE RESOURCES	10,223,491	11,004,920	5,123,869	
EXPENDITURES				
Public Safety				
Police				
Services & Supplies	557,435	758,238	2,476,400	
Capital Outlay	439,281	6,975,402	2,625,000	
Subtotal Expenditures	996,716	7,733,640	5,101,400	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	9,226,775	3,271,280	22,469	
TOTAL FUND COMMITMENTS AND FUND BALANCE	10,223,491	11,004,920	5,123,869	

Clark County
(Local Government)

SCHEDULE B

Fund 2050
Las Vegas Metropolitan Police Department Forfeitures

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Safety				
Police	5,623,299	3,666,499	2,996,523	
Miscellaneous				
Interest Earnings	66,710	65,000	30,000	
Other	240,831	348,844	345,000	
Subtotal	307,541	413,844	375,000	
Subtotal Revenues	5,930,840	4,080,343	3,371,523	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	156,000,000	156,000,000	167,700,000	
BEGINNING FUND BALANCE	33,430,807	35,461,706	21,859,501	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	33,430,807	35,461,706	21,859,501	
TOTAL AVAILABLE RESOURCES	195,361,647	195,542,049	192,931,024	
EXPENDITURES				
Public Safety				
Corrections				
Salaries & Wages	86,353,130	91,631,650	98,389,710	
Employee Benefits	39,969,958	47,675,484	47,036,099	
Services & Supplies	33,139,737	33,965,414	34,172,410	
Capital Outlay	437,116	410,000	882,100	
Subtotal Expenditures	159,899,941	173,682,548	180,480,319	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	35,461,706	21,859,501	12,450,705	
TOTAL FUND COMMITMENTS AND FUND BALANCE	195,361,647	195,542,049	192,931,024	

Clark County
(Local Government)

SCHEDULE B

Fund 2060
Detention Services

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other	470,801	750,000	850,000	
Charges for Services				
Judicial				
Other	241,265	200,000	200,000	
Miscellaneous				
Interest Earnings	4,295	10,000	15,000	
Subtotal Revenues	716,361	960,000	1,065,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,966,744	1,965,062	1,966,562	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,966,744	1,965,062	1,966,562	
TOTAL AVAILABLE RESOURCES	2,683,105	2,925,062	3,031,562	
EXPENDITURES				
Public Safety				
Police				
Salaries & Wages	67,409	72,000	177,465	
Employee Benefits			29,468	
Services & Supplies	611,789	836,500	1,819,500	
Capital Outlay	38,845	50,000	800,000	
Subtotal Expenditures	718,043	958,500	2,826,433	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,965,062	1,966,562	205,129	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,683,105	2,925,062	3,031,562	

Clark County
(Local Government)

SCHEDULE B

Fund 2070
Forensic Services

<u>REVENUES</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
Taxes					
Property Taxes	111,442,188	108,565,797	110,737,113		
Property Taxes - Net Proceeds of Mines	11,646				
Subtotal	111,453,834	108,565,797	110,737,113		
Intergovernmental Revenues					
Federal Grants					
Department of Justice	3,099,902	2,957,017			
Department of Homeland Security	3,376,790	3,708,261			
Office of National Drug Control Policy	3,256,425	3,481,813			
Other	1,051,477	1,890,966			
Other Local Government Shared Revenues					
Other - Contributions City of Las Vegas	115,459,895	119,800,568	137,680,018		
Subtotal	126,244,489	131,838,625	137,680,018		
Charges for Services					
Public Safety					
Police	12,433,955	12,635,452	13,235,000		
Other - Airport	19,672,072	20,009,921	20,781,566		
Subtotal	32,106,027	32,645,373	34,016,566		
Miscellaneous					
Interest Earnings	181,674	700,000	500,000		
Other	2,343,922	2,295,184	2,298,000		
Subtotal	2,525,596	2,995,184	2,798,000		
Subtotal Revenues	272,329,946	276,044,979	285,231,697		
OTHER FINANCING SOURCES (specify)					
Operating Transfers In (Schedule T)					
From Fund 1010 (General Fund)	187,916,344	196,228,209	230,716,665		
From Fund 2430 (LVMPD Seized Funds)		100,000			
From Fund 2640 (Laughlin Town)	2,261,997	2,262,000	2,670,000		
From Fund 4280 (LVMPD Capital Improv.)	12,728,866				
Subtotal	202,907,207	198,590,209	233,386,665		
BEGINNING FUND BALANCE	54,416,626	40,039,781	5,134,591		
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	54,416,626	40,039,781	5,134,591		
TOTAL AVAILABLE RESOURCES	529,653,779	514,674,969	523,752,953		

Clark County
(Local Government)

SCHEDULE B

Fund 2080
Las Vegas Metropolitan Police Department

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Business Licenses & Permits				
Franchise Fees				
Other	8,227,929	8,264,000	8,498,000	
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other		1,140,245	1,475,624	
Charges for Services				
General Government				
Billings to Departments		128,159	122,783	
Other	660,604	676,597	653,148	
Judicial				
Other	611,579	774,974	766,838	
Public Safety				
Other	458,005	496,975	592,200	
Subtotal	1,730,188	2,076,705	2,134,969	
Fines & Forfeits				
Fines				
Other	23,300	54,515	20,000	
Miscellaneous				
Interest Earnings	21,431	19,945	12,204	
Other	341,157	225,101	256,855	
Subtotal	362,588	245,046	269,059	
Subtotal Revenues	10,344,005	11,780,511	12,397,652	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	98,000	558,000	460,000	
From Fund 4160 (Special AV Capital Proj.)		725,000	400,000	
Subtotal	98,000	1,283,000	860,000	
BEGINNING FUND BALANCE	6,932,987	7,142,566	8,412,205	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,932,987	7,142,566	8,412,205	
TOTAL AVAILABLE RESOURCES	17,374,992	20,206,077	21,669,857	

Clark County
(Local Government)

SCHEDULE B

Fund 2100
General Purpose

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Park Construction Tax	3,273,152	2,669,500	2,669,500	
Miscellaneous				
Interest Earnings	63,306	106,318	53,159	
Other	209,300	150,000	165,000	
Subtotal	272,606	256,318	218,159	
Subtotal Revenues	3,545,758	2,925,818	2,887,659	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	20,326,097	11,441,717	12,948,812	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	20,326,097	11,441,717	12,948,812	
TOTAL AVAILABLE RESOURCES	23,871,855	14,367,535	15,836,471	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Services & Supplies	9,743	435,672	2,642,245	
Subtotal Expenditures	9,743	435,672	2,642,245	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4110 (Rec Capital Improvement)	12,420,395	983,051	13,194,226	
ENDING FUND BALANCE	11,441,717	12,948,812	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	23,871,855	14,367,535	15,836,471	

Clark County
(Local Government)

SCHEDULE B

Fund 2110
Subdivision Park Fees

<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Master Transportation Plan				
Services & Supplies	12,031			
Contributions to Cities	3,074,631	3,084,000	3,177,000	
Contributions to Reg. Transp Comm.*	39,757,416	42,683,000	46,303,000	
Contributions to RTC - Public Transit*	162,765,256	170,674,750	175,727,750	
Subtotal	205,609,334	216,441,750	225,207,750	
Subtotal Expenditures	205,609,334	216,441,750	225,207,750	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3170 (L-T Co Bonds Debt Service)	53,417,256	53,338,011	53,252,792	
To Fund 4120 (MTP Capital)	15,306,603	18,432,189	19,812,208	
To Fund 4180 (Mstr Trans Room Tax Imp)	22,750,000	22,000,000	23,075,000	
To Fund 5240 (Dept of Aviation)	11,268,120	10,478,250	10,583,250	
Subtotal	102,741,979	104,248,450	106,723,250	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	308,351,313	320,690,200	331,931,000	

* 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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	26,257,410	25,696,348	27,020,392	
Property Tax - Net Proceeds of Mines	2,080	1,310	3,204	
Subtotal	26,259,490	25,697,658	27,023,596	
Miscellaneous				
Interest Earnings	31,347	59,300	66,500	
Subtotal Revenues	26,290,837	25,756,958	27,090,096	
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	26,290,837	25,756,958	27,090,096	
EXPENDITURES				
Public Works				
Highways & Streets				
Services & Supplies	2,650			
Contributions to City of Las Vegas	2,379,607	1,600,073	1,673,672	
Contributions to City of North Las Vegas	157,729	531,341	569,171	
Contributions to City of Henderson	303,891	1,112,071	1,156,833	
Contributions to City of Boulder City	76,762	69,053	73,207	
Contributions to City of Mesquite	27,340	70,390	70,267	
Contributions to State of Nevada	15,772,912	15,454,175	16,254,058	
Subtotal Expenditures	18,720,891	18,837,103	19,797,208	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4160 (Spec Ad Valorem Capital Projects)	7,569,946	6,919,855	7,292,888	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	26,290,837	25,756,958	27,090,096	

Clark County
(Local Government)

SCHEDULE B

Fund 2130
Special Ad Valorem Distribution

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	890,713	975,972	1,000,000	
Other	12,130	10,025	9,000	
Subtotal	902,843	985,997	1,009,000	
Fines & Forfeits				
Fines				
Library	28,081	25,455	30,100	
Miscellaneous				
Interest Earnings	439	3,650	1,800	
Subtotal Revenues	931,363	1,015,102	1,040,900	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	321,397	368,596	383,349	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	321,397	368,596	383,349	
TOTAL AVAILABLE RESOURCES	1,252,760	1,383,698	1,424,249	
EXPENDITURES				
Judicial				
Libraries				
Salaries & Wages	402,128	252,731	311,124	
Employee Benefits	149,193	150,065	159,427	
Services & Supplies	332,843	597,553	825,000	
Subtotal Expenditures	884,164	1,000,349	1,295,551	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	368,596	383,349	128,698	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,252,760	1,383,698	1,424,249	

Clark County
(Local Government)

SCHEDULE B

Fund 2140
Law Library

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,926			
Subtotal Revenues	1,926			
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0			
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0			
TOTAL AVAILABLE RESOURCES	1,926			
<u>EXPENDITURES</u>				
Public Works				
Highways & Streets				
Services & Supplies	617			
Subtotal Expenditures	617			
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4150 (Spec Ad Valorem Transportation)	662			
To Fund 4160 (Spec Ad Valorem Capital Projects)	647			
Subtotal	1,309			
ENDING FUND BALANCE	0			
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,926			

NOTE: During FY 2013-14, this fund was abolished.

Clark County
(Local Government)

SCHEDULE B

Fund 2150
Special Ad Valorem Redistribution

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Justice	105,577	154,070	293,381	
Nat'l Highway Traffic & Safety Admin	69,883	63,761	226,167	
State Shared Revenues				
Court Administrative Assessments	61,110	283,260	278,857	
Subtotal	236,570	501,091	798,405	
Charges for Services				
Judicial				
Other	580,048	749,411	999,548	
Miscellaneous				
Interest Earnings	996	2,260	1,130	
Other	27			
Subtotal	1,023	2,260	1,130	
Subtotal Revenues	817,641	1,252,762	1,799,083	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2100 (General Purpose)		400,000		
BEGINNING FUND BALANCE	725,131	366,366	740,022	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	725,131	366,366	740,022	
TOTAL AVAILABLE RESOURCES	1,542,772	2,019,128	2,539,105	

Clark County
(Local Government)

SCHEDULE B

Fund 2160
Court Education Program

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Court Education Program				
Salaries & Wages	493,074	436,332	576,140	
Employee Benefits	241,095	247,598	350,059	
Services & Supplies	219,711	595,176	1,282,753	
Subtotal Expenditures	953,880	1,279,106	2,208,952	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2200 (Specialty Courts)	222,526			
ENDING FUND BALANCE	366,366	740,022	330,153	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,542,772	2,019,128	2,539,105	

Clark County
(Local Government)

SCHEDULE B

Fund 2160
Court Education Program

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other-Contribution to City of Las Vegas	81,688	84,862	88,091	
Miscellaneous				
Interest Earnings	199	243	138	
Subtotal Revenues	81,887	85,105	88,229	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	137,355	142,278	147,591	
BEGINNING FUND BALANCE	25,227	27,992	21,992	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	25,227	27,992	21,992	
TOTAL AVAILABLE RESOURCES	244,469	255,375	257,812	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Salaries & Wages	142,830	153,894	152,822	
Employee Benefits	50,733	55,228	55,199	
Services & Supplies	22,914	24,261	27,309	
Subtotal Expenditures	216,477	233,383	235,330	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	27,992	21,992	22,482	
TOTAL FUND COMMITMENTS AND FUND BALANCE	244,469	255,375	257,812	

Clark County
(Local Government)

SCHEDULE B

Fund 2180
Citizen Review Board Administration

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Attorney				
Salaries & Wages	14,465,256	14,444,300	15,754,904	
Employee Benefits	5,732,321	6,080,266	6,788,012	
Services & Supplies	7,831,083	8,043,065	9,671,258	
Capital Outlay				
Subtotal	28,028,660	28,567,631	32,214,174	
Subtotal Expenditures	28,028,660	28,567,631	32,214,174	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	252,831	458,831	691,072	
TOTAL FUND COMMITMENTS AND FUND BALANCE	28,281,491	29,026,462	32,905,246	

Clark County
(Local Government)

SCHEDULE B

Fund 2210
District Attorney Family Support

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	242,138	286,850	299,005	
Miscellaneous				
Interest Earnings	(26)	24	12	
Subtotal Revenues	242,112	286,874	299,017	
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	242,112	286,874	299,017	
EXPENDITURES				
General Government				
Personnel Services				
Salaries & Wages	160,423	186,297	197,982	
Employee Benefits	80,459	98,652	99,075	
Services & Supplies	1,230	1,925	1,960	
Subtotal Expenditures	242,112	286,874	299,017	
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	242,112	286,874	299,017	

Clark County
(Local Government)

SCHEDULE B

Fund 2220
Personnel Services

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	745	2,548	1,274	
Other	1,823			
Subtotal	2,568	2,548	1,274	
Subtotal Revenues	2,568	2,548	1,274	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	957,326	607,831	441,793	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	957,326	607,831	441,793	
TOTAL AVAILABLE RESOURCES	959,894	610,379	443,067	
<u>EXPENDITURES</u>				
General Government				
Federal Nuclear Waste Grant				
Salaries & Wages	252,453	78,659	82,240	
Employee Benefits	64,455	30,863	31,875	
Services & Supplies	35,155	59,064	328,952	
Subtotal Expenditures	352,063	168,586	443,067	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	607,831	441,793	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	959,894	610,379	443,067	

Clark County
(Local Government)

SCHEDULE B

Fund 2230
Federal Nuclear Waste Grant

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	6,414	13,886	6,943	
Subtotal Revenues	6,414	13,886	6,943	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,160,453	3,150,320	3,130,595	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,160,453	3,150,320	3,130,595	
TOTAL AVAILABLE RESOURCES	3,166,867	3,164,206	3,137,538	
EXPENDITURES				
Culture & Recreation				
Parks				
Services & Supplies	16,547		35,760	
Capital Outlay		33,611		
Subtotal Expenditures	16,547	33,611	35,760	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,150,320	3,130,595	3,101,778	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,166,867	3,164,206	3,137,538	

Clark County
(Local Government)

SCHEDULE B

Fund 2240
Wetlands Park

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option Motor Vehicle Fuel	50,633	41,402	40,000	
Miscellaneous				
Interest Earnings	76	84	42	
Subtotal Revenues	50,709	41,486	40,042	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	18,910	19,257	10,328	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	18,910	19,257	10,328	
TOTAL AVAILABLE RESOURCES	69,619	60,743	50,370	
EXPENDITURES				
Public Safety				
Boat Safety				
Services & Supplies	50,362	50,415	50,370	
Subtotal Expenditures	50,362	50,415	50,370	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	19,257	10,328	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	69,619	60,743	50,370	

Clark County
(Local Government)

SCHEDULE B

Fund 2250
Boat Safety

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	2,751,863	3,110,971	2,955,992	
Miscellaneous				
Interest Earnings	9,420	23,421	11,711	
Subtotal Revenues	2,761,283	3,134,392	2,967,703	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,087,161	4,994,017	5,268,719	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,087,161	4,994,017	5,268,719	
TOTAL AVAILABLE RESOURCES	7,848,444	8,128,409	8,236,422	
<u>EXPENDITURES</u>				
Judicial				
District Attorney				
Salaries & Wages	1,685,441	1,655,436	2,347,822	
Employee Benefits	803,614	864,900	1,270,774	
Services & Supplies	365,372	339,354	3,869,060	
Subtotal Expenditures	2,854,427	2,859,690	7,487,656	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,994,017	5,268,719	748,766	
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,848,444	8,128,409	8,236,422	

Clark County
(Local Government)

SCHEDULE B

Fund 2260
District Attorney Check Restitution

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Non-Business Licenses and Permits				
Other	7,756,478	8,614,925	8,626,000	
Intergovernmental Revenues				
Federal Grants				
Environmental Protection Agency	961,668	986,882	1,183,780	
Department of Homeland Security	847,632			
State Grants				
Dept. of Motor Vehicles & Public Safety	190,354	536,649		
Other State Government Shared Revenue				
Other - Dept. of Motor Vehicles	1,213,780	2,414,244	2,212,931	
Subtotal	3,213,434	3,937,775	3,396,711	
Charges for Services				
Health				
Other	7,543			
Fines and Forfeits				
Fines				
Other	17,500	17,500	17,500	
Miscellaneous				
Interest Earnings	13,711	47,370	23,685	
Other	56,693			
Subtotal	70,404	47,370	23,685	
Subtotal Revenues	11,065,359	12,617,570	12,063,896	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,853,341	6,030,423	7,235,805	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,853,341	6,030,423	7,235,805	
TOTAL AVAILABLE RESOURCES	16,918,700	18,647,993	19,299,701	

Clark County
(Local Government)

SCHEDULE B

Fund 2270
Air Quality Management

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	4,325	14,104	7,467	
Subtotal Revenues	4,325	14,104	7,467	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 1010 (General Fund)	2,157,689	2,319,868	2,315,000	
BEGINNING FUND BALANCE	4,047,094	3,429,320	2,416,679	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,047,094	3,429,320	2,416,679	
TOTAL AVAILABLE RESOURCES	6,209,108	5,763,292	4,739,146	
EXPENDITURES				
General Government				
Other				
Salaries & Wages	535,961	604,987	650,967	
Employee Benefits	268,925	310,047	316,690	
Services & Supplies	1,822,758	2,289,455	3,643,099	
Capital Outlay	38,414	51,297		
Subtotal	2,666,058	3,255,786	4,610,756	
Judicial				
Other				
Services & Supplies	113,730	90,827	128,390	
Subtotal Expenditures	2,779,788	3,346,613	4,739,146	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,429,320	2,416,679	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,209,108	5,763,292	4,739,146	

Clark County
(Local Government)

SCHEDULE B

Fund 2290
Technology Fees

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Juvenile Justice Services				
Salaries & Wages	360,511	465,609	577,583	
Employee Benefits	232,496	257,608	357,579	
Services & Supplies	162,449	282,647	438,397	
Subtotal	755,456	1,005,864	1,373,559	
Family Services				
Salaries & Wages	4,618,524	7,602,233	8,142,501	
Employee Benefits	2,261,697	2,789,356	2,908,994	
Services & Supplies	3,690,991	7,017,621	36,173,768	
Capital Outlay	1,489,388	694,920	593,860	
Subtotal	12,060,600	18,104,130	47,819,123	
Subtotal Expenditures	12,816,056	19,109,994	49,192,682	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2030 (County Grants)	308,528	307,183	310,367	
ENDING FUND BALANCE	43,776,041	39,755,324	4,745,154	
TOTAL FUND COMMITMENTS AND FUND BALANCE	56,900,625	59,172,501	54,248,203	

Clark County
(Local Government)

SCHEDULE B

Fund 2300
Entitlements

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option 1/4 Percent Sales & Use Tax (Additional Police Officers)	79,529,563	83,591,000	86,100,000	
Miscellaneous				
Interest Earnings	10,071	10,424	5,212	
Subtotal Revenues	79,539,634	83,601,424	86,105,212	
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	79,539,634	83,601,424	86,105,212	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Services & Supplies	474			
Contributions to City of Boulder City	619,792	657,160	677,080	
Contributions to City of Henderson	10,703,951	11,237,762	11,573,381	
Contributions to City of Mesquite	688,626	715,176	736,088	
Contributions to City of North Las Vegas	9,048,225	9,424,326	9,705,163	
Subtotal Expenditures	21,061,068	22,034,424	22,691,712	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2320 (LVMPD Sales Tax)	58,478,566	61,567,000	63,413,500	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	79,539,634	83,601,424	86,105,212	

Clark County
(Local Government)

SCHEDULE B

Fund 2310
Police Sales Tax Distribution

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	222,707	850,000	800,000	
Other	62,120	10,355		
Subtotal	284,827	860,355	800,000	
Subtotal Revenues	284,827	860,355	800,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2310 (Police Sales Tax Distribution)	58,478,566	61,567,000	63,413,500	
BEGINNING FUND BALANCE	139,753,887	139,294,470	135,234,853	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	139,753,887	139,294,470	135,234,853	
TOTAL AVAILABLE RESOURCES	198,517,280	201,721,825	199,448,353	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Salaries & Wages	35,361,335	36,982,117	44,358,399	
Employee Benefits	19,498,189	21,429,639	25,311,376	
Services & Supplies	4,155,161	4,196,212	4,900,277	
Capital Outlay	208,125	3,879,004	2,355,778	
Subtotal Expenditures	59,222,810	66,486,972	76,925,830	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	139,294,470	135,234,853	122,522,523	
TOTAL FUND COMMITMENTS AND FUND BALANCE	198,517,280	201,721,825	199,448,353	

Clark County
(Local Government)

SCHEDULE B

Fund 2320
Las Vegas Metropolitan Police Department Sales Tax

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	2,030,447	2,415,000	3,500,000	
Miscellaneous				
Interest Earnings	(687)	2,300	2,000	
Other	208,698	210,000	210,000	
Subtotal	208,011	212,300	212,000	
Subtotal Revenues	2,238,458	2,627,300	3,712,000	
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	2,238,458	2,627,300	3,712,000	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Salaries & Wages	74,180	69,900	73,500	
Employee Benefits	21,866	24,810	26,870	
Services & Supplies	1,734,088	2,019,445	2,819,041	
Subtotal Expenditures	1,830,134	2,114,155	2,919,411	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2050 (LVMPD Forfeitures)	408,324	513,145	792,589	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,238,458	2,627,300	3,712,000	

Clark County
(Local Government)

SCHEDULE B

Fund 2330
LVMPD Shared State Forfeitures

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	23,285	74,509	37,255	
Other	24,390	24,390	24,390	
Subtotal	47,675	98,899	61,645	
Subtotal Revenues	47,675	98,899	61,645	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,471,975	11,472,579	11,508,963	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,471,975	11,472,579	11,508,963	
TOTAL AVAILABLE RESOURCES	11,519,650	11,571,478	11,570,608	
EXPENDITURES				
General Government				
Other				
Services & Supplies	47,071	62,515	1,585,698	
Subtotal Expenditures	47,071	62,515	1,585,698	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4340 (Ft Mohave Val Dev Cap Imp)			9,984,910	
ENDING FUND BALANCE	11,472,579	11,508,963	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,519,650	11,571,478	11,570,608	

Clark County
(Local Government)

SCHEDULE B

Fund 2340
Fort Mohave Valley Development

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	52,514,684	51,392,695	54,040,784	
Property Tax - Net Proceeds of Mines	4,159	2,620	6,407	
Subtotal	52,518,843	51,395,315	54,047,191	
Miscellaneous				
Interest Earnings	20,706	126,500	63,250	
Other	2,629,217			
Subtotal	2,649,923	126,500	63,250	
Subtotal Revenues	55,168,766	51,521,815	54,110,441	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,644,877	2,054,673	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,644,877	2,054,673	0	
TOTAL AVAILABLE RESOURCES	56,813,643	53,576,488	54,110,441	
EXPENDITURES				
Welfare				
Direct Assistance				
Services & Supplies				
Medical Services	49,560,820	36,326,345		
Intergovernmental Transfers (DSH)		12,110,611	48,705,722	
Transmittal to State	5,198,150	5,139,532	5,404,719	
Subtotal Expenditures	54,758,970	53,576,488	54,110,441	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,054,673	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	56,813,643	53,576,488	54,110,441	

Clark County
(Local Government)

SCHEDULE B

Fund 2380
Medical Assistance to Indigent Persons

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	1,942,120	1,924,262	1,962,747	
Property Tax - Net Proceeds of Mines	208			
Subtotal	1,942,328	1,924,262	1,962,747	
Miscellaneous				
Interest Earnings	976	4,429	2,000	
Subtotal Revenues	1,943,304	1,928,691	1,964,747	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	513,374	417,639	227,673	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	513,374	417,639	227,673	
TOTAL AVAILABLE RESOURCES	2,456,678	2,346,330	2,192,420	
EXPENDITURES				
Public Safety				
Emergency 9-1-1 System				
Salaries & Wages	1,390,137	1,436,980	1,498,181	
Employee Benefits	559,845	634,357	626,851	
Services & Supplies	89,057	47,320	29,065	
Subtotal Expenditures	2,039,039	2,118,657	2,154,097	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	417,639	227,673	38,323	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,456,678	2,346,330	2,192,420	

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	5,644	36,735	18,370	
Other	3,216,119	3,500,000		
Subtotal	3,221,763	3,536,735	18,370	
Subtotal Revenues	3,221,763	3,536,735	18,370	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,407,860	5,874,463	6,074,063	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,407,860	5,874,463	6,074,063	
TOTAL AVAILABLE RESOURCES	6,629,623	9,411,198	6,092,433	
EXPENDITURES				
General Government				
Other				
Services & Supplies	755,160	3,237,135	5,992,433	
Subtotal Expenditures	755,160	3,237,135	5,992,433	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)		100,000	100,000	
ENDING FUND BALANCE	5,874,463	6,074,063	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,629,623	9,411,198	6,092,433	

Clark County
(Local Government)

SCHEDULE B

Fund 2400
Tax Receiver

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Culture and Recreation				
Other	22,879	23,000	20,000	
Miscellaneous				
Interest Earnings	3,009	5,967	2,984	
Contributions & Donations from Private Sources	244,745	138,103	6,000	
Subtotal	247,754	144,070	8,984	
Subtotal Revenues	270,633	167,070	28,984	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 1010 (General Fund)	59,563			
BEGINNING FUND BALANCE	1,304,521	1,363,702	1,255,786	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,304,521	1,363,702	1,255,786	
TOTAL AVAILABLE RESOURCES	1,634,717	1,530,772	1,284,770	

Clark County
(Local Government)

SCHEDULE B

Fund 2410
County Donations

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Fire				
Other	3,783,089	3,953,386	4,215,522	
Miscellaneous				
Interest Earnings	1,894	16,827	8,400	
Other	2,408	34,862	7,700	
Subtotal	4,302	51,689	16,100	
Subtotal Revenues	3,787,391	4,005,075	4,231,622	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2930 (CC Fire Service District)	4,000,000	5,800,000	5,800,000	
BEGINNING FUND BALANCE	2,861,274	1,458,489	1,693,541	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,861,274	1,458,489	1,693,541	
TOTAL AVAILABLE RESOURCES	10,648,665	11,263,564	11,725,163	
EXPENDITURES				
Public Safety				
Fire				
Salaries & Wages	6,016,524	6,151,957	6,286,637	
Employee Benefits	2,563,709	2,828,982	2,760,544	
Services & Supplies	609,943	589,084	1,023,628	
Subtotal Expenditures	9,190,176	9,570,023	10,070,809	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,458,489	1,693,541	1,654,354	
TOTAL FUND COMMITMENTS AND FUND BALANCE	10,648,665	11,263,564	11,725,163	

Clark County
(Local Government)

SCHEDULE B

Fund 2420
Fire Prevention Bureau

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	5,309	12,000	2,000	
Subtotal Revenues	5,309	12,000	2,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	115,698	120,329	30,329	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	115,698	120,329	30,329	
TOTAL AVAILABLE RESOURCES	121,007	132,329	32,329	
EXPENDITURES				
Public Safety				
Police				
Services & Supplies	678	2,000	2,000	
Subtotal Expenditures	678	2,000	2,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2080 (LVMPD)		100,000		
ENDING FUND BALANCE	120,329	30,329	30,329	
TOTAL FUND COMMITMENTS AND FUND BALANCE	121,007	132,329	32,329	

Clark County
(Local Government)

SCHEDULE B

Fund 2430
LVMPD Seized Funds

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Business Licenses and Permits				
Business Licenses			1,000,000	
Miscellaneous				
Interest Earnings	12,209	20,058	10,029	
Other	52,798	43,227		
Subtotal	65,007	63,285	10,029	
Subtotal Revenues	65,007	63,285	1,010,029	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,309,500	1,316,122	1,222,319	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,309,500	1,316,122	1,222,319	
TOTAL AVAILABLE RESOURCES	1,374,507	1,379,407	2,232,348	
EXPENDITURES				
General Government				
Other				
Services & Supplies	58,385	47,088	2,212,290	
Subtotal Expenditures	58,385	47,088	2,212,290	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)		110,000	20,058	
ENDING FUND BALANCE	1,316,122	1,222,319	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,374,507	1,379,407	2,232,348	

Clark County
(Local Government)

SCHEDULE B

Fund 2460
County Licensing Applications

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	26,739	85,000	40,000	
Subtotal Revenues	26,739	85,000	40,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	8,000,000	10,000,000	12,800,000	
BEGINNING FUND BALANCE	36,587,914	24,800,334	13,823,422	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	36,587,914	24,800,334	13,823,422	
TOTAL AVAILABLE RESOURCES	44,614,653	34,885,334	26,663,422	
<u>EXPENDITURES</u>				
Public Safety				
Corrections				
Services & Supplies	7,785,513	8,371,528	13,652,905	
Capital Outlay			28,000	
Interest*	12,028,806	12,690,384	12,750,528	
Subtotal Expenditures	19,814,319	21,061,912	26,431,433	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	24,800,334	13,823,422	231,989	
TOTAL FUND COMMITMENTS AND FUND BALANCE	44,614,653	34,885,334	26,663,422	

*Capital lease interest expenditure

Clark County
(Local Government)

SCHEDULE B

Fund 2470
Satellite Detention Center

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	519,141	427,000	457,000	
Miscellaneous				
Interest Earnings	1,643	5,730	2,865	
Other	1,806			
Subtotal	3,449	5,730	2,865	
Subtotal Revenues	522,590	432,730	459,865	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	834,694	983,237	885,757	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	834,694	983,237	885,757	
TOTAL AVAILABLE RESOURCES	1,357,284	1,415,967	1,345,622	
<u>EXPENDITURES</u>				
Public Works				
Special Assessment				
Salaries & Wages	243,663	327,599	420,330	
Employee Benefits	130,357	175,943	228,857	
Services & Supplies	27	26,668	65,563	
Subtotal Expenditures	374,047	530,210	714,750	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	983,237	885,757	630,872	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,357,284	1,415,967	1,345,622	

Clark County
(Local Government)

SCHEDULE B

Fund 2480
Special Improvement District Administration

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	86,941	78,675	71,200	
Miscellaneous				
Interest Earnings	(161)	338	169	
Other	27,711	28,670	30,000	
Subtotal	27,550	29,008	30,169	
Subtotal Revenues	114,491	107,683	101,369	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	103,485	71,005	35,648	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	103,485	71,005	35,648	
TOTAL AVAILABLE RESOURCES	217,976	178,688	137,017	
EXPENDITURES				
General Government				
Other				
Salaries & Wages	11,898	12,200	12,200	
Employee Benefits	303	338	311	
Services & Supplies	134,770	130,502	124,506	
Subtotal Expenditures	146,971	143,040	137,017	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	71,005	35,648	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	217,976	178,688	137,017	

Clark County
(Local Government)

SCHEDULE B

Fund 2500
Veterinary Service

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	5,694,128	5,650,000	6,200,000	
Miscellaneous				
Interest Earnings	27,564	40,000	40,000	
Subtotal Revenues	5,721,692	5,690,000	6,240,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,287,451	3,791,129	2,749,129	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,287,451	3,791,129	2,749,129	
TOTAL AVAILABLE RESOURCES	10,009,143	9,481,129	8,989,129	
<u>EXPENDITURES</u>				
Judicial				
Justice Courts				
Services & Supplies	6,218,014	6,497,000	8,949,129	
Subtotal Expenditures	6,218,014	6,497,000	8,949,129	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)		235,000	40,000	
ENDING FUND BALANCE	3,791,129	2,749,129	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	10,009,143	9,481,129	8,989,129	

Clark County
(Local Government)

SCHEDULE B

Fund 2510
Justice Court Bail

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	10,717	25,195	12,597	
Contributions & Donations from Private Sources	1,668,608	1,639,010	1,735,120	
Subtotal	1,679,325	1,664,205	1,747,717	
Subtotal Revenues	1,679,325	1,664,205	1,747,717	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,543,188	6,028,494	5,431,244	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	6,543,188	6,028,494	5,431,244	
TOTAL AVAILABLE RESOURCES	8,222,513	7,692,699	7,178,961	
<u>EXPENDITURES</u>				
Public Safety				
Other				
Salaries & Wages	156,759	195,867	221,077	
Employee Benefits	70,210	100,758	105,804	
Services & Supplies	671,850	744,697	1,764,398	
Capital Outlay	1,295,200	1,220,133	5,087,682	
Subtotal Expenditures	2,194,019	2,261,455	7,178,961	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,028,494	5,431,244	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,222,513	7,692,699	7,178,961	

Clark County
(Local Government)

SCHEDULE B

Fund 2520
Southern Nevada Area Communications Council

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	2,053,017	2,010,940	1,996,000	
Miscellaneous				
Interest Earnings	9,241	22,279	11,139	
Other	71,746	456,500	452,000	
Subtotal	80,987	478,779	463,139	
Subtotal Revenues	2,134,004	2,489,719	2,459,139	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,995,793	4,848,577	4,538,221	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	5,995,793	4,848,577	4,538,221	
TOTAL AVAILABLE RESOURCES	8,129,797	7,338,296	6,997,360	
<u>EXPENDITURES</u>				
Judicial				
Other				
Salaries & Wages	596,841	640,094	762,583	
Employee Benefits	297,576	333,741	336,389	
Services & Supplies	2,386,803	1,826,240	5,898,388	
Capital Outlay				
Subtotal Expenditures	3,281,220	2,800,075	6,997,360	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,848,577	4,538,221	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,129,797	7,338,296	6,997,360	

Clark County
(Local Government)

SCHEDULE B

Fund 2540
Court Collection Fees

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	5,604	21,670		
Miscellaneous				
Interest Earnings	317,562	198,860	99,430	
Other	382,381			
Subtotal	699,943	198,860	99,430	
Subtotal Revenues	705,547	220,530	99,430	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,306,127	4,695,484	3,201,989	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,306,127	4,695,484	3,201,989	
TOTAL AVAILABLE RESOURCES	9,011,674	4,916,014	3,301,419	
EXPENDITURES				
General Government				
Other				
Services & Supplies	1,975,285	1,000,000	1,000,000	
Subtotal Expenditures	1,975,285	1,000,000	1,000,000	
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	2,301,419	
ENDING FUND BALANCE	4,695,484	3,201,989	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,011,674	4,916,014	3,301,419	

Clark County
(Local Government)

SCHEDULE B

Fund 2800
In-Transit

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Energy	260,846			
Department of Health & Human Svcs	19,436			
Department of Housing & Urban Develop	585,893			
Department of Justice	1,413,482	73,549		
Department of Transportation	(5,500)			
Subtotal	2,274,157	73,549		
Miscellaneous				
Interest Earnings	3,671	21,155		
Other	160,504	58,205		
Subtotal	164,175	79,360		
Subtotal Revenues	2,438,332	152,909		
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,820,742	3,048,422		
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,820,742	3,048,422		
TOTAL AVAILABLE RESOURCES	5,259,074	3,201,331		

NOTE: During FY 2013-14, this fund was abolished.

Clark County
(Local Government)

SCHEDULE B

Fund 2820
American Recovery & Reinvestment Act Fund (ARRA)

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	37,374	(3,313)		
Employee Benefits	5,171	(114)		
Services & Supplies	885,992	76,878		
Capital Outlay	327,170			
Subtotal	1,255,707	73,451		
Public Works				
Other				
Capital Outlay	(5,500)			
Culture & Recreation				
Other				
Salaries & Wages	134,013			
Employee Benefits	3,458			
Services & Supplies	19,436			
Subtotal	156,907	0		
Community Support				
Other				
Salaries & Wages	9,559			
Employee Benefits	4,692			
Services & Supplies	402,731			
Capital Outlay	386,556			
Subtotal	803,538	0		
Subtotal Expenditures	2,210,652	73,451		
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)		3,127,880		
ENDING FUND BALANCE	3,048,422	0		
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,259,074	3,201,331		

Clark County
(Local Government)

SCHEDULE B

Fund 2820
American Recovery & Reinvestment Act Fund (ARRA)

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	6,826,587	6,960,650	6,900,000	
Miscellaneous				
Interest Earnings	(640)	16,956	8,478	
Other		10,562		
Subtotal	(640)	27,518	8,478	
Subtotal Revenues	6,825,947	6,988,168	6,908,478	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,954,849	3,163,773	3,013,195	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,954,849	3,163,773	3,013,195	
TOTAL AVAILABLE RESOURCES	13,780,796	10,151,941	9,921,673	
EXPENDITURES				
Judicial				
District Court				
Salaries & Wages	3,120,528	2,996,813	3,438,318	
Employee Benefits	1,633,274	1,816,905	2,057,936	
Services & Supplies	609,418	2,122,048	3,493,542	
Capital Outlay	5,253,803	202,980		
Subtotal Expenditures	10,617,023	7,138,746	8,989,796	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,163,773	3,013,195	931,877	
TOTAL FUND COMMITMENTS AND FUND BALANCE	13,780,796	10,151,941	9,921,673	

Clark County
(Local Government)

SCHEDULE B

Fund 2830
District Court Special Filing Fees

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees		1,575,630	1,566,100	
Miscellaneous				
Interest Earnings		2,904	2,904	
Subtotal Revenues		1,578,534	1,569,004	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE		0	1,578,534	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE		0	1,578,534	
TOTAL AVAILABLE RESOURCES		1,578,534	3,147,538	
EXPENDITURES				
Judicial				
Justice Courts				
Services & Supplies			3,147,538	
Subtotal Expenditures		0	3,147,538	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE		1,578,534	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE		1,578,534	3,147,538	

NOTE: During FY 2013-14, fund was established.

Clark County
(Local Government)

SCHEDULE B

Fund 2840
Justice Court Special Filing Fees

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Grants	10,000			
County Option 1/4 Percent Sales & Use Tax (Flood Control)	79,495,264	83,591,000	86,100,000	
Other (Federal Build America Bond Subsidy)	3,223,770	2,953,592	2,909,276	
Subtotal	82,729,034	86,544,592	89,009,276	
Miscellaneous				
Interest Earnings	(17,129)	46,900	46,900	
Other	4,340	8,000	8,000	
Subtotal	(12,789)	54,900	54,900	
Subtotal Revenues	82,716,245	86,599,492	89,064,176	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4430 (Reg Flood Cntrl Dist Const)	710,067	319,583	319,583	
From Fund 4440 (Reg Flood Cntrl Dist Cap Imp)		1,000,000	1,000,000	
Subtotal	710,067	1,319,583	1,319,583	
BEGINNING FUND BALANCE	10,721,074	11,811,073	8,928,913	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,721,074	11,811,073	8,928,913	
TOTAL AVAILABLE RESOURCES	94,147,386	99,730,148	99,312,672	

Clark County
(Local Government)

SCHEDULE B

Fund 2860
Regional Flood Control District

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	7,968	24,615	24,615	
Other		10,000	10,000	
Subtotal	7,968	34,615	34,615	
Subtotal Revenues	7,968	34,615	34,615	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2860 (Reg Flood Control District)	8,000,000	15,000,000	10,000,000	
BEGINNING FUND BALANCE	1,749,990	2,948,119	2,216,602	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,749,990	2,948,119	2,216,602	
TOTAL AVAILABLE RESOURCES	9,757,958	17,982,734	12,251,217	
EXPENDITURES				
Public Works				
Regional Flood Control				
Services & Supplies	6,809,839	15,766,132	11,200,000	
Subtotal Expenditures	6,809,839	15,766,132	11,200,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,948,119	2,216,602	1,051,217	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,757,958	17,982,734	12,251,217	

Clark County
(Local Government)

SCHEDULE B

Fund 2870
Regional Flood Control District Facility Maintenance

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Culture and Recreation				
Other	18,830			
Miscellaneous				
Interest Earnings	47,253	147,253	73,627	
Subtotal Revenues	66,083	147,253	73,627	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2110 (Subdivision Park Fees)	12,420,395	983,051	13,194,226	
BEGINNING FUND BALANCE	25,848,980	36,697,760	35,581,623	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	25,848,980	36,697,760	35,581,623	
TOTAL AVAILABLE RESOURCES	38,335,458	37,828,064	48,849,476	
EXPENDITURES				
Culture & Recreation				
Parks				
Services & Supplies	453,739	3,472	4,922,902	
Capital Outlay	1,183,959	2,242,969	43,926,574	
Subtotal Expenditures	1,637,698	2,246,441	48,849,476	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	36,697,760	35,581,623	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	38,335,458	37,828,064	48,849,476	

Clark County
(Local Government)

SCHEDULE B

Fund 4110
Recreation Capital Improvement

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Charges For Services				
Culture and Recreation				
Other	2,132,729	2,250,000	2,250,000	
Miscellaneous				
Interest Earnings	144,529	312,382	156,191	
Other	15,847	1,020		
Subtotal	160,376	313,402	156,191	
Subtotal Revenues	2,293,105	2,563,402	2,406,191	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	70,378,577	71,470,942	72,612,544	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	70,378,577	71,470,942	72,612,544	
TOTAL AVAILABLE RESOURCES	72,671,682	74,034,344	75,018,735	
EXPENDITURES				
Culture & Recreation				
Parks				
Services & Supplies	170,126	75,278	7,777,061	
Capital Outlay	1,030,614	1,346,522	67,241,674	
Subtotal Expenditures	1,200,740	1,421,800	75,018,735	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	71,470,942	72,612,544	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	72,671,682	74,034,344	75,018,735	

Clark County
(Local Government)

SCHEDULE B

Fund 4140
Parks and Recreation Improvements

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,291	3		
Subtotal Revenues	1,291	3		
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2150 (Spec Ad Valorem Redistribution)	662			
BEGINNING FUND BALANCE	1,249,444	415		
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,249,444	415		
TOTAL AVAILABLE RESOURCES	1,251,397	418		
EXPENDITURES				
Public Works				
Street Improvement				
Services & Supplies	1,250,982	418		
Subtotal Expenditures	1,250,982	418		
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	415	0		
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,251,397	418		

NOTE: During FY 2013-14, this fund was abolished.

Clark County
(Local Government)

SCHEDULE B

Fund 4150
Special Ad Valorem Transportation

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	128,145	468,200	194,400	
Other		111,500		
Subtotal Revenues	128,145	579,700	194,400	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2130 (Spec Ad Valorem Distribution)	7,569,946	6,919,855	7,292,888	
From Fund 2150 (Spec Ad Valorem Redistribution)	647			
Subtotal	7,570,593	6,919,855	7,292,888	
BEGINNING FUND BALANCE	79,396,882	62,373,843	59,152,398	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	79,396,882	62,373,843	59,152,398	
TOTAL AVAILABLE RESOURCES	87,095,620	69,873,398	66,639,686	
<u>EXPENDITURES</u>				
General Government				
Other				
Services & Supplies	22,845			
Capital Outlay	24,698,932	9,996,000	66,239,686	
Subtotal Expenditures	24,721,777	9,996,000	66,239,686	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2100 (General Purpose)		725,000	400,000	
ENDING FUND BALANCE	62,373,843	59,152,398	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	87,095,620	69,873,398	66,639,686	

Clark County
(Local Government)

SCHEDULE B

Fund 4160
Special Ad Valorem Capital Projects

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	(28,761)			
Subtotal Revenues	(28,761)			
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	28,761			
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	28,761			
TOTAL AVAILABLE RESOURCES	0			
EXPENDITURES				
Subtotal Expenditures	0			
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	0			
TOTAL FUND COMMITMENTS AND FUND BALANCE	0			

NOTE: During FY 2012-13, this fund was abolished.

Clark County
(Local Government)

SCHEDULE B

Fund 4170
Master Transportation Bond Improvements

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other	1,256,379	2,216,126	5,626,703	
Charges for Services				
Public Works				
Other	114,763	50,000	50,000	
Miscellaneous				
Interest Earnings	135,508	353,660	176,830	
Other	6,000			
Subtotal	141,508	353,660	176,830	
Subtotal Revenues	1,512,650	2,619,786	5,853,533	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2120 (Master Transp Plan)	22,750,000	22,000,000	23,075,000	
BEGINNING FUND BALANCE	79,531,540	87,044,638	99,865,216	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	79,531,540	87,044,638	99,865,216	
TOTAL AVAILABLE RESOURCES	103,794,190	111,664,424	128,793,749	
EXPENDITURES				
Public Works				
Master Transportation Plan				
Services & Supplies	3,046,811	3,600,000	6,130,000	
Capital Outlay	12,718,490	7,185,429	121,619,557	
Subtotal Expenditures	15,765,301	10,785,429	127,749,557	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2020 (Road)	984,251	1,013,779	1,044,192	
ENDING FUND BALANCE	87,044,638	99,865,216	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	103,794,190	111,664,424	128,793,749	

Clark County
(Local Government)

SCHEDULE B

Fund 4180
Master Transportation Room Tax Improvements

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED	FINAL APPROVED	
Intergovernmental Revenues					
Other Local Government Shared Revenues					
Other-Contribution from City of Las Vegas	317,822				
Charges for Services					
Public Works					
Other	82,288				
Miscellaneous					
Interest Earnings	(21,821)	81,000	5,700		
Other	13,493	20,912	10,200		
Subtotal	(8,328)	101,912	15,900		
Subtotal Revenues	391,782	101,912	15,900		
OTHER FINANCING SOURCES (specify)					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	24,484,920	11,051,222	577,260		
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	24,484,920	11,051,222	577,260		
TOTAL AVAILABLE RESOURCES	24,876,702	11,153,134	593,160		
<u>EXPENDITURES</u>					
Public Safety					
Police					
Services & Supplies	4,095		593,160		
Capital Outlay	1,092,519	1,449			
Subtotal Expenditures	1,096,614	1,449	593,160		
OTHER USES					
Contingency (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
To Fund 1010 (General Fund)		10,574,425			
To Fund 2080 (LVMPD)	12,728,866				
Subtotal	12,728,866	10,574,425	0		
ENDING FUND BALANCE	11,051,222	577,260	0		
TOTAL FUND COMMITMENTS AND FUND BALANCE	24,876,702	11,153,134	593,160		

Clark County
(Local Government)

SCHEDULE B

Fund 4280
LVMPD Capital Improvements

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
Charges for Services					
Public Safety					
Other	274,043				
Miscellaneous					
Interest Earnings	96,468	304,042	152,021		
Contributions & Donations from Private Sources	78,263	18,043	18,500		
Other	31,515	94,824			
Subtotal	206,246	416,909	170,521		
Subtotal Revenues	480,289	416,909	170,521		
OTHER FINANCING SOURCES (specify)					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	71,710,753	51,404,076	36,447,813		
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	71,710,753	51,404,076	36,447,813		
TOTAL AVAILABLE RESOURCES	72,191,042	51,820,985	36,618,334		
EXPENDITURES					
Public Safety					
Fire					
Services & Supplies	3,079,809	863,563	3,500,000		
Capital Outlay	2,417,554	4,509,609	33,118,334		
Subtotal Expenditures	5,497,363	5,373,172	36,618,334		
OTHER USES					
Contingency (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
To Fund 2900 (Mt Charleston Fire Service District)	133,127				
To Fund 2930 (CC Fire Service District)	15,156,476	10,000,000			
Subtotal	15,289,603	10,000,000	0		
ENDING FUND BALANCE	51,404,076	36,447,813	0		
TOTAL FUND COMMITMENTS AND FUND BALANCE	72,191,042	51,820,985	36,618,334		

Clark County
(Local Government)

SCHEDULE B

Fund 4300
Fire Service Capital

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	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)			9,984,910	
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	0	0	10,038,910	
<u>EXPENDITURES</u>				
General Government				
Other				
Capital Outlay			10,038,910	
Subtotal Expenditures	0	0	10,038,910	
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	0	0	10,038,910	

NOTE: Fund established in FY 2007-08; there has been no activity in Fiscal Years 2013 or 2014.

Clark County
(Local Government)

SCHEDULE B

Fund 4340
Fort Mohave Valley Development Capital Improvement

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health and Human Services	50,799			
Charges for Services				
General Government				
Other	256,419	430,000		
Miscellaneous				
Interest Earnings	464,524	1,452,000	1,926,000	
Other	26,746	15,507,200		
Subtotal	491,270	16,959,200	1,926,000	
Subtotal Revenues	798,488	17,389,200	1,926,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	1,500,000	79,928,954		
From Fund 2010 (HUD & State Housing Grants)	5,191,672	3,014,164	1,314,876	
From Fund 2820 (ARRA)		3,127,880		
From Fund 3160 (Med-Term Financing Debt Svc)			12,529,719	
From Fund 4380 (IT Capital Projects)	520,000			
Subtotal	7,211,672	86,070,998	13,844,595	
BEGINNING FUND BALANCE	230,112,213	215,354,332	278,672,485	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	230,112,213	215,354,332	278,672,485	
TOTAL AVAILABLE RESOURCES	238,122,373	318,814,530	294,443,080	

Clark County
(Local Government)

SCHEDULE B

Fund 4370
County Capital Projects

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Services & Supplies	6,679,095	6,126,000	20,000,000	
Capital Outlay	13,588,946	24,364,000	267,243,080	
Subtotal Expenditures	20,268,041	30,490,000	287,243,080	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4380 (IT Capital Projects)		5,850,000		
To Fund 5430 (University Medical Center)		1,302,045	4,700,000	
To Fund 6860 (Construction Management)	2,500,000	2,500,000	2,500,000	
Subtotal	2,500,000	9,652,045	7,200,000	
ENDING FUND BALANCE	215,354,332	278,672,485	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	238,122,373	318,814,530	294,443,080	

Clark County
(Local Government)

SCHEDULE B

Fund 4370
County Capital Projects

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	60,607	92,428	46,214	
Subtotal Revenues	60,607	92,428	46,214	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	2,000,000	2,500,000	2,000,000	
From Fund 4370 (County Capital Projects)		5,850,000		
Subtotal	2,000,000	8,350,000	2,000,000	
BEGINNING FUND BALANCE	30,467,497	19,575,289	19,848,470	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	30,467,497	19,575,289	19,848,470	
TOTAL AVAILABLE RESOURCES	32,528,104	28,017,717	21,894,684	
<u>EXPENDITURES</u>				
General Government				
Other				
Salaries & Wages	576,405	339,231	273,060	
Employee Benefits	221,830	8,650	6,963	
Services & Supplies	10,577,830	5,600,777	20,202,612	
Capital Outlay	1,056,750	2,220,589	1,412,049	
Subtotal Expenditures	12,432,815	8,169,247	21,894,684	
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	19,575,289	19,848,470	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	32,528,104	28,017,717	21,894,684	

Clark County
(Local Government)

SCHEDULE B

Fund 4380
Information Technology Capital Projects

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Transportation	99,111			
Charges for Services				
Public Works				
Other	15,830,553	894,537	49,952,833	
Miscellaneous				
Interest Earnings	120,105	253,800	126,900	
Other	73,654	35,400	45,000	
Subtotal	193,759	289,200	171,900	
Subtotal Revenues	16,123,423	1,183,737	50,124,733	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	34,033,923	42,048,830	23,556,712	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	34,033,923	42,048,830	23,556,712	
TOTAL AVAILABLE RESOURCES	50,157,346	43,232,567	73,681,445	
EXPENDITURES				
Public Works				
Street Improvement				
Services & Supplies	4,536,149			
Capital Outlay	3,572,367	19,675,855	73,681,445	
Subtotal Expenditures	8,108,516	19,675,855	73,681,445	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	42,048,830	23,556,712	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	50,157,346	43,232,567	73,681,445	

Clark County
(Local Government)

SCHEDULE B

Fund 4420
Public Works Capital Improvements

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	181,872	639,166	639,166	
Other	4,652	50,000	50,000	
Subtotal	186,524	689,166	689,166	
Subtotal Revenues	186,524	689,166	689,166	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2860 (Reg Flood Control Dist)	35,645,828	34,000,000	34,500,000	
From Fund 3300 (Flood Control Debt Service)			500,000	
Subtotal	35,645,828	34,000,000	35,000,000	
Premium on bonds issued		3,265,708		
Proceeds from Long-Term Debt		74,250,000	100,000,000	
BEGINNING FUND BALANCE	96,679,909	86,252,941	158,257,548	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	96,679,909	86,252,941	158,257,548	
TOTAL AVAILABLE RESOURCES	132,512,261	198,457,815	293,946,714	
EXPENDITURES				
Public Works				
Regional Flood Control District				
Services & Supplies	822,515			
Capital Outlay	44,726,738	39,880,684	293,627,131	
Subtotal Expenditures	45,549,253	39,880,684	293,627,131	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2860 (Reg Flood Control Dist)	710,067	319,583	319,583	
ENDING FUND BALANCE	86,252,941	158,257,548	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	132,512,261	198,457,815	293,946,714	

Clark County
(Local Government)

SCHEDULE B

Fund 4430
Regional Flood Control District Construction

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	92,543	245,860	245,860	
Subtotal Revenues	92,543	245,860	245,860	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	58,861,659	34,515,022	23,320,882	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	58,861,659	34,515,022	23,320,882	
TOTAL AVAILABLE RESOURCES	58,954,202	34,760,882	23,566,742	
<u>EXPENDITURES</u>				
Public Works				
Regional Flood Control District				
Services & Supplies	17,385			
Capital Outlay	24,421,795	10,440,000	22,566,742	
Subtotal Expenditures	24,439,180	10,440,000	22,566,742	
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	1,000,000	
ENDING FUND BALANCE	34,515,022	23,320,882	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	58,954,202	34,760,882	23,566,742	

Clark County
(Local Government)

SCHEDULE B

Fund 4440
Regional Flood Control District Capital Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	20,484	42,625	21,312	
Subtotal Revenues	20,484	42,625	21,312	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	18,816,075	18,625,933	18,418,558	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	18,816,075	18,625,933	18,418,558	
TOTAL AVAILABLE RESOURCES	18,836,559	18,668,558	18,439,870	
<u>EXPENDITURES</u>				
Public Works				
Special Assessment Capital				
Services & Supplies	3,513			
Capital Outlay	8,547	250,000	18,439,870	
Subtotal Expenditures	12,060	250,000	18,439,870	
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			
ENDING FUND BALANCE	18,625,933	18,418,558	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	18,836,559	18,668,558	18,439,870	

Clark County
(Local Government)

SCHEDULE B

Fund 4450
Summerlin Capital Construction

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	7,915	16,628	8,314	
Subtotal Revenues	7,915	16,628	8,314	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,357,938	3,778,782	3,295,410	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,357,938	3,778,782	3,295,410	
TOTAL AVAILABLE RESOURCES	4,365,853	3,795,410	3,303,724	
EXPENDITURES				
Public Works				
Special Assessment Capital				
Services & Supplies	1,340			
Capital Outlay	585,731	500,000	3,303,724	
Subtotal Expenditures	587,071	500,000	3,303,724	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,778,782	3,295,410	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,365,853	3,795,410	3,303,724	

Clark County
(Local Government)

SCHEDULE B

Fund 4460
Mountain's Edge Capital Construction

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	3,280	16,328	8,164	
Subtotal Revenues	3,280	16,328	8,164	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,708,538	3,710,627	3,426,955	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,708,538	3,710,627	3,426,955	
TOTAL AVAILABLE RESOURCES	3,711,818	3,726,955	3,435,119	
EXPENDITURES				
Public Works				
Special Assessment Capital				
Services & Supplies	1,191			
Capital Outlay		300,000	3,435,119	
Subtotal Expenditures	1,191	300,000	3,435,119	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,710,627	3,426,955	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,711,818	3,726,955	3,435,119	

Clark County
(Local Government)

SCHEDULE B

Fund 4470
Southern Highlands Capital Construction

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	2,231	21,140	10,570	
Subtotal Revenues	2,231	21,140	10,570	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 3990 (Special Assess Debt Svc)	7,424	30,000	13,500	
From Fund 6700 (CC Investment Pool & Special Improvement District Loan Reserve)			1,000,000	
Subtotal	7,424	30,000	1,013,500	
BEGINNING FUND BALANCE	21,646,137	21,648,145	4,275,005	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	21,646,137	21,648,145	4,275,005	
TOTAL AVAILABLE RESOURCES	21,655,792	21,699,285	5,299,075	
<u>EXPENDITURES</u>				
Public Works				
Special Assessment Capital				
Services & Supplies	7,395		10,000	
Capital Outlay		10,000	4,289,075	
Subtotal Expenditures	7,395	10,000	4,299,075	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3990 (Special Assess Debt Svc)	252	17,414,280		
To Fund 6700 (CC Investment Pool & Special Improvement District Loan Reserve)			1,000,000	
Subtotal	252	17,414,280	1,000,000	
ENDING FUND BALANCE	21,648,145	4,275,005	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	21,655,792	21,699,285	5,299,075	

Clark County
(Local Government)

SCHEDULE B

Fund 4480
Special Assessment Capital Construction

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,835	4,900	8,000	
Subtotal Revenues	1,835	4,900	8,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	911,701	893,149	824,189	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	911,701	893,149	824,189	
TOTAL AVAILABLE RESOURCES	913,536	898,049	832,189	
EXPENDITURES				
General Government				
Other				
Services & Supplies	20,387	68,900	832,189	
Capital Outlay		4,960		
Subtotal Expenditures	20,387	73,860	832,189	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	893,149	824,189	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	913,536	898,049	832,189	

Clark County
(Local Government)

SCHEDULE B

Fund 4500
Extraordinary Capital Maintenance

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Coop Agreement (SNPLMA)	25,675,093	8,800,000	2,700,000	
Charges for Services				
Public Works				
Other	76,612			
Miscellaneous				
Interest Earnings	112,518	290,261	145,130	
Subtotal Revenues	25,864,223	9,090,261	2,845,130	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	64,558,898	66,592,413	65,858,362	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	64,558,898	66,592,413	65,858,362	
TOTAL AVAILABLE RESOURCES	90,423,121	75,682,674	68,703,492	
EXPENDITURES				
Culture & Recreation				
Parks				
Services & Supplies	737,662	470,000	300,000	
Capital Outlay	23,093,046	9,354,312	68,403,492	
Subtotal Expenditures	23,830,708	9,824,312	68,703,492	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	66,592,413	65,858,362	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	90,423,121	75,682,674	68,703,492	

Clark County
(Local Government)

SCHEDULE B

Fund 4550
SNPLMA Capital Construction

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Cooperative Agreements	32,794,611	65,107,306	172,943,327	
Charges for Services				
Public Works				
Other	4,868			
Miscellaneous				
Interest Earnings	7,135	10,208	5,104	
Subtotal Revenues	32,806,614	65,117,514	172,948,431	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	693,328	1,155,421	6,673,678	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	693,328	1,155,421	6,673,678	
TOTAL AVAILABLE RESOURCES	33,499,942	66,272,935	179,622,109	
EXPENDITURES				
Public Works				
Service & Supplies	3,391,249	2,198,179	2,556,387	
Capital Outlay	28,953,272	57,401,078	177,065,722	
Subtotal Expenditures	32,344,521	59,599,257	179,622,109	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,155,421	6,673,678	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	33,499,942	66,272,935	179,622,109	

Clark County
(Local Government)

SCHEDULE B

Fund 4990
Public Works Regional Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Business Licenses & Permits				
Business Licenses	21,614,151	21,182,584	21,258,393	
Intergovernmental Revenues				
Federal Grants				
Health & Human Services	14,523,287	11,101,929	11,394,112	
Other	643,646	428,508	1,236,898	
State Shared Revenues				
Other	32,167,828	17,988,360	18,916,517	
Subtotal	47,334,761	29,518,797	31,547,527	
Charges for Services				
Health & Welfare				
Other	5,734,023	6,405,190	6,176,929	
Miscellaneous				
Interest Earnings	107,506	116,396	116,396	
Contributions & Donations from Private Sources	18,273	27,500	15,000	
Other	360,072	17,098	17,598	
Subtotal	485,851	160,994	148,994	
Subtotal Revenues	75,168,786	57,267,565	59,131,843	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	13,382,077	21,076,238	10,854,191	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,382,077	21,076,238	10,854,191	
TOTAL AVAILABLE RESOURCES	88,550,863	78,343,803	69,986,034	

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	58,391	49,000	48,000	
Subtotal Revenues	58,391	49,000	48,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (So NV Health District)	81,572			
BEGINNING FUND BALANCE	7,526,560	6,534,951	5,954,951	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	7,526,560	6,534,951	5,954,951	
TOTAL AVAILABLE RESOURCES	7,666,523	6,583,951	6,002,951	
EXPENDITURES				
Health				
Health District				
Capital Outlay	1,131,572	629,000		
Subtotal Expenditures	1,131,572	629,000	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,534,951	5,954,951	6,002,951	
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,666,523	6,583,951	6,002,951	

Clark County
(Local Government)

SCHEDULE B

Fund 7060
Southern Nevada Health District Capital Improvement

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	92,764	102,500	99,000	
Subtotal Revenues	92,764	102,500	99,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (So NV Health District)		3,581,152	1,181,619	
BEGINNING FUND BALANCE	11,220,701	11,313,465	14,997,117	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	11,220,701	11,313,465	14,997,117	
TOTAL AVAILABLE RESOURCES	11,313,465	14,997,117	16,277,736	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	11,313,465	14,997,117	16,277,736	
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,313,465	14,997,117	16,277,736	

Clark County
(Local Government)

SCHEDULE B

Fund 7070
Southern Nevada Health District Bond Reserve

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	7,818,191	7,708,904	8,106,117	
Property Taxes - Net Proceeds of Mines	624	393	961	
Subtotal	7,818,815	7,709,297	8,107,078	
Subtotal Revenues	7,818,815	7,709,297	8,107,078	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	511,900	490,773	0	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	511,900	490,773	0	
TOTAL AVAILABLE RESOURCES	8,330,715	8,200,070	8,107,078	
<u>EXPENDITURES</u>				
Welfare				
Direct Assistance				
Services & Supplies	42			
Transmittal to State	7,839,900	8,200,070	8,107,078	
Subtotal Expenditures	7,839,942	8,200,070	8,107,078	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	490,773	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,330,715	8,200,070	8,107,078	

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	57,637	216,900	431,200	
Subtotal Revenues	57,637	216,900	431,200	
OTHER FINANCING SOURCES (specify) Transfers In (Schedule T)				
BEGINNING FUND BALANCE	28,746,432	28,737,162	28,746,432	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	28,746,432	28,737,162	28,746,432	
TOTAL AVAILABLE RESOURCES	28,804,069	28,954,062	29,177,632	
<u>EXPENDITURES AND RESERVES</u>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	9,270		10,000	
Transfers to Fund 3170 (L-T Co Bonds Debt Svc)	57,637	207,630	421,200	
Subtotal	66,907	207,630	431,200	
ENDING FUND BALANCE	28,737,162	28,746,432	28,746,432	
TOTAL COMMITMENTS AND FUND BALANCE	28,804,069	28,954,062	29,177,632	

* 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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	60,555	229,700	260,300	
Other	504,985	1,504,984	1,504,984	
Subtotal Revenues	565,540	1,734,684	1,765,284	
OTHER FINANCING SOURCES (specify) Transfers In (Schedule T)				
BEGINNING FUND BALANCE	33,445,207	31,074,302	29,884,711	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	33,445,207	31,074,302	29,884,711	
TOTAL AVAILABLE RESOURCES	34,010,747	32,808,986	31,649,995	
<u>EXPENDITURES AND RESERVES</u>				
TYPE: Medium-Term Financing				
Principal	2,360,000	2,430,000	3,505,000	
Interest	565,875	494,025	420,000	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	10,570	250	10,000	
Transfers to Fund 4370 (County Capital Projects)			12,529,719	
Subtotal	2,936,445	2,924,275	16,464,719	
ENDING FUND BALANCE	31,074,302	29,884,711	15,185,276	
TOTAL COMMITMENTS AND FUND BALANCE	34,010,747	32,808,986	31,649,995	

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

NOTE: Estimated principal and interest for FY 2015-16 is \$3,923,725.

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	6,774,977	6,629,658	6,971,261	
Property Tax - Net Proceeds of Mines	537	338	827	
Subtotal	6,775,514	6,629,996	6,972,088	
Intergovernmental Revenues				
Federal Shared Revenues				
Other (Rebate - Build America Bonds)	1,088,789	1,024,600	989,600	
Other Local Government Grants				
Inter-local Cooperative Agreements				
City of Las Vegas (RJC)	1,997,340	1,994,040	1,991,040	
City of Las Vegas (Public Safety)	663,390	658,235	646,468	
City of Las Vegas (Car Rental)	583	583	583	
Nevada Supreme Court (RJC)	443,712	443,712	443,712	
SNWA (Bond Bank)	59,169,602	59,347,981	59,349,731	
Subtotal	63,363,416	63,469,151	63,421,134	
Miscellaneous				
Interest Earnings	348,320	805,000	872,000	
Subtotal Revenues	70,487,250	70,904,147	71,265,222	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 1010 (General Fund)	8,257,125	5,539,147	5,539,147	
From Fund 2120 (Master Transp Plan)	53,417,256	53,338,011	53,252,792	
From Fund 2190 (Justice Court Adm Assess)	2,121,575	2,161,275	2,205,750	
From Fund 3120 (Revenue Stabilization)	57,637	207,630	421,200	
Subtotal	63,853,593	61,246,063	61,418,889	
BEGINNING FUND BALANCE	97,902,096	93,709,851	87,239,893	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	97,902,096	93,709,851	87,239,893	
TOTAL AVAILABLE RESOURCES	232,242,939	225,860,061	219,924,004	

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) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TYPE: General Obligation Bonds				
Principal	56,190,000	58,785,000	58,240,000	
Interest	82,268,709	79,825,168	77,017,923	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	74,379	10,000	1,000,000	
Subtotal	138,533,088	138,620,168	136,257,923	
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	
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	93,709,851	87,239,893	83,666,081	
TOTAL COMMITMENTS AND FUND BALANCE	232,242,939	225,860,061	219,924,004	

*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 2015-16 is \$162,578,712.

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	746,054	950,000	10,000	
Contributions from Reg Transp Comm*	64,310,521	67,461,971	90,742,670	
Other (Rebate - Build America Bonds)	3,394,648	3,229,616	2,738,444	
Subtotal	68,451,223	71,641,587	93,491,114	
Subtotal Revenues	68,451,223	71,641,587	93,491,114	
OTHER FINANCING SOURCES (specify) Transfers In (Schedule T)				
BEGINNING FUND BALANCE	118,613,294	116,576,109	120,548,395	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	118,613,294	116,576,109	120,548,395	
TOTAL AVAILABLE RESOURCES	187,064,517	188,217,696	214,039,509	

* 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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Revenue Bonds				
Principal	32,845,000	32,080,000	33,030,000	
Interest	37,622,361	35,579,301	39,484,868	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	21,047	10,000	10,000	
Subtotal	70,488,408	67,669,301	72,524,868	
Reserves-Bond Covenants (318)	48,603,963	51,836,249	72,802,495	
Reserves-Bond Covenants (319)	67,972,146	68,712,146	68,712,146	
TOTAL RESERVED (MEMO ONLY)	116,576,109	120,548,395	141,514,641	
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	
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	116,576,109	120,548,395	141,514,641	
TOTAL COMMITMENTS AND FUND BALANCE	187,064,517	188,217,696	214,039,509	

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

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

NOTE: Estimated principal and interest for FY 2015-16 is \$74,941,263.

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	34,836	99,248	99,248	
Subtotal Revenues	34,836	99,248	99,248	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 2860 (Reg Fld Cont Dist)	33,143,451	35,114,075	39,630,148	
Proceeds from Long-Term Debt		750,000		
BEGINNING FUND BALANCE	11,452,668	11,683,929	12,893,114	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,452,668	11,683,929	12,893,114	
TOTAL AVAILABLE RESOURCES	44,630,955	47,647,252	52,622,510	
EXPENDITURES AND RESERVES				
TYPE: General Obligation Bonds				
Principal	11,240,000	11,730,000	12,260,000	
Interest	21,661,513	22,499,138	24,296,098	
Interest - Other Bonds and Notes (Proposed)			2,800,000	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	45,513	525,000	905,000	
Transfers to Fund 4430 (RFCD Construction)			500,000	
Subtotal	32,947,026	34,754,138	40,761,098	
ENDING FUND BALANCE	11,683,929	12,893,114	11,861,412	
TOTAL COMMITMENTS AND FUND BALANCE	44,630,955	47,647,252	52,622,510	

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

NOTE: Estimated principal and interest for FY 2015-16 is \$36,499,849.

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	8,468	31,500	43,500	
Subtotal Revenues	8,468	31,500	43,500	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 3990 (Special Assess Debt Service)			1,000,000	
BEGINNING FUND BALANCE	4,316,266	4,323,385	4,354,885	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,316,266	4,323,385	4,354,885	
TOTAL AVAILABLE RESOURCES	4,324,734	4,354,885	5,398,385	
<u>EXPENDITURES AND RESERVES</u>				
TYPE: Special Assessment Bonds				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	1,349			
Transfers to Fund 3990 (Special Assess Debt Svc)			1,000,000	
Subtotal	1,349	0	1,000,000	
ENDING FUND BALANCE	4,323,385	4,354,885	4,398,385	
TOTAL COMMITMENTS AND FUND BALANCE	4,324,734	4,354,885	5,398,385	

* 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

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED	FINAL APPROVED	
Special Assessment					
Capital Improvement	32,435,474	29,352,000	22,369,727		
Miscellaneous					
Interest Earnings	83,897	457,000	900,000		
Other	268,281		125,000		
Subtotal	352,178	457,000	1,025,000		
Subtotal Revenues	32,787,652	29,809,000	23,394,727		
OTHER FINANCING SOURCES (specify)					
Transfers In (Schedule T)					
From Fund 3680 (Special Assess Sur & Def)			1,000,000		
From Fund 4450 (Summerlin Capital Construction)	198,566				
From Fund 4480 (Special Assess Cap Const)	252	17,414,280			
Subtotal	198,818	17,414,280	1,000,000		
Proceeds from Long-Term Debt	59,987,013				
BEGINNING FUND BALANCE	90,341,088	76,966,981	94,949,854		
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	90,341,088	76,966,981	94,949,854		
TOTAL AVAILABLE RESOURCES	183,314,571	124,190,261	119,344,581		

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Special Assessment Bonds				
Principal	17,670,000	18,540,000	14,120,000	
Interest	10,896,464	9,020,407	8,249,727	
Fiscal Agent Charges	75,213,050			
Reserves - Increase or (Decrease)				
Other (specify) Services*	2,560,652	1,650,000	11,699,000	
Transfer to Fund 3680 (Special Assess Sur & Def)			1,000,000	
Transfer to Fund 4480 (Special Assess Cap Const)	7,424	30,000	13,500	
Subtotal	106,347,590	29,240,407	35,082,227	
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	76,966,981	94,949,854	84,262,354	
TOTAL COMMITMENTS AND FUND BALANCE	183,314,571	124,190,261	119,344,581	

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

NOTE: Estimated principal and interest for FY 2015-16 is \$21,996,616.

Clark County
(Local Government)

SCHEDULE C

Fund 3990
Special Assessment Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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PROPRIETARY FUNDS

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Landing Fees	53,450,789	55,512,000	51,176,000	
Other Aircraft Fees	5,997,375	5,985,000	6,035,000	
Building Rental	248,209,948	239,385,000	246,861,000	
Rental Car Fees	29,957,306	29,075,000	29,095,000	
Land Rental	20,118,542	20,381,000	20,295,000	
Transportation Concessions	15,091,871	15,891,000	16,095,000	
Slot Concessions	23,865,334	24,752,000	25,500,000	
Terminal Concessions	62,046,840	63,626,000	64,115,000	
Parking	30,540,492	32,537,000	32,880,000	
Other	7,292,932	7,580,000	7,680,000	
Total Operating Revenue	496,571,429	494,724,000	499,732,000	
OPERATING EXPENSE				
Airports				
Salaries & Wages	77,394,906	77,217,000	83,601,000	
Employee Benefits	41,306,210	39,512,000	45,890,000	
Contracted & Professional Services	53,959,180	55,235,000	62,039,000	
Utilities & Communications	23,001,342	23,560,000	27,200,000	
Repairs & Maintenance	20,970,483	22,596,000	17,767,000	
Materials & Supplies	12,489,511	12,884,000	28,808,000	
Administrative Expenses	7,796,480	5,304,000	5,620,000	
Depreciation/Amortization	196,707,628	200,000,000	200,000,000	
Total Operating Expense	433,625,740	436,308,000	470,925,000	
Operating Income or (Loss)	62,945,689	58,416,000	28,807,000	
NONOPERATING REVENUES				
Interest Earnings	48,248,150	9,142,000	10,500,000	
Passenger Facility Charge	79,933,215	79,994,000	80,269,000	
Capital Contributions	10,467,403	26,000,000	39,312,000	
Gain / (Loss) on Investment		(10,000,000)	(10,000,000)	
Total Nonoperating Revenues	138,648,768	105,136,000	120,081,000	
NONOPERATING EXPENSES				
Interest Expense*	235,311,031	239,745,000	214,920,815	
Loss on Disposal of Property & Equipment	607,058	200,000	4,500,000	
Total Nonoperating Expenses	235,918,089	239,945,000	219,420,815	
Net Income (Loss) before Operating Transfers	(34,323,632)	(76,393,000)	(70,532,815)	
Operating Transfers (Schedule T)				
In From Fund 2120 (MTP) - Jet "A" Fuel**	11,268,120	10,478,250	10,583,250	
Out				
Net Operating Transfers	11,268,120	10,478,250	10,583,250	
NET INCOME (LOSS)	(23,055,512)	(65,914,750)	(59,949,565)	

* Schedule F-1 on full accrual basis.

**Jet "A" Fuel Tax revenues are recorded

Schedule C-1 on cash basis.

Clark County
(Local Government)

in the CAFR as Transfers In.

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Funds 5000-5080/5100-5320

Department of Aviation

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	481,265,219	494,724,000	499,732,000		
Cash paid to employees & benefits	(108,151,077)	(116,729,000)	(129,491,000)		
Cash paid for services & supplies	(118,166,793)	(119,579,000)	(141,434,000)		
a. Net cash provided by (or used for) operating activities	254,947,349	258,416,000	228,807,000		
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers from other funds (Jet "A" Fuel)	11,008,335	10,478,250	10,583,250		
b. Net cash provided by (or used for) noncapital financing activities	11,008,335	10,478,250	10,583,250		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Passenger facility charges	79,993,017	79,994,000	80,269,000		
Proceeds from bonds & loans	495,797,208	640,021,903	118,310,000		
Payment to bond refunding agent	(403,690,000)	(655,210,000)			
Debt issuance costs	(2,396,000)				
Cash provided from federal grants	13,443,750	26,000,000	39,312,000		
Acquisition, construction or improvement of capital assets	(121,454,896)	(121,261,000)	(84,944,000)		
Sale of capital assets	508,420	1,000,000	1,000,000		
Principal	(105,535,000)	(62,910,000)	(181,410,000)		
Interest	(244,282,085)	(239,745,000)	(214,920,815)		
c. Net cash provided by (or used for) capital and related financing activities	(287,615,586)	(332,110,097)	(242,383,815)		
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds of maturities of investments	463,739,556	351,324,000	150,000,000		
Purchase of investments	(570,266,086)	(315,652,000)	(125,000,000)		
Interest earnings	2,607,335	9,142,000	10,500,000		
d. Net cash provided by (or used in) investing activities	(103,919,195)	44,814,000	35,500,000		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(125,579,097)	(18,401,847)	32,506,435		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	729,690,458	604,111,361	585,709,514		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	604,111,361	585,709,514	618,215,949		

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	2,768,307	2,734,298	2,750,000	
Total Operating Revenue	2,768,307	2,734,298	2,750,000	
OPERATING EXPENSE				
Judicial				
Salaries & Wages	519,299	542,193	556,670	
Employee Benefits	288,173	360,530	317,006	
Services & Supplies	3,468,400	2,937,261	2,921,978	
Depreciation/Amortization	124,475	113,178	113,178	
Total Operating Expense	4,400,347	3,953,162	3,908,832	
Operating Income or (Loss)	(1,632,040)	(1,218,864)	(1,158,832)	
NONOPERATING REVENUES				
Interest Earnings	5,147	5,000	2,364	
Total Nonoperating Revenues	5,147	5,000	2,364	
NONOPERATING EXPENSES				
Interest Expense	1,026			
Total Nonoperating Expenses	1,026	0	0	
Net Income (Loss) before Operating Transfers	(1,627,919)	(1,213,864)	(1,156,468)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(1,627,919)	(1,213,864)	(1,156,468)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5330
Las Vegas Constable

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,650,576	2,734,298	2,750,000	
Cash paid to employees & benefits	(833,078)	(902,723)	(873,676)	
Cash paid for services & supplies	(3,453,605)	(2,937,261)	(2,921,978)	
a. Net cash provided by (or used for) operating activities	(1,636,107)	(1,105,686)	(1,045,654)	
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	(10,982)	5,000	2,364	
d. Net cash provided by (or used in) investing activities	(10,982)	5,000	2,364	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,647,089)	(1,100,686)	(1,043,290)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,792,065	2,144,976	1,044,290	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,144,976	1,044,290	1,000	

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	11,113,860	12,488,885	11,500,000	
Charges for Services				
Engineering Charges	10,357,744	11,338,821	10,914,100	
Miscellaneous				
Other	874,768	622,840	932,500	
Total Operating Revenue	22,346,372	24,450,546	23,346,600	
OPERATING EXPENSE				
Public Safety				
Salaries & Wages	15,015,165	16,299,723	16,471,975	
Employee Benefits	6,644,932	7,746,135	7,732,038	
Services & Supplies	4,010,522	3,907,457	5,498,992	
Depreciation/Amortization	1,041,668	700,000	1,100,000	
Total Operating Expense	26,712,287	28,653,315	30,803,005	
Operating Income or (Loss)	(4,365,915)	(4,202,769)	(7,456,405)	
NONOPERATING REVENUES				
Interest Earnings	48,705	179,613	89,380	
Gain on Sale of Property & Equipment	65,409			
Total Nonoperating Revenues	114,114	179,613	89,380	
NONOPERATING EXPENSES				
Interest Expense	8,939			
Total Nonoperating Expenses	8,939	0	0	
Net Income (Loss) before				
Operating Transfers	(4,260,740)	(4,023,156)	(7,367,025)	
Operating Transfers (Schedule T)				
In From Fund 5350 (Major Projects Review Fund)	26,168			
Out				
Net Operating Transfers	26,168	0	0	
NET INCOME (LOSS)	(4,234,572)	(4,023,156)	(7,367,025)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	21,538,424	23,827,706	22,414,100	
Cash paid to employees & benefits	(21,776,642)	(24,045,858)	(24,204,013)	
Cash paid for services & supplies	(3,454,749)	(3,907,457)	(5,498,992)	
Other operating receipts	874,768	622,840	932,500	
a. Net cash provided by (or used for) operating activities	(2,818,199)	(3,502,769)	(6,356,405)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	26,168			
b. Net cash provided by (or used for) noncapital financing activities	26,168	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	1,038		(2,137,000)	
c. Net cash provided by (or used for) capital and related financing activities	1,038	0	(2,137,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(95,607)	179,613	89,380	
d. Net cash provided by (or used in) investing activities	(95,607)	179,613	89,380	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,886,600)	(3,323,156)	(8,404,025)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	29,714,998	26,828,398	23,505,242	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	26,828,398	23,505,242	15,101,217	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5340
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Total Operating Revenue	0			
OPERATING EXPENSE				
Total Operating Expense	0			
Operating Income or (Loss)	0			
NONOPERATING REVENUES				
Total Nonoperating Revenues	0			
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0			
Net Income (Loss) before Operating Transfers				
Operating Transfers (Schedule T) In				
Out To Fund 5340 (Building)	(26,168)			
Net Operating Transfers	(26,168)			
NET INCOME (LOSS)	(26,168)			

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)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES: Cash paid for services & supplies	(7,704)			
a. Net cash provided by (or used for) operating activities	(7,704)			
B. CASH FLOWS FROM NONCAPITAL Transfer to other funds	(26,168)			
b. Net cash provided by (or used for) noncapital financing activities	(26,168)			
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0			
D. CASH FLOWS FROM INVESTING ACTIVITIES: Interest earnings	(104)			
d. Net cash provided by (or used in) investing activities	(104)			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(33,976)			
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	33,976			
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	359,269	370,807	365,000	
Total Operating Revenue	359,269	370,807	365,000	
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	159,800	243,872	223,438	
Depreciation/Amortization	440,576	500,000	550,000	
Total Operating Expense	600,376	743,872	773,438	
Operating Income or (Loss)	(241,107)	(373,065)	(408,438)	
NONOPERATING REVENUES				
Property Tax	205			
Federal and State Grants	50,600			
Consolidated Tax	10,346	10,346	10,346	
Interest Earnings	238	1,000	500	
County Option 1/4 Percent Sales and Use Tax (Water Infrastructure)	45,443	44,795	42,000	
Total Nonoperating Revenues	106,832	56,141	52,846	
NONOPERATING EXPENSES				
Interest Expense*	36			
Total Nonoperating Expenses	36	0	0	
Net Income (Loss) before Operating Transfers	(134,311)	(316,924)	(355,592)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(134,311)	(316,924)	(355,592)	

* 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) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	366,187	370,807	365,000	
Cash paid for services & supplies		(243,872)	(223,438)	
Other operating receipts	(464,114)			
a. Net cash provided by (or used for) operating activities	(97,927)	126,935	141,562	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided by property tax	205			
Cash provided by consolidated tax Federal and state grants	55,789	10,346	10,346	
	50,805			
b. Net cash provided by (or used for) noncapital financing activities	106,799	10,346	10,346	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
County option 1/4 percent sales & use tax (Water Infrastructure)		44,795	42,000	
c. Net cash provided by (or used for) capital and related financing activities	0	44,795	42,000	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(332)	1,000	500	
d. Net cash provided by (or used in) investing activities	(332)	1,000	500	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	8,540	183,076	194,408	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	110,297	118,837	301,913	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	118,837	301,913	496,321	

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)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Parking Fees	793,246	503,413	602,228	
Miscellaneous				
Other	5,225			
Total Operating Revenue	798,471	503,413	602,228	
OPERATING EXPENSE				
General Government				
Salaries & Wages	98,741	123,683	214,694	
Employee Benefits	53,801	112,209	111,538	
Services & Supplies	175,806	190,940	397,224	
Depreciation/Amortization	186,288	186,288	186,288	
Total Operating Expense	514,636	613,120	909,744	
Operating Income or (Loss)	283,835	(109,707)	(307,516)	
NONOPERATING REVENUES				
Interest Earnings	2,667	12,860	6,430	
Total Nonoperating Revenues	2,667	12,860	6,430	
NONOPERATING EXPENSES				
Interest Expense	488			
Total Nonoperating Expenses	488	0	0	
Net Income (Loss) before Operating Transfers	286,014	(96,847)	(301,086)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	286,014	(96,847)	(301,086)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5380
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED	FINAL APPROVED	
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	807,461	503,413	602,228		
Cash paid to employees & benefits	(152,595)	(235,892)	(326,232)		
Cash paid for services & supplies	(167,228)	(190,940)	(397,224)		
Other operating receipts	5,225				
a. Net cash provided by (or used for) operating activities	492,863	76,581	(121,228)		
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		(24,600)	(557,000)		
c. Net cash provided by (or used for) capital and related financing activities	0	(24,600)	(557,000)		
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest earnings	(5,507)	12,860	6,430		
d. Net cash provided by (or used in) investing activities	(5,507)	12,860	6,430		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	487,356	64,841	(671,798)		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,484,801	1,972,157	2,036,998		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,972,157	2,036,998	1,365,200		

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5380
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	7,918,304	7,767,087	7,915,188	
Miscellaneous				
Other	6,686	34,173	12,431	
Total Operating Revenue	7,924,990	7,801,260	7,927,619	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages*	5,699,394	6,256,211	7,117,033	
Employee Benefits*	247,812	285,748	550,516	
Services & Supplies	3,039,496	3,898,853	3,786,685	
Depreciation/Amortization	78,321	100,000	125,000	
Total Operating Expense	9,065,023	10,540,812	11,579,234	
Operating Income or (Loss)	(1,140,033)	(2,739,552)	(3,651,615)	
NONOPERATING REVENUES				
Interest Earnings	12,455	28,161	14,081	
Federal and State Grants	52,174	54,168	53,000	
Total Nonoperating Revenues	64,629	82,329	67,081	
NONOPERATING EXPENSES				
Interest Expense	2,589			
Total Nonoperating Expenses	2,589	0	0	
Net Income (Loss) before Operating Transfers	(1,077,993)	(2,657,223)	(3,584,534)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(1,077,993)	(2,657,223)	(3,584,534)	

* Effective FY2014-15, salaries & benefits directly associated with this fund will be moved from the Culture & Rec. function in the General Fund.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	7,947,672	7,767,087	7,915,188	
Cash paid to employees & benefits	(5,976,297)	(6,541,959)	(7,667,549)	
Cash paid for services & supplies	(3,347,923)	(3,898,853)	(3,786,685)	
Other operating receipts	6,686	34,173	12,431	
a. Net cash provided by (or used for) operating activities	(1,369,862)	(2,639,552)	(3,526,615)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Federal and state grants	52,174	54,168	53,000	
b. Net cash provided by (or used for) noncapital financing activities	52,174	54,168	53,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(635,435)	(135,412)	(125,000)	
c. Net cash provided by (or used for) capital and related financing activities	(635,435)	(135,412)	(125,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(30,626)	28,161	14,081	
d. Net cash provided by (or used in) investing activities	(30,626)	28,161	14,081	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,983,749)	(2,692,635)	(3,584,534)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,270,044	7,286,295	4,593,660	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	7,286,295	4,593,660	1,009,126	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
OPERATING REVENUE					
Intergovernmental Revenues					
Grants	8,250,294	8,449,539	7,582,708		
Charges for Services					
Total Patient Revenue	349,671,984	324,258,500	311,178,811		
Upper Payment Limit (UPL)	129,531,439	76,556,785	91,556,785		
Disproportionate Share (DSH)	72,336,599	69,515,597	69,500,000		
Gaming Tax License Receipts	1,000,000	1,000,000	1,000,000		
Other	27,066,824	16,513,545	12,481,173		
Total Operating Revenue	587,857,140	496,293,966	493,299,477		
OPERATING EXPENSE					
Hospital					
Salaries & Wages	233,733,106	233,818,043	229,633,000		
Employee Benefits	91,009,412	95,803,553	97,006,497		
Services & Supplies	98,235,845	96,570,255	94,411,264		
Professional Fees	36,833,035	36,709,301	36,774,017		
Purchased Services	66,959,470	73,332,450	77,486,912		
Other	13,746,259	16,520,692	16,977,245		
Rent	9,189,300	8,879,144	8,750,316		
Depreciation/Amortization	11,162,129	15,652,388	17,234,917		
Total Operating Expense	560,868,556	577,285,826	578,274,168		
Operating Income or (Loss)	26,988,584	(80,991,860)	(84,974,691)		
NONOPERATING REVENUES					
Interest Earnings	282,074	557,400	522,139		
Gain on Disposal of Property and Equipment	1,797,762				
Contrib. from County - Subsidy	31,000,000	41,000,000	41,000,000		
Contrib. from County - Subsidy (Medicaid Transition)			30,000,000		
Contrib. from County - Overhead Writeoff		19,511,795			
Other	1,134,642	1,072,642	1,103,083		
Total Nonoperating Revenues	34,214,478	62,141,837	72,625,222		
NONOPERATING EXPENSES					
Interest Expense*	3,572,523	3,265,065	2,643,540		
GASB 45 Benefit Adjustment	24,184,609	24,213,528	24,213,528		
Loss on Disposal of Property and Equipment					
Total Nonoperating Expenses	27,757,132	27,478,593	26,857,068		
Net Income (Loss) before Operating Transfers	33,445,930	(46,328,616)	(39,206,537)		
Operating Transfers (Schedule T)					
In From Fund 4370 (County Capital Projects)		1,302,045	4,700,000		
Out					
Net Operating Transfers	0	1,302,045	4,700,000		
NET INCOME (LOSS)	33,445,930	(45,026,571)	(34,506,537)		

* 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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	528,421,692	480,330,882	482,235,596	
Cash paid to employees & benefits	(324,898,545)	(329,621,596)	(326,639,497)	
Cash paid for services & supplies	(232,719,102)	(232,011,842)	(234,399,754)	
Other operating receipts	36,819,440	25,963,084	21,063,881	
a. Net cash provided by (or used for) operating activities	7,623,485	(55,339,472)	(57,739,774)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds		1,302,045	4,700,000	
Contrib: County - Subsidy	31,000,000	41,000,000	41,000,000	
Contrib: County - Subsidy (Medicaid Transition)			30,000,000	
Donations	1,797,762			
Interfund Loan from Clark County		45,000,000	(45,000,000)	
b. Net cash provided by (or used for) noncapital financing activities	32,797,762	87,302,045	30,700,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(23,609,742)	(13,610,762)	(5,700,000)	
Other	1,134,643	1,072,642	1,103,083	
Principal	(5,730,000)	(5,995,000)	(6,295,000)	
Interest	(3,558,778)	(3,265,065)	(2,643,540)	
c. Net cash provided by (or used for) capital and related financing activities	(31,763,877)	(21,798,185)	(13,535,457)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	20,291	557,400	522,139	
d. Net cash provided by (or used in) investing activities	20,291	557,400	522,139	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	8,677,661	10,721,788	(40,053,092)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	51,590,706	60,268,367	70,990,155	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	60,268,367	70,990,155	30,937,063	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5420-5440
University Medical Center

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	1,528,332	1,800,400	2,150,000	
Miscellaneous				
Other	9,051	5,000	10,000	
Total Operating Revenue	1,537,383	1,805,400	2,160,000	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	1,211,889	917,438	803,900	
Employee Benefits	219,596	229,797	202,450	
Services & Supplies	1,117,650	1,209,425	1,401,535	
Depreciation/Amortization	14,052	17,500	19,500	
Total Operating Expense	2,563,187	2,374,160	2,427,385	
Operating Income or (Loss)	(1,025,804)	(568,760)	(267,385)	
NONOPERATING REVENUES				
Interest Earnings	120	3,000	1,500	
Total Nonoperating Revenues	120	3,000	1,500	
NONOPERATING EXPENSES				
Interest Expense	299			
Total Nonoperating Expenses	299	0	0	
Net Income (Loss) before Operating Transfers	(1,025,983)	(565,760)	(265,885)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	250,000			
Out				
Net Operating Transfers	250,000	0	0	
NET INCOME (LOSS)	(775,983)	(565,760)	(265,885)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,615,732	1,800,400	2,150,000	
Cash paid to employees & benefits	(1,434,362)	(1,147,235)	(1,006,350)	
Cash paid for services & supplies	(1,113,520)	(1,031,304)	(1,198,181)	
Other operating receipts	9,051	5,000	10,000	
a. Net cash provided by (or used for) operating activities	(923,099)	(373,139)	(44,531)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	250,000			
b. Net cash provided by (or used for) noncapital financing activities	250,000	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(96,780)	(13,545)		
c. Net cash provided by (or used for) capital and related financing activities	(96,780)	(13,545)	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(5,366)	3,000	1,500	
d. Net cash provided by (or used in) investing activities	(5,366)	3,000	1,500	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(775,245)	(383,684)	(43,031)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,371,854	596,609	212,925	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	596,609	212,925	169,894	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
Total Operating Revenue	0	0	0		
OPERATING EXPENSE					
Health					
Salaries & Wages	1,274,851	1,401,904	1,430,081		
Employee Benefits	548,490	507,067	549,672		
Services & Supplies	1,490,536	1,592,246	1,854,977		
Depreciation/Amortization	171,740	172,000	172,637		
Total Operating Expense	3,485,617	3,673,217	4,007,367		
Operating Income or (Loss)	(3,485,617)	(3,673,217)	(4,007,367)		
NONOPERATING REVENUES					
Interest Earnings	46,865	34,200	31,200		
Federal and State Grants	1,757,402	1,375,000	972,546		
Other		2,500	1,000		
Total Nonoperating Revenues	1,804,267	1,411,700	1,004,746		
NONOPERATING EXPENSES					
Total Nonoperating Expenses	0	0	0		
Net Income (Loss) before Operating Transfers	(1,681,350)	(2,261,517)	(3,002,621)		
Operating Transfers (Schedule T)					
In From Fund 7050 (Southern NV Health District)	1,251,664		506,540		
Out					
Net Operating Transfers	1,251,664	0	506,540		
NET INCOME (LOSS)	(429,686)	(2,261,517)	(2,496,081)		

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) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash paid to employees & benefits	(1,252,152)	(1,908,971)	(1,979,753)	
Cash paid for services & supplies	(2,493,630)	(1,592,246)	(1,854,977)	
a. Net cash provided by (or used for) operating activities	(3,745,782)	(3,501,217)	(3,834,730)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Federal and state grants	1,425,047	1,375,000	972,546	
Transfers from other funds	1,251,664		506,540	
Other		2,500	1,000	
b. Net cash provided by (or used for) noncapital financing activities	2,676,711	1,377,500	1,480,086	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(216,550)	(83,314)	(90,000)	
c. Net cash provided by (or used for) financing activities	(216,550)	(83,314)	(90,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	46,865	34,200	31,200	
d. Net cash provided by (or used in) investing activities	46,865	34,200	31,200	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,238,756)	(2,172,831)	(2,413,444)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,997,978	4,759,222	2,586,391	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,759,222	2,586,391	172,947	

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) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sewer Charges	143,275,939	140,365,500	141,979,500	
Effluent Sales - Water Reuse Sales	2,195,074	2,195,100	2,275,000	
Pretreatment Fees	409,063	419,050	410,000	
Septage Fees	270,258	288,200	273,000	
Miscellaneous				
Other	1,408,400	418,000	590,000	
Total Operating Revenue	147,558,734	143,685,850	145,527,500	
OPERATING EXPENSE				
Utility Enterprise				
Salaries & Wages	21,730,773	21,975,375	24,130,408	
Employee Benefits	10,565,994	11,475,650	13,046,942	
Services & Supplies	30,641,601	31,225,200	42,050,100	
Depreciation/Amortization	76,489,604	78,379,031	85,708,345	
Total Operating Expense	139,427,972	143,055,256	164,935,795	
Operating Income or (Loss)	8,130,762	630,594	(19,408,295)	
NONOPERATING REVENUES				
Interest Earnings	(1,232,445)	4,860,000	5,250,000	
County Option 1/4 Percent Sales and Use Tax (Waste Water Infrastructure)	14,870,001	15,140,000	15,470,000	
Connection Fees / SDA Revenues**	18,972,735	16,150,000	15,500,000	
Capital Contributions**	11,547,824	8,500,000	8,500,000	
Federal and State Grants**	475,078	85,063	64,500	
Other	53,920			
Total Nonoperating Revenues	44,687,113	44,735,063	44,784,500	
NONOPERATING EXPENSES				
Interest Expense*	1,036	24,082,497	23,832,869	
Other				
Total Nonoperating Expenses	1,036	24,082,497	23,832,869	
Net Income (Loss) before Operating Transfers	52,816,839	21,283,160	1,543,336	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	52,816,839	21,283,160	1,543,336	

* 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) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	138,421,300	143,685,850	145,527,500	
Cash paid to employees & benefits	(29,801,571)	(33,451,025)	(37,177,350)	
Cash paid for services & supplies	(29,197,743)	(31,225,200)	(42,050,100)	
Other operating receipts	118,965			
a. Net cash provided by (or used for) operating activities	79,540,951	79,009,625	66,300,050	
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 & RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(83,823,019)	(71,099,940)	(114,960,384)	
Federal and state grants	475,078	85,063	64,500	
County option 1/4 percent sales & use tax	15,908,557	15,140,000	15,470,000	
Contributed Capital (Connection Fees)	19,294,096	16,150,000	15,500,000	
Principal	(7,470,528)	(8,535,529)	(10,641,867)	
Interest	(23,312,885)	(24,082,497)	(23,832,869)	
Proceeds from capital debt	31,023,475		25,290,469	
Loan to Clark County			(7,000,000)	
c. Net cash provided by (or used for) capital and related financing activities	(47,905,226)	(72,342,903)	(100,110,151)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	4,047,111	4,860,000	5,250,000	
Purchase of investments	(242,081,005)	(221,675,825)	(227,467,250)	
Proceeds from sales of investments	204,419,321	208,319,465	240,151,958	
d. Net cash provided by (or used in) investing activities	(33,614,573)	(8,496,360)	17,934,708	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,978,848)	(1,829,638)	(15,875,393)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	64,090,793	62,111,945	60,282,307	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	62,111,945	60,282,307	44,406,914	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	84,320,885	80,680,000	83,111,000	
Miscellaneous				
Other	1,744,132	2,831,400	2,247,000	
Total Operating Revenue	86,065,017	83,511,400	85,358,000	
OPERATING EXPENSE				
General Government				
Services & Supplies	84,633,554	76,393,000	84,260,800	
Depreciation/Amortization				
Total Operating Expense	84,633,554	76,393,000	84,260,800	
Operating Income or (Loss)	1,431,463	7,118,400	1,097,200	
NONOPERATING REVENUES				
Interest Earnings	96,815	348,700	200,000	
Total Nonoperating Revenues	96,815	348,700	200,000	
NONOPERATING EXPENSES				
Interest Expense	14,119			
Total Nonoperating Expenses	14,119	0	0	
Net Income (Loss) before				
Operating Transfers	1,514,159	7,467,100	1,297,200	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	1,514,159	7,467,100	1,297,200	

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	85,725,547	80,680,000	83,111,000	
Cash paid to employees & benefits	2,233			
Cash paid for services & supplies	(89,729,348)	(76,393,000)	(84,260,800)	
Other operating receipts	1,744,132	2,831,400	2,247,000	
a. Net cash provided by (or used for) operating activities	(2,257,436)	7,118,400	1,097,200	
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	(118,439)	348,700	200,000	
d. Net cash provided by (or used in) investing activities	(118,439)	348,700	200,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,375,875)	7,467,100	1,297,200	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	43,466,031	41,090,156	48,557,256	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	41,090,156	48,557,256	49,854,456	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6520
Self-Funded Group Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	10,188,760	10,401,902	14,095,812	
Miscellaneous				
Other	1,319,051	1,532,526	1,577,000	
Total Operating Revenue	11,507,811	11,934,428	15,672,812	
OPERATING EXPENSE				
General Government				
Salaries & Wages	420,336	422,854	437,816	
Employee Benefits	204,590	214,397	212,367	
Services & Supplies	39,232,959	12,786,309	15,149,400	
Depreciation/Amortization	42,615	42,600	42,600	
Total Operating Expense	39,900,500	13,466,160	15,842,183	
Operating Income or (Loss)	(28,392,689)	(1,531,732)	(169,371)	
NONOPERATING REVENUES				
Interest Earnings	167,139	396,500	200,000	
Total Nonoperating Revenues	167,139	396,500	200,000	
NONOPERATING EXPENSES				
Interest Expense	24,277			
Total Nonoperating Expenses	24,277	0	0	
Net Income (Loss) before				
Operating Transfers	(28,249,827)	(1,135,232)	30,629	
Operating Transfers (Schedule T)				
In				
Out To Fund 1010 (General Fund)	(22,000,000)			
Net Operating Transfers	(22,000,000)	0	0	
NET INCOME (LOSS)	(50,249,827)	(1,135,232)	30,629	

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) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	9,783,914	10,401,902	14,095,812	
Cash paid to employees & benefits	(618,884)	(637,251)	(650,183)	
Cash paid for services & supplies	(11,821,847)	(12,786,309)	(15,149,400)	
Other operating receipts	1,319,051	1,532,526	1,577,000	
a. Net cash provided by (or used for) operating activities	(1,337,766)	(1,489,132)	(126,771)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	(30,000,000)			
b. Net cash provided by (or used for) noncapital financing activities	(30,000,000)	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	(199,237)	396,500	200,000	
d. Net cash provided by (or used in) investing activities	(199,237)	396,500	200,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(31,537,003)	(1,092,632)	73,229	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	83,399,387	51,862,384	50,769,752	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	51,862,384	50,769,752	50,842,981	

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)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	447,639	388,100	435,000	
Miscellaneous				
Other	374,417			
Total Operating Revenue	822,056	388,100	435,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	551,714	567,500	3,000,000	
Employee Benefits	24,132	46,000	100,000	
Services & Supplies	2,589,643	2,316,540	3,547,500	
Depreciation/Amortization				
Total Operating Expense	3,165,489	2,930,040	6,647,500	
Operating Income or (Loss)	(2,343,433)	(2,541,940)	(6,212,500)	
NONOPERATING REVENUES				
Interest Earnings	(27,384)	93,500	50,000	
Total Nonoperating Revenues	(27,384)	93,500	50,000	
NONOPERATING EXPENSES				
Interest Expense	4,361			
Total Nonoperating Expenses	4,361	0	0	
Net Income (Loss) before Operating Transfers	(2,375,178)	(2,448,440)	(6,162,500)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	2,000,000			
Out				
Net Operating Transfers	2,000,000			
NET INCOME (LOSS)	(375,178)	(2,448,440)	(6,162,500)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6540
Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	175,947	388,100	435,000	
Cash paid to employees & benefits	(575,846)	(613,500)	(3,100,000)	
Cash paid for services & supplies	(2,590,368)	(2,316,540)	(3,547,500)	
Other operating receipts	374,417			
a. Net cash provided by (or used for) operating activities	(2,615,850)	(2,541,940)	(6,212,500)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds		2,000,000		
b. Net cash provided by (or used for) noncapital financing activities	0	2,000,000	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	(96,581)	93,500	50,000	
d. Net cash provided by (or used in) investing activities	(96,581)	93,500	50,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,712,431)	(448,440)	(6,162,500)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14,681,739	11,969,308	11,520,868	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	11,969,308	11,520,868	5,358,368	

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	51,730,626	66,071,000	52,662,900	
Total Operating Revenue	51,730,626	66,071,000	52,662,900	
OPERATING EXPENSE				
General Government				
Employee Benefits	56,058,526	66,332,345	53,708,280	
Services & Supplies	2,672,046	3,783,570	8,954,100	
Depreciation/Amortization	5,410,594	5,410,594	5,410,600	
Total Operating Expense	64,141,166	75,526,509	68,072,980	
Operating Income or (Loss)	(12,410,540)	(9,455,509)	(15,410,080)	
NONOPERATING REVENUES				
Interest Earnings	499,688	1,742,700	1,500,000	
Rent	12,566,187	12,776,034	13,073,858	
Total Nonoperating Revenues	13,065,875	14,518,734	14,573,858	
NONOPERATING EXPENSES				
Interest Expense	11,664,071	11,477,018	955,742	
Total Nonoperating Expenses	11,664,071	11,477,018	955,742	
Net Income (Loss) before				
Operating Transfers	(11,008,736)	(6,413,793)	(1,791,964)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(11,008,736)	(6,413,793)	(1,791,964)	

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	25,476,111	136,037,599	52,662,900	
Cash paid to employees & benefits		(66,332,348)	(53,708,280)	
Cash paid for services & supplies		(3,773,786)	(8,954,100)	
a. Net cash provided by (or used for) operating activities	25,476,111	65,931,465	(9,999,480)	
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			(2,935,902)	
Rent	12,566,187	12,776,034	13,073,858	
Principal*	(969,678)	(1,299,016)	(164,464,098)	
Interest*	(11,596,509)	(11,477,018)	(955,742)	
c. Net cash provided by (or used for) capital and related financing activities	0	0	(155,281,884)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(512,575)	2,094,673	1,500,000	
Irrevocable Investment Trust outflow		(15,000,000)	(53,000,000)	
d. Net cash provided by (or used in) investing activities	(512,575)	(12,905,327)	(51,500,000)	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	24,963,536	53,026,138	(216,781,364)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	191,712,173	216,675,709	269,701,847	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	216,675,709	269,701,847	52,920,483	

* 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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	2,291,089	7,036,757	4,700,000	
Intergovernmental Revenue				
Other Local Government Shared Revenues				
Other - Contributions from City of Las Vegas	2,561,490			
Miscellaneous				
Other	1,058,870	145,800	120,000	
Total Operating Revenue	5,911,449	7,182,557	4,820,000	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	4,684,638	7,442,174	7,354,208	
Depreciation/Amortization				
Total Operating Expense	4,684,638	7,442,174	7,354,208	
Operating Income or (Loss)	1,226,811	(259,617)	(2,534,208)	
NONOPERATING REVENUES				
Interest Earnings	50,752	115,000	100,000	
Total Nonoperating Revenues	50,752	115,000	100,000	
NONOPERATING EXPENSES				
Interest Expense	4,476			
Total Nonoperating Expenses	4,476	0	0	
Net Income (Loss) before				
Operating Transfers	1,273,087	(144,617)	(2,434,208)	
Operating Transfers (Schedule T)				
In From Fund 6600 (CC Liability & Risk Mgt Admin)	6,496,322			
Out				
Net Operating Transfers	6,496,322	0	0	
NET INCOME (LOSS)	7,769,409	(144,617)	(2,434,208)	

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) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,292,326	7,036,757	4,700,000	
Cash paid for services & supplies	(3,851,669)	(7,442,174)	(7,354,208)	
Other operating receipts	3,620,360	145,800	120,000	
a. Net cash provided by (or used for) operating activities	2,061,017	(259,617)	(2,534,208)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	6,496,322			
b. Net cash provided by (or used for) noncapital financing activities	6,496,322	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	(4,280)	115,000	100,000	
d. Net cash provided by (or used in) investing activities	(4,280)	115,000	100,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	8,553,059	(144,617)	(2,434,208)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	7,785,292	16,338,351	16,193,734	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	16,338,351	16,193,734	13,759,526	

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	5,797,302	14,276,966	9,949,743	
Intergovernmental Revenue				
Other Local Government Shared Revenues				
Other - Contributions from City of Las Vegas	2,271,510			
Miscellaneous				
Other	1,140,884	557,000	500,000	
Total Operating Revenue	9,209,696	14,833,966	10,449,743	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	12,221,108	13,259,227	14,379,345	
Depreciation/Amortization				
Total Operating Expense	12,221,108	13,259,227	14,379,345	
Operating Income or (Loss)	(3,011,412)	1,574,739	(3,929,602)	
NONOPERATING REVENUES				
Interest Earnings	93,327	370,000	350,000	
Total Nonoperating Revenues	93,327	370,000	350,000	
NONOPERATING EXPENSES				
Interest Expense	15,398			
Total Nonoperating Expenses	15,398	0	0	
Net Income (Loss) before				
Operating Transfers	(2,933,483)	1,944,739	(3,579,602)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(2,933,483)	1,944,739	(3,579,602)	

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)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	5,514,748	14,276,966	9,949,743	
Cash paid for services & supplies	(12,233,859)	(13,259,227)	(14,379,345)	
Other operating receipts	3,412,394	557,000	500,000	
a. Net cash provided by (or used for) operating activities	(3,306,717)	1,574,739	(3,929,602)	
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	(151,717)	370,000	350,000	
d. Net cash provided by (or used in) investing activities	(151,717)	370,000	350,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(3,458,434)	1,944,739	(3,579,602)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	53,931,157	50,472,723	52,417,462	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	50,472,723	52,417,462	48,837,860	

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Total Operating Revenue	0	0	0	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	414,077	562,400	600,000	
Depreciation/Amortization				
Total Operating Expense	414,077	562,400	600,000	
Operating Income or (Loss)	(414,077)	(562,400)	(600,000)	
NONOPERATING REVENUES				
Interest Earnings	18,629	19,700	15,000	
Total Nonoperating Revenues	18,629	19,700	15,000	
NONOPERATING EXPENSES				
Interest Expense	936			
Total Nonoperating Expenses	936	0	0	
Net Income (Loss) before Operating Transfers	(396,384)	(542,700)	(585,000)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers		0	0	
NET INCOME (LOSS)	(396,384)	(542,700)	(585,000)	

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash paid for services & supplies	(201,224)	(562,400)	(600,000)	
a. Net cash provided by (or used for) operating activities	(201,224)	(562,400)	(600,000)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	3,055,556			
b. Net cash provided by (or used for) noncapital financing activities	3,055,556	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	13,035	19,700	15,000	
d. Net cash provided by (or used in) investing activities	13,035	19,700	15,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,867,367	(542,700)	(585,000)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	0	2,867,367	2,324,667	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,867,367	2,324,667	1,739,667	

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	1,173,938	3,606,530	2,502,392	
Miscellaneous				
Other	120,192			
Total Operating Revenue	1,294,130	3,606,530	2,502,392	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	1,979,137	2,171,664	2,696,329	
Depreciation/Amortization				
Total Operating Expense	1,979,137	2,171,664	2,696,329	
Operating Income or (Loss)	(685,007)	1,434,866	(193,937)	
NONOPERATING REVENUES				
Interest Earnings	46,600	58,000	50,000	
Total Nonoperating Revenues	46,600	58,000	50,000	
NONOPERATING EXPENSES				
Interest Expense	2,350			
Total Nonoperating Expenses	2,350	0	0	
Net Income (Loss) before Operating Transfers	(640,757)	1,492,866	(143,937)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(640,757)	1,492,866	(143,937)	

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)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	1,173,938	3,606,530	2,502,392		
Cash paid for services & supplies	(1,952,955)	(2,171,664)	(2,696,329)		
Other operating receipts	120,192				
a. Net cash provided by (or used for) operating activities	(658,825)	1,434,866	(193,937)		
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers from other funds	8,000,000				
b. Net cash provided by (or used for) noncapital financing activities	8,000,000	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	32,745	58,000	50,000		
d. Net cash provided by (or used in) investing activities	32,745	58,000	50,000		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	7,373,920	1,492,866	(143,937)		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	0	7,373,920	8,866,786		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	7,373,920	8,866,786	8,722,849		

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	1,986,117	2,001,578	2,041,550	
Miscellaneous				
Other		1,000		
Total Operating Revenue	1,986,117	2,002,578	2,041,550	
OPERATING EXPENSE				
General Government				
Salaries & Wages	455,061	636,898	623,680	
Employee Benefits	286,543	337,291	344,384	
Services & Supplies	925,581	909,849	2,663,199	
Depreciation/Amortization				
Total Operating Expense	1,667,185	1,884,038	3,631,263	
Operating Income or (Loss)	318,932	118,540	(1,589,713)	
NONOPERATING REVENUES				
Interest Earnings	(4,557)	64,000	50,000	
Total Nonoperating Revenues	(4,557)	64,000	50,000	
NONOPERATING EXPENSES				
Interest Expense	4,492			
Total Nonoperating Expenses	4,492	0	0	
Net Income (Loss) before Operating Transfers	309,883	182,540	(1,539,713)	
Operating Transfers (Schedule T)				
In				
Out To Fund 6560 (LVMPD Self-Funded Insurance)	(6,496,322)			
Net Operating Transfers	(6,496,322)	0	0	
NET INCOME (LOSS)	(6,186,439)	182,540	(1,539,713)	

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)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,986,120	2,001,578	2,041,550	
Cash paid to employees & benefits	(800,822)	(974,189)	(968,064)	
Cash paid for services & supplies	(843,061)	(909,849)	(2,663,199)	
Other operating receipts		1,000		
a. Net cash provided by (or used for) operating activities	342,237	118,540	(1,589,713)	
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	(9,551,878)	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	(99,439)	64,000	50,000	
d. Net cash provided by (or used in) investing activities	(99,439)	64,000	50,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(9,309,080)	182,540	(1,539,713)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	22,372,275	13,063,195	13,245,735	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	13,063,195	13,245,735	11,706,022	

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	5,472,879	5,812,100	5,943,000	
Miscellaneous				
Other	8,920	64,400		
Total Operating Revenue	5,481,799	5,876,500	5,943,000	
OPERATING EXPENSE				
General Government				
Services & Supplies	3,985,450	4,939,300	6,729,335	
Depreciation/Amortization				
Total Operating Expense	3,985,450	4,939,300	6,729,335	
Operating Income or (Loss)	1,496,349	937,200	(786,335)	
NONOPERATING REVENUES				
Interest Earnings	22,065	59,200	50,000	
Total Nonoperating Revenues	22,065	59,200	50,000	
NONOPERATING EXPENSES				
Interest Expense	3,707			
Total Nonoperating Expenses	3,707	0	0	
Net Income (Loss) before				
Operating Transfers	1,514,707	996,400	(736,335)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	1,514,707	996,400	(736,335)	

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	4,277,811	5,812,100	5,943,000	
Cash paid for services & supplies	(3,918,773)	(4,939,300)	(6,729,335)	
Other operating receipts	8,920	64,400		
a. Net cash provided by (or used for) operating activities	367,958	937,200	(786,335)	
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	(38,708)	59,200	50,000	
d. Net cash provided by (or used in) investing activities	(38,708)	59,200	50,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	329,250	996,400	(736,335)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	11,986,632	12,315,882	13,312,282	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	12,315,882	13,312,282	12,575,947	

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	1,269,203	1,190,149	1,247,449	
Total Operating Revenue	1,269,203	1,190,149	1,247,449	
OPERATING EXPENSE				
General Government				
Salaries & Wages	359,643	359,872	520,621	
Employee Benefits	170,405	183,370	255,951	
Services & Supplies	659,563	797,902	1,260,531	
Depreciation/Amortization				
Total Operating Expense	1,189,611	1,341,144	2,037,103	
Operating Income or (Loss)	79,592	(150,995)	(789,654)	
NONOPERATING REVENUES				
Interest Earnings	1,606	6,624	10,000	
Total Nonoperating Revenues	1,606	6,624	10,000	
NONOPERATING EXPENSES				
Interest Expense	271			
Total Nonoperating Expenses	271	0	0	
Net Income (Loss) before Operating Transfers	80,927	(144,371)	(779,654)	
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	
NET INCOME (LOSS)	80,927	(144,371)	(779,654)	

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) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,274,086	1,190,149	1,247,449	
Cash paid to employees & benefits	(527,967)	(543,242)	(776,572)	
Cash paid for services & supplies	(762,546)	(797,902)	(1,260,531)	
a. Net cash provided by (or used for) operating activities	(16,427)	(150,995)	(789,654)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds			1,000,000	
Transfer 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	(2,859)	6,624	10,000	
d. Net cash provided by (or used in) investing activities	(2,859)	6,624	10,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(19,286)	(144,371)	(779,654)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	943,311	924,025	779,654	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	924,025	779,654	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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenue				
City of Las Vegas	1,514,000	1,514,000	1,545,000	
State of Nevada	277,000	277,000	283,000	
Charges for Services				
Billings to Departments	8,028,000	7,550,054	8,348,000	
Parking Fees	96,203	165,000	250,000	
Other	140,925	216,339	121,300	
Total Operating Revenue	10,056,128	9,722,393	10,547,300	
OPERATING EXPENSE				
General Government				
Salaries & Wages	3,258,009	3,435,540	3,647,818	
Employee Benefits	1,786,003	2,011,602	2,100,745	
Services & Supplies	4,559,366	5,154,884	5,684,834	
Depreciation/Amortization	20,832	29,000	40,000	
Total Operating Expense	9,624,210	10,631,026	11,473,397	
Operating Income or (Loss)	431,918	(908,633)	(926,097)	
NONOPERATING REVENUES				
Interest Earnings	(3,734)	30,400	21,000	
Total Nonoperating Revenues	(3,734)	30,400	21,000	
NONOPERATING EXPENSES				
Interest Expense	1,145			
Total Nonoperating Expenses	1,145	0	0	
Net Income (Loss) before Operating Transfers	427,039	(878,233)	(905,097)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	427,039	(878,233)	(905,097)	

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	8,610,994	9,341,054	10,176,000	
Cash paid to employees & benefits	(4,991,619)	(5,447,142)	(5,748,563)	
Cash paid for services & supplies	(4,481,172)	(5,154,884)	(5,684,834)	
Other operating receipts	1,931,925	381,339	371,300	
a. Net cash provided by (or used for) operating activities	1,070,128	(879,633)	(886,097)	
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	(69,286)	(12,476)	(400,000)	
c. Net cash provided by (or used for) capital and related financing activities	(69,286)	(12,476)	(400,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(27,861)	30,400	21,000	
d. Net cash provided by (or used in) investing activities	(27,861)	30,400	21,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	972,981	(861,709)	(1,265,097)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,516,996	5,489,977	4,628,268	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,489,977	4,628,268	3,363,171	

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) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	15,207,194	13,754,100	13,900,000	
Miscellaneous				
Other	72,620	29,578	79,653	
Total Operating Revenue	15,279,814	13,783,678	13,979,653	
OPERATING EXPENSE				
General Government				
Salaries & Wages	3,091,399	3,157,739	3,365,190	
Employee Benefits	1,503,909	1,744,727	1,755,221	
Services & Supplies	10,960,029	13,056,031	14,444,729	
Depreciation/Amortization	86,761	200,000	225,000	
Total Operating Expense	15,642,098	18,158,497	19,790,140	
Operating Income or (Loss)	(362,284)	(4,374,819)	(5,810,487)	
NONOPERATING REVENUES				
Interest Earnings	21,624	99,756	49,878	
Gain on Sale of Property & Equipment	365,549			
Total Nonoperating Revenues	387,173	99,756	49,878	
NONOPERATING EXPENSES				
Interest Expense	4,770			
Total Nonoperating Expenses	4,770	0	0	
Net Income (Loss) before				
Operating Transfers	20,119	(4,275,063)	(5,760,609)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	20,119	(4,275,063)	(5,760,609)	

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) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	15,125,435	13,754,100	13,900,000	
Cash paid to employees & benefits	(4,586,203)	(4,902,466)	(5,120,411)	
Cash paid for services & supplies	(10,722,204)	(13,056,031)	(14,444,729)	
Other operating receipts	72,620	29,578	79,653	
a. Net cash provided by (or used for) operating activities	(110,352)	(4,174,819)	(5,585,487)	
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	(144,545)	(269,500)	(1,565,000)	
Proceeds (loss) from the sale of capital assets	365,549			
c. Net cash provided by (or used for) capital and related financing activities	221,004	(269,500)	(1,565,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(59,742)	99,756	49,878	
d. Net cash provided by (or used in) investing activities	(59,742)	99,756	49,878	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	50,910	(4,344,563)	(7,100,609)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	16,223,260	16,274,170	11,929,607	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	16,274,170	11,929,607	4,828,998	

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	1,659,394	1,679,073	2,042,451	
Miscellaneous				
Other	1,478	22,520	21,000	
Total Operating Revenue	1,660,872	1,701,593	2,063,451	
OPERATING EXPENSE				
General Government				
Salaries & Wages	2,377,400	2,394,834	2,632,560	
Employee Benefits	1,056,020	1,231,658	1,229,719	
Services & Supplies	666,409	1,023,332	1,406,562	
Depreciation/Amortization				
Total Operating Expense	4,099,829	4,649,824	5,268,841	
Operating Income or (Loss)	(2,438,957)	(2,948,231)	(3,205,390)	
NONOPERATING REVENUES				
Interest Earnings	(4,950)	11,623	5,000	
Total Nonoperating Revenues	(4,950)	11,623	5,000	
NONOPERATING EXPENSES				
Interest Expense	680			
Total Nonoperating Expenses	680	0	0	
Net Income (Loss) before Operating Transfers	(2,444,587)	(2,936,608)	(3,200,390)	
Operating Transfers (Schedule T)				
In From Fund 4370 (County Capital Projects)	2,500,000	2,500,000	2,500,000	
Out				
Net Operating Transfers	2,500,000	2,500,000	2,500,000	
NET INCOME (LOSS)	55,413	(436,608)	(700,390)	

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,686,274	1,679,073	2,042,451	
Cash paid to employees & benefits	(3,498,135)	(3,626,492)	(3,862,279)	
Cash paid for services & supplies	(716,609)	(1,023,332)	(1,406,562)	
Other operating receipts	1,478	22,520	21,000	
a. Net cash provided by (or used for) operating activities	(2,526,992)	(2,948,231)	(3,205,390)	
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	(21,440)	11,623	5,000	
d. Net cash provided by (or used in) investing activities	(21,440)	11,623	5,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(48,432)	(436,608)	(700,390)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,369,060	3,320,628	2,884,020	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,320,628	2,884,020	2,183,630	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6860
Construction Management

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	48,800,886	48,758,409	48,962,105	
Map Fees	223,826	204,915	233,500	
Miscellaneous				
Other	2,610,934	328,244	321,042	
Total Operating Revenue	51,635,646	49,291,568	49,516,647	
OPERATING EXPENSE				
General Government				
Salaries & Wages	16,456,474	16,953,670	17,840,415	
Employee Benefits	7,263,466	7,703,131	8,332,161	
Services & Supplies	29,923,334	31,957,647	32,275,143	
Depreciation/Amortization	576,828	487,949	600,000	
Total Operating Expense	54,220,102	57,102,397	59,047,719	
Operating Income or (Loss)	(2,584,456)	(7,810,829)	(9,531,072)	
NONOPERATING REVENUES				
Interest Earnings	104,082	189,380	94,689	
Gain on Sale of Property & Equipment	176,971			
Total Nonoperating Revenues	281,053	189,380	94,689	
NONOPERATING EXPENSES				
Interest Expense	14,719			
Total Nonoperating Expenses	14,719	0	0	
Net Income (Loss) before Operating Transfers	(2,318,122)	(7,621,449)	(9,436,383)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(2,318,122)	(7,621,449)	(9,436,383)	

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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	48,806,616	48,758,409	48,962,105	
Cash paid to employees & benefits	(24,027,141)	(24,656,801)	(26,172,576)	
Cash paid for services & supplies	(27,804,124)	(31,957,647)	(32,275,143)	
Other operating receipts	2,610,934	533,159	554,542	
a. Net cash provided by (or used for) operating activities	(413,715)	(7,322,880)	(8,931,072)	
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	(392,841)	(40,259)	(16,925,000)	
c. Net cash provided by (or used for) capital and related financing activities	(392,841)	(40,259)	(16,925,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(119,485)	189,380	94,689	
d. Net cash provided by (or used in) investing activities	(119,485)	189,380	94,689	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(926,041)	(7,173,759)	(25,761,383)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	44,601,813	43,675,772	36,502,013	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	43,675,772	36,502,013	10,740,630	

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
FUND: Satellite Detention Center											
Low Level Offender Facility / N Valley Complex (2470 000)	7	30 yrs	182,619,483	08/10/09	8/15/39	7.35	191,982,134	12,750,528			12,750,528
TOTAL - ALL DEBT SERVICE			182,619,483				191,982,134	12,750,528		0	12,750,528

Satellite Detention Center (2470)
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(10) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Medium-Term Financing Debt Service										
Public Facilities (3160 003)	5	10 yrs	24,750,000	03/10/09	11/1/18	3 00/ 4 00	13,390,000	420,000	2,505,000	2,925,000
Sloan Channel (3160 005)	10	10 yrs	7,000,000	03/03/14	7/1/23	2 00	7,000,000		1,000,000	1,000,000
TOTAL - ALL DEBT SERVICE			31,750,000				20,390,000	420,000	3,505,000	3,925,000

NOTE: Bonds are sorted by "Issue Date"

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

SCHEDULE C-1 - INDEBTEDNESS

Budget Fiscal Year 2014-2015

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
FUND: Long-Term County Bond Debt Service											
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
Public Safety Refunding A (3170 028)	1	12 yrs	75,610,000	04/01/04	06/01/17	2 50/ 5 00	24,460,000	1,184,250	7,750,000		8,934,250
Transportation Refunding 2004A (3170 029)	2	15 yrs	41,685,000	12/30/04	12/01/19	3 00/ 5 00	25,815,000	1,135,250	6,220,000		7,355,250
Transportation Refunding 2004B (3170 030)	2	15 yrs	33,210,000	12/30/04	12/01/19	3 00/ 5 00	21,520,000	926,962	4,790,000		5,716,962
Park/RJC Refunding Series 2004 C (3170 031)	2	13 yrs	48,935,000	12/30/04	11/01/17	5 00 4 125/ 5 00	24,280,000	1,040,125	6,955,000		7,995,125
Park/RJC Refunding Series 2005 B (3170 034)	2	20 yrs	32,310,000	07/06/05	11/01/24	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	20,640,000	1,032,000	10,065,000		11,097,000
Transportation Imp B Refunding (3170 036)	2	10 yrs	51,345,000	03/07/06	06/01/16	5 00 4 00/ 4 75	16,495,000	824,750	8,045,000		8,869,750
Bank Bond Series 2006 (3170 037)	2	24 yrs	242,880,000	06/13/06	06/01/30	2 50/ 5 00	210,210,000	9,806,469			9,806,469
Bank Bond SNWA Series 2006 (3170 038)	2	30 yrs	604,140,000	11/02/06	11/01/36	5 00	533,020,000	23,702,163			23,702,163
TOTAL - ALL DEBT SERVICE (continued)											

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 2014-2015

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Long-Term County Bond Debt Service										
Public Facilities Refunding A (3170 039)	2	12 yrs	2,655,000	05/24/07	06/01/19	4 00 4 00/	2,280,000	91,200	395,000	486,200
Public Facilities Refunding B (3170 040)	2	12 yrs	5,800,000	05/24/07	06/01/19	5 00 4 00/	4,985,000	226,075	870,000	1,096,075
Public Facilities Refunding C (3170 041)	2	17 yrs	13,870,000	05/24/07	06/01/24	4 30 4 30	11,795,000	486,961	980,000	1,466,961
Master Transportation Refunding Series A (3170 043)	2	11 yrs	64,625,000	03/13/08	06/01/19	3 46	32,375,000	1,120,175	6,040,000	7,160,175
Master Transportation Refunding Series C (3170 044)	2	11 yrs	6,420,000	03/13/08	06/01/19	3 46	2,390,000	82,694	885,000	967,694
Bank Bond SNWA Series 2008 (3170 042)	2	30 yrs	400,000,000	07/02/08	06/01/38	5 00	362,155,000	18,107,750		18,107,750
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/	770,000	28,360	140,000	168,360
Public Facilities Refunding B (3170 047)	2	10 yrs	5,820,000	05/14/09	06/01/19	4 00 3 00/	1,830,000	67,449	330,000	397,449
Public Facilities Refunding C (3170 048)	2	15 yrs	8,060,000	05/14/09	06/01/24	4 75 2 69/	4,200,000	174,078	350,000	524,078
Transportation Build America Bonds (3170 051)	2	20 yrs	60,000,000	06/23/09	06/01/29	7 05	48,425,000	3,046,666	2,465,000	5,511,666
Bond Bank SNWA Refunding (3170 052)	2	20 yrs	50,000,000	11/10/09	06/01/30	5 00	46,355,000	2,317,750	1,960,000	4,277,750
TOTAL - ALL DEBT SERVICE (continued)										

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 2014-2015

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Long-Term County Bond Debt Service										
Master Transportation Refunding Series A (3170 053)	2	20 yrs	111,605,000	12/08/09	12/01/29	2 00/ 5 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	1 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	4 00/ 5 00	85,015,000	3,455,600		3,455,600
TOTAL - ALL DEBT SERVICE			2,282,080,000				1,652,645,000	77,017,923	58,240,000	135,257,923

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 2014-2015

- * - 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 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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: RTC Debt Service										
MVFT Revenue Bond - 2007 (3180 003)	4	20 yrs	300,000,000	06/12/07	07/01/27	3 00/ 5 00	238,570,000	10,328,500	12,240,000	22,568,500
Sales Tax Revenue Bond - 2010 (3180 200)	4	20 yrs	69,595,000	02/23/10	07/01/29	3 00/ 5 00	59,590,000	2,637,150	2,630,000	5,267,150
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	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	3 00/ 5 00	70,330,000	2,806,175	8,875,000	11,681,175
Sales Tax Revenue Bond - 2010C (3180 220) BABS	4	20 yrs	140,560,000	08/11/10	07/01/30	5 10/ 6 15	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	4 00/ 5 00	115,905,000	5,563,125	9,285,000	14,848,125
FTI Revenue Bond - 2014A (3180 700)	4	20	100,000,000	04/01/14	7/1/2034	3 00/ 5 00	100,000,000	3,649,163		3,649,163
FTI Revenue Bond - 2014B (3180 701)	11*	20	230,000,000	TBD	TBD	TBD		1,801,667		1,801,667
TOTAL - ALL DEBT SERVICE			1,136,870,000				808,730,000	39,484,868	33,030,000	72,514,868

NOTE: Bonds are sorted by "Issue Date"

* Proposed - Authorization for proposed bond is complete, but bonds have not been issued

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

SCHEDULE C-1 - INDEBTEDNESS

Budget Fiscal Year 2014-2015

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Flood Control Debt Service										
Flood Control Refunding (3300 004)	2	30 yrs	200,000,000	02/21/06	11/01/35	3 50/ 4 75	199,400,000	9,421,218	100,000	9,521,218
Flood Control Refunding (3300 005)	2	8 yrs	50,570,000	08/20/08	11/01/15	3 00/ 5 00	18,420,000	696,500	8,980,000	9,676,500
Flood Control BABs (3300 006)	2	30 yrs	150,000,000	06/23/09	11/01/38	2 89/ 7 25	134,310,000	8,957,130	3,180,000	12,137,130
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 Bonds (3300 008)	2	25 yrs	75,000,000	12/19/13	11/01/38	5 00	75,000,000	3,750,000		3,750,000
Flood Control	11*	TBD	100,000,000	TBD	TBD	TBD		2,800,000		2,800,000
TOTAL - ALL DEBT SERVICE			604,995,000				456,555,000	27,096,098	12,260,000	39,356,098

NOTE: Bonds are sorted by "Issue Date"

* Proposed - Authorization for proposed bond is complete, but bonds have not been issued
Flood Control Debt Service (3300)
(Local Government)

Clark County

Budget Fiscal Year 2014-2015

SCHEDULE C-1 - INDEBTEDNESS

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
FUND: Department of Aviation											
Senior Lien Revenue Bonds:											
2005A Bonds	4	35	69,590,000	09/14/05	07/01/40	4 50 / 5 00	69,590,000	3,349,850			3,349,850
2008E Bonds	4	9	61,430,000	05/28/08	07/01/17	4 00 / 5 00	19,550,000	769,875	8,155,000		8,924,875
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	3,550,270			3,550,270
Subordinate Lien Revenue Bonds:											
2006A Bonds	4	34	100,000,000	09/21/06	07/01/40	4 00 / 5 00	31,770,000	1,428,375	435,000		1,863,375
2007A1 Bonds	4	20	150,400,000	05/16/07	07/01/27	5 00	117,435,000	5,534,375	13,495,000		19,029,375
2007A2 Bonds	4	33	56,225,000	05/16/07	07/01/40	5 00	56,225,000	2,811,250			2,811,250
2008A2 Bonds	4	14	50,000,000	06/26/08	07/01/22	VAR	50,000,000	2,667,850			2,667,850
2008B2 Bonds	4	14	50,000,000	06/26/08	07/01/22	VAR	50,000,000	2,667,850			2,667,850
2008C1 Bonds	4	32	122,900,000	03/19/08	07/01/40	VAR	122,900,000	5,825,460			5,825,460
2008C2 Bonds	4	21	71,550,000	03/19/08	07/01/29	VAR	71,450,000	3,010,010	100,000		3,110,010
2008C3 Bonds	4	21	71,550,000	03/19/08	07/01/29	VAR	71,350,000	3,005,973			3,005,973
2008D1 Bonds	4	28	58,920,000	03/19/08	07/01/36	VAR	58,920,000	3,305,412			3,305,412
2008D2 Bonds	4	32	199,605,000	03/19/08	07/01/40	VAR	199,605,000	9,514,545			9,514,545
2008D3 Bonds	4	21	122,865,000	03/19/08	07/01/29	VAR	122,865,000	7,637,288			7,637,288
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
2014A1 Bonds	4	10	128,430,000	04/02/14	07/01/24	4 00 / 5 00	95,950,000	3,225,575	10,000,000		13,225,575
2014A2 Bonds	4	22	232,725,000	04/02/14	07/01/36	4 00 / 5 00	221,870,000	7,589,897			7,589,897
TOTAL - ALL DEBT SERVICE (continued)											

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 2014-2015

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Department of Aviation										
2011B1 Bonds	4	11	100,000,000	08/03/11	07/01/22	VAR	100,000,000	5,245,700		5,245,700
2011B2 Bonds	4	11	100,000,000	08/03/11	07/01/22	VAR	100,000,000	4,995,700		4,995,700
Jet A Revenue Bonds:										
2013A Bonds	4	16	70,965,000	04/02/13	07/01/29	5 00	70,965,000	3,548,250		3,548,250
Revenue Bond Anticipation Notes:										
2013C1 Bond Anticipation Notes	5	2	174,285,000	07/01/13	07/01/15	2 50	174,285,000	4,984,882		4,984,882
2013C2 Bond Anticipation Notes	5	1	118,310,000	07/01/13	07/01/14	2 00	118,310,000	2,366,200	118,310,000	120,676,200
2015A1 Bond Anticipation Notes	11	TBD	118,310,000	07/01/14	TBD	TBD				
General Obligation Bonds:										
2008A General Obligation Bonds	2	19	43,105,000	02/26/08	07/01/27	VAR	43,105,000	456,169		456,169
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
PFC Revenue Bonds:										
2007A1 PFC Bonds	4	19	113,510,000	04/27/07	07/01/26	4 00 / 5 00	109,625,000	5,453,375	1,115,000	6,566,375
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
2008A PFC Bonds	4	10	115,845,000	06/26/08	07/01/18	5 00 / 5 25	79,720,000	3,711,150	14,420,000	18,131,150
2010A PFC Bonds	4	42	450,000,000	02/03/10	07/01/42	3 00 / 5 25	449,510,000	23,288,738	505,000	23,743,738
2010F1 PFC Bonds	4	7	104,160,000	11/04/10	07/01/17	2 00 / 5 00	61,825,000	2,719,375	14,875,000	17,594,375
2010F2 PFC Bonds	4	12	100,000,000	11/04/10	07/01/22	VAR	100,000,000	2,711,525		2,711,525
2012B PFC Bonds	4	21	64,360,000	07/02/12	07/01/33	5.00	64,360,000	3,218,000		3,218,000
TOTAL - ALL			4,762,690,000				4,374,835,000	214,920,815	181,410,000	396,330,815
DEBT SERVICE										

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

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

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2014-2015

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
FUND: University Medical Center											
Hospital Refunding - Series 2005	2	15 yrs	48,390,000	07/28/05	03/01/20	4 00/ 5 00	33,910,000	1,695,500	5,000,000		6,695,500
Hospital Medium-Term - Series 2009	5	8 yrs	6,950,000	03/10/09	11/01/17	3 00/ 3 50	4,895,000	142,350	1,145,000		1,287,350
Hospital Refunding - Series 2013	2	10 yrs	26,065,000	09/03/13	09/01/23	3 10	26,065,000	805,690	150,000		955,690
TOTAL - ALL DEBT SERVICE			81,405,000				64,870,000	2,643,540	6,295,000		8,938,540

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

University Medical Center (6420-5440)
(Local Government)

NOTE: Bonds are sorted by "Issue Date"

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2014-2015

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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 3 - G-O Special Assessment Bonds
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 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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: CC Water Reclamation District										
General Obligation - Series 2007 (3270 004)	2	30 yrs	55,000,000	11/13/07	07/01/37	4 00/ 4 75 4 00/	53,675,000	2,352,688	1,280,000	3,632,688
General Obligation - Series 2008 (3270 005)	2	30 yrs	115,825,000	11/20/08	07/01/38	6 00/ 4 00/	113,400,000	6,251,188	2,525,000	8,776,188
General Obligation - Series 2009A (3270 006)	2	30 yrs	135,000,000	04/01/09	07/01/38	5 25 4 00/	132,750,000	6,858,788	2,340,000	9,198,788
General Obligation - Series 2009B (3270 007)	2	30 yrs	125,000,000	04/01/09	07/01/38	5 75	122,675,000	6,727,275	2,420,000	9,147,275
State Revolving Loan Bond - ARRA (3270 008)	2	20 yrs	5,744,780	10/16/09	07/01/29	0 00	4,813,194		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	39,137,559	1,233,545	1,766,338	2,999,883
State Revolving Loan Bond - Series 2012 (3270 010)	2	20 yrs	30,000,000	07/13/12	01/01/32	2 36	4,709,531	409,385		409,385
TOTAL - ALL DEBT SERVICE			506,569,780				471,160,284	23,832,869	10,641,867	34,474,736

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 2014-2015

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 FUND: Special Assessment Debt Service	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
Summerlin South Sr Notes #108A (3990 058)	8	20 yrs	17,335,569	12/23/03	02/01/17	2 25/ 4 50 3 30/	3,571,223	146,511	1,145,769	1,292,280	
Summerlin South Sub Notes #108B (3990 059)	8	20 yrs	8,375,273	12/23/03	02/01/17	5 70 4 00/	1,894,773	106,173	600,553	706,726	
Flamingo Underground #112 (3990 089)	8	30 yrs	70,000,000	05/13/08	08/01/37	5 00 3 75/	62,855,000	2,888,175	1,505,000	4,393,175	
Southern Highlands #121A (3990 082)	8	13 yrs	30,620,000	05/31/06	12/01/19	5 00 3 90/	13,115,000	562,431	1,950,000	2,512,431	
Southern Highlands #121B (3990 083)	8	24 yrs	13,515,000	05/31/06	12/01/29	5 30 2 25/	9,135,000	463,503	495,000	958,503	
Summerlin-Garden Senior #124 (3990 061)	8	16 yrs	4,399,431	12/23/03	02/01/20	4 50 1 50/	1,503,777	64,874	224,231	289,105	
Summerlin-Garden Subord #124 (3990 062)	8	16 yrs	1,929,727	12/23/03	02/01/20	5 90 2 00/	710,227	40,967	99,447	140,414	
Boulder Hwy Beautification #126A (3990 064)	3	20 yrs	2,119,000	06/01/03	03/01/23	4 30	715,000	28,265	80,000	108,265	
Russell Road #127 (3990 080)	3	10 yrs	1,522,000	05/23/06	02/01/16	4 50 3 50/	147,129	6,621	75,471	82,092	
Summerlin Centre Fixed Rate #128A (3990 048)	8	20 yrs	10,000,000	11/03/03	02/01/21	6 30	4,850,000	298,325	580,000	878,325	
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)

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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment Debt Service										
Summerlin Centre #128B (3990 049)	8	20 yrs	10,000,000	05/17/01	02/01/21	4 50/ 6 75	2,770,000	185,837	325,000	510,837
Summerlin Centre #128-2021 (3990 091)	8	14 yrs	480,000	05/01/07	02/01/21	3 95/ 5 00	280,000	13,742	35,000	48,742
Summerlin Centre #128-2031 (3990 090)	8	24 yrs	10,755,000	05/01/07	02/01/31	3 95/ 5 05	8,800,000	439,162	340,000	779,162
Silverado Ranch Blvd #130 (3990 069)	3	10 yrs	1,747,504	06/29/04	02/01/15	3 50/ 4 30	109,293	4,700	109,293	113,993
Fort Apache #131 (3990 087)	3	10 yrs	462,000	05/02/07	02/01/17	4 25	116,903	4,676	41,276	45,952
Summerlin South Area #132 (3990 096)	8	9 yrs	8,925,000	08/01/12	02/01/21	2 00/ 5 00	6,770,000	321,250	845,000	1,166,250
Stewart Avenue #133 (3990 070)	3	10 yrs	205,850	06/29/04	02/01/15	4 30	9,654	415	9,654	10,069
Robindale Road #134 (3990 078)	3	10 yrs	21,000	05/23/06	02/01/16	4 50	3,755	169	2,076	2,245
Industrial Road - Warm Springs #135 (3990 094)	3	10 yrs	431,459	11/10/09	08/01/18	2 00/ 4 00	234,522	7,567	47,585	55,152
Pebble Road #138 (3990 071)	3	10 yrs	808,817	06/29/04	02/01/15	3 50/ 4 30	70,485	3,031	70,485	73,516
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 2014-2015

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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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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
FUND: Special Assessment Debt Service											
Commercial Center/Maryland Pwk #140 (3990 076)	3	10 yrs	709,000	05/23/06	02/01/16	4 50 3 50/	76,767	3,455	50,095		53,550
Buffalo Drive #141 (3990 072)	3	10 yrs	64,569	06/29/04	02/01/15	4 30 2 00/	2,733	118	2,733		2,851
Mountain's Edge #142 (3990 097)	8	11 yrs	49,445,000	08/01/12	08/01/23	5 00 4 00/	43,490,000	1,707,600	3,680,000		5,387,600
Durango #144A (3990 086)	3	10 yrs	397,000	05/02/07	02/01/17	4 25 3 50/	79,048	3,162	24,765		27,927
Durango Drive #144B (3990 074)	3	10 yrs	816,871	06/29/04	02/01/15	4 30 2 00/	77,834	3,347	77,834		81,181
Durango Drive #144C (3990 088)	3	10 yrs	5,213,541	11/10/09	08/01/19	4 00	3,005,478	99,358	547,416		646,774
Tenaya Way #145 (3990 081)	3	10 yrs	125,000	05/23/06	02/01/16	4 50 4 00/	7,350	331	2,358		2,689
Alexander #146 (3990 084)	3	10 yrs	448,000	05/02/07	02/01/17	4 25 4 00/	53,900	2,156	25,117		27,273
Craig Rd #148 (3990 077)	3	10 yrs	495,000	05/02/07	02/01/17	4 25 3 15/	65,149	2,606	23,842		26,448
Summerlin - Mesa #151 (3990 079)	8	20 yrs	25,485,000	10/12/05	08/01/25	5 00	17,490,000	841,200	1,105,000		1,946,200
TOTAL - ALL DEBT SERVICE			276,851,612				182,010,000	8,249,727	14,120,000		22,369,727

NOTE: Bonds are sorted by SID number

Special Assessment Debt Service (3990)
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County Budget Fiscal Year 2014-2015

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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 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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
FUND: Other Post-Employment Benefits Reserve											
Metro Headquarters Facility (6550 000)	7	30 yrs	167,400,000	7/1/2011	7/1/2041	6.97	164,464,098	955,742		164,464,098	165,419,840
TOTAL - ALL DEBT SERVICE			167,400,000				164,464,098	955,742		164,464,098	165,419,840

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

SCHEDULE C-1 - INDEBTEDNESS

Clark County Budget Fiscal Year 2014-2015

Transfer Schedule for Fiscal Year 2014-2015

FUND	FUND TYPE	TRANSFERS IN			TRANSFERS OUT				
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
	SPECIAL REVENUE FUNDS								
2320	(Cont) LVMPD Sales Tax	2310	Police Sales Tax Distribution	72	63,413,500	2050	LVMPD Forfeitures	73	792,589
2330	LVMPD Shared State Forfeitures								
2340	Fort Mohave Valley Development					4340	Fort Mohave Val Dev Cap Imp	74	9,984,910
2400	Tax Receiver					1010	General Fund	80	100,000
2420	Fire Prevention Bureau	2930	CC Fire Service District	83	5,800,000				
2460	County Licensing Applications								
2470	Satellite Detention Center	1010	General Fund	86	12,800,000	1010	General Fund	85	20,058
2510	Justice Court Ball								
2800	In-Transit					1010	General Fund	90	40,000
2860	Regional Flood Control District	4430 4440	Regional Fid Control Dist Const Regional Fid Control Dist Cap Imp	98 98	319,583 1,000,000	1010	General Fund	93	2,301,419
2870	Reg Fid Cntrl Dist Facility Maint	2860	Regional Flood Control District	100	10,000,000	2870 3300 4430	Reg Fid Cntrl Dist Facility Maint Flood Control Debt Service Reg Fid Cntrl Dist Const	99 99 99	10,000,000 39,630,148 34,500,000
2550	Bunkerville Town					1010	General Fund	224	709,211
2930	CC Fire Service District					1010	General Fund	226	99,400,000
2710	Enterprise Town					2420	Fire Prevention Bureau	226	5,800,000
2660	Indian Springs Town					1010	General Fund	228	14,800,000
2640	Laughlin Town					1010	General Fund	230	12,878
2690	Moapa Town					2080	LVMPD	233	2,670,000
4400	Moapa Town Capital Construction	2690	Moapa Town	237	15,851	1010 4400	General Fund Moapa Town Capital Construction	236 236	18,514 15,851
2570	Moapa Valley Town					1010	General Fund	239	929,046
2650	Mt Charleston Town					1010	General Fund	243	9,585
2900	Mt Charleston Fire District	1010	General Fund	245	700,000				
2600	Paradise Town					1010	General Fund	247	96,800,000
2610	Searchlight Town					1010	General Fund	249	540,722
2680	Spring Valley Town					1010	General Fund	252	27,900,000
2700	Summerlin Town					1010	General Fund	254	3,900,000
2620	Sunrise Manor Town					1010	General Fund	256	14,100,000

FUND	FUND TYPE	TRANSFERS IN			TRANSFERS OUT				
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
2560	SPECIAL REVENUE FUNDS (Cont) Whitney Town					1010	General Fund	258	1,800,000
2630	Winchester Town					1010	General Fund	260	17,280,000
	Subtotal				522,157,517				578,519,788
4110	CAPITAL PROJECTS FUNDS Recreation Capital Improvement	2110	Subdivision Park Fees	101	13,194,226				
4120	Master Transportation Plan Capital	2120	Master Transportation Plan	102	19,812,208				
4160	Special Ad Valorem Capital Proj	2130	Spec Ad Valorem Distribution	105	7,292,888	2100	General Purpose	105	400,000
4180	Master Transportation Rm Tax Imp	2120	Master Transportation Plan	107	23,075,000	2020	Road	107	1,044,192
4340	Ft.Mohave Valley Dev Cap Improvement	2340	Ft.Mohave Valley Dev	110	9,984,910				
4370	County Capital Projects	2010	HUD & State Housing Grants	111	1,314,876	5430	University Medical Center	112	4,700,000
		3160	Med-Term Financing Debt Svc	111	12,529,719	6860	Construction Management	112	2,500,000
4380	IT Capital Projects	1010	General Fund	113	2,000,000				
4430	Regional Fid Cntrl Dist Const	2860	Regional Flood Control District	115	34,500,000	2860	Regional Flood Control District	115	319,583
		3300	Flood Control Debt Service	115	500,000				
4440	Regional Fid Cntrl Dist Capital Improv					2860	Regional Flood Control District	116	1,000,000
4480	Special Assessment Cap Const	3990	Special Assessment Debt Service	120	13,500	6700	CC Invest Pool & Spec Imp Dist	120	1,000,000
		6700	CC Invest Pool & Spec Imp Dist	120	1,000,000				
	Subtotal				125,217,327				10,963,775
7050	EXPENDABLE TRUST FUNDS Southern Nevada Health District					7070	SNHD Bond Reserve	125	1,181,619
						7620/7700	SNHD Prop Fund	125	506,540
7070	SNHD Bond Reserve	7050	Southern Nevada Health District	127	1,181,619				
	Subtotal				1,181,619				1,688,159
3120	DEBT SERVICE FUNDS Revenue Stabilization					3170	LT Co Bond Debt Service	129	421,200
3160	MT Financing Debt Service					4370	County Capital Projects	130	12,529,719
3170	LT County Bonds Debt Service	1010	General Fund	131	5,539,147				
		2120	Master Transportation Plan	131	53,252,792				
		2190	Justice Court Adm Asses	131	2,205,750				
		3120	Revenue Stabilization	131	421,200				
3300	Flood Control Debt Service	2860	Regional Flood Control District	135	39,630,148	4430	RFCD Construction	135	500,000
3680	Special Assess Surplus & Def	3990	Special Assess Debt Service	137	1,000,000	3990	Special Assess Debt Service	137	1,000,000
3990	Special Assessment Debt Service	3680	Sp Assess Surp & Def	138	1,000,000	3680	Special Assessment Surp & Def	139	1,000,000
						4480	Special Assessment Cap Con	139	13,500
	Subtotal				103,049,037				15,464,419

Transfer Schedule for Fiscal Year 2014-2015

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	140	10,583,250				
5420-5440	University Medical Center	4370	County Capital Projects	154	4,700,000				
7620/7700	SNHD - Proprietary Fund	7050	Southern NV Health District	158	506,540				
	Subtotal				15,789,790				
6700	INTERNAL SERVICE FUNDS CC Investment Pool and SID Loan Res	4480	Sp Assessment Cap Const	182	1,000,000	4480	Special Assessment Cap Con	182	1,000,000
6860	Construction Management	4370	County Capital Projects	188	2,500,000				
	Subtotal				3,500,000				1,000,000
	RESIDUAL TRANSFERS								
	Subtotal								
	TRUST & AGENCY FUNDS								
	Subtotal								
	TOTAL TRANSFERS				1,051,556,723				1,034,267,321

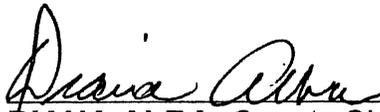
* Transfers between Fund 1010 and 2080 are not in balance The difference of \$17,289,402 will be resolved by the filing of the Final Budget (See Budget Message)

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 19, 2014, 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.



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

Unincorporated Town	Fiscal Year 2014-15 Allowable Property Tax Revenue	Fiscal Year 2014-15 Assessed Valuation
Enterprise	\$ 20,881,375	\$ 6,021,157,595
Paradise	122,840,645	13,545,114,740
Spring Valley	20,452,701	5,155,709,618
Summerlin	6,013,192	1,875,605,743
Sunrise Manor	17,071,025	2,397,615,976
Whitney	2,315,014	619,650,465
Winchester	20,252,081	1,058,047,184
	\$ 209,826,033	\$ 30,672,901,321

<p>\$209,826,033 \$306,729,013 \$0.6841 \$0.2064</p>	<p>TOTAL ALLOWABLE PROPERTY TAXES TOTAL ASSESSED VALUATION DIVIDED BY \$100 ALLOWABLE TAX RATE PER \$100 ASSESSED VALUATION ACTUAL TAX RATE PER \$100 ASSESSED VALUATION</p>
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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 2014-15
PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION**

ENTITY	ALLOWED		ALLOWED		TOTAL		BUDGETED	
	TAX RATE	PROPERTY TAX REVENUE INCLUDING NET PROCEEDS	TAX RATE	PROPERTY TAX REVENUE INCLUDING NET PROCEEDS	PROPERTY TAX REVENUE INCLUDING NET PROCEEDS WITH NO CAP	AD VALOREM TAX ABATEMENT	PROPERTY TAX REVENUE INCLUDING NET PROCEEDS WITH CAP	
CLARK COUNTY OPERATING	\$ 0 7770	\$ 488,774,565	\$ 0 4470	\$ 281,186,912	\$ 39,595,967	\$ 241,590,945		
FAMILY COURT	\$ 0 0192	\$ 12,077,827	\$ 0 0192	\$ 12,077,827	\$ 1,700,766	\$ 10,377,061		
COOPERATIVE EXTENSION	\$ 0 0100	\$ 6,290,535	\$ 0 0100	\$ 6,290,535	\$ 885,816	\$ 5,404,719		
COMBINED CLARK COUNTY BONDS DEBT	\$ 0 0129	\$ 8,114,790	\$ 0 0129	\$ 8,114,790	\$ 1,142,702	\$ 6,972,088		
MEDICAL ASSISTANCE TO INDIGENT PERSONS	\$ 0 1000	\$ 62,905,349	\$ 0 1000	\$ 62,905,349	\$ 8,858,158	\$ 54,047,191		
CLARK COUNTY CAPITAL	\$ 0 0500	\$ 31,452,675	\$ 0 0500	\$ 31,452,675	\$ 4,429,079	\$ 27,023,596		
ACCIDENT INDIGENT	\$ 0 0150	\$ 9,435,802	\$ 0 0150	\$ 9,435,802	\$ 1,328,724	\$ 8,107,078		
BUNKERVILLE TOWN	\$ 1 2440	\$ 420,546	\$ 0 0200	\$ 6,761	\$ 640	\$ 6,121		
CLARK COUNTY FIRE SERVICE DISTRICT	\$ 0 4587	\$ 147,092,566	\$ 0 2197	\$ 70,451,792	\$ 10,235,018	\$ 60,216,774		
ENTERPRISE TOWN	\$ 0 3468	\$ 20,881,375	\$ 0 2064	\$ 12,427,669	\$ 1,750,884	\$ 10,676,785		
INDIAN SPRINGS TOWN	\$ 1 0484	\$ 134,313	\$ 0 0200	\$ 2,562	\$ 484	\$ 2,078		
LAUGHLIN TOWN	\$ 5 5814	\$ 21,124,317	\$ 0 8416	\$ 3,185,263	\$ 420,501	\$ 2,764,762		
MOAPA TOWN	\$ 1 1329	\$ 1,094,360	\$ 0 1094	\$ 105,678	\$ 41,474	\$ 64,204		
MOAPA VALLEY TOWN	\$ 0 4091	\$ 627,551	\$ 0 0200	\$ 30,679	\$ 3,186	\$ 27,493		
MOAPA VALLEY FIRE DISTRICT	\$ 0 0858	\$ 135,626	\$ -	\$ -	\$ -	\$ -		
MT CHARLESTON TOWN	\$ 0 3246	\$ 128,836	\$ 0 0200	\$ 7,938	\$ 762	\$ 7,176		
MT CHARLESTON FIRE DISTRICT	\$ 1 6623	\$ 666,454	\$ 0 8813	\$ 353,333	\$ 34,536	\$ 318,797		
PARADISE TOWN	\$ 0 9069	\$ 122,840,645	\$ 0 2064	\$ 27,957,117	\$ 4,646,597	\$ 23,310,520		
SEARCHLIGHT TOWN	\$ 1 2933	\$ 385,236	\$ 0 0200	\$ 5,957	\$ 675	\$ 5,282		
SPRING VALLEY TOWN	\$ 0 3967	\$ 20,452,701	\$ 0 2064	\$ 10,641,385	\$ 1,272,875	\$ 9,368,510		
SUMMERLIN TOWN	\$ 0 3206	\$ 6,013,192	\$ 0 2064	\$ 3,871,250	\$ 526,980	\$ 3,344,270		
SUNRISE MANOR TOWN	\$ 0 7120	\$ 17,071,025	\$ 0 2064	\$ 4,948,679	\$ 881,274	\$ 4,067,405		
WHITNEY TOWN	\$ 0 3736	\$ 2,315,014	\$ 0 2064	\$ 1,278,959	\$ 243,016	\$ 1,035,943		
WINCHESTER TOWN	\$ 1 9141	\$ 20,252,081	\$ 0 2064	\$ 2,183,809	\$ (61,555)	\$ 2,245,364		
LVMPPD EMERGENCY 9-1-1	\$ 0 0050	\$ 2,329,339	\$ 0 0050	\$ 2,329,339	\$ 366,592	\$ 1,962,747		
LVMPPD MANPOWER SUPPLEMENT (County)	\$ 0 2800	\$ 89,260,176	\$ 0 2800	\$ 89,260,176	\$ 14,631,942	\$ 74,628,234		
LVMPPD MANPOWER SUPPLEMENT (City)	\$ 0 2800	\$ 43,188,545	\$ 0 2800	\$ 43,188,546	\$ 7,079,667	\$ 36,108,879		
MOAPA VALLEY WATER DISTRICT DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTALS		\$ 1,135,465,441		\$ 683,700,782	\$ 100,016,760	\$ 583,684,022		

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
Yolanda T. King, Chief Financial Officer

Jeffrey M. Wells, Assistant County Manager • Randall J. Tarr, Assistant County Manager
Sabra Smith Newby, Chief Administrative Officer



April 14, 2014

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 2014-15.

The budgets for the unincorporated towns and special districts contain sixteen (16) funds requiring property tax revenues totaling \$117,461,484.

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 \$18,112,004 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

Signed: 

Date: April 14, 2014

Schedule of Notice of Public Hearing
Date and Time: Monday, May 19, 2014, 10 a.m.
Publication Date: May 9, 2014
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, 2015

Budget Summary For Towns and Special Districts
(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 REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE TOTAL (8)
	Bunkerville Town	102,877	600,213	6,121	0 0200				709,211
	Clark County Fire Service District	18,543,059	45,057,159	60,216,774	0 2197				123,816,992
	Enterprise Town	756,706	3,464,091	10,676,785	0 2064	745,800			15,643,382
	Indian Springs Town			2,078	0 0200	10,800			12,878
	Laughlin Town	7,341,756	6,735,891	2,764,762	0 8416	1,237,180			18,079,589
	Laughlin Capital Acquisition	879,955				2,155			882,110
	Moapa Town	3,721		64,204	0 1094	2,880			70,805
	Moapa Town Capital Construction	247,833				1,460			265,144
	Moapa Valley Town	87,658	809,524	27,493	0 0200	4,371		15,851	929,046
	Moapa Valley Fire District	4,069,508	780,263			6,330			4,856,101
	Mt Charleston Town	439		7,176	0 0200	1,970			9,585
	Mt Charleston Fire District	268,447	145,654	318,797	0 8813	785			1,433,683
	Paradise Town	18,110,461	65,507,538	23,310,520	0 2064	8,043,835		700,000	114,972,354
	Searchlight Town	89,275	423,455	5,282	0 0200	22,710			540,722
	Searchlight Capital Construction	256,218				845			257,063
	Spring Valley Town	3,958,367	18,303,800	9,368,510	0 2064	204,995			31,835,672
	Summerlin Town	1,252,684	148,593	3,344,270	0 2064	410,535			5,156,082
	Sunrise Manor Town	2,838,028	9,006,380	4,067,405	0 2064	1,087,725			16,999,538
	Whitney Town	54,441	706,389	1,035,943	0 2064	59,300			1,856,073
	Winchester Town	3,883,658	14,407,275	2,245,364	0 2064	630,020			21,166,317
	Subtotal Governmental Fund Types, Expendable Trust Funds	62,745,091	166,096,225	117,461,484		12,473,696	0	715,851	359,492,347
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	62,745,091	166,096,225	117,461,484		12,473,696	0	715,851	359,492,347

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2015

Budget Summary For Towns and Special Districts
(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)
	Bunkerville Town						709,211		709,211
	Clark County Fire Service District						105,200,000	18,616,992	123,816,992
	Enterprise Town						14,800,000	843,382	15,643,382
	Indian Springs Town						12,878		12,878
	Laughlin Town	5,152,269	2,496,877	5,303,806			2,670,000	2,456,637	18,079,589
	Laughlin Capital Acquisition			882,110					882,110
	Moapa Town	21,000	510	14,930			34,365		70,805
	Moapa Town Capital Construction			265,144					265,144
	Moapa Valley Town						929,046		929,046
	Moapa Valley Fire District	110,000	42,000	2,286,295				2,417,806	4,856,101
	Mt Charleston Town			1,280,000			9,585		9,585
	Mt Charleston Fire District						96,800,000	153,683	1,433,683
	Paradise Town						540,722	18,172,354	114,972,354
	Searchlight Town			257,063					540,722
	Searchlight Capital Construction								257,063
	Spring Valley Town						27,900,000	3,935,672	31,835,672
	Summerlin Town						3,900,000	1,256,082	5,156,082
	Sunrise Manor Town						14,100,000	2,899,538	16,999,538
	Whitney Town						1,800,000	56,073	1,856,073
	Winchester Town						17,280,000	3,886,317	21,166,317
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		5,283,269	2,539,387	10,289,348	0	0	286,685,807	54,694,536	359,492,347

*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 07/01/2014	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2015		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
								0	0	0
TOTAL - ALL DEBT SERVICE								0	0	0

Towns and Special Districts
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County Budget Fiscal Year 2014-2015

**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 06/30/2015
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			
TOTAL GENERAL GOVERNMENT	<u>37</u>	<u>37</u>	<u>37</u>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	<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 06/30/13		ESTIMATED CURRENT YEAR ENDING 06/30/14		BUDGET YEAR ENDING 06/30/2015	
	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	1,067			1,079		1,084
CC Fire Service District		891,254		919,718		955,295
Enterprise Town	170,699			180,647		189,172
Indian Springs Town		1,219		1,231		1,244
Laughlin Town	8,835			9,055		9,206
Moapa Town		1,429		1,475		1,488
Moapa Valley Town	6,871			7,022		7,084
Moapa Valley Fire District		8,394		8,496		8,572
Mt. Charleston Town		660		670		677
Mt. Charleston Fire District		660		670		677
Paradise Town	187,949			195,682		204,928
Searchlight Town	397			401		400
Spring Valley Town	188,818			198,272		210,074
Summerlin Town	26,855			29,617		30,117
Sunrise Manor Town	199,754			206,049		209,654
Whitney Town	39,857			41,599		41,959
Winchester Town	31,960			33,700		34,994

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 06/30/13			ESTIMATED CURRENT YEAR ENDING 06/30/14			BUDGET YEAR ENDING 06/30/2015		
	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	24,877,099		24,877,099	26,301,913		26,301,913	33,805,889		33,805,889
CC Fire Service District	27,738,534,697	2,000	27,738,536,697	28,052,460,374	3,000	28,052,463,374	32,067,263,796	6,000	32,067,269,796
Enterprise Town	4,818,159,201		4,818,159,201	5,016,974,976		5,016,974,976	6,021,157,595		6,021,157,595
Indian Springs Town	12,634,454		12,634,454	11,914,735		11,914,735	12,811,193		12,811,193
Laughlin Town	336,413,337		336,413,337	338,301,788		338,301,788	378,477,030		378,477,030
Moapa Town	92,783,841		92,783,841	84,156,288		84,156,288	96,598,145		96,598,145
Moapa Valley Town	146,027,657	1,889,972	147,917,629	142,477,099	2,620,000	145,097,099	146,990,354	6,407,390	153,397,744
Moapa Valley Fire District	162,530,985	1,347,000	163,877,985	155,443,383	1,868,000	157,311,383	153,505,453	4,567,000	158,072,453
Mt. Charleston Town	41,464,940		41,464,940	38,847,966		38,847,966	39,690,548		39,690,548
Mt. Charleston Fire District	41,826,681		41,826,681	39,215,689		39,215,689	40,092,260		40,092,260
Paradise Town	12,218,071,199		12,218,071,199	12,129,885,719		12,129,885,719	13,545,114,740		13,545,114,740
Searchlight Town	25,953,349		25,953,349	26,079,928		26,079,928	29,787,062		29,787,062
Spring Valley Town	4,536,671,495		4,536,671,495	4,532,441,009		4,532,441,009	5,155,709,618		5,155,709,618
Summerlin Town	1,589,203,447		1,589,203,447	1,690,735,875		1,690,735,875	1,875,605,743		1,875,605,743
Sunrise Manor Town	1,988,570,347		1,988,570,347	2,052,106,266		2,052,106,266	2,397,615,976		2,397,615,976
Whitney Town	472,835,114		472,835,114	504,705,576		504,705,576	619,650,465		619,650,465
Winchester Town	1,111,504,875		1,111,504,875	973,901,840		973,901,840	1,058,047,184		1,058,047,184

* 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**

Town/Special District Name:	ACTUAL PRIOR YEAR ENDING 06/30/13			ESTIMATED CURRENT YEAR ENDING 06/30/14			BUDGET YEAR ENDING 06/30/2015		
	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
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
OPERATING RATE							
A. PROPERTY TAX Subject to Revenue Limitations	1.2015	33,805,889	406,178	0.0200	6,761	640	6,121
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	33,805,889	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	0.0425	"	14,368	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	0.0425	XXXXXXXXXX	14,368	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.2440	XXXXXXXXXX	420,546	0.0200	6,761	640	6,121
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.2440	XXXXXXXXXX	420,546	0.0200	6,761	640	6,121

Bunkerville Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	4,544	4,692	6,121	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	560,305	579,916	600,213	
Subtotal Revenues	564,849	584,608	606,334	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	99,450	99,520	102,877	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	99,450	99,520	102,877	
TOTAL AVAILABLE RESOURCES	664,299	684,128	709,211	
EXPENDITURES				
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)	564,779	581,251	709,211	
ENDING FUND BALANCE	99,520	102,877	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	664,299	684,128	709,211	

Clark County
(Local Government)

SCHEDULE B

Fund 2550
Bunkerville 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	0.3906	32,067,263,796	125,254,732	0.1670	53,552,331	7,779,918	45,772,413
B. PROPERTY TAX Outside Revenue Limitations	SAME AS ABOVE	6,000	23	SAME AS ABOVE	13	0	13
VOTER APPROVED							
C. Voter Approved Overrides	0.0527	32,067,269,796	16,899,451	0.0527	16,899,448	2,455,100	14,444,348
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	0.0154	"	4,938,360	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	0.0154	XXXXXXXXXX	4,938,360	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4587	XXXXXXXXXX	147,092,566	0.2197	70,451,792	10,235,018	60,216,774
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4587	XXXXXXXXXX	147,092,566	0.2197	70,451,792	10,235,018	60,216,774

Clark County Fire Service District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	58,454,206	56,972,092	60,216,761	
Property Tax - Net Proceeds of Mines		7	13	
Subtotal	58,454,206	56,972,099	60,216,774	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	42,061,340	43,533,487	45,057,159	
Subtotal Revenues	100,515,546	100,505,586	105,273,933	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4300 (Fire Service Capital)	15,156,476	10,000,000		
BEGINNING FUND BALANCE	6,608,931	12,337,473	18,543,059	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,608,931	12,337,473	18,543,059	
TOTAL AVAILABLE RESOURCES	122,280,953	122,843,059	123,816,992	
EXPENDITURES				
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)	105,943,480	98,500,000	99,400,000	
To Fund 2420 (Fire Prevention Bureau)	4,000,000	5,800,000	5,800,000	
Subtotal	109,943,480	104,300,000	105,200,000	
ENDING FUND BALANCE	12,337,473	18,543,059	18,616,992	
TOTAL FUND COMMITMENTS AND FUND BALANCE	122,280,953	122,843,059	123,816,992	

Clark County
(Local Government)

SCHEDULE B

Fund 2930
Clark County Fire Service District

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**	0.3304	6,021,157,595	19,893,905	0.2064	12,427,669	1,750,884	10,676,785
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	0.0000	6,021,157,595	0	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	0.0164	"	987,470	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	0.0164	XXXXXXXXXXXX	987,470	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3468	XXXXXXXXXXXX	20,881,375	0.2064	12,427,669	1,750,884	10,676,785
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3468	XXXXXXXXXXXX	20,881,375	0.2064	12,427,669	1,750,884	10,676,785

**Allowed parity rate=\$0.6841 See Page 212

Enterprise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	10,071,834	9,902,202	10,676,785	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	718,310	745,800	745,800	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	3,233,766	3,346,948	3,464,091	
Subtotal Revenues	14,023,910	13,994,950	14,886,676	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,379,118	1,261,756	756,706	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,379,118	1,261,756	756,706	
TOTAL AVAILABLE RESOURCES	16,403,028	15,256,706	15,643,382	
EXPENDITURES				
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)	15,141,272	14,500,000	14,800,000	
ENDING FUND BALANCE	1,261,756	756,706	843,382	
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,403,028	15,256,706	15,643,382	

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	12,811,193	133,672	0.0200	2,562	484	2,078
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	12,811,193	641	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	1.0484	XXXXXXXXXXXX	134,313	0.0200	2,562	484	2,078
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.0484	XXXXXXXXXXXX	134,313	0.0200	2,562	484	2,078

*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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	2,191	1,976	2,078	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	11,400	10,800	10,800	
Subtotal Revenues	13,591	12,776	12,878	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,615	1,079	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,615	1,079	0	
TOTAL AVAILABLE RESOURCES	17,206	13,855	12,878	
EXPENDITURES				
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)	16,127	13,855	12,878	
ENDING FUND BALANCE	1,079	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,206	13,855	12,878	

Clark County
(Local Government)

SCHEDULE B

Fund 2660
Indian Springs Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2014-15

	(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	5.3238	378,477,030	20,149,360	0.8416	3,185,263	420,501	2,764,762
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	378,477,030	18,924	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	0.2526	"	956,033	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	0.2526	XXXXXXXXXX	956,033	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	5.5814	XXXXXXXXXX	21,124,317	0.8416	3,185,263	420,501	2,764,762
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	5.5814	XXXXXXXXXX	21,124,317	0.8416	3,185,263	420,501	2,764,762

*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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	2,710,783	2,543,949	2,764,762	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,168,475	1,222,600	1,222,600	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	6,288,026	6,508,107	6,735,891	
Miscellaneous				
Interest Earnings	60,572	29,160	14,580	
Other	33,611			
Subtotal	94,183	29,160	14,580	
Subtotal Revenues	10,261,467	10,303,816	10,737,833	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,871,958	7,605,418	7,341,756	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,871,958	7,605,418	7,341,756	
TOTAL AVAILABLE RESOURCES	18,133,425	17,909,234	18,079,589	

Clark County
(Local Government)

SCHEDULE B

Fund 2640
Laughlin Town

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,969	4,303	2,155	
Subtotal Revenues	1,969	4,303	2,155	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	976,191	977,846	879,955	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	976,191	977,846	879,955	
TOTAL AVAILABLE RESOURCES	978,160	982,149	882,110	
EXPENDITURES				
General Government				
Laughlin Town				
Services & Supplies	314		882,110	
Capital Outlay		102,194		
Subtotal Expenditures	314	102,194	882,110	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	977,846	879,955	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	978,160	982,149	882,110	

Clark County
(Local Government)

SCHEDULE B

Fund 4290
Laughlin Capital Acquisition

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2014-15

	(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	96,598,145	1,089,530	0.1094	105,678	41,474	64,204
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	96,598,145	4,830	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	1,094,360	0.1094	105,678	41,474	64,204
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.1329	XXXXXXXXXX	1,094,360	0.1094	105,678	41,474	64,204

*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 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	64,655	63,083	64,204	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	6,090	2,880	2,880	
Subtotal Revenues	70,745	65,963	67,084	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	24,871	9,686	3,721	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	24,871	9,686	3,721	
TOTAL AVAILABLE RESOURCES	95,616	75,649	70,805	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Salaries & Wages	19,327	19,000	21,000	
Employee Benefits	493	510	510	
Services & Supplies	7,796	9,407	14,930	
Subtotal Expenditures	27,616	28,917	36,440	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	16,717	16,024	18,514	
To Fund 4400 (Moapa Town Capital Const)	41,597	26,987	15,851	
Subtotal	58,314	43,011	34,365	
ENDING FUND BALANCE	9,686	3,721	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	95,616	75,649	70,805	

Clark County
(Local Government)

SCHEDULE B

Fund 2690
Moapa Town

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	989	2,919	1,460	
Subtotal Revenues	989	2,919	1,460	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2690 (Moapa Town)	41,597	26,987	15,851	
BEGINNING FUND BALANCE	434,417	456,727	247,833	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	434,417	456,727	247,833	
TOTAL AVAILABLE RESOURCES	477,003	486,633	265,144	
EXPENDITURES				
Culture & Recreation				
Parks				
Services & Supplies	145		265,144	
Capital Outlay	20,131	238,800		
Subtotal Expenditures	20,276	238,800	265,144	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	456,727	247,833	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	477,003	486,633	265,144	

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
OPERATING RATE							
A. PROPERTY TAX Subject to Revenue Limitations	0.3676	146,990,354	540,337	0.0200	29,398	3,186	26,212
B. PROPERTY TAX Outside Revenue Limitations Net Proceeds of Mines	SAME AS ABOVE	6,407,390	23,554	SAME AS ABOVE	1,281	0	1,281
VOTER APPROVED							
C. Voter Approved Overrides* LEGISLATIVE OVERRIDES	0.0050	153,397,744	7,670	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	0.0365	"	55,990	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	0.0365	XXXXXXXXXXXX	55,990	0.0000	0	0	0
M. SUBTOTAL A, B, C, I	0.4091	XXXXXXXXXXXX	627,551	0.0200	30,679	3,186	27,493
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4091	XXXXXXXXXXXX	627,551	0.0200	30,679	3,186	27,493

*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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	28,419	26,625	26,212	
Property Tax - Net Proceeds of Mines	659	524	1,281	
Subtotal	29,078	27,149	27,493	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,650	4,370	4,371	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	755,699	782,148	809,524	
Subtotal Revenues	786,427	813,667	841,388	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	276,182	134,650	87,658	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	276,182	134,650	87,658	
TOTAL AVAILABLE RESOURCES	1,062,609	948,317	929,046	
EXPENDITURES				
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)	927,959	860,659	929,046	
ENDING FUND BALANCE	134,650	87,658	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,062,609	948,317	929,046	

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	0.0316	153,505,453	48,508	0.0000	0	0	0
B. PROPERTY TAX Outside Revenue Limitations	SAME AS ABOVE	4,567,000	1,443	SAME AS ABOVE	0	0	0
Net Proceeds of Mines							
VOTER APPROVED							
C. Voter Approved Overrides	0.0000	158,072,453	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	0.0542	"	85,675	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	0.0542	XXXXXXXXXXXX	85,675	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.0858	XXXXXXXXXXXX	135,626	0.0000	0	0	0
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.0858	XXXXXXXXXXXX	135,626	0.0000	0	0	0

Moapa Valley Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	728,384	753,877	780,263	
Miscellaneous				
Interest Earnings	23,846	12,652	6,330	
Subtotal	23,846	12,652	6,330	
Subtotal Revenues	752,230	766,529	786,593	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,235,295	3,657,826	4,069,508	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,235,295	3,657,826	4,069,508	
TOTAL AVAILABLE RESOURCES	4,987,525	4,424,355	4,856,101	
EXPENDITURES				
Public Safety				
Fire				
Salaries & Wages	70,246	72,000	110,000	
Employee Benefits	30,426	30,860	42,000	
Services & Supplies	176,928	227,910	2,286,295	
Capital Outlay	1,052,099	24,077		
Subtotal Expenditures	1,329,699	354,847	2,438,295	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,657,826	4,069,508	2,417,806	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,987,525	4,424,355	4,856,101	

Clark County
(Local Government)

SCHEDULE B

Fund 2920
Moapa Valley Fire District

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	0.3246	39,690,548	128,836	0.0200	7,938	762	7,176
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	39,690,548	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	0.3246	XXXXXXXXXXXX	128,836	0.0200	7,938	762	7,176
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3246	XXXXXXXXXXXX	128,836	0.0200	7,938	762	7,176

Mt. Charleston Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	7,829	7,143	7,176	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	2,640	1,970	1,970	
Subtotal Revenues	10,469	9,113	9,146	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	821	1,688	439	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	821	1,688	439	
TOTAL AVAILABLE RESOURCES	11,290	10,801	9,585	
EXPENDITURES				
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)	9,602	10,362	9,585	
ENDING FUND BALANCE	1,688	439	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,290	10,801	9,585	

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	1.6216	40,092,260	650,136	0.8813	353,333	34,536	318,797
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	40,092,260	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	0.0407	"	16,318	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	0.0407	XXXXXXXXXXXX	16,318	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.6623	XXXXXXXXXXXX	666,454	0.8813	353,333	34,536	318,797
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.6623	XXXXXXXXXXXX	666,454	0.8813	353,333	34,536	318,797

Mt. Charleston Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2014-15

	(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**	0.8378	13,545,114,740	113,480,971	0.2064	27,957,117	4,646,597	23,310,520
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	13,545,114,740	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	0.0691	"	9,359,674	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	0.0691	XXXXXXXXXX	9,359,674	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.9069	XXXXXXXXXX	122,840,645	0.2064	27,957,117	4,646,597	23,310,520
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.9069	XXXXXXXXXX	122,840,645	0.2064	27,957,117	4,646,597	23,310,520

**Allowed parity rate=\$0 6841 See Page 212

Paradise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	22,967,014	22,211,454	23,310,520	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	7,698,340	8,043,835	8,043,835	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	61,151,988	63,292,308	65,507,538	
Subtotal Revenues	91,817,342	93,547,597	96,861,893	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	19,045,522	17,712,864	18,110,461	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	19,045,522	17,712,864	18,110,461	
TOTAL AVAILABLE RESOURCES	110,862,864	111,260,461	114,972,354	
EXPENDITURES				
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)	93,150,000	93,150,000	96,800,000	
ENDING FUND BALANCE	17,712,864	18,110,461	18,172,354	
TOTAL FUND COMMITMENTS AND FUND BALANCE	110,862,864	111,260,461	114,972,354	

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	29,787,062	385,236	0.0200	5,957	675	5,282
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	29,787,062	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	385,236	0.0200	5,957	675	5,282
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.2933	XXXXXXXXXX	385,236	0.0200	5,957	675	5,282

Searchlight Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	4,164	4,665	5,282	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	23,249	22,710	22,710	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	395,300	409,136	423,455	
Subtotal Revenues	422,713	436,511	451,447	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	51,817	70,318	89,275	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	51,817	70,318	89,275	
TOTAL AVAILABLE RESOURCES	474,530	506,829	540,722	
EXPENDITURES				
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)	404,212	417,554	540,722	
ENDING FUND BALANCE	70,318	89,275	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	474,530	506,829	540,722	

Clark County
(Local Government)

SCHEDULE B

Fund 2610
Searchlight Town

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	508	1,685	845	
Subtotal Revenues	508	1,685	845	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	304,753	259,533	256,218	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	304,753	259,533	256,218	
TOTAL AVAILABLE RESOURCES	305,261	261,218	257,063	
EXPENDITURES				
General Government				
Searchlight Town				
Services & Supplies	45,728	5,000	257,063	
Subtotal Expenditures	45,728	5,000	257,063	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	259,533	256,218	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	305,261	261,218	257,063	

Clark County
(Local Government)

SCHEDULE B

Fund 4220
Searchlight 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
OPERATING RATE							
A PROPERTY TAX Subject to Revenue Limitations**	0.3287	5,155,709.618	16,946,818	0.2064	10,641,385	1,272,875	9,368,510
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	0.0000	5,155,709.618	0	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	0.0680	"	3,505,883	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	0.0680	XXXXXXXXXXXX	3,505,883	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3967	XXXXXXXXXXXX	20,452,701	0.2064	10,641,385	1,272,875	9,368,510
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3967	XXXXXXXXXXXX	20,452,701	0.2064	10,641,385	1,272,875	9,368,510

**Allowed parity rate=\$0 6841 See Page 212

Spring Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	9,279,343	9,030,753	9,368,510	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	195,970	204,995	204,995	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	17,086,812	17,684,850	18,303,800	
Subtotal Revenues	26,562,125	26,920,598	27,877,305	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,475,644	5,537,769	3,958,367	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,475,644	5,537,769	3,958,367	
TOTAL AVAILABLE RESOURCES	33,037,769	32,458,367	31,835,672	
EXPENDITURES				
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)	27,500,000	28,500,000	27,900,000	
ENDING FUND BALANCE	5,537,769	3,958,367	3,935,672	
TOTAL FUND COMMITMENTS AND FUND BALANCE	33,037,769	32,458,367	31,835,672	

Clark County
(Local Government)

SCHEDULE B

Fund 2680
Spring 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**	0.3200	1,875,605,743	6,001,938	0.2064	3,871,250	526,980	3,344,270
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	0.0000	1,875,605,743	0	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	0.0006	"	11,254	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	0.0006	XXXXXXXXXX	11,254	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3206	XXXXXXXXXX	6,013,192	0.2064	3,871,250	526,980	3,344,270
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3206	XXXXXXXXXX	6,013,192	0.2064	3,871,250	526,980	3,344,270

**Allowed parity rate=\$0.6841 See Page 212

Summerlin Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,087,337	3,162,391	3,344,270	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	509,515	410,535	410,535	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	138,713	143,568	148,593	
Subtotal Revenues	3,735,565	3,716,494	3,903,398	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,800,625	1,536,190	1,252,684	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,800,625	1,536,190	1,252,684	
TOTAL AVAILABLE RESOURCES	5,536,190	5,252,684	5,156,082	
EXPENDITURES				
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	3,900,000	
ENDING FUND BALANCE	1,536,190	1,252,684	1,256,082	
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,536,190	5,252,684	5,156,082	

Clark County
(Local Government)

SCHEDULE B

Fund 2700
Summerlin 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**	0.6363	2,397,615,976	15,256,030	0.2064	4,948,679	881,274	4,067,405
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	2,397,615,976	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	0.0757	"	1,814,995	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	0.0757	XXXXXXXXXXXX	1,814,995	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.7120	XXXXXXXXXXXX	17,071,025	0.2064	4,948,679	881,274	4,067,405
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.7120	XXXXXXXXXXXX	17,071,025	0.2064	4,948,679	881,274	4,067,405

**Allowed parity rate=\$0.6841 See Page 212

Sunrise Manor Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	4,021,781	3,938,383	4,067,405	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,066,365	1,087,725	1,087,725	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	8,407,552	8,701,816	9,006,380	
Subtotal Revenues	13,495,698	13,727,924	14,161,510	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,614,406	3,110,104	2,838,028	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,614,406	3,110,104	2,838,028	
TOTAL AVAILABLE RESOURCES	17,110,104	16,838,028	16,999,538	
<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)	14,000,000	14,000,000	14,100,000	
ENDING FUND BALANCE	3,110,104	2,838,028	2,899,538	
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,110,104	16,838,028	16,999,538	

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	619,650,465	2,150,807	0.2064	1,278,959	243,016	1,035,943
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	619,650,465	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	0.0265	"	164,207	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	0.0265	XXXXXXXXXX	164,207	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3736	XXXXXXXXXX	2,315,014	0.2064	1,278,959	243,016	1,035,943
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3736	XXXXXXXXXX	2,315,014	0.2064	1,278,959	243,016	1,035,943

**Allowed parity rate=\$0.6841 See Page 212

Whitney Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/2015		
			TENTATIVE APPROVED		FINAL APPROVED
Taxes					
Property Tax	946,453	970,566	1,035,943		
Licenses & Permits					
Business Licenses & Permits					
County Gaming Licenses	59,840	59,300	59,300		
Intergovernmental Revenues					
State Shared Revenues					
Consolidated Tax	659,422	682,502	706,389		
Subtotal Revenues	1,665,715	1,712,368	1,801,632		
OTHER FINANCING SOURCES (specify)					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	332,187	124,514	54,441		
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	332,187	124,514	54,441		
TOTAL AVAILABLE RESOURCES	1,997,902	1,836,882	1,856,073		
EXPENDITURES					
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)	1,873,388	1,782,441	1,800,000		
ENDING FUND BALANCE	124,514	54,441	56,073		
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,997,902	1,836,882	1,856,073		

Clark County
(Local Government)

SCHEDULE B

Fund 2560
Whitney 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**	1.9141	1,058,047,184	20,252,081	0.2064	2,183,809	(61,555)	2,245,364
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	1,058,047,184	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	1.9141	XXXXXXXXXX	20,252,081	0.2064	2,183,809	(61,555)	2,245,364
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.9141	XXXXXXXXXX	20,252,081	0.2064	2,183,809	(61,555)	2,245,364

**Allowed parity rate=\$0.6841 See Page 212

Winchester Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2015	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	2,286,293	2,167,536	2,245,364	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	597,185	630,020	630,020	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	13,449,345	13,920,072	14,407,275	
Subtotal Revenues	16,332,823	16,717,628	17,282,659	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,033,207	3,866,030	3,883,658	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,033,207	3,866,030	3,883,658	
TOTAL AVAILABLE RESOURCES	21,366,030	20,583,658	21,166,317	
EXPENDITURES				
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)	17,500,000	16,700,000	17,280,000	
ENDING FUND BALANCE	3,866,030	3,883,658	3,886,317	
TOTAL FUND COMMITMENTS AND FUND BALANCE	21,366,030	20,583,658	21,166,317	

Clark County
(Local Government)

SCHEDULE B

Fund 2630
Winchester Town

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