

Combining and Individual Fund Statements and Schedules

Governmental Funds

Major Governmental Funds

General Fund

General Fund – the City’s primary operating fund – accounts for the accumulation of financial resources of the general government, except for those required to be accounted for in a separate fund.

Special Revenue Fund

Public Safety Tax Fund – accounts for voter-approved property tax overrides to be used exclusively for public safety programs.

Capital Projects Funds

Street Improvements Fund – accounts for the design, acquisition, construction and improvements of and to various streets and roadways within the City limits.

Civic Center Facilities Fund – accounts for the costs of acquisition, construction, equipping and furnishing of a new civic center facility financed through the sale of general obligation bonds.

Various New Municipal Buildings Facilities Fund – accounts for the costs of acquisition, construction, equipping and furnishing of various new facilities, including a 31,500 square-foot community police facility, 15,000 square-foot fire station and a 40,000 square-foot multi-generational center; financing is provided by the sale of general obligation bonds.

**CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	BUDGETED AMOUNTS			VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Ad valorem	\$ 27,713,100	\$ 27,813,100	\$ 25,138,858	\$ (2,674,242)
Room tax	375,000	275,000	300,678	25,678
Total Taxes	28,088,100	28,088,100	25,439,536	(2,648,564)
Licenses and Permits:				
Franchise Fees:				
Gas	3,082,500	3,082,500	2,586,096	(496,404)
Electric	10,428,700	10,428,700	8,769,123	(1,659,577)
Telephone	2,651,700	2,651,700	2,395,446	(256,254)
Sanitation	1,272,900	1,272,900	1,373,213	100,313
Cable television	2,110,800	2,110,800	1,890,295	(220,505)
Ambulance	84,600	84,600	69,526	(15,074)
Business licenses	6,767,700	6,767,700	6,355,608	(412,092)
Liquor licenses	404,000	404,000	593,475	189,475
Gaming licenses	1,193,900	1,193,900	1,670,923	477,023
Permits - buildings electrical and plumbing	8,500,000	6,500,000	3,031,006	(3,468,994)
Total Licenses and Permits	36,496,800	34,496,800	28,734,711	(5,762,089)
Intergovernmental:				
Federal grants			616,507	616,507
Motor vehicle fuel tax:				
(1.75 cents per gallon) - NRS 365.190	1,279,000	1,279,000	1,057,982	(221,018)
(2.35 cents per gallon) - NRS 365.180	1,074,400	1,074,400	808,080	(266,320)
Consolidated tax distribution	52,000,000	42,669,900	39,642,953	(3,026,947)
County option motor vehicle fuel tax	865,100	865,100	809,435	(55,665)
Clark County flood control distribution	1,311,200	1,995,000	1,222,665	(772,335)
Other local government shared revenues:				
Other room and gaming tax	1,478,200	1,478,200	1,838,353	360,153
Total Intergovernmental	58,007,900	49,361,600	45,995,975	(3,365,625)
Charges for Services:				
General Government:				
Building and zoning fees	1,498,400	1,539,690	1,002,558	(537,132)
Special inspector fees	457,100	457,100	148,313	(308,787)
Court fees	2,184,400	2,184,400	2,144,967	(39,433)
Other fees	449,100	449,100	383,563	(65,537)
Public safety:				
Police - other fees	374,400	374,400	324,422	(49,978)
Corrections - prisoner boarding fees	19,726,200	16,726,200	15,473,859	(1,252,341)
Other fees	244,200	244,200	244,444	244
Culture and recreation:				
Fees	103,700	103,700	139,577	35,877
Total Charges for Services	25,037,500	22,078,790	19,861,703	(2,217,087)
Fines and Forfeitures:				
Court fines	9,683,200	9,683,200	9,568,904	(114,296)
Forfeitures	101,800	101,800	127,264	25,464
Total Fines and Forfeitures	9,785,000	9,785,000	9,696,168	(88,832)

(continued)

**CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009**

	BUDGETED AMOUNTS			VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Miscellaneous:				
Interest	6,417,700	8,521,630	14,802,843	6,281,213
Contributions and donations, private	5,300	5,300	58,198	52,898
Nongovernmental grants			2,500	2,500
Other	3,251,400	1,391,098	3,010,709	1,619,611
Total Miscellaneous	9,674,400	9,918,028	17,874,250	7,956,222
Total Revenues	167,089,700	153,728,318	147,602,343	(6,125,975)

EXPENDITURES BY FUNCTION AND ACTIVITY

General Government:				
Legislative:				
City Council:				
Salaries and wages	365,500	365,500	401,320	35,820
Employee benefits	192,700	192,700	181,879	(10,821)
Services and supplies	221,000	197,100	108,270	(88,830)
Capital outlay	16,000	16,000	16,000	
Subtotal Legislative	<u>795,200</u>	<u>771,300</u>	<u>707,469</u>	<u>(63,831)</u>
Executive:				
City Manager:				
Salaries and wages	1,052,600	910,256	1,090,236	179,980
Employee benefits	401,900	341,256	401,909	60,653
Services and supplies	556,100	589,285	539,771	(49,514)
	<u>2,010,600</u>	<u>1,840,797</u>	<u>2,031,916</u>	<u>191,119</u>
Legislative Session:				
Services and supplies	40,700	40,700	35,070	(5,630)
	<u>40,700</u>	<u>40,700</u>	<u>35,070</u>	<u>(5,630)</u>
Communications:				
Salaries and wages		438,800	418,152	(20,648)
Employee benefits		162,100	164,600	2,500
Services and supplies		242,700	181,837	(60,863)
		<u>843,600</u>	<u>764,589</u>	<u>(79,011)</u>
General Services:				
Salaries and wages	686,900	268,100	241,438	(26,662)
Employee benefits	262,600	100,500	92,778	(7,722)
Services and supplies	708,400	410,300	269,020	(141,280)
	<u>1,657,900</u>	<u>778,900</u>	<u>603,236</u>	<u>(175,664)</u>
Building Maintenance:				
Salaries and wages	2,233,600	2,263,282	2,105,559	(157,723)
Employee benefits	850,000	815,339	806,392	(8,947)
Services and supplies	872,700	686,752	612,549	(74,203)
	<u>3,956,300</u>	<u>3,765,373</u>	<u>3,524,500</u>	<u>(240,873)</u>
Custodial Services:				
Salaries and wages	657,400	688,400	609,603	(78,797)
Employee benefits	266,900	266,900	254,826	(12,074)
Services and supplies	256,000	225,350	147,407	(77,943)
	<u>1,180,300</u>	<u>1,180,650</u>	<u>1,011,836</u>	<u>(168,814)</u>
Motor Equipment				
Salaries and wages	177,200	60,200		(60,200)
	<u>177,200</u>	<u>60,200</u>		<u>(60,200)</u>
Subtotal Executive	<u>9,023,000</u>	<u>8,510,220</u>	<u>7,971,147</u>	<u>(539,073)</u>

(continued)

**CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
City Attorney:				
Administration:				
Salaries and wages	240,300	416,100	412,112	(3,988)
Employee benefits	85,700	142,000	139,045	(2,955)
Services and supplies	408,000	313,078	296,488	(16,590)
	<u>734,000</u>	<u>871,178</u>	<u>847,645</u>	<u>(23,533)</u>
Criminal Law:				
Salaries and wages	1,253,400	1,234,843	1,230,196	(4,647)
Employee benefits	484,700	480,260	472,435	(7,825)
Services and supplies	44,900	37,480	32,994	(4,486)
	<u>1,783,000</u>	<u>1,752,583</u>	<u>1,735,625</u>	<u>(16,958)</u>
Civil Law:				
Salaries and wages	1,096,700	1,048,800	1,040,279	(8,521)
Employee benefits	389,200	365,900	359,643	(6,257)
Services and supplies	27,000	26,300	25,457	(843)
	<u>1,512,900</u>	<u>1,441,000</u>	<u>1,425,379</u>	<u>(15,621)</u>
Subtotal City Attorney	<u>4,029,900</u>	<u>4,064,761</u>	<u>4,008,649</u>	<u>(56,112)</u>
City Clerk:				
Elections:				
Salaries and wages	10,000	10,000	7,911	(2,089)
Employee benefits	600	600	621	21
Services and supplies	190,400	190,400	253,579	63,179
	<u>201,000</u>	<u>201,000</u>	<u>262,111</u>	<u>61,111</u>
City Clerk:				
Salaries and wages	771,200	760,262	795,679	35,417
Employee benefits	326,900	302,711	314,830	12,119
Services and supplies	306,100	413,503	250,307	(163,196)
	<u>1,404,200</u>	<u>1,476,476</u>	<u>1,360,816</u>	<u>(115,660)</u>
Subtotal City Clerk	<u>1,605,200</u>	<u>1,677,476</u>	<u>1,622,927</u>	<u>(54,549)</u>
Finance:				
Administration:				
Salaries and wages	381,700	404,450	403,865	(585)
Employee benefits	146,300	148,800	146,510	(2,290)
Services and supplies	295,000	251,550	246,864	(4,686)
	<u>823,000</u>	<u>804,800</u>	<u>797,239</u>	<u>(7,561)</u>
General Accounting:				
Salaries and wages	1,480,200	1,346,605	1,418,550	71,945
Employee benefits	600,700	539,311	541,287	1,976
Services and supplies	227,300	246,530	235,782	(10,748)
	<u>2,308,200</u>	<u>2,132,446</u>	<u>2,195,619</u>	<u>63,173</u>
Budget and Capital Improvement Planning:				
Salaries and wages	819,200	525,851	622,619	96,768
Employee benefits	311,000	221,717	228,723	7,006
Services and supplies	63,800	55,278	31,608	(23,670)
	<u>1,194,000</u>	<u>802,846</u>	<u>882,950</u>	<u>80,104</u>
Purchasing:				
Salaries and wages	330,700	348,950	348,685	(265)
Employee benefits	116,100	120,425	119,850	(575)
Services and supplies	48,700	48,125	47,931	(194)
	<u>495,500</u>	<u>517,500</u>	<u>516,466</u>	<u>(1,034)</u>

(continued)

CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009

	BUDGETED AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
Business License:				
Salaries and wages	549,000	454,825	452,259	(2,566)
Employee benefits	214,400	156,202	169,724	13,522
Services and supplies	131,000	128,618	63,312	(65,306)
	<u>894,400</u>	<u>739,645</u>	<u>685,295</u>	<u>(54,350)</u>
Subtotal Finance	<u>5,715,100</u>	<u>4,997,237</u>	<u>5,077,569</u>	<u>80,332</u>
Planning:				
Administration:				
Salaries and wages	288,400	228,242	215,118	(13,124)
Employee benefits	108,900	78,161	78,179	18
Services and supplies	100,100	90,681	82,241	(8,440)
	<u>497,400</u>	<u>397,084</u>	<u>375,538</u>	<u>(21,546)</u>
Advanced Planning:				
Salaries and wages	556,200	506,645	439,000	(67,645)
Employee benefits	204,800	171,231	158,112	(13,119)
Services and supplies	302,000	497,484	169,386	(328,098)
	<u>1,063,000</u>	<u>1,175,360</u>	<u>766,498</u>	<u>(408,862)</u>
Current Planning:				
Salaries and wages	1,142,000	1,131,842	1,098,870	(32,972)
Employee benefits	445,000	414,261	424,767	10,506
Services and supplies	226,200	166,451	117,252	(49,199)
	<u>1,813,200</u>	<u>1,712,554</u>	<u>1,640,889</u>	<u>(71,665)</u>
Subtotal Planning	<u>3,373,600</u>	<u>3,284,998</u>	<u>2,782,925</u>	<u>(502,073)</u>
Other:				
Information Technology:				
Salaries and wages	3,910,500	3,995,615	4,065,058	69,443
Employee benefits	1,450,600	1,412,003	1,458,631	46,628
Services and supplies	3,735,500	3,002,862	2,699,040	(303,822)
	<u>9,096,600</u>	<u>8,410,480</u>	<u>8,222,729</u>	<u>(187,751)</u>
Human Resources:				
Salaries and wages	2,260,500	2,125,745	2,133,404	7,659
Employee benefits	1,058,400	945,088	964,570	19,482
Services and supplies	2,177,400	1,996,779	1,129,235	(867,544)
	<u>5,496,300</u>	<u>5,067,612</u>	<u>4,227,209</u>	<u>(840,403)</u>
General Expense:				
Salaries and wages	2,481,200	300		(300)
Employee benefits	678,900			
Services and supplies	509,000	647,100	749,657	102,557
	<u>3,669,100</u>	<u>647,400</u>	<u>749,657</u>	<u>102,257</u>
Subtotal Other	<u>18,262,000</u>	<u>14,125,492</u>	<u>13,199,595</u>	<u>(925,897)</u>
Total General Government	<u>42,804,000</u>	<u>37,431,484</u>	<u>35,370,281</u>	<u>(2,061,203)</u>

(continued)

**CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Public Safety:				
Police:				
Administration:				
Salaries and wages	1,510,400	638,493	1,262,169	623,676
Employee benefits	648,800	209,678	549,826	340,148
Services and supplies	617,500	425,529	363,387	(62,142)
	<u>2,776,700</u>	<u>1,273,700</u>	<u>2,175,382</u>	<u>901,682</u>
Records:				
Salaries and wages	1,237,000	1,174,325	1,191,668	17,343
Employee benefits	508,000	447,173	484,064	36,891
Services and supplies	103,600	76,674	68,818	(7,856)
	<u>1,848,600</u>	<u>1,698,172</u>	<u>1,744,550</u>	<u>46,378</u>
South Area Command:				
Salaries and wages	6,122,300	3,710,576	3,208,125	(502,451)
Employee benefits	3,018,900	1,706,637	1,589,350	(117,287)
Services and supplies	280,200	163,443	145,047	(18,396)
	<u>9,421,400</u>	<u>5,580,656</u>	<u>4,942,522</u>	<u>(638,134)</u>
Investigation:				
Salaries and wages	2,424,000	2,218,270	2,357,868	139,598
Employee benefits	1,111,800	978,675	1,100,394	121,719
Services and supplies	138,700	156,250	159,992	3,742
	<u>3,674,500</u>	<u>3,353,195</u>	<u>3,618,254</u>	<u>265,059</u>
Narcotics:				
Salaries and wages	820,400	755,288	867,297	112,009
Employee benefits	404,900	356,418	430,566	74,148
Services and supplies	198,400	178,318	100,891	(77,427)
	<u>1,423,700</u>	<u>1,290,024</u>	<u>1,398,754</u>	<u>108,730</u>
Community Services:				
Salaries and wages	435,400	414,296	425,945	11,649
Employee benefits	170,900	150,437	168,874	18,437
Services and supplies	175,900	173,593	166,915	(6,678)
	<u>782,200</u>	<u>738,326</u>	<u>761,734</u>	<u>23,408</u>
Resource Management:				
Salaries and wages	617,300	592,906	562,180	(30,726)
Employee benefits	253,400	223,058	225,080	2,022
Services and supplies	2,106,200	2,819,569	2,847,519	27,950
	<u>2,976,900</u>	<u>3,635,533</u>	<u>3,634,779</u>	<u>(754)</u>
Communications:				
Salaries and wages	1,905,000	1,722,656	1,788,437	65,781
Employee benefits	762,200	628,123	628,188	65
Services and supplies	221,800	101,438	88,437	(13,001)
	<u>2,889,000</u>	<u>2,452,217</u>	<u>2,505,062</u>	<u>52,845</u>
Communications Radio Shop:				
Salaries and wages	293,000	277,170	314,887	37,717
Employee benefits	113,000	99,470	118,343	18,873
Services and supplies	210,800	962,981	912,133	(50,848)
	<u>616,800</u>	<u>1,339,621</u>	<u>1,345,363</u>	<u>5,742</u>
Special Operations:				
Salaries and wages	1,161,400	1,068,015	1,363,751	295,736
Employee benefits	577,000	507,911	632,202	124,291
Services and supplies	152,400	116,236	93,447	(22,789)
	<u>1,890,800</u>	<u>1,692,162</u>	<u>2,089,400</u>	<u>397,238</u>

(continued)

CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009

	BUDGETED AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
Identification:				
Salaries and wages	836,200	787,928	861,446	73,518
Employee benefits	336,500	296,208	340,086	43,878
Services and supplies	155,100	138,169	147,314	9,145
	<u>1,327,800</u>	<u>1,222,305</u>	<u>1,348,846</u>	<u>126,541</u>
Training:				
Salaries and wages	867,800	883,800	969,862	86,062
Employee benefits	374,200	374,200	421,842	47,642
Services and supplies	893,100	603,650	532,225	(71,425)
Capital outlay				
	<u>2,135,100</u>	<u>1,861,650</u>	<u>1,923,929</u>	<u>62,279</u>
Northwest Area Command:				
Salaries and wages	4,503,100	3,010,304	3,227,961	217,657
Employee benefits	2,289,000	1,450,650	1,553,169	102,519
Services and supplies	213,000	142,005	139,865	(2,140)
	<u>7,005,100</u>	<u>4,602,959</u>	<u>4,920,995</u>	<u>318,036</u>
Northeast Area Command				
Salaries and wages		1,496,717	290,572	(1,206,145)
Employee benefits		801,478	153,658	(647,820)
Services and supplies		37,419	6,749	(30,670)
		<u>2,335,614</u>	<u>450,979</u>	<u>(1,884,635)</u>
Technology and National Crime Information Center:				
Salaries and wages	336,300	319,383	365,915	46,532
Employee benefits	124,700	109,769	130,667	20,898
Services and supplies	226,300	240,573	250,848	10,275
	<u>687,300</u>	<u>669,725</u>	<u>747,430</u>	<u>77,705</u>
School Crossing Guards:				
Salaries and wages	1,035,800	983,132	736,467	(246,665)
Employee benefits	143,900	130,719	107,729	(22,990)
Services and supplies	1,400	1,354	1,467	113
	<u>1,181,100</u>	<u>1,115,205</u>	<u>845,663</u>	<u>(269,542)</u>
Mobile Command Center:				
Services and supplies	24,000	23,205	12,072	(11,133)
	<u>24,000</u>	<u>23,205</u>	<u>12,072</u>	<u>(11,133)</u>
Standards and Planning				
Salaries and wages		1,044,948	1,168,580	123,632
Employee benefits		514,953	564,052	49,099
Services and supplies		43,703	40,496	(3,207)
		<u>1,603,604</u>	<u>1,773,128</u>	<u>169,524</u>
Crime Analysis				
Salaries and wages		233,862	228,975	(4,887)
Employee benefits		82,216	87,362	5,146
Services and supplies		10,636	10,112	(524)
		<u>326,714</u>	<u>326,449</u>	<u>(265)</u>
Internal Affairs				
Salaries and wages		471,006	575,805	104,799
Employee benefits		224,555	280,643	56,088
Services and supplies		29,490	32,031	2,541
		<u>725,051</u>	<u>888,479</u>	<u>163,428</u>
Subtotal Police	<u>40,661,000</u>	<u>37,539,639</u>	<u>37,453,770</u>	<u>(85,869)</u>

(continued)

**CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Corrections:				
Security Control:				
Salaries and wages	2,112,600	2,133,678	2,190,134	56,456
Employee benefits	858,300	817,076	825,642	8,566
Services and supplies	218,100	105,620	94,958	(10,662)
	<u>3,189,000</u>	<u>3,056,374</u>	<u>3,110,734</u>	<u>54,360</u>
Detention Command:				
Salaries and wages	8,729,500	8,566,500	8,352,505	(213,995)
Employee benefits	4,140,700	4,140,700	3,946,567	(194,133)
Services and supplies	485,600	331,256	315,339	(15,917)
	<u>13,355,800</u>	<u>13,038,456</u>	<u>12,614,411</u>	<u>(424,045)</u>
Warrant and Court Services:				
Salaries and wages	998,800	988,800	925,494	(63,306)
Employee benefits	455,100	455,100	453,339	(1,761)
Services and supplies	43,600	27,000	27,286	286
	<u>1,497,500</u>	<u>1,470,900</u>	<u>1,406,119</u>	<u>(64,781)</u>
Contracts and Inmate Programs:				
Salaries and wages	638,800	610,006	202,264	(407,742)
Employee benefits	216,600	192,280	73,609	(118,671)
Services and supplies	3,400,400	3,561,746	3,530,259	(31,487)
	<u>4,255,800</u>	<u>4,364,032</u>	<u>3,806,132</u>	<u>(557,900)</u>
Classification and Laundry Housekeeping:				
Salaries and wages	634,500	661,500	648,406	(13,094)
Employee benefits	282,500	282,500	267,882	(14,618)
Services and supplies	131,200	95,200	92,030	(3,170)
	<u>1,048,200</u>	<u>1,039,200</u>	<u>1,008,318</u>	<u>(30,882)</u>
Inmate Records:				
Salaries and wages	1,398,000	1,469,000	1,479,814	10,814
Employee benefits	581,300	581,300	562,101	(19,199)
Services and supplies	63,400	55,400	55,469	69
	<u>2,042,700</u>	<u>2,105,700</u>	<u>2,097,384</u>	<u>(8,316)</u>
Commissary Resources:				
Salaries and wages	163,600	171,600	181,146	9,546
Employee benefits	72,500	72,500	75,738	3,238
Services and supplies	276,100	312,300	310,150	(2,150)
	<u>512,200</u>	<u>556,400</u>	<u>567,034</u>	<u>10,634</u>
Food Services:				
Salaries and wages	497,200	519,200	560,796	41,596
Employee benefits	203,300	203,300	217,535	14,235
Services and supplies	916,100	1,092,100	1,061,716	(30,384)
	<u>1,616,600</u>	<u>1,814,600</u>	<u>1,840,047</u>	<u>25,447</u>
Field Training, Recruitment and Background:				
Salaries and wages		295,200	313,129	17,929
Employee benefits		155,500	133,233	(22,267)
Services and supplies		81,000	67,373	(13,627)
		<u>531,700</u>	<u>513,735</u>	<u>(17,965)</u>
Subtotal Corrections	<u>27,517,800</u>	<u>27,977,362</u>	<u>26,963,914</u>	<u>(1,013,448)</u>

(continued)

**CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Fire:				
Administration:				
Salaries and wages	1,081,800	958,298	1,225,114	266,816
Employee benefits	367,600	311,968	509,257	197,289
Services and supplies	501,400	469,400	341,654	(127,746)
	<u>1,950,800</u>	<u>1,739,666</u>	<u>2,076,025</u>	<u>336,359</u>
Support Operations:				
Salaries and wages	17,423,300	17,145,489	18,683,971	1,538,482
Employee benefits	8,507,100	8,299,678	8,542,775	243,097
Services and supplies	3,075,800	2,750,000	2,443,009	(306,991)
	<u>29,006,200</u>	<u>28,195,167</u>	<u>29,669,755</u>	<u>1,474,588</u>
Support Services:				
Salaries and wages	2,351,300	946,547	1,003,109	56,562
Employee benefits	948,100	415,860	464,838	48,978
Services and supplies	583,700	372,100	322,873	(49,227)
	<u>3,883,100</u>	<u>1,734,507</u>	<u>1,790,820</u>	<u>56,313</u>
Community Life Safety:				
Salaries and wages		1,238,303	1,041,351	(196,952)
Employee benefits		486,301	414,366	(71,935)
Services and supplies		80,400	62,183	(18,217)
		<u>1,805,004</u>	<u>1,517,900</u>	<u>(287,104)</u>
Code Enforcement				
Salaries and wages		1,351,253	1,314,232	(37,021)
Employee benefits		494,073	509,705	15,632
Services and supplies		306,200	295,499	(10,701)
Capital outlay		22,400		(22,400)
		<u>2,173,926</u>	<u>2,119,436</u>	<u>(54,490)</u>
Subtotal Fire	<u>34,840,100</u>	<u>35,648,270</u>	<u>37,173,936</u>	<u>1,525,666</u>
Protective Services:				
Building Safety:				
Salaries and wages	5,805,000	5,910,000	4,666,951	(1,243,049)
Employee benefits	2,119,600	2,119,600	1,740,959	(378,641)
Services and supplies	1,093,600	825,000	621,200	(203,800)
	<u>9,018,200</u>	<u>8,854,600</u>	<u>7,029,110</u>	<u>(1,825,490)</u>
Code Enforcement:				
Salaries and wages	1,303,500			
Employee benefits	502,200			
Services and supplies	434,700			
Capital outlay	22,400			
	<u>2,262,800</u>			
Emergency Management:				
Salaries and wages	80,800	83,200	27,759	(55,441)
Employee benefits	31,000	31,000	13,738	(17,262)
Services and supplies	167,900	345,853	126,063	(219,790)
	<u>279,700</u>	<u>460,053</u>	<u>167,560</u>	<u>(292,493)</u>

(continued)

**CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Traffic Operations:				
Salaries and wages	2,138,500	1,856,387	2,009,665	153,278
Employee benefits	842,000	655,809	772,369	116,560
Services and supplies	3,775,700	3,898,117	3,782,323	(115,794)
Capital outlay			125	125
	<u>6,756,200</u>	<u>6,410,314</u>	<u>6,564,482</u>	<u>154,168</u>
Animal Control:				
Salaries and wages	338,200	353,200	321,332	(31,868)
Employee benefits	135,500	135,500	123,099	(12,401)
Services and supplies	102,500	753,265	741,079	(12,186)
	<u>576,200</u>	<u>1,241,965</u>	<u>1,185,510</u>	<u>(56,455)</u>
Subtotal Protective Services	18,893,100	16,966,932	14,946,662	(2,020,270)
Total Public Safety	<u>121,912,000</u>	<u>118,132,203</u>	<u>116,538,282</u>	<u>(1,593,921)</u>
Judicial:				
Municipal Court:				
Salaries and wages	4,083,100	4,258,100	4,357,521	99,421
Employee benefits	1,624,600	1,624,600	1,679,783	55,183
Services and supplies	795,100	746,600	650,573	(96,027)
	<u>6,502,800</u>	<u>6,629,300</u>	<u>6,687,877</u>	<u>58,577</u>
Marshals:				
Salaries and wages	2,006,000	2,018,000	1,936,635	(81,365)
Employee benefits	937,500	937,500	934,687	(2,813)
Services and supplies	206,100	250,100	250,308	208
	<u>3,149,600</u>	<u>3,205,600</u>	<u>3,121,630</u>	<u>(83,970)</u>
Total Judicial	<u>9,652,400</u>	<u>9,834,900</u>	<u>9,809,507</u>	<u>(25,393)</u>
Public Works:				
Administration:				
Salaries and wages	1,132,100	1,019,503	1,178,349	158,846
Employee benefits	428,600	356,646	440,297	83,651
Services and supplies	137,000	90,721	71,822	(18,899)
	<u>1,697,700</u>	<u>1,466,870</u>	<u>1,690,468</u>	<u>223,598</u>
Roadway Operations:				
Salaries and wages	2,728,100	2,587,212	2,578,704	(8,508)
Employee benefits	1,114,800	951,112	1,038,430	87,318
Services and supplies	3,287,300	2,667,178	2,300,597	(366,581)
	<u>7,130,200</u>	<u>6,205,502</u>	<u>5,917,731</u>	<u>(287,771)</u>
Development Flood Control:				
Salaries and wages	1,580,500	1,316,920	1,356,211	39,291
Employee benefits	594,500	457,818	507,176	49,358
Services and supplies	124,500	419,034	372,591	(46,443)
	<u>2,299,500</u>	<u>2,193,772</u>	<u>2,235,978</u>	<u>42,206</u>
Engineering:				
Salaries and wages	1,656,900	1,540,804	1,285,828	(254,976)
Employee benefits	825,700	672,890	462,448	(210,442)
Services and supplies	702,500	603,405	416,700	(186,705)
	<u>3,185,100</u>	<u>2,817,099</u>	<u>2,164,976</u>	<u>(652,123)</u>

(continued)

CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009

	BUDGETED AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
Real Property:				
Salaries and wages	938,100	834,894	448,729	(386,165)
Employee benefits	357,000	293,168	179,234	(113,934)
Services and supplies	155,500	122,068	66,131	(55,937)
	<u>1,450,600</u>	<u>1,250,130</u>	<u>694,094</u>	<u>(556,036)</u>
Construction:				
Salaries and wages	1,682,600	1,530,250	1,550,134	19,884
Employee benefits	579,200	495,757	552,651	56,894
Services and supplies	399,300	317,473	322,008	4,535
	<u>2,661,100</u>	<u>2,343,481</u>	<u>2,424,793</u>	<u>81,312</u>
Survey:				
Salaries and wages	1,608,800	1,437,599	957,416	(480,183)
Employee benefits	607,100	498,550	359,225	(139,325)
Services and supplies	250,400	207,515	190,937	(16,578)
	<u>2,466,300</u>	<u>2,143,664</u>	<u>1,507,578</u>	<u>(636,086)</u>
Total Public Works	<u>20,890,500</u>	<u>18,420,516</u>	<u>16,635,618</u>	<u>(1,784,898)</u>
Culture and Recreation:				
Participant Recreation:				
Aquatics:				
Salaries and wages	399,700	356,660	376,197	19,537
Employee benefits	48,100	40,159	46,347	6,188
Services and supplies	272,300	284,741	267,139	(17,602)
	<u>720,100</u>	<u>681,560</u>	<u>689,683</u>	<u>8,123</u>
Recreation:				
Salaries and wages	1,669,300	1,640,524	1,704,108	63,584
Employee benefits	658,300	582,072	666,289	84,217
Services and supplies	331,500	277,569	270,418	(7,151)
Capital outlay				
	<u>2,659,100</u>	<u>2,500,165</u>	<u>2,640,815</u>	<u>140,650</u>
Neighborhood Recreation Center:				
Salaries and wages	121,800	105,016	106,769	1,753
Employee benefits	14,900	11,981	6,456	(5,525)
Services and supplies	129,800	127,534	119,496	(8,038)
	<u>266,500</u>	<u>244,531</u>	<u>232,721</u>	<u>(11,810)</u>
Silver Mesa Recreation Center:				
Salaries and wages	295,800	268,458	189,809	(78,649)
Employee benefits	35,700	30,392	20,083	(10,309)
Services and supplies	184,500	181,279	165,975	(15,304)
	<u>516,000</u>	<u>480,129</u>	<u>375,867</u>	<u>(104,262)</u>
Safekey:				
Salaries and wages			3,991	3,991
Employee benefits			624	624
Services and supplies			456	456
			<u>5,071</u>	<u>5,071</u>
Special Events:				
Salaries and wages		5,448	5,686	238
Employee benefits		624	679	55
Services and supplies	378,500	371,893	367,299	(4,594)
	<u>378,500</u>	<u>377,965</u>	<u>373,664</u>	<u>(4,301)</u>

(continued)

CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009

	BUDGETED AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
Senior Programs:				
Salaries and wages	90,300	75,427	60,479	(14,948)
Employee benefits	10,900	8,440	7,379	(1,061)
Services and supplies	45,700	44,902	27,102	(17,800)
	<u>146,900</u>	<u>128,769</u>	<u>94,960</u>	<u>(33,809)</u>
Subtotal Participant Recreation	<u>4,687,100</u>	<u>4,413,119</u>	<u>4,412,781</u>	<u>(338)</u>
Parks:				
Administration:				
Salaries and wages	292,400	337,028	356,352	19,324
Employee benefits	108,900	118,256	132,270	14,014
Services and supplies	57,800	54,433	45,355	(9,078)
	<u>459,100</u>	<u>509,717</u>	<u>533,977</u>	<u>24,260</u>
Planning and Park Development:				
Salaries and wages	187,400	185,422	232,325	46,903
Employee benefits	71,300	63,111	85,695	22,584
Services and supplies	184,200	123,997	80,496	(43,501)
	<u>442,900</u>	<u>372,530</u>	<u>398,516</u>	<u>25,986</u>
Park Services:				
Salaries and wages	2,565,300	2,416,497	2,430,398	13,901
Employee benefits	1,031,800	869,750	970,584	100,834
Services and supplies	5,238,900	4,162,451	3,876,093	(286,358)
	<u>8,836,000</u>	<u>7,448,698</u>	<u>7,277,075</u>	<u>(171,623)</u>
Subtotal Parks	<u>9,738,000</u>	<u>8,330,945</u>	<u>8,209,568</u>	<u>(121,377)</u>
Total Culture and Recreation	<u>14,425,100</u>	<u>12,744,064</u>	<u>12,622,349</u>	<u>(121,715)</u>
Community Support:				
Housing and Neighborhood Services:				
Salaries and wages	429,100	444,100	459,994	15,894
Employee benefits	163,800	163,800	171,723	7,923
Services and supplies	579,300	613,200	294,875	(318,325)
	<u>1,172,200</u>	<u>1,221,100</u>	<u>926,592</u>	<u>(294,508)</u>
Economic Development:				
Salaries and wages	575,700	597,700	613,354	15,654
Employee benefits	208,300	208,300	217,868	9,568
Services and supplies	311,600	267,600	224,042	(43,558)
	<u>1,095,600</u>	<u>1,073,600</u>	<u>1,055,264</u>	<u>(18,336)</u>
7500 Acre Project:				
Services and supplies	100,000	80,200	83,551	3,351
Grants:				
Salaries and wages	35,100	37,100	27,695	(9,405)
Employee benefits	14,100	14,100	10,362	(3,738)
Services and supplies	13,600	13,600	4,094	(9,506)
	<u>62,800</u>	<u>64,800</u>	<u>42,151</u>	<u>(22,649)</u>

(continued)

CITY OF NORTH LAS VEGAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Beautification:				
Salaries and wages	324,800	338,800	323,442	(15,358)
Employee benefits	124,800	124,800	125,402	602
Services and supplies	292,800	215,200	151,281	(63,919)
	<u>742,400</u>	<u>678,800</u>	<u>600,125</u>	<u>(78,675)</u>
Outreach:				
Salaries and wages	197,900	207,900	206,809	(1,091)
Employee benefits	71,600	71,600	72,825	1,225
Services and supplies	94,100	95,528	66,605	(28,923)
Capital outlay	24,600	24,600	21,418	(3,182)
	<u>388,200</u>	<u>399,628</u>	<u>367,657</u>	<u>(31,971)</u>
Total Community Support	<u>3,561,200</u>	<u>3,518,128</u>	<u>3,075,340</u>	<u>(442,788)</u>
Contingency	1,000,000	131,964	49,395	(82,569)
Total Expenditures	<u>214,245,200</u>	<u>200,213,259</u>	<u>194,100,772</u>	<u>(6,112,487)</u>
Deficiency of Revenues Under Expenditures	(47,155,500)	(46,484,941)	(46,498,429)	(13,488)
OTHER FINANCING SOURCES (USES)				
Transfers In (Out):				
Special revenue funds	200,000	1,010,000	1,010,000	
Capital projects funds	5,200,000	17,000,000	17,000,000	
Enterprise funds	41,058,300	35,000,000	31,072,464	(3,927,536)
Internal service funds		345,000	345,000	
Special revenue funds	(1,200,000)	(1,373,136)	(1,373,136)	
Debt service fund	(6,000,000)	(6,000,000)	(6,000,000)	
Capital projects funds	(1,799,100)	(2,132,100)	(2,132,100)	
Enterprise fund	(350,000)	(350,000)	(157,549)	192,451
Total Other Financing Sources (Uses)	<u>37,109,200</u>	<u>43,499,764</u>	<u>39,764,679</u>	<u>(3,735,085)</u>
Net change in Fund Balance	<u>(10,046,300)</u>	<u>(2,985,177)</u>	<u>(6,733,750)</u>	<u>(3,748,573)</u>
FUND BALANCE, JULY 1	<u>23,417,500</u>	<u>46,094,939</u>	<u>46,094,939</u>	
FUND BALANCE, JUNE 30	<u>\$ 13,371,200</u>	<u>\$ 43,109,762</u>	<u>\$ 39,361,189</u>	<u>\$ (3,748,573)</u>

**CITY OF NORTH LAS VEGAS
SPECIAL REVENUE FUND - PUBLIC SAFETY TAX
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 40,894,200	\$ 36,844,200	\$ 36,944,252	\$ 100,052
EXPENDITURES				
General Government:				
Salaries and wages	212,200			
Employee benefits	59,700			
Services and supplies	25,300	25,300	27,779	2,479
Capital outlay	2,153,000	544,400	209,165	(335,235)
Total General Government	<u>2,450,200</u>	<u>569,700</u>	<u>236,944</u>	<u>(332,756)</u>
Public Works:				
Engineering:				
Salaries and wages			460	460
Employee benefits			242	242
Services and supplies			11	11
Total Public Works			<u>713</u>	<u>713</u>
Public Safety:				
Police:				
Salaries and wages	20,358,800	18,632,934	18,488,497	(144,437)
Employee benefits	10,612,100	9,462,966	9,119,584	(343,382)
Services and supplies	2,999,900	3,218,663	2,370,696	(847,967)
Capital outlay	678,200	2,847,058	1,123,159	(1,723,899)
Safe Streets 2000:				
Services and supplies	79,700	109,195	108,746	(449)
Corrections:				
Salaries and wages	755,500	793,500	815,109	21,609
Protective Services:				
Salaries and wages	233,400	245,400	258,285	12,885
Employee benefits	99,700	99,700	97,119	(2,581)
Services and supplies	734,000	10,600	9,934	(666)
Total Public Safety	<u>36,551,300</u>	<u>35,420,016</u>	<u>32,391,129</u>	<u>(3,028,887)</u>
Total Expenditures	<u>39,001,500</u>	<u>35,989,716</u>	<u>32,628,786</u>	<u>(3,360,930)</u>
Excess of Revenues Over Expenditures	<u>1,892,700</u>	<u>854,484</u>	<u>4,315,466</u>	<u>3,460,982</u>
OTHER FINANCING USES				
Transfers out:				
Debt service fund		(885,100)	(885,100)	
Internal service fund	(916,200)	(509,500)	(509,500)	
Total Other Financing Uses	<u>(916,200)</u>	<u>(1,394,600)</u>	<u>(1,394,600)</u>	
Net change in Fund Balances	976,500	(540,116)	2,920,866	3,460,982
FUND BALANCE, JULY 1	<u>5,305,166</u>	<u>10,492,988</u>	<u>10,492,988</u>	
FUND BALANCE, JUNE 30	<u>\$ 6,281,666</u>	<u>\$ 9,952,872</u>	<u>\$ 13,413,854</u>	<u>\$ 3,460,982</u>

**CITY OF NORTH LAS VEGAS
CAPITAL PROJECTS FUND - STREET IMPROVEMENTS PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental:				
Federal grants	\$ 952,100	\$ 64,000	\$ 194,990	\$ 130,990
Other	71,065,900	44,341,000	43,271,280	(1,069,720)
Miscellaneous			78,403	78,403
Total Revenues	<u>72,018,000</u>	<u>44,405,000</u>	<u>43,544,673</u>	<u>(860,327)</u>
EXPENDITURES				
General Government:				
Salaries and wages			21,188	21,188
Employee benefits			12,372	12,372
Services and supplies			322	322
Total General Government			<u>33,882</u>	<u>33,882</u>
Public Safety:				
Salaries and wages			21,204	21,204
Employee benefits			11,721	11,721
Services and supplies			526	526
Total Public Safety			<u>33,451</u>	<u>33,451</u>
Public Works:				
Salaries and wages	768,900	814,000	1,165,027	351,027
Employee benefits	269,400	452,000	629,158	177,158
Services and supplies	5,958,700	3,701,000	2,196,794	(1,504,206)
Capital outlay	94,033,700	47,768,000	45,652,516	(2,115,484)
Total Public Works	<u>101,030,700</u>	<u>52,735,000</u>	<u>49,643,495</u>	<u>(3,091,505)</u>
Total Expenditures	<u>101,030,700</u>	<u>52,735,000</u>	<u>49,710,828</u>	<u>(3,024,172)</u>
Deficiency of Revenues Under Expenditures	<u>(29,012,700)</u>	<u>(8,330,000)</u>	<u>(6,166,155)</u>	<u>2,163,845</u>
OTHER FINANCING SOURCES				
Transfers In:				
Special revenue funds	8,664,800	7,434,500	7,236,771	(197,729)
Issuance of debt	20,347,900	20,347,900		(20,347,900)
Total Other Financing Sources	<u>29,012,700</u>	<u>27,782,400</u>	<u>7,236,771</u>	<u>(20,545,629)</u>
Net change in Fund Balance		19,452,400	1,070,616	(18,381,784)
FUND BALANCE, JULY 1	<u>3,030,005</u>	<u>6,174,586</u>	<u>6,174,586</u>	
FUND BALANCE, JUNE 30	<u>\$ 3,030,005</u>	<u>\$ 25,626,986</u>	<u>\$ 7,245,202</u>	<u>\$ (18,381,784)</u>

**CITY OF NORTH LAS VEGAS
CAPITAL PROJECTS FUND - CIVIC CENTER FACILITIES
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Miscellaneous:				
Interest on investments	\$ 2,000,000	\$ 2,000,000	\$ 1,627,995	\$ (372,005)
EXPENDITURES				
General Government:				
Salaries and wages	211,600	106,000	1,859	(104,141)
Employee benefits	74,100	53,000	1,069	(51,931)
Services and supplies	8,258,000	7,347,000	4,942,446	(2,404,554)
Capital outlay			(14,596)	(14,596)
Total General Government	<u>8,543,700</u>	<u>7,506,000</u>	<u>4,930,778</u>	<u>(2,575,222)</u>
Public Safety				
Salaries and wages			14,456	14,456
Employee benefits			6,860	6,860
Services and supplies			334	334
Total Public Safety			<u>21,650</u>	<u>21,650</u>
Public Works:				
Salaries and wages			162,353	162,353
Employee benefits			86,252	86,252
Services and supplies			4,524	4,524
Total Public Works			<u>253,129</u>	<u>253,129</u>
Total Expenditures	<u>8,543,700</u>	<u>7,506,000</u>	<u>5,205,557</u>	<u>(2,300,443)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,543,700)</u>	<u>(5,506,000)</u>	<u>(3,577,562)</u>	<u>1,928,438</u>
OTHER FINANCING SOURCES				
Transfer In			755,833	755,833
Total Other Financing Sources			<u>755,833</u>	<u>755,833</u>
Net change in Fund Balance	(6,543,700)	(5,506,000)	(2,821,729)	2,684,271
FUND BALANCE, JULY 1		<u>88,439,248</u>	<u>88,439,248</u>	
FUND BALANCE, JUNE 30	<u>\$ (6,543,700)</u>	<u>\$ 82,933,248</u>	<u>\$ 85,617,519</u>	<u>\$ 2,684,271</u>

**CITY OF NORTH LAS VEGAS
CAPITAL PROJECTS FUND - VARIOUS NEW MUNICIPAL BUILDINGS FACILITIES
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Miscellaneous:				
Interest on investments	\$ 500,000	\$ 500,000	\$ 979,552	\$ 479,552
EXPENDITURES				
General Government:				
Salaries and wages			7,288	7,288
Employee benefits			4,357	4,357
Services and supplies			1,712	1,712
Total General Government			<u>13,357</u>	<u>13,357</u>
Public Safety:				
Police:				
Salaries and wages	190,100	100,000		(100,000)
Employee benefits	66,600	50,000		(50,000)
Subtotal Police	<u>256,700</u>	<u>150,000</u>		<u>(150,000)</u>
Fire:				
Salaries and wages	182,100	200,000		(200,000)
Employee benefits	63,700	100,000		(100,000)
Subtotal Fire	<u>245,800</u>	<u>300,000</u>		<u>(300,000)</u>
Other:				
Salaries and wages			36,708	36,708
Employee benefits			19,691	19,691
Services and supplies	2,034,800	1,061,500	1,358,317	296,817
Capital outlay	14,345,100	10,086,901	7,600,711	(2,486,190)
Subtotal Other	<u>16,379,900</u>	<u>11,148,401</u>	<u>9,015,427</u>	<u>(2,132,974)</u>
Total Public Safety	<u>16,882,400</u>	<u>11,598,401</u>	<u>9,015,427</u>	<u>(2,582,974)</u>
Public Works:				
Salaries and wages			317,965	317,965
Employee benefits			174,232	174,232
Services and supplies			7,752	7,752
Total Public Works			<u>499,949</u>	<u>499,949</u>
Culture and Recreation:				
Salaries and wages	87,800	65,400	3,316	(62,084)
Employee benefits	30,900	35,600	1,717	(33,883)
Services and supplies	1,339,600	253,000	245,919	(7,081)
Capital outlay	20,144,000	346,000	351,648	5,648
Total Culture and Recreation	<u>21,602,300</u>	<u>700,000</u>	<u>602,600</u>	<u>(97,400)</u>
Total Expenditures	<u>38,484,700</u>	<u>12,298,401</u>	<u>10,131,333</u>	<u>(2,167,068)</u>
Deficiency of Revenues Under Expenditures	(37,984,700)	(11,798,401)	(9,151,781)	2,646,620
Net change in Fund Balance	(37,984,700)	(11,798,401)	(9,151,781)	2,646,620
FUND BALANCE, JULY 1	<u>57,108,194</u>	<u>55,210,996</u>	<u>55,210,996</u>	
FUND BALANCE, JUNE 30	<u>\$ 19,123,494</u>	<u>\$ 43,412,595</u>	<u>\$ 46,059,215</u>	<u>\$ 2,646,620</u>

Nonmajor Governmental Funds

**CITY OF NORTH LAS VEGAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009**

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL</u>
ASSETS				
Cash:				
Restricted:				
Customer deposits	\$ 639,209		\$ 63,262	\$ 702,471
Unspent bond proceeds			2,688,040	2,688,040
Unrestricted	39,833,341	\$ 3,877,415	14,578,631	58,289,387
Accounts receivable, net of allowance	53,326	211,665		264,991
Special assessments receivable		14,686,440		14,686,440
Grants receivable	1,925,643		4,985,392	6,911,035
Property tax receivable	234,717	27,986		262,703
Due from other governments	2,289,494			2,289,494
Inventories	22,479			22,479
	<u>\$ 44,998,209</u>	<u>\$ 18,803,506</u>	<u>\$ 22,315,325</u>	<u>\$ 86,117,040</u>
Total Assets				
LIABILITIES				
Accounts payable	\$ 1,139,222		\$ 1,645,159	\$ 2,784,381
Accrued salaries and benefits	405,710		80,248	485,958
Due to other governments	110,651			110,651
Due to other funds	1,520,864		3,666,423	5,187,287
Unearned revenue	5,680	\$ 14,119,329	57,525	14,182,534
Customer deposits	639,209		63,262	702,471
	<u>3,821,336</u>	<u>14,119,329</u>	<u>5,512,617</u>	<u>23,453,282</u>
Total Liabilities				
FUND BALANCES				
Unreserved, reported in:				
Special revenue funds	41,199,983			41,199,983
Debt service fund		4,684,177		4,684,177
Capital projects funds			16,802,708	16,779,598
	<u>41,176,873</u>	<u>4,684,177</u>	<u>16,802,708</u>	<u>62,663,758</u>
Total Fund Balances				
Total Liabilities and Fund Balances	<u>\$ 44,998,209</u>	<u>\$ 18,803,506</u>	<u>\$ 22,315,325</u>	<u>\$ 86,117,040</u>

**CITY OF NORTH LAS VEGAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2009**

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	TOTAL
REVENUES				
Taxes:				
Ad valorem	\$ 23,684,594	\$ 1,334,438		\$ 25,019,032
Residential construction tax	467,995			467,995
Intergovernmental	13,940,095		\$ 38,855,868	52,795,963
Charges for services	2,379,053			2,379,053
Fines and forfeitures	319,360	158,365		477,725
Miscellaneous	6,491,729	2,410,413	293,306	9,195,448
Total Revenues	<u>47,282,826</u>	<u>3,903,216</u>	<u>39,149,174</u>	<u>90,335,216</u>
EXPENDITURES				
General government	79,694	12,899	2,912,360	3,004,953
Judicial	4,047,986			4,047,986
Public safety	14,234,214		663,024	14,897,238
Public works	673,592		31,537,300	32,210,892
Culture and recreation	6,109,755		16,954,892	23,064,647
Community support	9,305,672			9,305,672
Debt service:				
Principal	525,000	10,849,500		11,374,500
Interest	158,850	9,442,534		9,601,384
Total Expenditures	<u>35,134,763</u>	<u>20,304,933</u>	<u>52,067,576</u>	<u>107,507,272</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,148,063</u>	<u>(16,401,717)</u>	<u>(12,918,402)</u>	<u>(17,172,056)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,373,136	13,769,700	4,980,500	20,123,336
Transfers out	(20,358,204)		(14,867,900)	(35,226,104)
Total Other Financing Sources (Uses)	<u>(18,985,068)</u>	<u>13,769,700</u>	<u>(9,887,400)</u>	<u>(15,102,768)</u>
Net change in Fund Balances	(6,837,005)	(2,632,017)	(22,805,802)	(32,274,824)
FUND BALANCES, JULY 1	<u>48,013,878</u>	<u>7,316,194</u>	<u>39,608,510</u>	<u>94,938,582</u>
FUND BALANCES, JUNE 30	<u>\$ 41,176,873</u>	<u>\$ 4,684,177</u>	<u>\$ 16,802,708</u>	<u>\$ 62,663,758</u>

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Redevelopment Agency - to account for supplemental property taxes assessed on the redevelopment district property and the costs of carrying out the redevelopment plan.

Library District - to account for monies received by the City from property taxes and contributions from the general fund and costs related to the library district.

Public Safety Support - to account for monies received by the City from various sources that are to be used for programs that enhance public safety.

Special Purpose Revenue - to account for monies received from various sources, which are to be used for specific purposes.

More Cops Sales Tax - to account for a voter-approved increase in sales and use tax to employ and equip additional police officers.

Park Construction Tax - to account for monies collected from developers to finance park construction projects.

Parks and Recreation Support - to account for monies collected for the enhancement and support of park facilities and recreation programs.

Municipal Court Support - to account for fees collected to defray the costs of maintaining the Municipal Court.

Community Development - to account for monies received by the City from the County as a grantee participant in the federal Community Development Block Grant Program as well as funds received from the State of Nevada and other sources, which must be used for qualifying community development projects.

CITY OF NORTH LAS VEGAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	REDEVELOPMENT AGENCY	LIBRARY DISTRICT	PUBLIC SAFETY SUPPORT	SPECIAL PURPOSE REVENUE	MORE COPS SALES TAX
ASSETS					
Cash:					
Restricted for customer deposits			\$ 637,666		
Unrestricted	\$ 10,533,917	\$ 2,179,480	1,400,352	\$ 8,023,423	\$ 5,206,136
Receivables:					
Accounts receivable			29,588		
Property taxes receivable	52,908	43,614	3,450	134,745	
Grants receivable	31,400		344,162		
Due from other governments				402,778	1,886,716
Inventories			22,479		
Total Assets	<u>\$ 10,618,225</u>	<u>\$ 2,223,094</u>	<u>\$ 2,437,697</u>	<u>\$ 8,560,946</u>	<u>\$ 7,092,852</u>
LIABILITIES					
Accounts payable	\$ 20,941	\$ 91,430	\$ 134,782	\$ 235,766	\$ 160
Accrued salaries and benefits	18,284	66,119	21,523		219,144
Due to other governments			57,426	10,271	
Due to other funds			77,608	290,439	
Unearned revenue					
Customer deposits			637,666		
Total Liabilities	<u>39,225</u>	<u>157,549</u>	<u>929,005</u>	<u>536,476</u>	<u>219,304</u>
FUND BALANCES					
Unreserved	<u>10,579,000</u>	<u>2,065,545</u>	<u>1,508,692</u>	<u>8,024,470</u>	<u>6,873,548</u>
Total Fund Balances	<u>10,579,000</u>	<u>2,065,545</u>	<u>1,508,692</u>	<u>8,024,470</u>	<u>6,873,548</u>
Total Liabilities and Fund Balances	<u>\$ 10,618,225</u>	<u>\$ 2,223,094</u>	<u>\$ 2,437,697</u>	<u>\$ 8,560,946</u>	<u>\$ 7,092,852</u>

(continued)

**CITY OF NORTH LAS VEGAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

(Continued)

JUNE 30, 2009

PARK CONSTRUCTION TAX	PARKS AND RECREATION SUPPORT	MUNICIPAL COURT SUPPORT	COMMUNITY DEVELOPMENT	TOTAL	
	\$ 1,543			\$ 639,209	ASSETS
\$ 6,205,068	1,253,850	\$ 2,123,714	\$ 2,907,401	39,833,341	Cash:
					Restricted for customer deposits
					Unrestricted
			23,738	53,326	Receivables:
				234,717	Accounts receivable
	38,454		1,511,627	1,925,643	Property taxes receivable
				2,289,494	Grants receivable
				22,479	Due from other governments
					Inventories
\$ 6,205,068	\$ 1,293,847	\$ 2,123,714	\$ 4,442,766	\$ 44,998,209	Total Assets
					LIABILITIES
\$ 2,032	\$ 94,316	\$ 41,213	\$ 518,582	\$ 1,139,222	Accounts payable
960	41,103	4,396	34,181	405,710	Accrued salaries and benefits
7,221	5,434	50	30,249	110,651	Due to other governments
	103,905		1,048,912	1,520,864	Due to other funds
			5,680	5,680	Unearned revenue
	1,543			639,209	Customer deposits
10,213	246,301	45,659	1,637,604	3,821,336	Total Liabilities
					FUND BALANCES
6,194,855	1,047,546	2,078,055	2,805,162	41,176,873	Unreserved
6,194,855	1,047,546	2,078,055	2,805,162	41,176,873	Total Fund Balances
\$ 6,205,068	\$ 1,293,847	\$ 2,123,714	\$ 4,442,766	\$ 44,998,209	Total Liabilities and Fund Balances

**CITY OF NORTH LAS VEGAS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>REDEVELOPMENT AGENCY</u>	<u>LIBRARY DISTRICT</u>	<u>PUBLIC SAFETY SUPPORT</u>	<u>SPECIAL PURPOSE REVENUE</u>	<u>MORE COPS SALES TAX</u>
REVENUES					
Taxes:					
Ad valorem	\$ 3,305,937	\$ 4,245,433	\$ 335,854	\$ 15,797,370	
Residential construction tax					
Intergovernmental	83,059	67,366	1,006,404		\$ 8,029,389
Charges for services					
Fines and forfeitures		77,151	239,867		
Miscellaneous	219,271	70,457	698,746	719,769	126,574
	<u>3,608,267</u>	<u>4,460,407</u>	<u>2,280,871</u>	<u>16,517,139</u>	<u>8,155,963</u>
Total Revenues					
EXPENDITURES					
General government	38,492			39,400	957
Judicial					
Public safety			2,601,765	1,163,452	10,468,197
Public works				657,229	
Culture and recreation		3,168,758		361,383	
Community support	3,852,837			63,652	
Debt service		683,850			
	<u>3,891,329</u>	<u>3,852,608</u>	<u>2,601,765</u>	<u>2,285,116</u>	<u>10,469,154</u>
Total Expenditures					
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(283,062)</u>	<u>607,799</u>	<u>(320,894)</u>	<u>14,232,023</u>	<u>(2,313,191)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in			173,136		
Transfers out	(300,000)	(1,055,833)	(200,000)	(17,348,100)	
Total Other Financing Sources (Uses)	<u>(300,000)</u>	<u>(1,055,833)</u>	<u>(26,864)</u>	<u>(17,348,100)</u>	
Net change in Fund Balances	(583,062)	(448,034)	(347,758)	(3,116,077)	(2,313,191)
FUND BALANCES, JULY 1	<u>11,162,062</u>	<u>2,513,579</u>	<u>1,856,450</u>	<u>11,140,547</u>	<u>9,186,739</u>
FUND BALANCES, JUNE 30	<u>\$ 10,579,000</u>	<u>\$ 2,065,545</u>	<u>\$ 1,508,692</u>	<u>\$ 8,024,470</u>	<u>\$ 6,873,548</u>

(continued)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009

<u>PARK CONSTRUCTION TAX</u>	<u>PARKS AND RECREATION SUPPORT</u>	<u>MUNICIPAL COURT SUPPORT</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>TOTAL</u>	
					REVENUES
					Taxes:
\$ 467,995				\$ 23,684,594	Ad valorem
	\$ 118,603		\$ 4,635,274	467,995	Residential construction tax
	2,007,191	\$ 370,812		13,940,095	Intergovernmental
	2,342		227,901	2,378,003	Charges for services
<u>121,208</u>	<u>209,882</u>	<u>4,098,971</u>	<u>227,901</u>	<u>6,492,779</u>	Fines and forfeitures
					Miscellaneous
<u>589,203</u>	<u>2,338,018</u>	<u>4,469,783</u>	<u>4,863,175</u>	<u>47,282,826</u>	Total Revenues
					EXPENDITURES
	336		509	79,694	General government
		4,047,986		4,047,986	Judicial
	800			14,234,214	Public safety
	16,363			673,592	Public works
67,733	2,511,881			6,109,755	Culture and recreation
			5,389,183	9,305,672	Community support
				683,850	Debt service
<u>67,733</u>	<u>2,529,380</u>	<u>4,047,986</u>	<u>5,389,692</u>	<u>35,134,763</u>	Total Expenditures
					Excess (Deficiency) of Revenues
<u>521,470</u>	<u>(191,362)</u>	<u>421,797</u>	<u>(526,517)</u>	<u>12,148,063</u>	Over (Under) Expenditures
					OTHER FINANCING SOURCES (USES)
<u>(715,000)</u>		<u>(300,000)</u>	1,200,000	1,373,136	Transfers in
			<u>(439,271)</u>	<u>(20,358,204)</u>	Transfers out
<u>(715,000)</u>		<u>(300,000)</u>	760,729	<u>(18,985,068)</u>	Total Other Financing Sources (Uses)
(193,530)	(191,362)	121,797	234,212	(6,837,005)	Change in Fund Balances
<u>6,388,385</u>	<u>1,238,908</u>	<u>1,956,258</u>	<u>2,570,950</u>	<u>48,013,878</u>	FUND BALANCES, JULY 1
<u>\$ 6,194,855</u>	<u>\$ 1,047,546</u>	<u>\$ 2,078,055</u>	<u>\$ 2,805,162</u>	<u>\$ 41,176,873</u>	FUND BALANCES, JUNE 30

**CITY OF NORTH LAS VEGAS
REDEVELOPMENT AGENCY
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,971,100	\$ 3,413,700	\$ 3,305,937	\$ (107,763)
Intergovernmental:				
Federal grants	120,000	120,000	83,059	(36,941)
Miscellaneous:				
Interest on investments	108,800	108,800	213,491	104,691
Other			5,780	5,780
Total Revenues	<u>3,199,900</u>	<u>3,642,500</u>	<u>3,608,267</u>	<u>(34,233)</u>
EXPENDITURES				
General Government:				
Salaries and wages	27,400	27,400	28,773	1,373
Employee benefits	9,800	9,800	9,015	(785)
Services and supplies	700	700	704	4
Total General Government	<u>37,900</u>	<u>37,900</u>	<u>38,492</u>	<u>592</u>
Community Support:				
Salaries and wages	481,800	504,800	494,372	(10,428)
Employee benefits	165,000	165,000	168,241	3,241
Services and supplies	1,252,100	1,252,100	528,592	(723,508)
Capital outlay	5,430,000	3,117,000	2,661,632	(455,368)
Total Community Support	<u>7,328,900</u>	<u>5,038,900</u>	<u>3,852,837</u>	<u>(1,186,063)</u>
Public Works				
Capital outlay	250,000	250,000		(250,000)
Total Public Works	<u>250,000</u>	<u>250,000</u>		<u>(250,000)</u>
Total Expenditures	<u>7,616,800</u>	<u>5,326,800</u>	<u>3,891,329</u>	<u>(1,435,471)</u>
Deficiency of Revenues Under Expenditures	<u>(4,416,900)</u>	<u>(1,684,300)</u>	<u>(283,062)</u>	<u>1,401,238</u>
OTHER FINANCING USES				
Transfer out		(300,000)	(300,000)	
Net change in Fund Balance	(4,416,900)	(1,984,300)	(583,062)	1,401,238
FUND BALANCE, JULY 1	<u>10,736,360</u>	<u>11,162,062</u>	<u>11,162,062</u>	
FUND BALANCE, JUNE 30	<u>\$ 6,319,460</u>	<u>\$ 9,177,762</u>	<u>\$ 10,579,000</u>	<u>\$ 1,401,238</u>

**CITY OF NORTH LAS VEGAS
LIBRARY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 4,690,200	\$ 4,390,200	\$ 4,245,433	\$ (144,767)
Intergovernmental:				
State grants	50,000	117,400	67,366	(50,034)
Fines and forfeitures	61,000	61,000	77,151	16,151
Miscellaneous:				
Nongovernmental grant		19,500	19,500	
Other	58,000	58,000	50,957	(7,043)
Total Revenues	<u>4,859,200</u>	<u>4,646,100</u>	<u>4,460,407</u>	<u>(185,693)</u>
EXPENDITURES				
Culture and Recreation:				
Salaries and wages	1,797,300	1,813,400	1,728,393	(85,007)
Employee benefits	779,700	763,600	728,386	(35,214)
Services and supplies	903,500	990,400	711,979	(278,421)
Total Culture and Recreation	<u>3,480,500</u>	<u>3,567,400</u>	<u>3,168,758</u>	<u>(398,642)</u>
Debt Service:				
Principal	885,000	785,000	525,000	(260,000)
Interest	554,800	411,800	158,850	(252,950)
Total Debt Service	<u>1,439,800</u>	<u>1,196,800</u>	<u>683,850</u>	<u>(512,950)</u>
Contingency	<u>10,000</u>	<u>10,000</u>		<u>(10,000)</u>
Total Expenditures	<u>4,930,300</u>	<u>4,774,200</u>	<u>3,852,608</u>	<u>(921,592)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(71,100)</u>	<u>(128,100)</u>	<u>607,799</u>	<u>735,899</u>
OTHER FINANCING USES				
Transfers out:				
General fund		(300,000)	(300,000)	
Capital projects fund			(755,833)	(755,833)
Net change in Fund Balance	(71,100)	(428,100)	(448,034)	(19,934)
FUND BALANCE, JULY 1	<u>1,591,068</u>	<u>2,513,579</u>	<u>2,513,579</u>	
FUND BALANCE, JUNE 30	<u>\$ 1,519,968</u>	<u>\$ 2,085,479</u>	<u>\$ 2,065,545</u>	<u>\$ (19,934)</u>

**CITY OF NORTH LAS VEGAS
PUBLIC SAFETY SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 371,900	\$ 371,900	\$ 335,854	\$ (36,046)
Intergovernmental:				
Federal grants	694,500	2,173,854	993,211	(1,180,643)
Other			13,193	13,193
Fines and forfeitures	27,000	62,000	239,867	177,867
Miscellaneous:				
Interest on investments			9,748	9,748
Other	670,000	730,000	688,998	(41,002)
Total Revenues	<u>1,763,400</u>	<u>3,337,754</u>	<u>2,280,871</u>	<u>(1,056,883)</u>
EXPENDITURES				
Public Safety:				
Police:				
Salaries and wages	562,400	926,540	652,270	(274,270)
Employee benefits	178,600	247,769	149,320	(98,449)
Services and supplies	884,900	2,005,582	1,209,874	(795,708)
Capital outlay		788,520	378,315	(410,205)
	<u>1,625,900</u>	<u>3,968,411</u>	<u>2,389,779</u>	<u>(1,578,632)</u>
Fire:				
Services and supplies		229,500	178,878	(50,622)
		<u>229,500</u>	<u>178,878</u>	<u>(50,622)</u>
Other Protection:				
Services and supplies	135,000		33,108	33,108
Total Expenditures	<u>1,760,900</u>	<u>4,197,911</u>	<u>2,601,765</u>	<u>(1,596,146)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,500</u>	<u>(860,157)</u>	<u>(320,894)</u>	<u>539,263</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out):				
Capital projects funds		173,136	173,136	
General fund	(200,000)	(200,000)	(200,000)	
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>(26,864)</u>	<u>(26,864)</u>	
Net change in Fund Balance	(197,500)	(887,021)	(347,758)	539,263
FUND BALANCE, JULY 1	<u>292,258</u>	<u>1,856,450</u>	<u>1,856,450</u>	
FUND BALANCE, JUNE 30	<u>\$ 94,758</u>	<u>\$ 969,429</u>	<u>\$ 1,508,692</u>	<u>\$ 539,263</u>

CITY OF NORTH LAS VEGAS
SPECIAL PURPOSE REVENUE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 17,401,300	\$ 15,901,300	\$ 15,797,370	\$ (103,930)
Miscellaneous:				
Interest on investments			19,528	19,528
Other	600,000	600,000	700,241	100,241
Total Revenues	<u>18,001,300</u>	<u>16,501,300</u>	<u>16,517,139</u>	<u>15,839</u>
EXPENDITURES				
General Government:				
Capital outlay	1,823,000	1,223,000	39,400	(1,183,600)
Public Safety:				
Services and supplies	219,700	953,700	711,907	(241,793)
Capital outlay	322,800	595,200	451,545	(143,655)
Total Public Safety	<u>542,500</u>	<u>1,548,900</u>	<u>1,163,452</u>	<u>(385,448)</u>
Public Works:				
Services and supplies	500,000	500,000	623,569	123,569
Capital outlay			33,660	33,660
Total Public Works	<u>500,000</u>	<u>500,000</u>	<u>657,229</u>	<u>157,229</u>
Culture and Recreation:				
Services and supplies	175,000	211,500	192,923	(18,577)
Capital outlay	160,000	686,412	168,460	(517,952)
Total Culture and Recreation	<u>335,000</u>	<u>897,912</u>	<u>361,383</u>	<u>(536,529)</u>

(continued)

CITY OF NORTH LAS VEGAS
SPECIAL PURPOSE REVENUE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 (Continued)
FOR THE YEAR ENDED JUNE 30, 2009

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Community Support:				
Salaries and wages	300,000	300,000	63,652	(236,348)
Total Expenditures	<u>3,500,500</u>	<u>4,469,812</u>	<u>2,285,116</u>	<u>(2,184,696)</u>
Excess of Revenues Over Expenditures	14,500,800	12,031,488	14,232,023	2,200,535
OTHER FINANCING USES				
Transfers out:				
General fund		(210,000)	(210,000)	
Debt service fund	(7,469,700)	(6,584,600)	(6,584,600)	
Capital projects funds	<u>(9,723,800)</u>	<u>(10,553,500)</u>	<u>(10,553,500)</u>	
Total Other Financing Uses	<u>(17,193,500)</u>	<u>(17,348,100)</u>	<u>(17,348,100)</u>	
Net change in Fund Balance	(2,692,700)	(5,316,612)	(3,116,077)	2,200,535
FUND BALANCE, JULY 1	<u>7,770,801</u>	<u>11,140,547</u>	<u>11,140,547</u>	
FUND BALANCE, JUNE 30	<u><u>\$ 5,078,101</u></u>	<u><u>\$ 5,823,935</u></u>	<u><u>\$ 8,024,470</u></u>	<u><u>\$ 2,200,535</u></u>

**CITY OF NORTH LAS VEGAS
MORE COPS SALES TAX
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Intergovernmental:				
Police .25% local sales and use tax	\$ 9,229,800	\$ 8,356,100	\$ 8,029,389	\$ (326,711)
Miscellaneous:				
Interest on investments	50,000	125,000	123,850	(1,150)
Other Interest			2,724	2,724
Total Revenues	<u>9,279,800</u>	<u>8,481,100</u>	<u>8,155,963</u>	<u>(325,137)</u>
EXPENDITURES				
General Government:				
Services and supplies	<u>22,700</u>	<u>22,700</u>	<u>957</u>	<u>(21,743)</u>
Public Safety:				
Salaries and wages	7,112,300	6,695,940	6,613,163	(82,777)
Employee benefits	3,994,500	3,730,860	3,568,008	(162,852)
Services and supplies	437,400	481,871	247,989	(233,882)
Capital outlay		<u>381,096</u>	<u>39,037</u>	<u>(342,059)</u>
Total Public Safety	<u>11,544,200</u>	<u>11,289,767</u>	<u>10,468,197</u>	<u>(821,570)</u>
Total Expenditures	<u>11,566,900</u>	<u>11,312,467</u>	<u>10,469,154</u>	<u>(843,313)</u>
Deficiency of Revenues Under Expenditures	<u>(2,287,100)</u>	<u>(2,831,367)</u>	<u>(2,313,191)</u>	<u>518,176</u>
Net change in Fund Balance	(2,287,100)	(2,831,367)	(2,313,191)	518,176
FUND BALANCE, JULY 1	<u>6,928,254</u>	<u>9,186,739</u>	<u>9,186,739</u>	
FUND BALANCE, JUNE 30	<u>\$ 4,641,154</u>	<u>\$ 6,355,372</u>	<u>\$ 6,873,548</u>	<u>\$ 518,176</u>

**CITY OF NORTH LAS VEGAS
PARK CONSTRUCTION TAX
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes:				
Residential park construction tax	\$ 1,816,400	\$ 522,900	\$ 467,995	\$ (54,905)
Miscellaneous:				
Interest on investments	100,200	100,200	120,158	19,958
Other			1,050	1,050
Total Revenues	<u>1,916,600</u>	<u>623,100</u>	<u>589,203</u>	<u>(33,897)</u>
EXPENDITURES				
Culture and Recreation:				
Salaries and wages	33,300	35,300	3,361	(31,939)
Employee benefits	12,200	12,200	1,260	(10,940)
Services and supplies	800	800	9,612	8,812
Capital outlay		110,000	53,500	(56,500)
Total Expenditures	<u>46,300</u>	<u>158,300</u>	<u>67,733</u>	<u>(90,567)</u>
Excess of Revenues Over Expenditures	<u>1,870,300</u>	<u>464,800</u>	<u>521,470</u>	<u>56,670</u>
OTHER FINANCING USES				
Transfer to capital projects funds	<u>(6,150,000)</u>	<u>(715,000)</u>	<u>(715,000)</u>	
Net change in Fund Balance	(4,279,700)	(250,200)	(193,530)	56,670
FUND BALANCE, JULY 1	<u>5,503,285</u>	<u>6,388,385</u>	<u>6,388,385</u>	
FUND BALANCE, JUNE 30	<u>\$ 1,223,585</u>	<u>\$ 6,138,185</u>	<u>\$ 6,194,855</u>	<u>\$ 56,670</u>

**CITY OF NORTH LAS VEGAS
PARKS AND RECREATION SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental:				
Federal grants	\$ 113,900	\$ 43,593	\$ 30,928	\$ (12,665)
Other	211,800	135,275	87,675	(47,600)
Charges for Services:				
Recreation fees	2,883,800	2,548,200	2,007,191	(541,009)
Fines and Forfeitures:				
Fines and forfeitures			2,342	
Miscellaneous:				
Contributions and donations	256,800	256,800	147,766	(109,034)
Interest on investments			8,729	8,729
Other			53,387	53,387
Total Revenues	<u>3,466,300</u>	<u>2,983,868</u>	<u>2,338,018</u>	<u>(648,192)</u>
EXPENDITURES				
General Government:				
Salaries and wages			209	209
Employee benefits			122	122
Services and supplies			5	5
Total General Government			<u>336</u>	<u>336</u>
Public Safety:				
Salaries and wages			504	504
Employee benefits			285	285
Services and supplies			11	11
Total Public Safety			<u>800</u>	<u>800</u>
Public Works:				
Salaries and wages			10,751	10,751
Employee benefits			5,478	5,478
Services and supplies			134	134
Total Public Works			<u>16,363</u>	<u>16,363</u>
Culture and Recreation:				
Salaries and wages	1,948,300	1,697,900	1,534,350	(163,550)
Employee benefits	282,300	286,400	216,388	(70,012)
Services and supplies	1,158,900	1,076,993	716,061	(360,932)
Capital outlay	119,800	58,275	45,082	(13,193)
Total Culture and Recreation	<u>3,509,300</u>	<u>3,119,568</u>	<u>2,511,881</u>	<u>(607,687)</u>
Total Expenditures	<u>3,509,300</u>	<u>3,119,568</u>	<u>2,529,380</u>	<u>(590,188)</u>
Net change in Fund Balance	(43,000)	(135,700)	(191,362)	(55,662)
FUND BALANCE, JULY 1	<u>1,016,819</u>	<u>1,238,908</u>	<u>1,238,908</u>	
FUND BALANCE, JUNE 30	<u>\$ 973,819</u>	<u>\$ 1,103,208</u>	<u>\$ 1,047,546</u>	<u>\$ (55,662)</u>

CITY OF NORTH LAS VEGAS
MUNICIPAL COURT SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Charges for Services:				
Judicial fees	\$ 259,200	\$ 275,000	\$ 370,812	\$ 95,812
Miscellaneous:				
Other	3,165,000	3,990,000	4,098,971	108,971
Total Revenues	<u>3,424,200</u>	<u>4,265,000</u>	<u>4,469,783</u>	<u>204,783</u>
EXPENDITURES				
Judicial:				
Salaries and wages	183,700	182,700	144,967	(37,733)
Employee benefits	85,400	85,400	66,592	(18,808)
Services and supplies	3,822,100	3,863,300	3,774,313	(88,987)
Capital outlay	347,100	135,000	62,114	(72,886)
Total Expenditures	<u>4,438,300</u>	<u>4,266,400</u>	<u>4,047,986</u>	<u>(218,414)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,014,100)</u>	<u>(1,400)</u>	<u>421,797</u>	<u>423,197</u>
OTHER FINANCING USES				
Transfer to debt service fund	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	
Net change in Fund Balance	(1,314,100)	(301,400)	121,797	423,197
FUND BALANCE, JULY 1	<u>1,303,310</u>	<u>1,956,258</u>	<u>1,956,258</u>	
FUND BALANCE, JUNE 30	<u>\$ (10,790)</u>	<u>\$ 1,654,858</u>	<u>\$ 2,078,055</u>	<u>\$ 423,197</u>

**CITY OF NORTH LAS VEGAS
COMMUNITY DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental:				
Federal grants	\$ 7,525,300	\$ 14,363,000	\$ 3,755,274	\$ (10,607,726)
State grants		1,823,200	880,000	(943,200)
Miscellaneous:				
Graffiti-community improvement fees	212,600	212,600	227,901	15,301
Total Revenues	<u>7,737,900</u>	<u>16,398,800</u>	<u>4,863,175</u>	<u>(11,535,625)</u>
EXPENDITURES				
General Government:				
Services and supplies			509	509
Community Support:				
Salaries and wages	1,373,800	1,581,800	1,083,685	(498,115)
Employee benefits	336,900	336,900	292,764	(44,136)
Services and supplies	4,730,600	13,244,500	4,012,734	(9,231,766)
Capital outlay	733,800	733,800		(733,800)
Total Community Support	<u>7,175,100</u>	<u>15,897,000</u>	<u>5,389,183</u>	<u>(10,507,817)</u>
Total Expenditures	<u>7,175,100</u>	<u>15,897,000</u>	<u>5,389,692</u>	<u>(10,507,308)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>562,800</u>	<u>501,800</u>	<u>(526,517)</u>	<u>(1,028,317)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out):				
General fund	1,200,000	1,200,000	1,200,000	
Special revenue funds	419,500	100,000		(100,000)
Special revenue funds	(419,500)	(100,000)		100,000
Capital projects funds	(497,000)	(637,000)	(439,271)	197,729
Total Other Financing Sources (Uses)	<u>703,000</u>	<u>563,000</u>	<u>760,729</u>	<u>197,729</u>
Net change in Fund Balance	1,265,800	1,064,800	234,212	(830,588)
FUND BALANCE, JULY 1	<u>1,718,049</u>	<u>2,570,950</u>	<u>2,570,950</u>	
FUND BALANCE, JUNE 30	<u>\$ 2,983,849</u>	<u>\$ 3,635,750</u>	<u>\$ 2,805,162</u>	<u>\$ (830,588)</u>

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, general obligation medium- and long-term debt principal and interest. Additionally, this fund is used to account for the collection and accumulation of resources for, and the payment of, principal and interest payments pertaining to those special assessments levied against and secured by a lien upon property within certain assessment districts, for which the City is financially obligated in the event there are deficiencies. The following debt obligations are serviced through this fund:

General Obligation Long-term Bonds

- 2002 Street Improvement Refunding Bonds – ad valorem taxes pledged for the payment of principal and interest
- 2004 Jail Facility Refunding Bonds – ad valorem taxes pledged for the payment of principal and interest
- 2007 Street Improvement Refunding Bonds – ad valorem taxes pledged for the payment of principal and interest

General Obligation Revenue Bonds

- 2002 Judicial/Public Safety Facilities Bonds – operating resources pledged for the payment of principal and interest
- 2003 Judicial/Public Safety Facilities Bonds – operating resources pledged for the payment of principal and interest
- 2006 Civic Center Facilities Bonds – operating resources pledged for the payment of principal and interest
- 2007 Judicial/Public Safety Facilities Bonds – operating resources pledged for the payment of principal and interest

General Obligation Medium-term Bonds

- 2000 Recreation Center Building Bonds - operating resources pledged for the payment of principal and interest
- 2004 Library District Medium-term Bonds – ad valorem taxes pledged for the payment of principal and interest
- 2006 Various New Municipal Buildings Facilities Bonds – operating resources pledged for the payment of principal and interest

Special Assessment Bonds

- 2002 SIAD No. 58 (Craig Road Phase I) Improvement Bonds – property assessments pledged for the payment of principal and interest
- 2003 SIAD No. 59 (Craig Road Phase II) Improvement Bonds – property assessments pledged for the payment of principal and interest
- 2007 SIAD No. 61 (Ann Road) Improvement Bonds – property assessments pledged for the payment of principal and interest
- 2007 SIAD No. 62 (Clayton Street) Improvement Bonds – property assessments pledged for the payment of principal and interest
- 2007 SIAD No. 63 (Lamb Boulevard) Improvement Bonds – property assessments pledged for the payment of principal and interest

**CITY OF NORTH LAS VEGAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Taxes:				
Ad valorem	\$ 1,401,500	\$ 1,351,500	\$ 1,334,438	\$ (17,062)
Fines and forfeitures			158,365	158,365
Miscellaneous	<u>2,273,100</u>	<u>2,432,100</u>	<u>2,410,413</u>	<u>(21,687)</u>
Total Revenues	<u>3,674,600</u>	<u>3,783,600</u>	<u>3,903,216</u>	<u>119,616</u>
EXPENDITURES				
General Government:				
Services and supplies	6,300	17,300	12,899	(4,401)
Debt service:				
Principal	10,859,500	10,849,500	10,849,500	
Interest	<u>9,857,800</u>	<u>9,853,110</u>	<u>9,442,534</u>	<u>(410,576)</u>
Total Expenditures	<u>20,723,600</u>	<u>20,719,910</u>	<u>20,304,933</u>	<u>(414,977)</u>
Deficiency of Revenues Under Expenditures	<u>(17,049,000)</u>	<u>(16,936,310)</u>	<u>(16,401,717)</u>	<u>534,593</u>
OTHER FINANCING SOURCES				
Transfer from special revenue funds	7,769,700	7,769,700	7,769,700	
Transfer from General fund	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	
Total Other Financing Sources	<u>13,769,700</u>	<u>13,769,700</u>	<u>13,769,700</u>	
Net change in Fund Balance	(3,279,300)	(3,166,610)	(2,632,017)	534,593
FUND BALANCE, JULY 1	<u>6,926,514</u>	<u>7,316,194</u>	<u>7,316,194</u>	
FUND BALANCE, JUNE 30	<u>\$ 3,647,214</u>	<u>\$ 4,149,584</u>	<u>\$ 4,684,177</u>	<u>\$ 534,593</u>

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital improvements and facilities other than those financed by proprietary, special revenue, or trust funds.

General Government Improvements - to account for various general government capital improvement projects.

Parks and Recreation Projects – to account for capital improvement expenditures associated with the City’s parks and recreation buildings and facilities.

Library Construction Projects - to account for Library District capital improvement and facility expenditures.

Public Safety Projects – to account for the cost of public safety projects associated with the City’s police, fire and detention facilities, as well as the installation of traffic signals in developing areas and improvements of storm drainage systems.

**CITY OF NORTH LAS VEGAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009**

	GENERAL GOVERNMENT IMPROVEMENTS	PARKS AND RECREATION PROJECTS	LIBRARY CONSTRUCTION PROJECTS	PUBLIC SAFETY PROJECTS	TOTAL
ASSETS					
Cash:					
Restricted:					
Customer deposits				\$ 63,262	\$ 63,262
Unspent bond proceeds			\$ 2,688,041		2,688,041
Unrestricted	\$ 6,647,775	\$ 1,590,790		6,340,065	14,578,630
Grants receivable		2,442,076		2,543,316	4,985,392
Total Assets	<u>\$ 6,647,775</u>	<u>\$ 4,032,866</u>	<u>\$ 2,688,041</u>	<u>\$ 8,946,643</u>	<u>\$ 22,315,325</u>
LIABILITIES					
Accounts payable	\$ 248,513	\$ 262,086	\$ 2,570	\$ 1,131,990	\$ 1,645,159
Accrued salaries and benefits	2,161	35,691	412	41,984	80,248
Due to other funds		2,147,121		1,519,302	3,666,423
Unearned revenue				57,525	57,525
Customer deposits				63,262	63,262
Total Liabilities	<u>250,674</u>	<u>2,444,898</u>	<u>2,982</u>	<u>2,814,063</u>	<u>5,512,617</u>
FUND BALANCES					
Unreserved	<u>6,397,101</u>	<u>1,587,968</u>	<u>2,685,059</u>	<u>6,132,580</u>	<u>16,802,708</u>
Total Liabilities and Fund Balances	<u>\$ 6,647,775</u>	<u>\$ 4,032,866</u>	<u>\$ 2,688,041</u>	<u>\$ 8,946,643</u>	<u>\$ 22,315,325</u>

**CITY OF NORTH LAS VEGAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>GENERAL GOVERNMENT IMPROVEMENTS</u>	<u>PARKS AND RECREATION PROJECTS</u>	<u>LIBRARY CONSTRUCTION PROJECTS</u>	<u>PUBLIC SAFETY PROJECTS</u>	<u>TOTAL</u>
REVENUES					
Intergovernmental:					
Federal grants		\$ 10,770,893			\$ 10,770,893
Other				\$ 28,084,975	28,084,975
Miscellaneous:					
Contributions and donations				112,689	112,689
Interest on investments	\$ 27,198		\$ 120,843	31	148,072
Other		32,545			32,545
Total Revenues	<u>27,198</u>	<u>10,803,438</u>	<u>120,843</u>	<u>28,197,695</u>	<u>39,149,174</u>
EXPENDITURES					
General government	2,852,728	33,308	10,223	16,101	2,912,360
Public safety	24,164	99,750	77,647	461,463	663,024
Public works	33,589	799,929	228,806	30,474,976	31,537,300
Culture and recreation		11,858,000	5,096,892		16,954,892
Total Expenditures	<u>2,910,481</u>	<u>12,790,987</u>	<u>5,413,568</u>	<u>30,952,540</u>	<u>52,067,576</u>
Deficiency of Revenues Under Expenditures	<u>(2,883,283)</u>	<u>(1,987,549)</u>	<u>(5,292,725)</u>	<u>(2,754,845)</u>	<u>(12,918,402)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in (out):					
Special revenue funds	2,200,000	2,271,000		509,500	4,980,500
General fund	(14,867,900)				(14,867,900)
Total Other Financing Sources (Uses)	<u>(12,667,900)</u>	<u>2,271,000</u>		<u>509,500</u>	<u>(9,887,400)</u>
Net change in Fund Balances	(15,551,183)	283,451	(5,292,725)	(2,245,345)	(22,805,802)
FUND BALANCES, JULY 1	<u>21,948,284</u>	<u>1,304,517</u>	<u>7,977,784</u>	<u>8,377,925</u>	<u>39,608,510</u>
FUND BALANCES, JUNE 30	<u>\$ 6,397,101</u>	<u>\$ 1,587,968</u>	<u>\$ 2,685,059</u>	<u>\$ 6,132,580</u>	<u>\$ 16,802,708</u>

**CITY OF NORTH LAS VEGAS
GENERAL GOVERNMENT IMPROVEMENTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Interest on investments			\$ 27,198	\$ 27,198
EXPENDITURES				
General Government:				
Salaries and wages		\$ 265,000	76,057	(188,943)
Employee benefits		7,000	9,890	2,890
Services and supplies	\$ 1,448,000	2,236,600	1,910,557	(326,043)
Capital outlay	1,193,300	1,031,300	856,224	(175,076)
Total General Government	<u>2,641,300</u>	<u>3,539,900</u>	<u>2,852,728</u>	<u>(687,172)</u>
Public Safety:				
Salaries and wages			15,415	15,415
Employee benefits			8,364	8,364
Services and supplies			385	385
Total Public Safety			<u>24,164</u>	<u>24,164</u>
Public Works:				
Salaries and wages			21,497	21,497
Employee benefits			11,802	11,802
Services and supplies			290	290
Total Public Works			<u>33,589</u>	<u>33,589</u>
Total Expenditures	<u>2,641,300</u>	<u>3,539,900</u>	<u>2,910,481</u>	<u>(629,419)</u>
Deficiency of Revenues Under Expenditures	<u>(2,641,300)</u>	<u>(3,539,900)</u>	<u>(2,883,283)</u>	<u>656,617</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out):				
Special purpose fund		2,200,000	2,200,000	
General fund	(6,999,100)	(14,867,900)	(14,867,900)	
Total Other Financing Sources (Uses)	<u>(6,999,100)</u>	<u>(12,667,900)</u>	<u>(12,667,900)</u>	
Net change in Fund Balance	(9,640,400)	(16,207,800)	(15,551,183)	656,617
FUND BALANCE, JULY 1	<u>26,472,508</u>	<u>21,948,284</u>	<u>21,948,284</u>	
FUND BALANCE, JUNE 30	<u>\$ 16,832,108</u>	<u>\$ 5,740,484</u>	<u>\$ 6,397,101</u>	<u>\$ 656,617</u>

**CITY OF NORTH LAS VEGAS
PARKS AND RECREATION PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>			<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Intergovernmental:				
Federal grants	\$ 22,333,500	\$ 15,094,400	\$ 10,770,893	\$ (4,323,507)
Other			32,545	32,545
Total Revenues	<u>22,333,500</u>	<u>15,094,400</u>	<u>10,803,438</u>	<u>(4,290,962)</u>
EXPENDITURES				
General Government:				
Salaries and wages			20,865	20,865
Employee benefits			11,923	11,923
Services and supplies			520	520
Total General Government			<u>33,308</u>	<u>33,308</u>
Public Safety:				
Salaries and wages			64,132	64,132
Employee benefits			34,074	34,074
Services and supplies			1,544	1,544
Total Public Safety			<u>99,750</u>	<u>99,750</u>
Public Works:				
Salaries and wages			511,130	511,130
Employee benefits			276,341	276,341
Services and supplies			12,458	12,458
Total Public Works			<u>799,929</u>	<u>799,929</u>
Culture and Recreation:				
Salaries and wages	362,600	660,800	62,210	(598,590)
Employee benefits	127,700	339,300	33,627	(305,673)
Services and supplies	5,986,300	4,579,900	3,987,188	(592,712)
Capital outlay	23,615,500	12,244,000	7,774,975	(4,469,025)
Total Culture and Recreation	<u>30,092,100</u>	<u>17,824,000</u>	<u>11,858,000</u>	<u>(5,966,000)</u>
Total Expenditures	<u>30,092,100</u>	<u>17,824,000</u>	<u>12,790,987</u>	<u>(5,033,013)</u>
Deficiency of Revenues Under Expenditures	<u>(7,758,600)</u>	<u>(2,729,600)</u>	<u>(1,987,549)</u>	<u>742,051</u>
OTHER FINANCING SOURCES				
Transfer from special revenue fund	<u>7,706,000</u>	<u>2,271,000</u>	<u>2,271,000</u>	
Net change in Fund Balance	(52,600)	(458,600)	283,451	742,051
FUND BALANCE, JULY 1	<u>2,035,044</u>	<u>1,304,517</u>	<u>1,304,517</u>	
FUND BALANCE, JUNE 30	<u>\$ 1,982,444</u>	<u>\$ 845,917</u>	<u>\$ 1,587,968</u>	<u>\$ 742,051</u>

**CITY OF NORTH LAS VEGAS
LIBRARY CONSTRUCTION PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Interest on investments			\$ 120,843	\$ 120,843
EXPENDITURES				
General Government:				
Salaries and wages			6,378	6,378
Employee benefits			3,686	3,686
Services and supplies			159	159
Total General Government			<u>10,223</u>	<u>10,223</u>
Public Safety:				
Salaries and wages			49,002	49,002
Employee benefits			27,447	27,447
Services and supplies			1,198	1,198
Total Public Safety			<u>77,647</u>	<u>77,647</u>
Public Works:				
Salaries and wages		\$ 180,000	146,977	(33,023)
Employee benefits		95,000	78,445	(16,555)
Services and supplies			3,384	3,384
Total Public Works		<u>275,000</u>	<u>228,806</u>	<u>(46,194)</u>
Culture and Recreation:				
Salaries and wages	\$ 37,000			
Employee benefits	13,000			
Services and supplies	197,500	420,000	298,184	(121,816)
Capital outlay	5,303,500	6,170,000	4,798,708	(1,371,292)
Total Culture and Recreation	<u>5,551,000</u>	<u>6,590,000</u>	<u>5,096,892</u>	<u>(1,493,108)</u>
Total Expenditures	<u>5,551,000</u>	<u>6,865,000</u>	<u>5,413,568</u>	<u>(1,451,432)</u>
Net change in Fund Balance	(5,551,000)	(6,865,000)	(5,292,725)	1,572,275
FUND BALANCE, JULY 1	<u>358,153</u>	<u>7,977,784</u>	<u>7,977,784</u>	
FUND BALANCE, JUNE 30	<u>\$ (5,192,847)</u>	<u>\$ 1,112,784</u>	<u>\$ 2,685,059</u>	<u>\$ 1,572,275</u>

**CITY OF NORTH LAS VEGAS
PUBLIC SAFETY PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental:				
Regional Transportation Commission	\$ 383,400	\$ 1,742,000	\$ 1,444,496	\$ (297,504)
Clark County Flood Control District	52,965,200	33,461,000	26,640,479	(6,820,521)
Miscellaneous:				
Contributions and donations	5,135,400	2,361,100	112,689	(2,248,411)
Interest on investments			31	31
Total Revenues	<u>58,484,000</u>	<u>37,564,100</u>	<u>28,197,695</u>	<u>(9,366,405)</u>
EXPENDITURES				
General Government:				
Salaries and wages			10,078	10,078
Employee benefits			5,762	5,762
Services and supplies			261	261
Total General Government			<u>16,101</u>	<u>16,101</u>
Public Safety:				
Salaries and wages	86,100	13,000	125,672	112,672
Employee benefits	30,200	8,000	67,918	59,918
Services and supplies	2,451,100	452,700	183,562	(269,138)
Capital outlay	1,123,100	184,500	84,311	(100,189)
Total Public Safety	<u>3,690,500</u>	<u>658,200</u>	<u>461,463</u>	<u>(196,737)</u>
Public Works:				
Salaries and wages	785,900	1,235,500	1,256,155	20,655
Employee benefits	305,300	614,300	593,482	(20,818)
Services and supplies	5,215,100	1,877,400	2,150,774	273,374
Capital outlay	50,073,600	34,558,079	26,474,565	(8,083,514)
Total Public Works	<u>56,379,900</u>	<u>38,285,279</u>	<u>30,474,976</u>	<u>(7,810,303)</u>
Total Expenditures	<u>60,070,400</u>	<u>38,943,479</u>	<u>30,952,540</u>	<u>(7,990,939)</u>
Deficiency of Revenues Under Expenditures	<u>(1,586,400)</u>	<u>(1,379,379)</u>	<u>(2,754,845)</u>	<u>(1,375,466)</u>
OTHER FINANCING SOURCES				
Transfers from special revenue fund	916,200	509,500	509,500	
Net change in Fund Balance	(670,200)	(869,879)	(2,245,345)	(1,375,466)
FUND BALANCE, JULY 1	<u>9,806,740</u>	<u>8,377,925</u>	<u>8,377,925</u>	
FUND BALANCE, JUNE 30	<u>\$ 9,136,540</u>	<u>\$ 7,508,046</u>	<u>\$ 6,132,580</u>	<u>\$ (1,375,466)</u>

Proprietary Funds

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City and to other government units on a cost reimbursement basis.

Motor Equipment - to account for repairs, maintenance, fuel and services to vehicles of all departments of the City.

Self-Insurance Reserve - to account for costs incurred in self-insuring liability claims, unemployment and workers' compensation programs and post-employment benefits other than pensions.

**CITY OF NORTH LAS VEGAS
INTERNAL SERVICE FUNDS
COMBINING SCHEDULE OF NET ASSETS
JUNE 30, 2009**

	<u>MOTOR EQUIPMENT</u>	<u>SELF-INSURANCE RESERVE</u>	<u>TOTAL</u>
ASSETS			
Current Assets:			
Cash			
Restricted for employee deposits		\$ 101,409	\$ 101,409
Unrestricted	\$ 2,272,977	25,031,631	27,304,608
Inventories	279,952		279,952
Total Current Assets	<u>2,552,929</u>	<u>25,133,040</u>	<u>27,685,969</u>
Noncurrent Assets:			
Capital Assets:			
Buildings and improvements	720,666		720,666
Improvements other than buildings	148,073		148,073
Equipment	8,313,038		8,313,038
Less accumulated depreciation	<u>(3,034,336)</u>		<u>(3,034,336)</u>
Net Capital Assets	<u>6,147,441</u>		<u>6,147,441</u>
Total Assets	<u>8,700,370</u>	<u>25,133,040</u>	<u>33,833,410</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	273,013	4,738,323	5,011,336
Accrued salaries and benefits	49,143	8,305	57,448
Compensated absences	36,196	43,585	79,781
Employee deposits		101,409	101,409
Due to other governments	<u>(428)</u>	<u>41,947</u>	<u>41,519</u>
Total Current Liabilities	<u>357,924</u>	<u>4,933,569</u>	<u>5,291,493</u>
Noncurrent Liabilities:			
Compensated absences	162,151	5,017	167,168
Other post-employment benefits liability (OPEB)		<u>3,307,209</u>	<u>3,307,209</u>
Total Noncurrent Liabilities	<u>162,151</u>	<u>3,312,226</u>	<u>3,474,377</u>
Total Liabilities	<u>520,075</u>	<u>8,245,795</u>	<u>8,765,870</u>
NET ASSETS			
Invested in capital assets	6,147,441		6,147,441
Unrestricted	<u>2,032,854</u>	<u>16,887,245</u>	<u>18,920,099</u>
Total Net Assets	<u>\$ 8,180,295</u>	<u>\$ 16,887,245</u>	<u>\$ 25,067,540</u>

**CITY OF NORTH LAS VEGAS
INTERNAL SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>MOTOR EQUIPMENT</u>	<u>SELF-INSURANCE RESERVE</u>	<u>TOTAL</u>
OPERATING REVENUES			
Charges for services	\$ 6,276,280	\$ 13,117,960	\$ 19,394,240
OPERATING EXPENSES			
General Government:			
Salaries and wages	1,496,041	3,892,165	5,388,206
Employee benefits	564,209	1,910,350	2,474,559
Services and supplies	3,412,645	4,550,696	7,963,341
Depreciation	1,252,522		1,252,522
Total Operating Expenses	<u>6,725,417</u>	<u>10,353,211</u>	<u>17,078,628</u>
Operating Income (Loss)	<u>(449,137)</u>	<u>2,764,749</u>	<u>2,315,612</u>
TRANSFERS OUT			
Transfers out	<u>(345,000)</u>		<u>(345,000)</u>
Change in Net Assets	<u>(794,137)</u>	<u>2,764,749</u>	<u>1,970,612</u>
NET ASSETS, JULY 1			
As previously reported	8,974,432	9,674,770	18,649,202
Prior period adjustment		4,447,726	4,447,726
As restated	<u>8,974,432</u>	<u>14,122,496</u>	<u>23,096,928</u>
NET ASSETS, JUNE 30	<u>\$ 8,180,295</u>	<u>\$ 16,887,245</u>	<u>\$ 25,067,540</u>

**CITY OF NORTH LAS VEGAS
INTERNAL SERVICE FUNDS
COMBINING SCHEDULE OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>MOTOR EQUIPMENT</u>	<u>SELF-INSURANCE RESERVE</u>	<u>TOTAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from interfund services	\$ 6,276,280	\$ 13,151,650	\$ 19,427,930
Cash paid to employees for services	(2,019,820)	(4,077,802)	(6,097,622)
Cash paid to suppliers	(3,540,929)	(4,107,894)	(7,648,823)
Net Cash Provided by Operating Activities	<u>715,531</u>	<u>4,965,954</u>	<u>5,681,485</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers Out	<u>(345,000)</u>		<u>(345,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	<u>(429,564)</u>		<u>(429,564)</u>
Net Increase (Decrease) in Cash	(59,033)	4,965,954	4,906,921
CASH, JULY 1	<u>2,332,010</u>	<u>20,167,086</u>	<u>22,499,096</u>
CASH, JUNE 30	<u>\$ 2,272,977</u>	<u>\$ 25,133,040</u>	<u>\$ 27,406,017</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (449,137)	\$ 2,764,749	\$ 2,315,612
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	1,252,522		1,252,522
Changes in assets and liabilities:			
Decrease in receivables		770	770
Decrease in inventory	985		985
Increase (decrease) in accounts payable and accrued expenses	(88,411)	2,125,572	2,037,161
Increase (decrease) in due to other governments	(428)	41,947	41,519
Increase in customer deposits		32,916	32,916
Total Adjustments	<u>1,164,668</u>	<u>2,201,205</u>	<u>3,365,873</u>
Net Cash Provided by Operating Activities	<u>\$ 715,531</u>	<u>\$ 4,965,954</u>	<u>\$ 5,681,485</u>

CITY OF NORTH LAS VEGAS
MOTOR EQUIPMENT
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
OPERATING REVENUES				
Charges for services	\$ 6,486,700	\$ 6,486,700	\$ 6,276,280	\$ (210,420)
OPERATING EXPENSES				
General Government:				
Salaries and wages	1,520,200	1,593,800	1,496,041	(97,759)
Employee benefits	568,800	571,500	564,209	(7,291)
Services and supplies	3,276,600	3,602,961	3,412,645	(190,316)
Capital outlay	150,000	1,447,418		(1,447,418)
Depreciation	700,000	700,000	1,252,522	552,522
Total Operating Expenses	<u>6,215,600</u>	<u>7,915,679</u>	<u>6,725,417</u>	<u>(1,190,262)</u>
Operating Income (Loss)	<u>271,100</u>	<u>(1,428,979)</u>	<u>(449,137)</u>	<u>979,842</u>
TRANSFERS OUT				
Transfer to internal service fund		<u>(345,000)</u>	<u>(345,000)</u>	
Change in Net Assets	<u>\$ 271,100</u>	<u>\$ (1,773,979)</u>	(794,137)	<u>\$ 979,842</u>
NET ASSETS, JULY 1			<u>8,974,432</u>	
NET ASSETS, JUNE 30			<u>\$ 8,180,295</u>	

**CITY OF NORTH LAS VEGAS
 SELF-INSURANCE RESERVE
 SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN NET ASSETS - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
OPERATING REVENUES				
Charges for services	\$ 12,266,500	\$ 12,266,500	\$ 13,117,960	\$ 851,460
OPERATING EXPENSES				
General Government:				
Salaries and wages	181,600	3,484,500	3,892,165	407,665
Employee benefits	66,800	6,218,000	1,910,350	(4,307,650)
Services and supplies	4,521,300	5,076,300	4,550,696	(525,604)
Total Operating Expenses	4,769,700	14,778,800	10,353,211	(4,425,589)
Operating Income (Loss)	7,496,800	(2,512,300)	2,764,749	5,277,049
Change in Net Assets	<u>\$ 7,496,800</u>	<u>\$ (2,512,300)</u>	2,764,749	<u>\$ 5,277,049</u>
NET ASSETS, JULY 1				
As previously reported			9,674,770	
Prior period adjustment			4,447,726	
As restated			<u>14,122,496</u>	
NET ASSETS, JUNE 30			<u>\$ 16,887,245</u>	

Enterprise Funds

Enterprise funds are used to finance and account for the acquisition, operation and maintenance of City facilities and services that are intended to be entirely or predominately self-supported from user charges. Operations are accounted for in such a manner as to show a profit or loss on a basis comparable with industries in the private sector.

Wastewater Utility - to account for the collection from the residents of the City and the transmission of sewerage through the system infrastructure.

Water Utility - to account for the delivery of water services through the system infrastructure to the residents of the City and other service areas.

Municipal Golf Courses - to account for the operations of a nine-hole par-3 golf course, an 18-hole par-70 golf course and an 18-hole 72-par championship course.

Major Enterprise Funds
Wastewater Utility Fund
Water Utility Fund

**CITY OF NORTH LAS VEGAS
WASTEWATER UTILITY FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
OPERATING REVENUES				
Intergovernmental:				
Federal grants		\$ 1,900,000		\$ (1,900,000)
Regional Transportation Commission		1,498,783		(1,498,783)
Charges for services:				
Wastewater fees	\$ 31,045,000	31,000,000	\$ 30,773,659	(226,341)
Construction fees	4,225,000	4,196,551	5,069,329	872,778
Other fees	140,000	193,720	192,974	(746)
Fines and forfeitures	750,000	804,021	726,656	(77,365)
Miscellaneous	856,000	538,454	585,202	46,748
Total Operating Revenues	<u>37,016,000</u>	<u>40,131,529</u>	<u>37,347,820</u>	<u>(2,783,709)</u>
OPERATING EXPENSES				
Health and Sanitation Function:				
Salaries and wages	3,409,300	3,743,900	3,432,085	(311,815)
Employee benefits	1,288,000	1,361,700	1,279,507	(82,193)
Services and supplies	26,773,800	22,198,700	14,645,447	(7,553,253)
Depreciation	2,700,000	2,700,000	2,769,490	69,490
Amortization of Lease			375,000	375,000
Total Operating Expenses	<u>34,171,100</u>	<u>30,004,300</u>	<u>22,501,529</u>	<u>(7,502,771)</u>
Operating Income	<u>2,844,900</u>	<u>10,127,229</u>	<u>14,846,291</u>	<u>4,719,062</u>
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	2,400,000	5,378,882	5,671,124	292,242
Governmental administrative charges	(144,000)	(144,000)	(144,000)	
Issuance of debt	17,000,000			
Bond premiums, discounts and costs of issuance	(301,600)	(301,600)	77,345	378,945
Interest expense	(6,619,400)	(6,619,400)	(6,613,516)	5,884
Total Nonoperating Revenues (Expenses)	<u>12,335,000</u>	<u>(1,686,118)</u>	<u>(1,009,047)</u>	<u>677,071</u>
Income Before Capital Contributions and Transfers	<u>15,179,900</u>	<u>8,441,111</u>	<u>13,837,244</u>	<u>5,396,133</u>
CAPITAL CONTRIBUTIONS IN				
Contributions from developers			6,288,159	6,288,159
TRANSFERS OUT	<u>(18,575,600)</u>	<u>(14,952,280)</u>	<u>(13,261,836)</u>	<u>1,690,444</u>
Change in Net Assets	<u>\$ (3,395,700)</u>	<u>\$ (6,511,169)</u>	<u>6,863,567</u>	<u>\$ 13,374,736</u>
NET ASSETS, JULY 1			<u>136,549,002</u>	
NET ASSETS, JUNE 30			<u>\$ 143,412,569</u>	

**CITY OF NORTH LAS VEGAS
WATER UTILITY FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
OPERATING REVENUES				
Charges for services:				
Water fees	\$ 46,425,000	\$ 46,288,000	\$ 42,812,467	\$ (3,475,533)
Construction fees	6,725,000	2,871,390	2,778,205	(93,185)
Other fees	1,220,000	673,968	106,767	(567,201)
Fines and forfeitures	1,200,000	1,293,000	1,306,913	13,913
Miscellaneous			575,778	575,778
Total Operating Revenues	<u>55,570,000</u>	<u>51,126,358</u>	<u>47,580,130</u>	<u>(3,546,228)</u>
OPERATING EXPENSES				
Health and Sanitation Function:				
Salaries and wages	6,911,300	7,347,000	6,874,919	(472,081)
Employee benefits	2,623,700	2,667,200	2,507,691	(159,509)
Services and supplies:				
Water purchases			13,894,296	13,894,296
Other	26,640,400	25,817,600	4,320,854	(21,496,746)
Depreciation	<u>5,200,000</u>	<u>5,200,000</u>	<u>5,259,998</u>	<u>59,998</u>
Total Operating Expenses	<u>41,375,400</u>	<u>41,031,800</u>	<u>32,857,758</u>	<u>(8,174,042)</u>
Operating Income	<u>14,194,600</u>	<u>10,094,558</u>	<u>14,722,372</u>	<u>4,627,814</u>
NONOPERATING EXPENSES				
Governmental administrative charges	216,000	216,000	216,000	
Bond premiums, discounts and costs of issuance	3,047,400	3,047,400	135,940	(2,911,460)
Interest expense	<u>1,473,200</u>	<u>1,473,200</u>	<u>1,442,783</u>	<u>(30,417)</u>
Total Nonoperating Expenses	<u>4,736,600</u>	<u>4,736,600</u>	<u>1,794,723</u>	<u>(2,941,877)</u>
Income Before Capital Contributions and Transfers	<u>9,458,000</u>	<u>5,357,958</u>	<u>12,927,649</u>	<u>1,685,937</u>
CAPITAL CONTRIBUTIONS IN				
Contributions from developers			<u>6,081,623</u>	<u>6,081,623</u>
TRANSFERS OUT	<u>(22,482,700)</u>	<u>(20,047,720)</u>	<u>(17,810,628)</u>	<u>2,237,092</u>
Change in Net Assets	<u>\$ (13,024,700)</u>	<u>\$ (14,689,762)</u>	<u>1,198,644</u>	<u>\$ 10,004,652</u>
NET ASSETS, JULY 1			<u>142,740,134</u>	
NET ASSETS, JUNE 30			<u>\$ 143,938,778</u>	

Nonmajor Enterprise Fund
Municipal Golf Courses Fund

**CITY OF NORTH LAS VEGAS
MUNICIPAL GOLF COURSES FUND
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
OPERATING REVENUES				
User fees	\$ 2,732,500	\$ 1,732,500	\$ 1,425,561	\$ (306,939)
OPERATING EXPENSES				
Salaries and wages	375,200	388,200	261,541	(126,659)
Employee benefits	109,300	109,300	70,136	(39,164)
Services and supplies	1,715,900	1,715,900	1,371,281	(344,619)
Depreciation and amortization	10,100	10,100	103,110	93,010
Total Operating Expenses	<u>2,210,500</u>	<u>2,223,500</u>	<u>1,806,068</u>	<u>(417,432)</u>
Operating Income (Loss)	522,000	(491,000)	(380,507)	110,493
CAPITAL CONTRIBUTIONS IN			6,632,520	6,632,520
TRANSFERS				
Transfer in	350,000	350,000	157,549	(192,451)
Change in Net Assets	<u>\$ 522,000</u>	<u>\$ (491,000)</u>	6,409,562	<u>\$ 6,550,562</u>
NET ASSETS, JULY 1			<u>1,600,249</u>	
NET ASSETS, JUNE 30			<u>\$ 8,009,811</u>	

Fiduciary Funds

These agency funds are used to account for assets held by the City as an agent for individuals, private organizations, other government units, and/or other funds.

Contractors Retention - to account for money withheld from contract payments as retention requirements in construction contracts.

Employee Insurance Deposits - to account for employee and employer contributions to group health and life insurance, which are held until they are disbursed to the City's insurance carriers.

Workers' Compensation Retention - to account for funds held by the State of Nevada as a retention requirement.

SIAD No. 64 (Park Highlands Development) - to account for the collection of property assessments pledged for the payment of principal and interest and for which no assets or revenues of the City have been pledged.

Convention Authority Tax - to account for gaming taxes and room tax receipts collected from North Las Vegas businesses by the City and transmitted to the Las Vegas Convention and Visitors Authority.

Garbage Company Collection - to account for billings and collections by the City for garbage pick-up services performed by a local disposal company.

New Construction Privilege Tax - to account for funds collected from new construction by the City and remitted to Clark County, Nevada.

1994 SIAD No. 54 (Civic Center Reserve) - to account for the collection of property assessments pledged for the payment of principal and interest and for which no assets or revenues of the City have been pledged.

Inmate Deposits - to account for funds held for inmates in the City Detention Center until they are released or transferred.

2002 SIAD No. 60 (Aliante Development) - to account for the collection of property assessments pledged for the payment of principal and interest and for which no assets or revenues of the City have been pledged.

**CITY OF NORTH LAS VEGAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>BALANCE JULY 1, 2008</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 2009</u>
Contractors' Retention:				
Assets:				
Cash and investments	\$ 3,061,077	\$ 3,323,204	\$ 3,345,662	\$ 3,038,619
Liabilities:				
Accounts and contracts payable	\$ 3,061,077	\$ 14,547,392	\$ 14,569,849	\$ 3,038,619
Employee Insurance Deposits:				
Assets:				
Cash and investments	\$ 1,659,234	\$ 18,572,274	\$ 18,929,475	\$ 1,302,032
Accounts receivable, net of allowance for doubtful accounts		350	350	
Total Assets	\$ 1,659,234	\$ 18,572,624	\$ 18,929,825	\$ 1,302,032
Liabilities:				
Funds held for others	\$ 571,944	\$ 17,247,198	\$ 17,610,887	\$ 208,255
Accounts and contracts payable	1,087,290	1,563,566	1,557,078	1,093,777
Total Liabilities	\$ 1,659,234	\$ 18,810,764	\$ 19,167,965	\$ 1,302,032
Workers' Compensation Retention:				
Assets:				
Cash and investments	\$ 2,791,147	\$ 2,698,080	\$ 3,797,805	\$ 1,691,421
Total Assets	\$ 2,791,147	\$ 2,698,080	\$ 3,797,805	\$ 1,691,421
Liabilities:				
Due to other funds	\$ 2,608,331		\$ 1,162,190	\$ 1,446,141
Funds held for others	182,816	\$ 1,508,605	1,446,141	245,280
Total Liabilities	\$ 2,791,147	\$ 1,508,605	\$ 2,608,331	\$ 1,691,421
SIAD Park Highlands Development:				
Assets:				
Cash and investments	\$ 75,105	\$ 3,315	\$ 1,926	\$ 76,494
Liabilities:				
Funds held for others	\$ 75,105	\$ 1,389		\$ 76,494
Convention Authority Tax:				
Assets:				
Cash and investments	\$ 110,058	\$ 1,176,976	\$ 1,193,992	\$ 93,043
Accounts receivable, net of allowance for doubtful accounts	1,008	114,014	109,500	5,522
Total Assets	\$ 111,066	\$ 1,290,990	\$ 1,303,492	\$ 98,565
Liabilities:				
Accounts and contracts payable		\$ 1,364,003	\$ 1,364,003	
Due to other governments	\$ 111,066	1,182,535	1,190,958	\$ 102,644
Funds held for others		218,554	222,636	(4,079)
Total Liabilities	\$ 111,066	\$ 2,765,092	\$ 2,777,597	\$ 98,565
Garbage Company Collection:				
Assets:				
Cash and investments	\$ 1,520,563	\$ 18,123,435	\$ 18,094,916	\$ 1,549,082
Accounts receivable, net of allowance for doubtful accounts	2,008,888	19,364,915	19,471,314	1,902,493
Total Assets	\$ 3,529,451	\$ 37,488,350	\$ 37,566,230	\$ 3,451,575
Liabilities:				
Accounts and contracts payable	\$ 3,529,451	\$ 37,196,528	\$ 37,274,408	\$ 3,451,575
Total Liabilities	\$ 3,529,451	\$ 37,196,528	\$ 37,274,408	\$ 3,451,575

(continued)

**CITY OF NORTH LAS VEGAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE YEAR ENDED JUNE 30, 2009**

	BALANCE JULY 1, 2008	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2009
New Construction Privilege Tax:				
Assets:				
Cash and investments	\$ 664,028	\$ 2,367,633	\$ 2,989,842	\$ 41,820
Accounts receivable, net of allowance for doubtful accounts	63,715		63,715	
Total Assets	<u>\$ 727,743</u>	<u>\$ 2,367,633</u>	<u>\$ 3,053,557</u>	<u>\$ 41,820</u>
Liabilities:				
Accounts and contracts payable	\$ 1	\$ 1,683,327	\$ 1,683,328	
Due to other governments	727,742	2,511,190	3,197,112	\$ 41,820
Total Liabilities	<u>\$ 727,743</u>	<u>\$ 4,194,517</u>	<u>\$ 4,880,440</u>	<u>\$ 41,820</u>
SIAD Civic Center Reserve:				
Assets:				
Cash and investments	\$ 637,432	\$ 169,182	\$ 149,782	\$ 656,832
Liabilities:				
Accounts and contracts payable		\$ 138,423	\$ 138,423	
Funds held for others	\$ 637,432	19,400		\$ 656,832
Total Liabilities	<u>\$ 637,432</u>	<u>\$ 157,823</u>	<u>\$ 138,423</u>	<u>\$ 656,832</u>
Inmate Deposits:				
Assets:				
Cash and investments	\$ 81,251	\$ 4,040,275	\$ 4,049,228	\$ 72,298
Prepaid item	154	13,594	13,594	154
Total Assets	<u>\$ 81,405</u>	<u>\$ 4,053,869</u>	<u>\$ 4,062,822</u>	<u>\$ 72,452</u>
Liabilities:				
Due to other governments	\$ 242	\$ 230	\$ 242	\$ 230
Funds held for others	81,163	5,364,533	5,373,475	72,222
Total Liabilities	<u>\$ 81,405</u>	<u>\$ 5,364,763</u>	<u>\$ 5,373,717</u>	<u>\$ 72,452</u>
SIAD Aliante Development:				
Assets:				
Cash and investments	\$ 3,060,044	\$ 5,444,652	\$ 5,182,593	\$ 3,322,101
Accounts receivable, net of allowance for doubtful accounts	37,173		4,885	32,288
Special assessment receivable	140,446	140,759	112,739	168,466
Total Assets	<u>\$ 3,237,663</u>	<u>\$ 5,585,411</u>	<u>\$ 5,300,217</u>	<u>\$ 3,522,855</u>
Liabilities:				
Accounts and contracts payable	\$ 15,589	\$ 5,260,638	\$ 5,248,909	\$ 27,318
Due to other governments	23,334	601,566	624,900	(1)
Funds held for others	3,198,740	1,031,558	734,759	3,495,538
Total Liabilities	<u>\$ 3,237,663</u>	<u>\$ 6,893,762</u>	<u>\$ 6,608,568</u>	<u>\$ 3,522,855</u>
Totals, Agency Funds:				
Assets:				
Cash and investments	\$ 13,659,939	\$ 55,919,026	\$ 57,735,221	\$ 11,843,742
Accounts receivable, net of allowance for doubtful accounts	2,110,784	19,479,279	19,649,764	1,940,303
Special assessment receivable	140,446	140,759	112,739	168,466
Prepaid item	154	13,594	13,594	154
Total Assets	<u>\$ 15,911,323</u>	<u>\$ 75,552,658</u>	<u>\$ 77,511,318</u>	<u>\$ 13,952,665</u>
Liabilities:				
Accounts and contracts payable	\$ 7,693,408	\$ 61,753,877	\$ 61,835,998	\$ 7,611,289
Due to other governments	862,384	4,295,521	5,013,212	144,693
Due to other funds	2,608,331		1,162,190	1,446,141
Funds held for others	4,747,200	25,391,237	25,387,898	4,750,542
Total Liabilities	<u>\$ 15,911,323</u>	<u>\$ 91,440,635</u>	<u>\$ 93,399,298</u>	<u>\$ 13,952,665</u>

Capital Assets
Governmental Funds

CITY OF NORTH LAS VEGAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE⁽¹⁾
JUNE 30, 2009

Governmental Funds Capital Assets:		
Land and nondepreciable assets	\$	169,778,044
Buildings and improvements		106,809,252
Improvements other than buildings		76,552,153
Equipment		61,942,000
Infrastructure		762,591,082
Construction in progress		<u>71,432,567</u>
Total Governmental Funds Capital Assets	\$	<u><u>1,249,105,098</u></u>
Investments in Governmental Funds Capital Assets by Source:		
General fund	\$	24,329,590
Special revenue funds		71,880,948
Capital projects funds		767,681,756
Internal service funds		131,237
Enterprise funds		3,407,243
Contributions and donations		348,141,438
Other		<u>33,532,886</u>
Total Investments in Governmental Funds Capital Assets	\$	<u><u>1,249,105,098</u></u>

⁽¹⁾ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CITY OF NORTH LAS VEGAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY⁽¹⁾
JUNE 30, 2009

<u>FUNCTION AND ACTIVITY</u>	<u>LAND AND NONDEPRECIABLE ASSETS</u>	<u>BUILDINGS AND IMPROVEMENTS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>
General Government:			
Legislative			
Judicial		\$ 174,608	\$ 32,846
Executive		668,324	4,086,839
Administrative	\$ 4,103,507	2,054,008	749,987
Other	19,426,742	34,504,979	1,814,494
Total General Government	<u>23,530,249</u>	<u>37,401,919</u>	<u>6,684,166</u>
Public Safety:			
Police	90,916	3,697,510	2,346,255
Corrections		23,380,874	849,387
Fire	1,026,986	13,847,516	7,311,906
Protective services	11,361,666	21,688	2,794,925
Total Public Safety	<u>12,479,568</u>	<u>40,947,588</u>	<u>13,302,473</u>
Public Works	<u>61,889,283</u>		<u>21,113,604</u>
Culture and Recreation:			
Parks and recreation	62,827,777	13,162,237	35,305,591
Library	4,054	15,144,165	132,858
Total Culture and Recreation	<u>62,831,831</u>	<u>28,306,402</u>	<u>35,438,449</u>
Community Support	<u>9,047,113</u>	<u>153,343</u>	<u>13,461</u>
Construction in progress			
Total Governmental Funds Capital Assets	<u>\$ 169,778,044</u>	<u>\$ 106,809,252</u>	<u>\$ 76,552,153</u>

(continued)

⁽¹⁾ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CITY OF NORTH LAS VEGAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY⁽¹⁾

(Continued)

FOR THE YEAR ENDED JUNE 30, 2009

EQUIPMENT	INFRASTRUCTURE	TOTAL	FUNCTION AND ACTIVITY
S 39,048		S 39,048	General Government:
1,542,911		1,750,365	Legislative
1,739,305	S 24,712,516	31,206,984	Judicial
7,353,888		14,261,390	Executive
3,990,754	100,542,729	160,279,698	Administrative
			Other
<u>14,665,906</u>	<u>125,255,245</u>	<u>207,537,485</u>	Total General Government
21,289,636		27,424,317	Public Safety:
1,250,637		25,480,898	Police
7,989,485		30,175,893	Corrections
4,264,864	119,801,843	138,244,986	Fire
			Protective services
<u>34,794,622</u>	<u>119,801,843</u>	<u>221,326,094</u>	Total Public Safety
<u>8,830,226</u>	<u>516,724,478</u>	<u>608,557,591</u>	Public Works
3,174,901	53,090	114,523,596	Culture and Recreation:
427,065	634,072	16,342,214	Parks and recreation
<u>3,601,966</u>	<u>687,162</u>	<u>130,865,810</u>	Library
			Total Culture and Recreation
<u>49,280</u>	<u>122,356</u>	<u>9,385,553</u>	Community Support
	<u>71,432,567</u>	<u>71,432,567</u>	Construction in progress
<u>S 61,942,000</u>	<u>S 834,023,650</u>	<u>S 1,249,105,098</u>	Total Governmental Funds Capital Assets

CITY OF NORTH LAS VEGAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY⁽¹⁾
FOR THE YEAR ENDED JUNE 30, 2009

<u>FUNCTION AND ACTIVITY</u>	<u>GOVERNMENTAL FUNDS CAPITAL ASSETS July 1, 2008</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>GOVERNMENTAL FUNDS CAPITAL ASSETS June 30, 2009</u>
General Government:				
Legislative	\$ 39,048			\$ 39,048
Judicial	1,750,365			1,750,365
Executive	31,185,566	\$ 21,419		31,206,985
Administrative	14,261,380			14,261,380
Other	151,339,910	8,953,363	\$ 13,568	160,279,705
Total General Government	<u>198,576,269</u>	<u>8,974,782</u>	<u>13,568</u>	<u>207,537,483</u>
Public Safety:				
Police	26,229,138	1,608,886	413,706	27,424,318
Corrections	25,413,452	75,946	8,500	25,480,898
Fire	19,334,587	10,856,844	15,538	30,175,893
Protective services	138,244,986			138,244,986
Total Public Safety	<u>209,222,163</u>	<u>12,541,676</u>	<u>437,744</u>	<u>221,326,095</u>
Public Works	<u>478,223,159</u>	<u>130,395,207</u>	<u>60,774</u>	<u>608,557,592</u>
Culture and Recreation:				
Parks and recreation	105,624,128	8,938,044	38,577	114,523,595
Library	7,999,963	8,342,251		16,342,214
Total Culture and Recreation	<u>113,624,091</u>	<u>17,280,295</u>	<u>38,577</u>	<u>130,865,809</u>
Community Support	<u>9,385,553</u>			<u>9,385,553</u>
Construction in Progress	<u>73,408,499</u>	<u>48,440,735</u>	<u>50,416,668</u>	<u>71,432,567</u>
Total Governmental Funds Capital Assets	<u>\$ 1,082,439,734</u>	<u>\$ 217,632,695</u>	<u>\$ 50,967,331</u>	<u>\$ 1,249,105,098</u>

⁽¹⁾ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.