

**CITY OF NORTH
LAS VEGAS**

INDEBTEDNESS REPORT
As of June 30, 2018
Postmark Deadline 8/01/2018



Entity: City of North Las Vegas, Nevada

Date: 8/1/2018

DEBT MANAGEMENT COMMISSION ACT (NRS 350.013)

1. Has your local government issued any new General Obligation Bond issues since July 1, 2017? Yes No

If so, amount: \$10,000,000.00 Date: 01/10/18 GO REV
\$11,560,000.00 Date: 01/10/18 GO REV

2. Has your local government approved any new Medium-Term Obligation issues since July 1, 2017? Yes No

If so, amount: _____ Date: _____

3. Has your local government updated its debt management policy? (Per NRS 350.013) **If Yes, submit updated policy with Indebtedness Report or prepare a statement discussing the following areas:** Yes No

- A. Discuss the ability of your entity to afford existing and future general obligation debt.
- B. Discuss your entity's capacity to incur future general obligation debt without exceeding the applicable debt limit.
- C. Discuss the general obligation debt per capita of your entity as compared with the average for such debt of local governments in Nevada.
- D. Discuss general obligation debt of your entity as a percentage of **assessed valuation** of all taxable property within the boundaries of your entity. **(REDBOOK FY 2017-2018)**
- E. Present a policy statement regarding the manner in which your entity expects to sell its debt.
- F. Discuss the sources of money projected to be available to pay existing and future general obligation debt.
- G. Discuss the operating costs and revenue sources with each project.

If No, please provide a brief explanation.

4. Has your local government updated its five-year capital improvement plan? (Required pursuant to NRS 350.013, 354.5945 & 354.5947) Yes No

Submitted By:

City Treasurer

(signature)

8/1/18
[Handwritten initials]

SCHEDULE OF INDEBTEDNESS REPORT

For June 30, 2018

Postmark Deadline 8/1/2018



Entity: City of North Las Vegas, Nevada

CHECK HERE IF YOUR ENTITY HAS NO OUTSTANDING DEBT

GENERAL OBLIGATION BONDS

1. General obligation	_____	
2. General obligation/revenue	410,977,958 ^{1/}	
3. General obligation special assessment	_____	
Total general obligation bonded debt		<u>410,977,958</u>

MEDIUM-TERM OBLIGATIONS

1. General Obligation bonds	7,475,000	
2. Negotiable notes or bonds	_____	
3. Capital lease purchases	_____	
Total medium-term obligation debt		<u>7,475,000</u>

REVENUE BONDS

OTHER DEBT

1. Capital lease purchases-MTO not required or prior to law change	_____	
2. Mortgages	_____	
3. Warrants	_____	
4. Special Assessments	_____	
5. Other (specify) Interlocal Agreement (Sloan Channel Loan)	1,631,172	
6. Other (specify) _____	_____	
Total other debt		<u>1,631,172</u>

TOTAL INDEBTEDNESS

420,084,130

Authorized but unissued general obligation bonds 23,700

Note: Please explain and provide documentation for any differences between the amounts reported on this schedule and those reported on **Schedule C-1** of your **Final Fiscal Year 2018-2019 budget**.

1/ The beginning outstanding balances of two issues on the Schedule C-1 are not correct. An amended Schedule C-1 will be filed. Page 4A lists the issues.

SCHEDULE OF FIVE YEAR DEBT SERVICE REQUIREMENTS

as of June 30, 2018
Postmark Deadline 8/1/2018



Entity: City of North Las Vegas, Nevada

For the next five years, list the total dollar requirement for principal and interest broken down for each type of indebtedness the entity currently has outstanding.

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
<u>General Obligation Bonds</u>					
G/O Bonds					
G/O Revenue ^{1/2/}	\$ 33,478,249	\$ 33,388,114	\$ 33,353,156	\$ 33,288,638	\$ 33,200,014
G/O Special Assessment					
<u>Medium-Term Obligation</u>					
G/O Bonds	\$ 2,652,504	\$ 2,650,512	\$ 2,649,236	\$ -	\$ -
Notes/Bonds					
Leases/Purchases					
<u>Revenue Bonds</u>					
<u>Other Debt</u>					
Other Lease Purchases					
Mortgages					
Warrants					
Special Assessments					
Other Debt	\$ 401,306	\$ 401,306	\$ 401,306	\$ 401,306	\$ 100,327
TOTAL	\$ 36,532,060	\$ 36,439,932	\$ 36,403,698	\$ 33,689,945	\$ 33,300,340

1/ Debt service on the 2010A Water & Wastewater Improvement Bonds (the "2010A Bonds") reflects the total interest due on the 2010A Bonds; the amounts are not net of the BAB Credit. See footnote 1 on page 4A.

2/ Includes estimated debt service on the 2018B Wastewater Reclamation System Refunding Bond (the "2018B Bond") and 2018C Water Bond (the "2018C Bond"). See footnotes 3 and 4 on page 4A.

SCHEDULE OF DEBT REPAYMENT
As of June 30, 2018
Postmark Deadline 8/1/2018



The repayment schedules should start with the payment of principal and interest due **after June 30, 2018** and continue until any particular issue is retired.

See following pages for debt service schedules

SCHEDULE OF DEBT REPAYMENT
As of June 30, 2018
Postmark Deadline 8/1/2018



General Obligation Revenue Bonds

City of North Las Vegas, Nevada

Aggregate Bond Balance

Date	Principal	Interest	Total P+I ^{1/}	Bond Balance
06/30/2018	--	--	--	410,977,958.33
06/30/2019	13,435,274.93	20,042,974.53	33,478,249.46	397,542,683.40
06/30/2020	13,881,911.71	19,506,202.13	33,388,113.84	383,660,771.69
06/30/2021	14,396,343.72	18,956,812.62	33,353,156.34	369,264,427.97
06/30/2022	14,952,303.19	18,336,335.22	33,288,638.41	354,312,124.78
06/30/2023	15,524,823.77	17,675,189.98	33,200,013.75	338,787,301.01
06/30/2024	15,958,939.80	16,979,381.46	32,938,321.26	322,828,361.21
06/30/2025	16,614,686.37	16,244,024.67	32,858,711.04	306,213,674.84
06/30/2026	17,312,099.38	15,469,797.96	32,781,897.34	288,901,575.46
06/30/2027	17,891,215.51	14,650,777.44	32,541,992.95	271,010,359.95
06/30/2028	18,632,072.24	13,795,256.24	32,427,328.48	252,378,287.71
06/30/2029	19,394,707.82	12,909,324.63	32,304,032.45	232,983,579.89
06/30/2030	20,204,161.48	11,979,909.59	32,184,071.07	212,779,418.41
06/30/2031	21,055,473.17	11,004,000.91	32,059,474.08	191,723,945.24
06/30/2032	21,933,683.79	9,984,834.89	31,918,518.68	169,790,261.45
06/30/2033	24,208,835.15	8,898,966.64	33,107,801.79	145,581,426.30
06/30/2034	24,950,969.96	7,749,404.85	32,700,374.81	120,630,456.34
06/30/2035	25,730,131.83	6,555,921.97	32,286,053.80	94,900,324.51
06/30/2036	26,576,365.41	5,316,150.10	31,892,515.51	68,323,959.10
06/30/2037	16,181,060.42	4,002,395.33	20,183,455.75	52,142,898.68
06/30/2038	17,547,898.68	3,361,733.37	20,909,632.05	34,595,000.00
06/30/2039	16,935,000.00	2,273,583.40	19,208,583.40	17,660,000.00
06/30/2040	17,660,000.00	1,160,615.20	18,820,615.20	--
Total	410,977,958.33	256,853,593.13	667,831,551.46	--

Par Amounts Of Selected Issues

03/01/03 Judicial/Public Safety Bonds - \$32,500,000	4,885,000.00
07/01/05B Water & Sewer Refunding Bonds - \$10,030,000	2,345,000.00
06/07/06 Building Bonds - \$105,000,000	92,905,000.00
10/04/06 Wastewater Reclamation System Bonds - \$140,000,000	62,665,000.00 ^{2/}
05/17/07A Judicial/Public Safety Refunding Bonds - \$7,630,000	7,480,000.00
06/17/10A Water & Wastewater Improvement Bonds (BABs) - \$145,000,000	143,485,000.00
10/27/11 Refunding Bonds - \$27,070,000	25,655,000.00
11/17/17A Wastewater Reclamation System Refunding Bonds (SRF) - \$49,997,958.33	49,997,958.33 ^{2/}
1/10/18B Wastewater Reclamation System Bonds (SRF) - \$10,000,000	10,000,000.00 ^{3/}
1/10/18C Water Bond (SRF) - 11,560,000	11,560,000.00 ^{4/}
TOTAL	410,977,958.33

1/ The 2010A Bonds were issued as taxable direct-pay Build America Bonds (BABs). As a result, the City expects to receive an interest subsidy equal to 35% of the corresponding interest payable (the "BAB Credit"). The amount shown reflects the total interest due on the 2010A Bonds; the amounts are not net of the BAB Credit. The City is required to pay all of the interest on the 2010A Water & Wastewater Improvement Bonds even if the BAB Credit is not received.

2/ The beginning outstanding balance on the Schedule C-1 for this issue is not correct. An amended Schedule C-1 will be filed.

3/ As of June 30, 2018, the City had borrowed \$55,500 from the State Revolving Fund. The outstanding amount of the 2018B Bond will continue to increase as the City draws down funds until the maximum \$10,000,000 is reached, or the project is completed. Debt service shown is estimated assuming the full amount of the loan is drawn.

4/ As of June 30, 2018, the City had borrowed \$58,620 from the State Revolving Fund. The outstanding amount of the 2018C Bond will continue to increase as the City draws down funds until the maximum \$11,560,000 is reached, or the project is completed. Debt service shown is estimated assuming the full amount of the loan is drawn.

Page 4A

SCHEDULE OF DEBT REPAYMENT
 As of June 30, 2018
 Postmark Deadline 8/1/2018



General Obligation Medium-Term Bonds

City of North Las Vegas, Nevada

Aggregate Bond Balance

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2018	--	--	--	7,475,000.00
06/30/2019	2,390,000.00	262,504.00	2,652,504.00	5,085,000.00
06/30/2020	2,490,000.00	160,512.00	2,650,512.00	2,595,000.00
06/30/2021	2,595,000.00	54,235.50	2,649,235.50	--
Total	7,475,000.00	477,251.50	7,952,251.50	--

Par Amounts Of Selected Issues

7/1/10 Medium-Term Refunding Bonds - \$17,090,000	7,475,000.00
TOTAL	7,475,000.00



Interlocal Agreement

City of North Las Vegas, Nevada

Aggregate Bond Balance

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2018	--	--	--	1,631,172.09
06/30/2019	371,457.02	29,849.10	401,306.12	1,259,715.07
06/30/2020	378,942.06	22,364.06	401,306.12	880,773.01
06/30/2021	386,577.94	14,728.18	401,306.12	494,195.07
06/30/2022	394,367.68	6,938.44	401,306.12	99,827.39
06/30/2023	99,827.39	499.14	100,326.53	--
Total	1,631,172.09	74,378.92	1,705,551.01	--

Par Amounts Of Selected Issues

1/27/13 Sloan Channel Loan with Clark County - \$2,440,344	1,631,172.09
TOTAL	1,631,172.09



Entity: City of North Las Vegas, Nevada

CONTEMPLATED GENERAL OBLIGATION DEBT

(1) PURPOSE	(2) TYPE	(3) AMOUNT	(4) TERM	(5) FINAL PAYMENT DATE	(6) INTEREST RATE
General Obligation Water Bond (SRF)	GO/REV	\$ 23,700,000.00	20 year	07/01/38	4.00%

SPECIAL ELECTIVE TAX

PURPOSE	TYPE	RATE	ELECTION DATE	EXPIRATION DATE	IMPLEMENTATION DATE
No contemplated special elective taxes					

CITY OF NORTH LAS VEGAS, NEVADA

DEBT MANAGEMENT POLICY



**CITY OF
NORTH LAS VEGAS**

***IN ACCORDANCE WITH
NRS 350.013 1(c)***

JUNE 30, 2018

TABLE OF CONTENTS

Summary of Debt	2
Affordability of Debt	6
General Obligation/Revenue Bond Paid from Consolidated Tax Revenues	7
General Obligation/Revenue Bonds Paid from Water and Wastewater Revenues	11
General Obligation Medium-Term Bonds	17
Debt Capacity	20
Debt Comparison (per capita and assessed valuation)	22
Policy Statement for Sale of Debt	23
Operation Costs and Revenue Sources for Projects in Capital Improvement Plan	24
Miscellaneous Items	25
Chief Financial Officer Information NRS 350.013 Subsection 1(e)	28

APPENDIX A - Debt Service Schedules

DEBT MANAGEMENT POLICY
NRS 350.013 Subsection 1(c)

Listed below are excerpts from Nevada Law which requires local governments to submit a debt management policy:

NRS 350.013 1. Except as otherwise provided in this section, on or before August 1 of each year, the governing body of a municipality which proposes to issue or has outstanding any general obligation debt, other general obligations or special obligations, or which levies or proposes to levy any special elective tax, shall submit to the Department of Taxation and the commission:

(c) A written statement of the debt management policy of the municipality, which must include, without limitation;

- (1) A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;*
- (2) A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit;*
- (3) A discussion of its general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this State;*
- (4) A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all taxable property within the boundaries of the municipality;*
- (5) Policy regarding the manner in which the municipality expects to sell its debt;*
- (6) A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt; and*
- (7) A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.*

The following is designated a "Debt Management Policy Statement" for the purposes of NRS Chapter 350. The term "Policy" in this instance does not refer to the City of North Las Vegas' (the "City") administrative policies of general City interest and importance which govern the City's internal operations.

This document is intended to meet the requirements of NRS 350.013 subsection 1 (c); it is not a review of the City's total financial position.

The City has a Capital Improvement Plan ("CIP") which is a multi-year planning document that identifies and prioritizes the need for a variety of public improvements and coordinates the City's financing and construction time frames. More specifically, the CIP is a process that provides order and continuity to the repair, replacement, construction or expansion of the City's capital assets. With revenue limitations in mind, the City's CIP focuses primarily on the City's more immediate needs.

Summary of Debt

OUTSTANDING INDEBTEDNESS ^{1/} City of North Las Vegas, Nevada As of June 30, 2018

	Dated	Final Maturity	Original Amount	Outstanding
GENERAL OBLIGATION REVENUE BONDS ^{2/}				
Judicial/Public Safety Bonds, Series 2003	03/01/03	03/01/23	\$ 32,500,000	\$ 4,885,000
Water & Sewer Refunding Bonds, Series 2005B	07/01/05	08/01/19	10,030,000	2,345,000
Building Bonds, Series 2006	06/07/06	05/01/36	105,000,000	92,905,000
Wastewater Reclamation System Bonds, Series 2006	10/04/06	10/01/36	140,000,000	62,665,000
Judicial/Public Safety Refunding Bonds, Series 2007A	05/17/07	05/01/23	7,630,000	7,480,000
Water & Wastewater Imp Bonds (BABs), Series 2010A	06/17/10	06/01/40	145,000,000	143,485,000
Refunding Bonds, Series 2011	10/27/11	06/01/36	27,070,000	25,655,000
Wastewater Reclamation System Rfg Bond (SRF), 2017A	11/17/17	07/01/36	49,997,958	49,997,958
Wastewater Reclamation System Bond (SRF), 2018B	01/01/18	01/01/38	10,000,000	10,000,000 ^{4/}
Water Bond (SRF), Series 2018C	01/01/18	01/01/38	11,560,000	11,560,000 ^{5/}
TOTAL				410,977,958
GENERAL OBLIGATION MEDIUM-TERM BONDS ^{3/}				
Medium-Term Refunding Bonds, Series 2010	07/01/10	07/01/20	17,090,000	7,475,000
TOTAL				7,475,000
TOTAL GENERAL OBLIGATION BONDS			\$	418,452,958

- 1/ Does not include the interlocal agreement the City has with Clark County, Nevada. As of June 30, 2018, the outstanding balance of the interlocal agreement was \$1,631,172.
- 2/ General obligation bonds secured by the full faith, credit and taxing power of the City. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limits. These bonds are additionally secured by pledged revenues; if revenues are not sufficient, the City is obligated to pay the difference between such revenues and the debt service requirements of the respective bonds.
- 3/ General obligation bonds secured by the full faith, credit and payable from all legally available funds of the City. The ad valorem tax rate available to pay these bonds is limited to the statutory and the constitutional limits as well as to the City's maximum operating levy.
- 4/ As of June 30, 2018, the City had borrowed \$55,500 from the State Revolving Fund. The outstanding amount of the 2018B Wastewater Reclamation System Refunding Bond (the "2018B Bond") will continue to increase as the City draws down funds until the maximum \$10,000,000 is reached, or the project is completed.
- 5/ As of June 30, 2018, the City had borrowed \$58,620 from the State Revolving Fund. The outstanding amount of the 2018C Water Bond (the "2018C Bond") will continue to increase as the City draws down funds until the maximum \$11,560,000 is reached, or the project is completed.

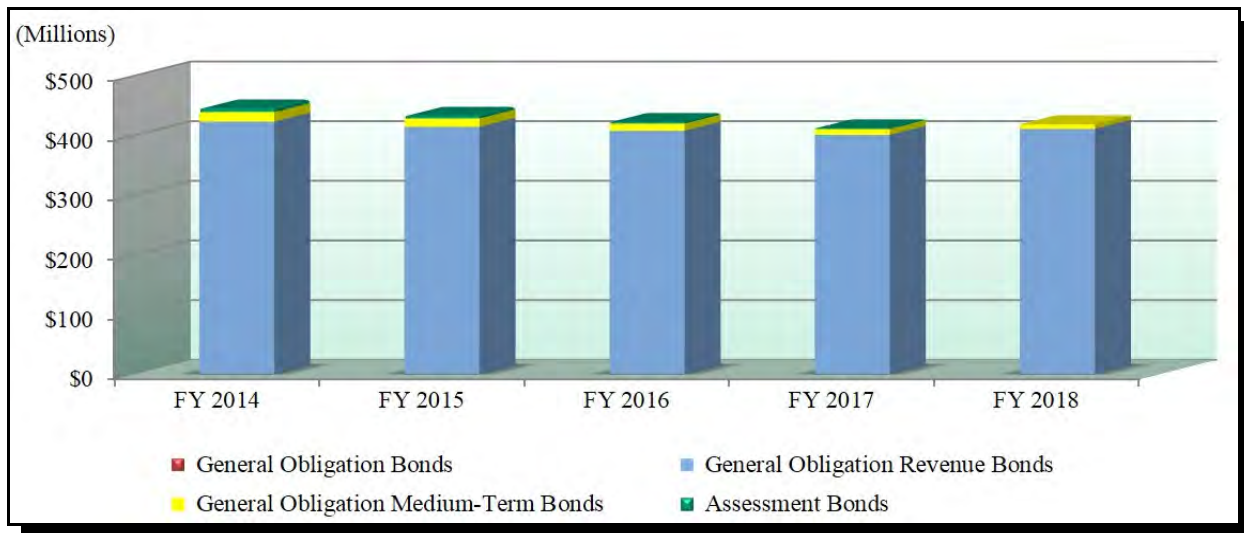
SOURCE: City of North Las Vegas - Finance Department

The following table and chart illustrate the amount of bonds, as well as categories of bonds, outstanding as of June 30 for the past 5 years.

OUTSTANDING DEBT ^{1/}
City of North Las Vegas, Nevada

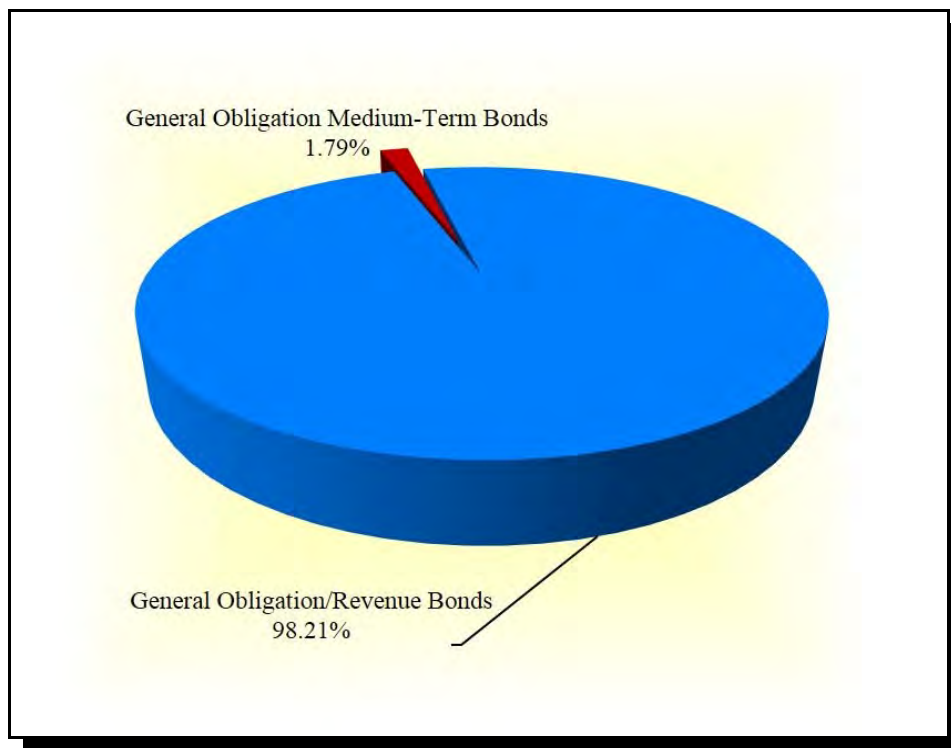
Category of Bonds	Fiscal Year Ending June 30				
	2014	2015	2016	2017	2018
General Obligation Bonds	\$ 247,000	\$ 0	\$ 0	\$ 0	\$ 0
General Obligation Revenue	422,929,000	414,455,000	407,810,000	400,955,000	410,977,958
General Obligation Medium-Term	16,090,000	14,070,000	11,960,000	9,765,000	7,475,000
Assessment Bonds	7,009,700	5,249,000	3,409,300	1,505,000	0
TOTAL	\$ 446,275,700	\$ 433,774,000	\$ 423,179,300	\$ 412,225,000	\$ 418,452,958

1/ Excludes interlocal agreement.



The following chart illustrates the current allocation of the City's outstanding debt:

COMPOSITION OF OUTSTANDING DEBT
City of North Las Vegas, Nevada
As of June 30, 2018



The following table provides the fiscal year debt service requirements on the City's outstanding general obligation bonds.

OUTSTANDING DEBT SERVICE
City of North Las Vegas, Nevada
As of June 30, 2018

Fiscal Year Ending June 30	General Obligation Revenue Bonds ^{1/ 2/}	General Obligation Medium-Term Bonds	Total
2019	\$ 30,247,614	\$ 2,652,504	\$ 32,900,118
2020	30,200,253	2,650,512	32,850,765
2021	30,210,782	2,649,236	32,860,017
2022	30,218,324	0	30,218,324
2023	30,206,030	0	30,206,030
2024	30,025,845	0	30,025,845
2025	30,033,187	0	30,033,187
2026	30,049,260	0	30,049,260
2027	29,913,324	0	29,913,324
2028	29,907,344	0	29,907,344
2029	29,897,333	0	29,897,333
2030	29,895,142	0	29,895,142
2031	29,893,146	0	29,893,146
2032	29,879,851	0	29,879,851
2033	31,201,856	0	31,201,856
2034	30,931,866	0	30,931,866
2035	30,659,582	0	30,659,582
2036	30,413,027	0	30,413,027
2037	18,856,240	0	18,856,240
2038	19,740,325	0	19,740,325
2039	18,412,829	0	18,412,829
2040	18,414,400	0	18,414,400
TOTAL	\$ 619,207,562	\$ 7,952,252	\$ 627,159,813

1/ The 2010A Water & Wastewater Improvement Bonds (the "2010A Bonds") were issued as taxable direct-pay Build America Bonds (BABs). As a result, the City expects to receive an interest subsidy equal to 35% (or any lesser amount received as a result of federal sequestration or any other reason) of the corresponding interest payable (the "BAB Credit"). The amount shown reflects the interest including the BAB Credit on the 2010A Bonds. The City is required to pay all of the interest on the 2010A Bonds even if the BAB Credit is not received.

2/ Includes estimated debt service on the 2018B Bond and 2018C Bond. See footnotes 4 and 5 on page 2.

SOURCE: City of North Las Vegas - Finance Department

Affordability of Debt

Response to NRS 350.013 1(c):

- (1) *A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt; and*
- (6) *A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt.*

General Obligation Bond Indebtedness

The City has authority pursuant to Nevada state statutes and its City Charter to issue general obligation bonds. Ad valorem bonds constitute direct and general obligations of the City, and the full faith and credit of the City is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes.

In any year in which the total property taxes levied within the City by all applicable taxing units (e.g., the State of Nevada, Clark County, the Clark County School District, any city, or any special district) exceed such property tax limitations, the reduction to be made by those units must be in property taxes levied for purposes other than the payment of their bonded indebtedness, including interest on such indebtedness.

Nevada statutes provide that no act concerning the City's bonds or their security may be repealed, amended, or modified in such a manner as to impair adversely the bonds or their security until all of the bonds have been discharged in full or provision for their repayment and redemption has been fully made.

The City has no outstanding general obligation debt paid from property taxes. The City does not have authorization nor plans to issue future general obligation debt to be paid from property taxes. The City reserves the right of issuing bonds or other securities at any time legal requirements are satisfied.

**General Obligation/Revenue Bonds
Paid from Consolidated Tax Revenues**

**Existing, Authorized and Proposed General Obligation Bonded Indebtedness
Paid from Consolidated Tax Revenues (“Consolidated Tax Revenue Supported Bonds”)**

The Consolidated Tax Revenue Supported Bonds are general obligation bonds additionally secured with 15% of the City's portion of Consolidated Tax Revenues.

Pursuant to NRS 360.698, the Bonds will be additionally secured by a pledge of certain tax revenues up to 15% of the Consolidated Tax Distribution Fund allocable to the City for the payment of the principal of and interest on the Consolidated Tax Revenue Supported Bonds (“Consolidated Tax Revenues”). The Consolidated Tax Distribution Fund consists of local government revenues from six sources: Supplemental City/County Relief Tax ("SCCRT"), Basic City/County Relief Tax ("BCCRT"), Cigarette Tax, Liquor Tax, Governmental Services Tax ("GST"), and Real Property Transfer Tax ("RPTT").

Authorized and Proposed Future Consolidated Tax Revenue Supported Bonds

The City does not have authorization nor plans to issue additional general obligation bonds paid from Consolidated Tax Revenues. The City reserves the right of issuing bonds or other securities at any time legal requirements are satisfied.

General Obligation Consolidated Tax Revenues Bonded Indebtedness

The following table sets forth the City’s outstanding general obligation bonded indebtedness paid from Consolidated Tax Revenues.

**EXISTING
GENERAL OBLIGATION INDEBTEDNESS
PAID FROM CONSOLIDATED TAX REVENUES
City of North Las Vegas, Nevada
As of June 30, 2018**

	Dated	Final Maturity	Original Amount	Outstanding Amount
<u>General Obligation Bonds Paid from Consolidated Tax Revenues</u>				
Judicial/Public Safety Bonds, Series 2003	03/01/03	03/01/23	\$ 32,500,000	\$ 4,885,000
Building Bonds, Series 2006	06/07/06	05/01/36	105,000,000	92,905,000
Judicial/Public Safety Refunding Bonds, Series 2007A	05/17/07	05/01/23	7,630,000	7,480,000
Refunding Bonds, Series 2011	10/27/11	06/01/36	27,070,000	25,655,000
TOTAL				\$ 130,925,000

SOURCE: City of North Las Vegas - Finance Department

General Obligation Consolidated Tax Revenues Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the City's existing general obligation bonds paid from Consolidated Tax Revenues.

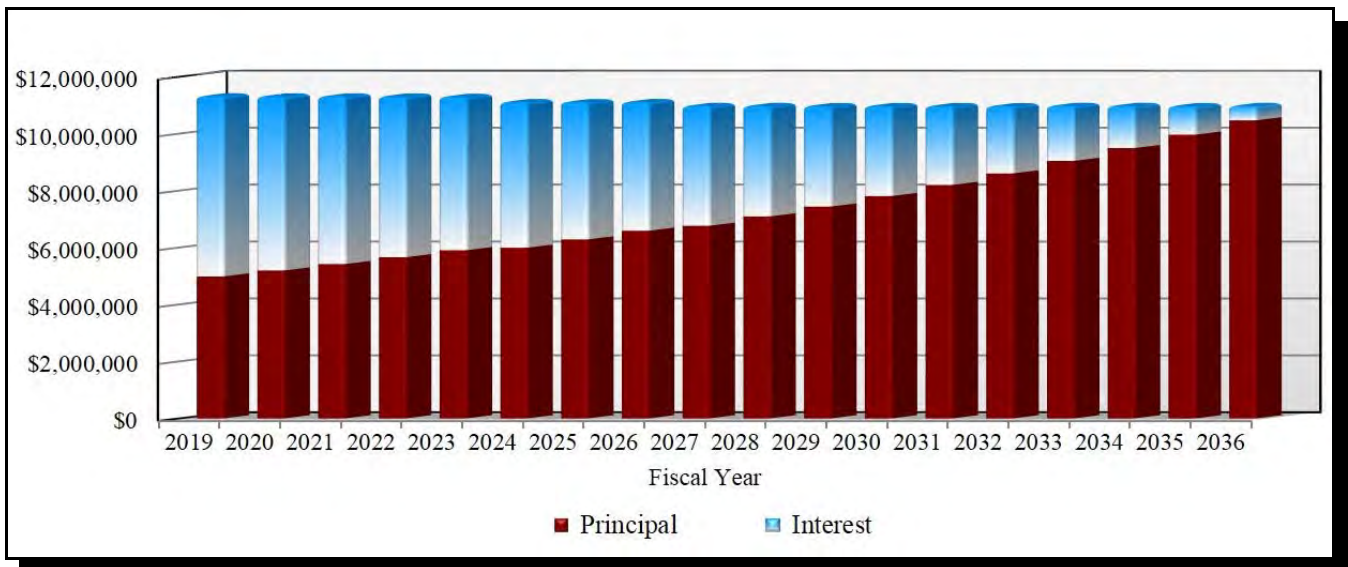
**EXISTING
GENERAL OBLIGATION DEBT SERVICE
PAID FROM CONSOLIDATED TAX REVENUES
City of North Las Vegas, Nevada
As of June 30, 2018**

Fiscal Year Ending June 30	Principal	Interest	Total
2019	\$ 4,985,000	\$ 6,344,301	\$ 11,329,301
2020	5,195,000	6,130,404	11,325,404
2021	5,420,000	5,904,681	11,324,681
2022	5,660,000	5,666,174	11,326,174
2023	5,905,000	5,405,638	11,310,638
2024	5,995,000	5,132,075	11,127,075
2025	6,285,000	4,841,775	11,126,775
2026	6,590,000	4,537,350	11,127,350
2027	6,765,000	4,227,750	10,992,750
2028	7,095,000	3,895,975	10,990,975
2029	7,440,000	3,547,975	10,987,975
2030	7,810,000	3,179,500	10,989,500
2031	8,200,000	2,789,000	10,989,000
2032	8,605,000	2,379,000	10,984,000
2033	9,045,000	1,948,750	10,993,750
2034	9,495,000	1,496,500	10,991,500
2035	9,965,000	1,021,750	10,986,750
2036	10,470,000	523,500	10,993,500
TOTAL	\$ 130,925,000	\$ 68,972,098	\$ 199,897,098

SOURCE: City of North Las Vegas - Finance Department

The following chart illustrates the fiscal year debt service requirements on the City's existing general obligation bonds paid from Consolidated Tax Revenues.

**EXISTING
GENERAL OBLIGATION DEBT SERVICE
PAID FROM CONSOLIDATED TAX REVENUES
City of North Las Vegas, Nevada
As of June 30, 2018**



Ad Valorem Tax Rate Impact

The following table illustrates the sufficiency of Consolidated Tax Revenues at existing levels to pay debt service on these bonds.

CONSOLIDATED TAX PLEDGED REVENUES
City of North Las Vegas, Nevada

Fiscal Year Ended June 30	2014 (Actual)	2015 (Actual)	2016 (Actual)	2017 (Actual)	2018 (Estimated)	2019 (Budgeted)
Consolidated Tax	\$ 43,976,942	\$ 47,685,565	\$ 49,903,290	\$ 52,977,267	\$ 55,735,350	\$ 57,703,085
Pledged Revenue Limitation (15%)	\$ 6,596,541	\$ 7,152,835	\$ 7,485,494	\$ 7,946,590	\$ 8,360,303	\$ 8,655,463
Existing Debt Service ^{1/}	\$ 3,176,814	\$ 8,004,764	\$ 6,771,514	\$ 6,840,514	\$ 11,166,401	\$ 11,329,301
Coverage ^{2/}	2.08 x	0.89 x	1.11 x	1.16 x	0.75 x	0.76 x

1/ Represents the annual debt service requirements for the existing Consolidated Tax Revenue Supported Bonds; see page 8 for details.

2/ In fiscal year 2015, sinking fund deposits from prior year Consolidated Tax collections in excess of debt service requirements were used to provide debt service coverage. General Fund revenues will be used in fiscal years 2018 and 2019, if necessary.

SOURCE: City of North Las Vegas' Comprehensive Annual Financial Reports 2014 through 2017; Fiscal Year 2018-2019 Final Budget

**General Obligation/Revenue Bonds
Paid from Water and Wastewater Revenues**

**Existing, Authorized and Proposed General Obligation Bonded Indebtedness
Paid from Water and Wastewater Revenues (“Water and Wastewater Bonds”)**

The Water and Wastewater Bonds are general obligation bonds additionally secured with pledged revenues from the City's Water and Wastewater Utility Funds. Pledged revenues consist of revenue received by the City from the sale and distribution of water, connection charges or otherwise derived from the works or property of the City after payment of reasonable and necessary costs of the operation and maintenance expenses of the City's Municipal Water and Wastewater Utility System (the "System") (the "Water and Wastewater Revenues").

Authorized and Proposed Future Water and Wastewater Bonds

Currently, the City has authorization to issue \$23,700,000 in additional general obligation bonds paid from Water and Wastewater Revenues. The City anticipates the bond will close in October 2018. The City reserves the right of issuing bonds or other securities at any time legal requirements are satisfied.

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General Obligation Water and Wastewater Revenues Bonded Indebtedness

The following table sets forth the City's existing and authorized general obligation bonded indebtedness paid from Water and Wastewater Revenues.

**EXISTING AND AUTHORIZED GENERAL OBLIGATION INDEBTEDNESS
PAID FROM WATER AND WASTEWATER REVENUES
City of North Las Vegas, Nevada
As of June 30, 2018**

	Dated	Final Maturity	Original Amount	Amount Outstanding
<u>Existing Superior Lien Bonds Paid from Water and Wastewater Revenues</u>				
Water & Sewer Refunding Bonds, Series 2005B	07/01/05	08/01/19	\$ 10,030,000	\$ 2,345,000
Wastewater Reclamation System Bonds, Series 2006	10/04/06	10/01/36	140,000,000	62,665,000
Wastewater Reclamation System Rfg Bond (SRF), Series 2017A	11/17/17	07/01/36	49,997,958	49,997,958
TOTAL EXISTING SUPERIOR LIEN BONDS				115,007,958
<u>Existing Subordinate Lien Bonds Paid from Water and Wastewater Revenues ^{1/}</u>				
Water & Wastewater Improvement Bonds, Series 2010A (BABs)	06/17/10	06/01/40	145,000,000	143,485,000
Wastewater Reclamation System Bond (SRF), Series 2018B	01/10/18	01/01/38	10,000,000	10,000,000 ^{2/}
Water Bond (SRF), Series 2018C	01/10/18	01/01/38	11,560,000	11,560,000 ^{3/}
TOTAL EXISTING SUBORDINATE LIEN BONDS				165,045,000
TOTAL EXISTING WATER AND WASTEWATER UTILITY BONDS				280,052,958
<u>Authorized Subordinate Lien Bonds Paid from Water and Wastewater Revenues ^{1/}</u>				
Water Bond (SRF), Series 2018D	10/22/18	07/01/38	23,700,000	23,700,000
TOTAL EXISTING AND AUTHORIZED WATER AND WASTEWATER UTILITY BONDS				\$ 303,752,958

1/ These bonds have a lien on water and wastewater pledged revenues that is subordinate to the lien thereon of the Superior Lien Bonds.

2/ As of June 30, 2018, the City had borrowed \$55,500 from the State Revolving Fund. The outstanding amount of the 2018B Bond will continue to increase as the City draws down funds until the maximum \$10,000,000 is reached, or the project is completed.

3/ As of June 30, 2018, the City had borrowed \$58,620 from the State Revolving Fund. The outstanding amount of the 2018C Bond will continue to increase as the City draws down funds until the maximum \$11,560,000 is reached, or the project is completed.

SOURCE: City of North Las Vegas - Finance Department

General Obligation Water and Wastewater Revenues Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the City's existing and authorized general obligation bonds paid from Water and Wastewater Revenues.

**EXISTING AND AUTHORIZED GENERAL OBLIGATION DEBT SERVICE
PAID FROM WATER AND WASTEWATER REVENUES ^{1/}
City of North Las Vegas, Nevada
As of June 30, 2018**

Fiscal Year Ended June 30	Outstanding Superior Lien Bonds Debt Service	Outstanding Subordinate Lien Bonds Debt Service ^{2/3/}	Authorized Bond Pro Forma Debt Service ^{4/}			Combined Total Debt Service
			Principal	Interest	Total	
2019	\$ 9,314,806	\$ 12,834,143	\$ 519,319	\$ 342,333	\$ 861,652	\$ 23,010,601
2020	9,250,781	12,811,930	804,038	919,266	1,723,305	23,786,015
2021	8,026,506	14,001,970	836,522	886,783	1,723,305	23,751,780
2022	8,016,380	13,946,084	870,317	852,988	1,723,305	23,685,770
2023	8,006,380	13,882,996	905,478	817,827	1,723,305	23,612,681
2024	8,001,130	13,810,116	942,059	781,246	1,723,305	23,534,551
2025	7,995,255	13,736,681	980,118	743,187	1,723,305	23,455,241
2026	7,998,255	13,656,292	1,019,715	703,590	1,723,305	23,377,852
2027	7,985,005	13,564,237	1,060,912	662,393	1,723,305	23,272,548
2028	7,982,643	13,453,710	1,103,772	619,532	1,723,305	23,159,658
2029	7,991,018	13,325,039	1,148,365	574,940	1,723,305	23,039,362
2030	7,996,018	13,198,553	1,194,759	528,546	1,723,305	22,917,876
2031	8,002,209	13,068,265	1,243,027	480,278	1,723,305	22,793,779
2032	8,010,999	12,923,519	1,293,245	430,060	1,723,305	22,657,824
2033	9,364,737	12,749,315	1,345,492	377,812	1,723,305	23,837,357
2034	9,152,237	12,556,638	1,399,850	323,455	1,723,305	23,432,180
2035	8,933,487	12,365,817	1,456,404	266,901	1,723,305	23,022,609
2036	8,723,149	12,175,866	1,515,243	208,062	1,723,305	22,622,320
2037	8,197,656	11,985,800	1,576,459	146,846	1,723,305	21,906,761
2038	0	20,909,632	1,640,148	83,157	1,723,305	22,632,937
2039	0	19,208,583	844,757	16,895	861,652	20,070,236
2040	0	18,820,615	0	0	0	18,820,615
TOTAL	\$ 158,948,652	\$ 308,985,802	\$ 23,700,000	\$ 10,766,097	\$ 34,466,097	\$ 502,400,551

1/ See prior page for a complete list of the bonds included.

2/ The 2010A Bonds were issued as taxable direct-pay Build America Bonds ("BABs"). As a result, the City expects to receive an interest subsidy equal to 35% (or any lesser amount received as a result of federal sequestration or any other reason) of the corresponding interest payable on these bonds (the "BAB Credit"). However, the City is required to pay debt service on these bonds whether or not the BAB Credit is received. Accordingly, the amounts shown reflect total interest due on the 2010A Bonds; the amounts are not net of the BAB Credit.

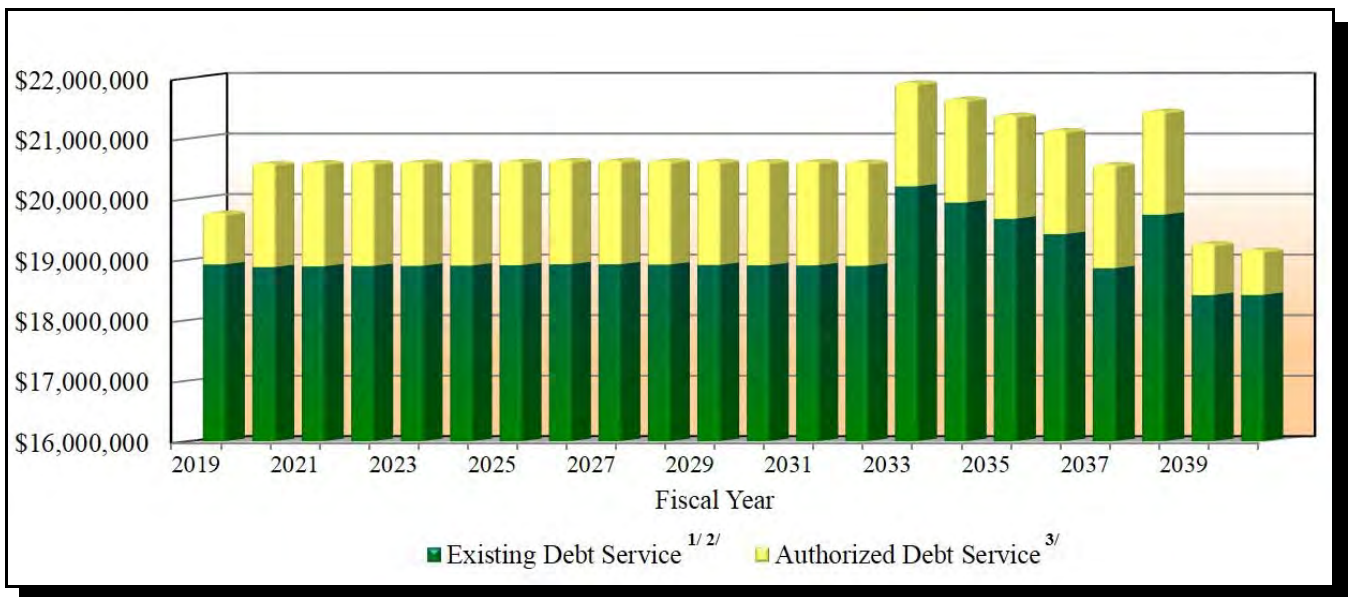
3/ Includes estimated debt service on the 2018B Bond and 2018C Bond. See footnotes 2 and 3 on the previous page.

4/ The Authorized Bond will be issued on a parity with the City's outstanding Subordinate Lien Bonds. Interest is estimated at 4.00%.

SOURCE: Compiled by Zions Public Finance

The following chart illustrates the fiscal year debt service requirements on the City's existing and authorized general obligation bonds paid from Water and Wastewater Revenues.

EXISTING AND AUTHORIZED GENERAL OBLIGATION DEBT SERVICE ^{1/}
PAID FROM WATER AND WASTEWATER REVENUES
City of North Las Vegas, Nevada
As of June 30, 2018



- 1/ The amounts shown reflect interest including the BAB Credit on the 2010A Bonds. The City is required to pay all of the interest of the 2010A Bonds even if the BAB Credit is not received.
- 2/ Includes estimated debt service on the 2018B Bond and 2018C Bond. See footnotes 2 and 3 on page 12.
- 3/ The Authorized Bond will be issued on a parity with the City's outstanding Subordinate Lien Bonds. Interest is estimated at 4.00%.

Ad Valorem Tax Rate Impact

The principal and interest on the Water and Wastewater Bonds is payable from the pledged revenues of the City's Municipal Water and Wastewater Utility Funds. There is no impact on the ad valorem tax rate so long as Water and Wastewater Revenues are sufficient to pay debt service. The following table illustrates the City's Water and Wastewater Revenues and debt service coverage.

WATER AND WASTEWATER REVENUES AND DEBT SERVICE COVERAGE
WATER AND WASTEWATER UTILITY FUNDS ^{1/}
City of North Las Vegas, Nevada

Fiscal Year Ending June 30	2014 (Audited)	2015 (Audited)	2016 (Audited)	2017 (Audited)	2018 (Estimated)	2019 (Budgeted)
Gross Revenues						
Charges for Services:						
Utility Fees	\$ 86,270,211	\$ 88,222,998	\$ 92,683,751	\$ 97,084,046	\$ 97,125,000	\$ 100,038,750
Construction/Connection Fees	3,150,279	2,924,821	3,815,678	4,485,445	2,620,000	2,625,000
Other Fees	1,908,640	2,106,731	1,941,358	3,046,561	2,360,000	2,590,000
Fines and Forfeitures	2,066,404	2,588,489	3,426,132	2,964,659	3,000,000	2,975,000
Interest	13,586	15,803	7,702	17,449	--	--
Miscellaneous	1,446,498	1,318,047	1,267,626	1,393,636	1,190,000	9,905,600
Total Gross Revenues	94,855,618	97,176,889	103,142,247	108,991,796	106,295,000	118,134,350
Superior Bonds Operation and Maintenance Expenses ^{2/}	72,613,389	70,102,822	68,891,156	73,705,872	67,201,710	83,933,411
Pledged Revenues Available for Superior Bonds	22,242,229	27,074,067	34,251,091	35,285,924	39,093,290	34,200,939
Annual Debt Service on Superior Bonds	13,558,807	13,421,408	12,538,144	12,047,106	9,062,769	9,314,806
Superior Bond Coverage	1.64 x	2.02 x	2.73 x	2.93 x	4.31 x	3.67 x
Gross Revenues Remaining for Subordinate Bonds ^{3/}	8,683,422	13,652,659	21,712,947	23,238,818	30,030,521	24,886,133
Add PILT Payments ^{4/}	23,998,930	23,743,485	23,492,404	23,277,283	5,106,500	13,844,391
Pledged Revenues Available for Subordinate Bonds	32,682,352	37,396,144	45,205,351	46,516,101	35,137,021	38,730,524
Annual Debt Service Paid on Subordinate Bonds ^{5/6/}	\$ 9,307,868	\$ 9,407,868	\$ 9,303,731	\$ 9,623,731	\$ 10,383,115	\$ 12,834,143
Subordinate Bond Coverage	3.51 x	3.98 x	4.86 x	4.83 x	3.38 x	3.02 x

Footnotes on following page

- 1/ Combined information from the City's Water and Wastewater Funds.
- 2/ As defined in the Bond Ordinances for the Superior Bonds. Excludes amortization and depreciation expenses. Includes governmental administrative charges. Includes PILT ("Payment in Lieu of Taxes") payments as an operation and maintenance expense as required by the Ordinances authorizing the Superior Bonds.
- 3/ Calculated by subtracting the "Annual Debt Service Paid on Superior Bonds" from "Pledged Revenues Available for Superior Bonds."
- 4/ PILT is not included as an Operation and Maintenance Expense for purposes of the Bond Ordinance for the 2010A Water & Wastewater Improvement Bonds.
- 5/ The amounts shown reflect the total interest due on the 2010A Water & Wastewater Improvement Bonds; the amounts are not net of the BAB Credit. The City is required to pay all of the interest due on the 2010A Water & Wastewater Improvement Bonds even if the BAB Credit is not received.
- 6/ Beginning in fiscal year 2019, includes estimated debt service on the 2018B Bond and 2018C Bond. See footnotes 2 and 3 on page 12.

SOURCE: City of North Las Vegas - Finance Department, City of North Las Vegas' Comprehensive Annual Financial Reports 2014 through 2017; Fiscal Year 2018-2019 Final Budget

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General Obligation Medium-Term Bonds

**Existing, Authorized and Proposed General Obligation Bonded Indebtedness
Paid from the General Fund and Other Legally Available Funds (“Medium-Term Bonds”)**

The Medium-Term Bonds constitute direct and general obligations of the City, and the full faith and credit of the City is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations regarding the City's operating ad valorem levy. The ad valorem tax levy available to pay the Medium-Term Bonds is limited to the City's maximum fiscal year 2019 operating levy of \$0.3657. The City's operating levy for fiscal year 2019 is \$0.1937. The ad valorem tax rate available to pay the bonds is further limited by the limitation on the combined overlapping tax rate of \$3.64 per \$100 of assessed valuation. The bonds are a debt of the City and the City shall pledge all legally available funds of the City for their repayment.

Provision for the payment of principal and interest requirements on the Medium-Term Bonds are as provided in NRS 350.093 through 350.095.

Authorized and Proposed Future Medium-Term Bonds

Currently, the City does not have authorization nor plans to issue additional medium-term general obligation bonds. The City reserves the right of issuing bonds or other securities at any time legal requirements are satisfied.

Medium-Term Bonded Indebtedness

The following table sets forth the City’s existing medium-term bonded indebtedness.

**EXISTING GENERAL OBLIGATION
MEDIUM-TERM INDEBTEDNESS
City of North Las Vegas, Nevada
As of June 30, 2018**

	Dated	Final Maturity	Original Amount	Amount Outstanding
<u>Existing General Obligation Medium-Term Bonds</u>				
Medium-Term Refunding Bonds, Series 2010	07/01/10	07/01/20	\$ 17,090,000	\$ 7,475,000

SOURCE: City of North Las Vegas - Finance Department

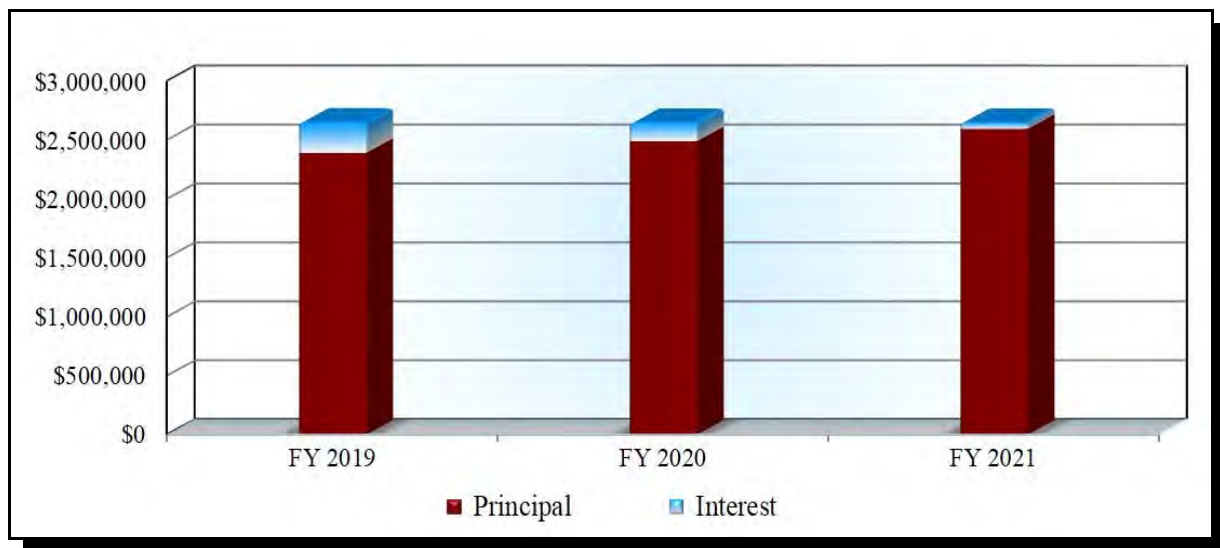
Existing Medium-Term Debt Service Requirements

The following table and chart illustrate the fiscal year debt service requirements on the City's existing general obligation Medium-Term Bonds.

**EXISTING DEBT SERVICE
GENERAL OBLIGATION MEDIUM-TERM BONDS
City of North Las Vegas, Nevada
As of June 30, 2018**

Fiscal Year Ending June 30	Principal	Interest	Total
2019	\$ 2,390,000	\$ 262,504	\$ 2,652,504
2020	2,490,000	160,512	2,650,512
2021	2,595,000	54,236	2,649,236
TOTAL	\$ 7,475,000	\$ 477,252	\$ 7,952,252

SOURCE: City of North Las Vegas - Finance Department



**STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
City of North Las Vegas, Nevada**

Fiscal Year Ended June 30	2014 (Audited)	2015 (Audited)	2016 (Audited)	2017 (Audited)	2018 (Estimated)	2019 (Budgeted)
REVENUES:						
Taxes	\$ 7,489,422	\$ 7,684,226	\$ 8,052,022	\$ 8,222,893	\$ 8,730,000	\$ 9,489,000
Licenses and Permits ^{1/}	31,537,737	35,182,873	36,778,344	38,783,380	40,749,517	42,168,032
Consolidated Tax	43,976,942	47,685,565	49,903,290	52,977,267	55,735,350	57,703,085
Other Intergovernmental	4,417,933	4,291,395	4,278,389	4,247,937	4,163,162	4,056,430
Charges for Services	4,978,360	6,076,810	5,724,957	5,879,262	10,506,825	6,769,371
Fines and Forfeitures	6,905,762	5,795,494	4,926,011	4,103,151	3,665,500	3,575,500
Miscellaneous	1,365,566	2,156,275	2,515,541	2,347,076	2,200,000	1,945,210
TOTAL REVENUES	100,671,722	108,872,638	112,178,554	116,560,966	125,750,354	125,706,628
EXPENDITURES:						
General Government	17,735,087	18,207,478	21,625,273	23,331,336	19,303,671	25,256,132
Public Safety	76,165,971	78,736,590	84,378,262	89,258,045	82,302,103	85,551,296
Judicial	7,789,274	7,297,895	5,077,945	4,798,194	4,347,409	4,595,021
Public Works	2,380,904	2,444,849	2,361,534	2,510,276	2,792,660	3,406,412
Culture and Recreation	7,247,546	7,992,264	8,416,312	8,595,485	9,890,958	9,918,475
Community Support	1,537,972	1,619,921	1,645,556	1,570,772	1,625,606	1,983,022
TOTAL EXPENDITURES	112,856,754	116,298,997	123,504,882	130,064,108	120,262,407	130,710,358
OTHER FINANCING SOURCES (USES):						
Contingency	--	(400,000)	(500,000)	--	(420,094)	(500,000)
Proceeds from Capital						
Asset Disposal	2,034,128	121,210	226,042	1,560,797	25,000	--
Operating Transfers In	24,812,933	23,986,762	23,522,649	23,277,283	5,106,500	13,844,391
Operating Transfers Out	(15,922,273)	(11,763,961)	(10,622,441)	(10,851,298)	(8,164,767)	(8,315,425)
TOTAL OTHER FINANCING SOURCES (USES)	10,924,788	11,944,011	12,626,250	13,986,782	(3,453,361)	5,028,966
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES						
	(1,260,244)	4,517,652	1,299,922	483,640	2,034,586	25,236
FUND BALANCE, JULY 1	\$ 9,338,944	\$ 8,078,700	\$ 12,596,352	\$ 13,896,274	\$ 14,379,914	\$ 16,414,500
FUND BALANCE, JUNE 30	\$ 8,078,700	\$ 12,596,352	\$ 13,896,274	\$ 14,379,914	\$ 16,414,500	\$ 16,439,736

1/ Includes franchise fees.

SOURCE: City of North Las Vegas - Finance Department; City of North Las Vegas' Comprehensive Annual Financial Reports for Fiscal Years 2014 through 2017; Fiscal Year 2018-2019 Final Budget

Debt Capacity

Response to NRS 350.013 1(c):

- (2) *A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit.*

State statutes limit the aggregate principal amount of the City's general obligation debt to 20% of the City's total reported assessed valuation. Based upon the fiscal year 2018 assessed valuation of \$6,466,015,629, (including the assessed valuation of the North Las Vegas Redevelopment Agency of \$72,632,068), the City is limited to general obligation indebtedness in the aggregate amount of \$1,293,203,126.

The following table illustrates the City's general obligation statutory debt limitation.

**STATUTORY DEBT LIMITATION
City of North Las Vegas, Nevada**

Statutory Debt Limitation ^{1/}	\$ 1,293,203,126
Outstanding General Obligation Indebtedness (as of June 30, 2018)	
Paid from Consolidated Tax Revenues	\$ 130,925,000
Paid from Water & Wastewater Revenues	280,052,958
Paid from General Fund and Other Legally Available Revenues	7,475,000
Total Outstanding Indebtedness	418,452,958
Plus: Authorized General Obligation Water Bond (SRF), Series 2018D	23,700,000
Total Outstanding and Authorized General Obligation Indebtedness	442,152,958
Additional Statutory Debt Limitation	\$ 851,050,168

1/ Based upon the fiscal year 2018 assessed valuation of \$6,466,015,629 (including the assessed valuation of the North Las Vegas Redevelopment Agency of \$72,632,068).

SOURCE: Property Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation; City of North Las Vegas - Finance Department

The following table and chart present a history of the City's outstanding general obligation indebtedness with respect to its statutory debt limitation.

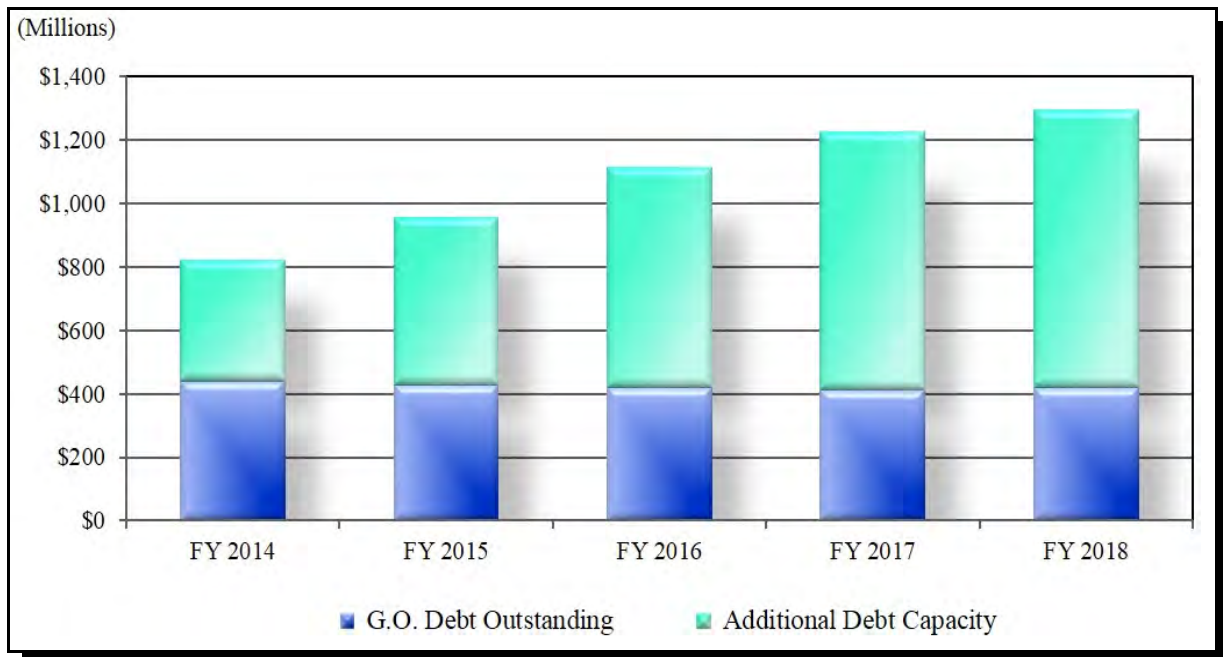
**HISTORICAL
STATUTORY DEBT LIMITATION
City of North Las Vegas, Nevada**

As of June 30	Assessed Valuation ^{1/}	Debt Limit	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
2014	\$ 4,111,539,215	\$ 822,307,843	\$ 439,266,000	\$ 383,041,843
2015	4,781,850,692	956,370,138	428,525,000	527,845,138
2016	5,568,765,728	1,113,753,146	419,770,000	693,983,146
2017	6,135,926,110	1,227,185,222	410,720,000	816,465,222
2018	6,466,015,629	1,293,203,126	418,452,958	874,750,168

1/ Includes the assessed valuation of the North Las Vegas Redevelopment Agency in the following amounts: 2014 - \$43,154,691; 2015 - \$50,973,538; 2016 - \$62,879,587; 2017 - \$70,963,749 and 2018 - \$72,632,068.

SOURCE: Property Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation; City of North Las Vegas - Finance Department

**CITY OF NORTH LAS VEGAS, NEVADA
Historical Statutory Debt Limitation**



**Debt Comparison
(per capita and assessed valuation)**

Response to NRS 350.013 1 (c):

- (3) *A discussion of general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this State.*
- (4) *A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all taxable property within the boundaries of the municipality.*

**DEBT RATIO COMPARISONS
As of June 30, 2018**

	Existing General Obligation Debt ^{1/}	Estimated 2017 Population ^{2/}	Fiscal Year 2018 Assessed Value ^{3/}	General Obligation Debt Per Capita	General Obligation Debt as a % of Assessed Value
North Las Vegas	\$ 418,452,958	243,339	\$ 6,393,383,561	\$ 1,719.63	6.55%
Henderson	186,947,183	300,709	12,249,146,315	621.69	1.53%
Las Vegas	509,535,000	633,028	17,398,113,297	804.92	2.93%
Reno	97,295,315	244,612	7,746,373,985	397.75	1.26%

1/ Outstanding as of June 30, 2018; does not include revenue bonds, lease/purchase agreements, assessment bonds, or proposed/authorized bonds.
 2/ Source: Nevada State Demographer as of July 1.
 3/ Source: Property Tax Rates for Nevada Local Governments - State of Nevada - Department of Taxation (excludes the Redevelopment Agencies).

SOURCE: Compiled by Zions Public Finance

Policy Statement for Sale of Debt

Response to NRS 350.013 1 (c):

(5) *Policy regarding the manner in which the municipality expects to sell its debt.*

There are two ways bonds can be sold: competitive (public) or negotiated sale. NRS 350.105 through 350.195 sets forth the circumstances under which a local government can sell its bonds at competitive or negotiated sale. The City will follow the statutory requirements in determining the method of sale for its bonds.

Competitive and negotiated sales provide for one or more pricings, depending upon market conditions or other factors. Either method can provide for changing sale dates, issue size, maturity amounts, term, bond features, etc. The timing of any sale is generally related to the requirements of the Nevada Open Meeting Law.

Competitive Sale

In a competitive sale, underwriter(s) are invited to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter(s) presenting the best bid according to stipulated criteria set forth in the notice of sale. The best bid is determined based on the lowest overall interest rate.

Negotiated Sale

In a negotiated sale, an exclusive arrangement is made between the issuer and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriter. If bonds are sold through a negotiated sale, the City will comply with the requirements of NRS 350.175.

A negotiated underwriting may be considered based upon one or more of the following criteria:

- Extremely large issue size
- Complex financing structure (i.e. new security feature, variable rate financings, new derivatives, and certain revenue issues, etc.) which provides a desirable benefit to the City
- Difficulty in marketing due to credit rating or lack of bids
- Private placement, or sale to a municipality, to the state, or a federal agency
- Other factors which lead the City to conclude that competitive sale would not be effective

Operation Costs and Revenue Sources for Projects in Capital Improvement Plan

Response to NRS 350.013 1(c):

- (7) *A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.*

The City's comprehensive Capital Improvement Plan ("CIP") has been prepared by the Public Works and Finance Departments and covers capital improvements for flood control and special drainage projects, roadway improvements and rehabilitation, expansion of the utility systems, improvements to the traffic control system, and subdivision rehabilitation. The capital improvement plan is updated annually.

Capital improvements are major projects requiring the expenditure of public funds, over and above annual operating expenses, for the purchase, construction, or replacement of the physical assets of the community. The purchase of land needed for community use is a capital improvement, as is the acquisition or construction of facilities.

Funding for specific projects is typically acquired through cooperative agreements with federal, state, regional, local, and private funding sources; bond issues; property, sales, and use taxes; the City's General Fund; and/or various other revenue sources. Once project funding is acquired, the Public Works Department's Engineering Services Division implements construction-oriented projects from preliminary planning to construction completion. This process may include project management, programming, consultant selection, preliminary engineering, final design, preparation of construction bid documents, public bidding administration, construction management, and project close-out services. Funded plan requests involving the purchase of major equipment, such as Fire Department vehicles, are accomplished through the Finance Department's Purchasing Division. In addition, land acquisitions are accomplished through the Public Works Department's Real Property Services Division.

The operational costs and revenue sources associated with each project are determined based upon estimates of additional personnel, maintenance, supplies and utilities costs. The operational funding sources include the funding sources noted above that are available for capital improvements. In many cases, there are additional operational costs resulting from a capital improvement project. However, the new improvement merely replaces an older one and the City anticipates that these costs and revenues will not affect the tax rate.

5-Year Operating Tax Rate Forecast

The City currently levies \$0.1937 for general operating purposes. For fiscal year 2018-2019, the maximum allowed tax rate is \$0.3657. For fiscal years 2018-2019 through 2022-2023, the City currently plans to levy an operating tax rate of \$0.1937. Additionally, the City reserves the right to ask City voters to approve any special elective tax rate that may be necessary.

Miscellaneous Items

Interest Rate Limitation

Under NRS 350.2011, the maximum rate of interest on fixed rate bonds issued must not exceed by more than three percent: (1) for general obligation bonds, the Index of Twenty Bonds and (2) for special obligation bonds, the Index of Revenue Bonds, which was most recently published before the bids are received or a negotiated offer is accepted.

As provided in NRS 350.5835, variable rates of interest instruments are exempt from the interest rate limitation provided in NRS 350.2011. Any ordinance or resolution fixing the rate or rates of interest must contain the findings of the City that the procedure specified for determining that the rate or rates is reasonable under existing or anticipated conditions in the market and is necessary and advisable for marketing the securities as provided in NRS 350.583 and 350.5835.

Refundings

A refunding is generally the underwriting of a new bond issue whose proceeds are used to redeem an outstanding issue. Key definitions are described as follows:

Advance Refunding - A method of providing for payment of debt service on a bond until the first call date or designated call date from available funds. Advance refundings are done by issuing a new bond or using available funds and investing the proceeds in an escrow account in a portfolio of U.S. government securities structured to provide enough cash flow to pay debt service on the refunded bonds. Under the Tax Cuts and Jobs Act of 2017, advance refunding issues of tax exempt bonds issued after December 31, 2017, will no longer have tax exempt status.

Current Refunding - The duration of the escrow is 90 days or less.

Gross Savings - Difference between debt service on refunding bonds and refunded bonds less any contribution from a reserve or debt service fund.

Present Value Savings - Present value of gross savings discounted at the refunding bond yield to the closing date plus accrued interest less any contribution from a reserve or debt service fund.

Prior to beginning a refunding bond issue, the City will review an estimate of the savings achievable from the refunding. The City may also review a pro forma schedule estimating the savings assuming that the refunding is done at various points in the future.

The City will generally consider refunding outstanding bonds if one or more of the following conditions exist:

1. Present value savings are at least 3% of the par amount of the refunding bonds.
2. The bonds to be refunded have restrictive or outdated covenants.
3. Restructuring debt is deemed to be desirable to align debt service obligations with revenues available for repayment.

The City may pursue a refunding not meeting the above criteria if:

1. Present value savings exceed the costs of issuing the bonds.
2. Current savings are acceptable when compared to savings that could be achieved by waiting for more favorable interest rates and/or call premiums.

Debt Structure

Maturity Structures - The term of City debt issues should not extend beyond the useful life of the project or equipment financed. The repayment of principal on tax supported debt should generally not extend beyond 20 years unless there are compelling factors which make it necessary to extend the term beyond this point.

Debt issued by the City should be structured to provide for generally level debt service. Deferring the repayment of principal should be considered only in select instances where it will take a period of time before revenues are sufficient to pay debt service.

Bond Insurance - The purchase of bond insurance may be considered as part of the structure of a bond issue. Bond insurance is an insurance policy purchased by an issuer or an underwriter for either an entire issue or specific maturities, which guarantees the payment of principal and interest. While this security may provide a higher credit rating and thus a lower borrowing cost for an issuer, such cost savings must be measured against the premium required for such insurance.

The decision to purchase insurance directly versus bidder's option is based on:

- volatile markets
- current investor demand for insured bonds
- level of insurance premiums
- ability of the City to purchase bond insurance from bond proceeds

Bond insurance can be purchased directly by the City prior to the bond sale (direct purchase) or at the underwriter's option and expense (bidder's option). In cases where insurance is purchased, the City will attempt to qualify its bond issues for insurance with bond insurance companies with ratings higher than the underlying rating on the bonds by Moody's Investors Service, Fitch, Inc. and S&P Global Ratings.

When insurance is purchased directly by the City, the present value of the estimated debt service savings from insurance should be at least equal to or greater than the insurance premium. The bond insurance company will usually be chosen based on an estimate of the greatest net present value insurance benefit (present value of debt service savings less insurance premium).

Financing Sources

The City will evaluate available County/State bond financing programs before choosing the financing source. The City will consider utilizing a County/State program if bonds can be sold by the County/State in a manner that meets the City's timing needs and if two or more of the following conditions are expected:

1. The City will benefit from the County/State's credit rating.
2. The City will reduce its issuance costs by combining with other participants.
3. The City will be able to approve the structure of the bonds.
4. The utilization of the County/State program is the most cost effective source of funds.

American Recovery and Reinvestment Act - Build America Bonds

The Finance Director has adopted procedures designed to comply with the American Recovery and Reinvestment Act (the "Recovery Act") and the Hiring Incentives to Restore Employment Act (the "HIRE Act") requirements in 8038-CP and instructions thereto. The instructions for filing an 8038-CP, which describe how and when to file the 8038-CP, will constitute the City's written procedures for timely filing of the 8038-CP. The Finance Director, or his designee, shall be responsible for making such filing or causing it to be made. Payment of the refundable credit will be made to the City or the trustee for the Recovery Act or the HIRE Act, as determined by the Finance Director, unless otherwise provided by the Finance Director. The City's completion and examination of the form 8038-CP constitute its procedure for ensuring that the refundable credit is made to the City or trustee.

CHIEF FINANCIAL OFFICER INFORMATION
NRS 350.013 Subsection 1(e)

A statement containing the name, title, mailing address and telephone number of the chief financial officer of the municipality.

NAME: Darren Adair
TITLE: Chief Financial Officer
ADDRESS: City of North Las Vegas
2250 Las Vegas Boulevard North, Suite 710
North Las Vegas, NV 89030-5875
TELEPHONE: (702) 633-1462
E-MAIL: adaird@cityofnorthlasvegas.com

<p>APPENDIX A</p> <p>DEBT SERVICE SCHEDULES</p> <p>As of June 30, 2018</p>

	Dated	Final Maturity	Original Amount	Outstanding	Page
<u>GENERAL OBLIGATION REVENUE BONDS</u>					
Judicial/Public Safety Bonds, Series 2003	03/01/03	03/01/23	\$ 32,500,000	\$ 4,885,000	1
Water & Sewer Refunding Bonds, Series 2005B	07/01/05	08/01/19	10,030,000	2,345,000	2
Building Bonds, Series 2006	06/07/06	05/01/36	105,000,000	92,905,000	3
Wastewater Reclamation System Bonds, Series 2006	10/04/06	10/01/36	140,000,000	62,665,000	5
Judicial/Public Safety Refunding Bonds, Series 2007A	05/17/07	05/01/23	7,630,000	7,480,000	7
Water & Wastewater Improvement Bonds (BABs), Series 2010A	06/17/10	06/01/40	145,000,000	143,485,000	8
Refunding Bonds, Series 2011	10/27/11	06/01/36	27,070,000	25,655,000	10
Wastewater Reclamation System Rfg Bond (SRF), Series 2017A	11/17/17	07/01/36	4,997,958	49,997,958	12
Wastewater Reclamation System Bond (SRF), Series 2018B	01/10/18	01/01/38	10,000,000	10,000,000	14
Water Bond (SRF), Series 2018C	01/10/18	01/01/38	11,560,000	<u>11,560,000</u>	16
TOTAL				410,977,958	18
<u>GENERAL OBLIGATION MEDIUM-TERM BONDS</u>					
Medium-Term Refunding Bonds, Series 2010	07/01/10	07/01/20	17,090,000	<u>7,475,000</u>	19
TOTAL				7,475,000	20
TOTAL GENERAL OBLIGATION BONDS				<u>\$ 418,452,958</u>	21

GENERAL OBLIGATION REVENUE BONDS

\$32,500,000

City of North Las Vegas, Nevada

General Obligation (LT) (Add'l Secured by Pledged Revenues)

Judicial/Public Safety Bonds, Series 2003

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
09/01/2018	-	-	112,965.63	112,965.63	-
03/01/2019	-	-	112,965.63	112,965.63	-
06/30/2019	-	-	-	-	225,931.26
09/01/2019	-	-	112,965.63	112,965.63	-
03/01/2020	-	-	112,965.63	112,965.63	-
06/30/2020	-	-	-	-	225,931.26
09/01/2020	-	-	112,965.63	112,965.63	-
03/01/2021	-	-	112,965.63	112,965.63	-
06/30/2021	-	-	-	-	225,931.26
09/01/2021	-	-	112,965.63	112,965.63	-
03/01/2022	2,385,000.00	4.625%	112,965.63	2,497,965.63	-
06/30/2022	-	-	-	-	2,610,931.26
09/01/2022	-	-	57,812.50	57,812.50	-
03/01/2023	2,500,000.00	4.625%	57,812.50	2,557,812.50	-
06/30/2023	-	-	-	-	2,615,625.00
Total	\$4,885,000.00	-	\$1,019,350.04	\$5,904,350.04	-

\$10,030,000

City of North Las Vegas, Nevada

General Obligation (Limited Tax) (Additionally Secured by Pledged Revenues)

Water & Sewer Refunding Bonds, Series 2005B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
08/01/2018	1,150,000.00	4.000%	46,900.00	1,196,900.00	-
02/01/2019	-	-	23,900.00	23,900.00	-
06/30/2019	-	-	-	-	1,220,800.00
08/01/2019	1,195,000.00	4.000%	23,900.00	1,218,900.00	-
06/30/2020	-	-	-	-	1,218,900.00
Total	\$2,345,000.00	-	\$94,700.00	\$2,439,700.00	-

\$105,000,000

City of North Las Vegas, Nevada
General Obligation (Limited Tax) Building Bonds
(Additionally Secured by Pledged Revenues), Series 2006

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/01/2018	-	-	2,316,100.00	2,316,100.00	-
05/01/2019	1,625,000.00	5.000%	2,316,100.00	3,941,100.00	-
06/30/2019	-	-	-	-	6,257,200.00
11/01/2019	-	-	2,275,475.00	2,275,475.00	-
05/01/2020	1,700,000.00	5.000%	2,275,475.00	3,975,475.00	-
06/30/2020	-	-	-	-	6,250,950.00
11/01/2020	-	-	2,232,975.00	2,232,975.00	-
05/01/2021	1,795,000.00	5.000%	2,232,975.00	4,027,975.00	-
06/30/2021	-	-	-	-	6,260,950.00
11/01/2021	-	-	2,188,100.00	2,188,100.00	-
05/01/2022	1,890,000.00	5.000%	2,188,100.00	4,078,100.00	-
06/30/2022	-	-	-	-	6,266,200.00
11/01/2022	-	-	2,140,850.00	2,140,850.00	-
05/01/2023	2,170,000.00	5.000%	2,140,850.00	4,310,850.00	-
06/30/2023	-	-	-	-	6,451,700.00
11/01/2023	-	-	2,086,600.00	2,086,600.00	-
05/01/2024	4,735,000.00	5.000%	2,086,600.00	6,821,600.00	-
06/30/2024	-	-	-	-	8,908,200.00
11/01/2024	-	-	1,968,225.00	1,968,225.00	-
05/01/2025	4,975,000.00	5.000%	1,968,225.00	6,943,225.00	-
06/30/2025	-	-	-	-	8,911,450.00
11/01/2025	-	-	1,843,850.00	1,843,850.00	-
05/01/2026	5,220,000.00	4.750%	1,843,850.00	7,063,850.00	-
06/30/2026	-	-	-	-	8,907,700.00
11/01/2026	-	-	1,719,875.00	1,719,875.00	-
05/01/2027	5,470,000.00	5.000%	1,719,875.00	7,189,875.00	-
06/30/2027	-	-	-	-	8,909,750.00
11/01/2027	-	-	1,583,125.00	1,583,125.00	-
05/01/2028	5,745,000.00	5.000%	1,583,125.00	7,328,125.00	-
06/30/2028	-	-	-	-	8,911,250.00
11/01/2028	-	-	1,439,500.00	1,439,500.00	-
05/01/2029	6,030,000.00	5.000%	1,439,500.00	7,469,500.00	-
06/30/2029	-	-	-	-	8,909,000.00
11/01/2029	-	-	1,288,750.00	1,288,750.00	-
05/01/2030	6,330,000.00	5.000%	1,288,750.00	7,618,750.00	-
06/30/2030	-	-	-	-	8,907,500.00
11/01/2030	-	-	1,130,500.00	1,130,500.00	-
05/01/2031	6,650,000.00	5.000%	1,130,500.00	7,780,500.00	-
06/30/2031	-	-	-	-	8,911,000.00
11/01/2031	-	-	964,250.00	964,250.00	-
05/01/2032	6,980,000.00	5.000%	964,250.00	7,944,250.00	-
06/30/2032	-	-	-	-	8,908,500.00
11/01/2032	-	-	789,750.00	789,750.00	-
05/01/2033	7,330,000.00	5.000%	789,750.00	8,119,750.00	-

\$105,000,000

City of North Las Vegas, Nevada
General Obligation (Limited Tax) Building Bonds
(Additionally Secured by Pledged Revenues), Series 2006

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2033	-	-	-	-	8,909,500.00
11/01/2033	-	-	606,500.00	606,500.00	-
05/01/2034	7,695,000.00	5.000%	606,500.00	8,301,500.00	-
06/30/2034	-	-	-	-	8,908,000.00
11/01/2034	-	-	414,125.00	414,125.00	-
05/01/2035	8,080,000.00	5.000%	414,125.00	8,494,125.00	-
06/30/2035	-	-	-	-	8,908,250.00
11/01/2035	-	-	212,125.00	212,125.00	-
05/01/2036	8,485,000.00	5.000%	212,125.00	8,697,125.00	-
06/30/2036	-	-	-	-	8,909,250.00
Total	\$92,905,000.00	-	\$54,401,350.00	\$147,306,350.00	-

\$140,000,000

City of North Las Vegas, Nevada

General Obligation (Limited Tax) Wastewater Reclamation System Bonds

(Additionally Secured by Pledged Revenues), Series 2006

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
10/01/2018	1,925,000.00	5.000%	1,454,909.38	3,379,909.38	-
04/01/2019	-	-	1,406,784.38	1,406,784.38	-
06/30/2019	-	-	-	-	4,786,693.76
10/01/2019	1,960,000.00	5.000%	1,406,784.38	3,366,784.38	-
04/01/2020	-	-	1,357,784.38	1,357,784.38	-
06/30/2020	-	-	-	-	4,724,568.76
10/01/2020	2,055,000.00	5.000%	1,357,784.38	3,412,784.38	-
04/01/2021	-	-	1,306,409.38	1,306,409.38	-
06/30/2021	-	-	-	-	4,719,193.76
10/01/2021	2,150,000.00	5.000%	1,306,409.38	3,456,409.38	-
04/01/2022	-	-	1,252,659.38	1,252,659.38	-
06/30/2022	-	-	-	-	4,709,068.76
10/01/2022	2,250,000.00	5.000%	1,252,659.38	3,502,659.38	-
04/01/2023	-	-	1,196,409.38	1,196,409.38	-
06/30/2023	-	-	-	-	4,699,068.76
10/01/2023	2,360,000.00	5.000%	1,196,409.38	3,556,409.38	-
04/01/2024	-	-	1,137,409.38	1,137,409.38	-
06/30/2024	-	-	-	-	4,693,818.76
10/01/2024	2,475,000.00	5.000%	1,137,409.38	3,612,409.38	-
04/01/2025	-	-	1,075,534.38	1,075,534.38	-
06/30/2025	-	-	-	-	4,687,943.76
10/01/2025	2,605,000.00	5.000%	1,075,534.38	3,680,534.38	-
04/01/2026	-	-	1,010,409.38	1,010,409.38	-
06/30/2026	-	-	-	-	4,690,943.76
10/01/2026	2,725,000.00	5.000%	1,010,409.38	3,735,409.38	-
04/01/2027	-	-	942,284.38	942,284.38	-
06/30/2027	-	-	-	-	4,677,693.76
10/01/2027	2,855,000.00	4.500%	942,284.38	3,797,284.38	-
04/01/2028	-	-	878,046.88	878,046.88	-
06/30/2028	-	-	-	-	4,675,331.26
10/01/2028	2,995,000.00	4.500%	878,046.88	3,873,046.88	-
04/01/2029	-	-	810,659.38	810,659.38	-
06/30/2029	-	-	-	-	4,683,706.26
10/01/2029	3,140,000.00	4.625%	810,659.38	3,950,659.38	-
04/01/2030	-	-	738,046.88	738,046.88	-
06/30/2030	-	-	-	-	4,688,706.26
10/01/2030	3,295,000.00	4.625%	738,046.88	4,033,046.88	-
04/01/2031	-	-	661,850.00	661,850.00	-
06/30/2031	-	-	-	-	4,694,896.88
10/01/2031	3,460,000.00	4.625%	661,850.00	4,121,850.00	-
04/01/2032	-	-	581,837.50	581,837.50	-
06/30/2032	-	-	-	-	4,703,687.50
10/01/2032	5,000,000.00	4.250%	581,837.50	5,581,837.50	-

\$140,000,000

City of North Las Vegas, Nevada

General Obligation (Limited Tax) Wastewater Reclamation System Bonds

(Additionally Secured by Pledged Revenues), Series 2006

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
04/01/2033	-	-	475,587.50	475,587.50	-
06/30/2033	-	-	-	-	6,057,425.00
10/01/2033	5,000,000.00	4.250%	475,587.50	5,475,587.50	-
04/01/2034	-	-	369,337.50	369,337.50	-
06/30/2034	-	-	-	-	5,844,925.00
10/01/2034	5,000,000.00	4.500%	369,337.50	5,369,337.50	-
04/01/2035	-	-	256,837.50	256,837.50	-
06/30/2035	-	-	-	-	5,626,175.00
10/01/2035	5,015,000.00	4.500%	256,837.50	5,271,837.50	-
04/01/2036	-	-	144,000.00	144,000.00	-
06/30/2036	-	-	-	-	5,415,837.50
10/01/2036	6,400,000.00	4.500%	144,000.00	6,544,000.00	-
06/30/2037	-	-	-	-	6,544,000.00
Total	\$62,665,000.00	-	\$32,658,684.50	\$95,323,684.50	-

\$7,630,000

City of North Las Vegas, Nevada

General Obligation (Limited Tax) Judicial/Public Safety Refunding Bonds

(Additionally Secured by Pledged Revenues), Series 2007A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
11/01/2018	-	-	155,210.00	155,210.00	-
05/01/2019	2,315,000.00	4.150%	155,210.00	2,470,210.00	-
06/30/2019	-	-	-	-	2,625,420.00
11/01/2019	-	-	107,173.75	107,173.75	-
05/01/2020	2,415,000.00	4.150%	107,173.75	2,522,173.75	-
06/30/2020	-	-	-	-	2,629,347.50
11/01/2020	-	-	57,062.50	57,062.50	-
05/01/2021	2,505,000.00	4.150%	57,062.50	2,562,062.50	-
06/30/2021	-	-	-	-	2,619,125.00
11/01/2021	-	-	5,083.75	5,083.75	-
05/01/2022	220,000.00	4.150%	5,083.75	225,083.75	-
06/30/2022	-	-	-	-	230,167.50
11/01/2022	-	-	518.75	518.75	-
05/01/2023	25,000.00	4.150%	518.75	25,518.75	-
06/30/2023	-	-	-	-	26,037.50
Total	\$7,480,000.00	-	\$650,097.50	\$8,130,097.50	-

\$145,000,000

City of North Las Vegas, Nevada General Obligation (Limited Tax)
Water & Wastewater Improvement Bonds (Additionally Secured by Pledged Revenues)
(Taxable Direct Pay Build America Bonds) Series 2010A

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	BAB Credit	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-	-
12/01/2018	-	-	4,615,193.35	(1,615,317.67)	2,999,875.68	-
06/01/2019	2,275,000.00	5.372%	4,615,193.35	(1,615,317.67)	5,274,875.68	-
06/30/2019	-	-	-	-	-	8,274,751.36
12/01/2019	-	-	4,554,086.85	(1,593,930.40)	2,960,156.45	-
06/01/2020	2,375,000.00	5.472%	4,554,086.85	(1,593,930.40)	5,335,156.45	-
06/30/2020	-	-	-	-	-	8,295,312.90
12/01/2020	-	-	4,489,106.85	(1,571,187.40)	2,917,919.45	-
06/01/2021	3,695,000.00	5.572%	4,489,106.85	(1,571,187.40)	6,612,919.45	-
06/30/2021	-	-	-	-	-	9,530,838.90
12/01/2021	-	-	4,386,164.15	(1,535,157.45)	2,851,006.70	-
06/01/2022	3,845,000.00	5.672%	4,386,164.15	(1,535,157.45)	6,696,006.70	-
06/30/2022	-	-	-	-	-	9,547,013.40
12/01/2022	-	-	4,277,119.95	(1,496,991.98)	2,780,127.97	-
06/01/2023	4,000,000.00	5.822%	4,277,119.95	(1,496,991.98)	6,780,127.97	-
06/30/2023	-	-	-	-	-	9,560,255.94
12/01/2023	-	-	4,160,679.95	(1,456,237.98)	2,704,441.97	-
06/01/2024	4,160,000.00	5.972%	4,160,679.95	(1,456,237.98)	6,864,441.97	-
06/30/2024	-	-	-	-	-	9,568,883.94
12/01/2024	-	-	4,036,462.35	(1,412,761.82)	2,623,700.53	-
06/01/2025	4,335,000.00	6.122%	4,036,462.35	(1,412,761.82)	6,958,700.53	-
06/30/2025	-	-	-	-	-	9,582,401.06
12/01/2025	-	-	3,903,768.00	(1,366,318.80)	2,537,449.20	-
06/01/2026	4,520,000.00	6.572%	3,903,768.00	(1,366,318.80)	7,057,449.20	-
06/30/2026	-	-	-	-	-	9,594,898.40
12/01/2026	-	-	3,755,240.80	(1,314,334.28)	2,440,906.52	-
06/01/2027	4,725,000.00	6.572%	3,755,240.80	(1,314,334.28)	7,165,906.52	-
06/30/2027	-	-	-	-	-	9,606,813.04
12/01/2027	-	-	3,599,977.30	(1,259,992.06)	2,339,985.24	-
06/01/2028	4,925,000.00	6.572%	3,599,977.30	(1,259,992.06)	7,264,985.24	-
06/30/2028	-	-	-	-	-	9,604,970.48
12/01/2028	-	-	3,438,141.80	(1,203,349.63)	2,234,792.17	-
06/01/2029	5,120,000.00	6.572%	3,438,141.80	(1,203,349.63)	7,354,792.17	-
06/30/2029	-	-	-	-	-	9,589,584.34
12/01/2029	-	-	3,269,898.60	(1,144,464.51)	2,125,434.09	-
06/01/2030	5,330,000.00	6.572%	3,269,898.60	(1,144,464.51)	7,455,434.09	-
06/30/2030	-	-	-	-	-	9,580,868.18
12/01/2030	-	-	3,094,754.80	(1,083,164.18)	2,011,590.62	-
06/01/2031	5,550,000.00	6.572%	3,094,754.80	(1,083,164.18)	7,561,590.62	-
06/30/2031	-	-	-	-	-	9,573,181.24
12/01/2031	-	-	2,912,381.80	(1,019,333.63)	1,893,048.17	-
06/01/2032	5,770,000.00	6.572%	2,912,381.80	(1,019,333.63)	7,663,048.17	-
06/30/2032	-	-	-	-	-	9,556,096.34

\$145,000,000

City of North Las Vegas, Nevada General Obligation (Limited Tax)

Water & Wastewater Improvement Bonds (Additionally Secured by Pledged Revenues)

(Taxable Direct Pay Build America Bonds) Series 2010A

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	BAB Credit	Total P+I	Fiscal Total
12/01/2032	-	-	2,722,779.60	(952,972.86)	1,769,806.74	-
06/01/2033	5,975,000.00	6.572%	2,722,779.60	(952,972.86)	7,744,806.74	-
06/30/2033	-	-	-	-	-	9,514,613.48
12/01/2033	-	-	2,526,441.10	(884,254.39)	1,642,186.71	-
06/01/2034	6,175,000.00	6.572%	2,526,441.10	(884,254.39)	7,817,186.71	-
06/30/2034	-	-	-	-	-	9,459,373.42
12/01/2034	-	-	2,323,530.60	(813,235.71)	1,510,294.89	-
06/01/2035	6,390,000.00	6.572%	2,323,530.60	(813,235.71)	7,900,294.89	-
06/30/2035	-	-	-	-	-	9,410,589.78
12/01/2035	-	-	2,113,555.20	(739,744.32)	1,373,810.88	-
06/01/2036	6,620,000.00	6.572%	2,113,555.20	(739,744.32)	7,993,810.88	-
06/30/2036	-	-	-	-	-	9,367,621.76
12/01/2036	-	-	1,896,022.00	(663,607.70)	1,232,414.30	-
06/01/2037	6,865,000.00	6.572%	1,896,022.00	(663,607.70)	8,097,414.30	-
06/30/2037	-	-	-	-	-	9,329,828.60
12/01/2037	-	-	1,670,438.10	(584,653.34)	1,085,784.76	-
06/01/2038	16,240,000.00	6.572%	1,670,438.10	(584,653.34)	17,325,784.76	-
06/30/2038	-	-	-	-	-	18,411,569.52
12/01/2038	-	-	1,136,791.70	(397,877.10)	738,914.60	-
06/01/2039	16,935,000.00	6.572%	1,136,791.70	(397,877.10)	17,673,914.60	-
06/30/2039	-	-	-	-	-	18,412,829.20
12/01/2039	-	-	580,307.60	(203,107.66)	377,199.94	-
06/01/2040	17,660,000.00	6.572%	580,307.60	(203,107.66)	18,037,199.94	-
06/30/2040	-	-	-	-	-	18,414,399.88
Total	\$143,485,000.00	-	\$138,925,684.90	(48,623,989.74)	\$233,786,695.16	-

\$27,070,000

City of North Las Vegas, Nevada
General Obligation (Limited Tax) Refunding Bonds
(Additionally Secured by Pledged Revenues), Series 2011

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/01/2018	-	-	587,875.00	587,875.00	-
06/01/2019	1,045,000.00	3.500%	587,875.00	1,632,875.00	-
06/30/2019	-	-	-	-	2,220,750.00
12/01/2019	-	-	569,587.50	569,587.50	-
06/01/2020	1,080,000.00	3.750%	569,587.50	1,649,587.50	-
06/30/2020	-	-	-	-	2,219,175.00
12/01/2020	-	-	549,337.50	549,337.50	-
06/01/2021	1,120,000.00	4.000%	549,337.50	1,669,337.50	-
06/30/2021	-	-	-	-	2,218,675.00
12/01/2021	-	-	526,937.50	526,937.50	-
06/01/2022	1,165,000.00	4.000%	526,937.50	1,691,937.50	-
06/30/2022	-	-	-	-	2,218,875.00
12/01/2022	-	-	503,637.50	503,637.50	-
06/01/2023	1,210,000.00	4.000%	503,637.50	1,713,637.50	-
06/30/2023	-	-	-	-	2,217,275.00
12/01/2023	-	-	479,437.50	479,437.50	-
06/01/2024	1,260,000.00	4.250%	479,437.50	1,739,437.50	-
06/30/2024	-	-	-	-	2,218,875.00
12/01/2024	-	-	452,662.50	452,662.50	-
06/01/2025	1,310,000.00	4.250%	452,662.50	1,762,662.50	-
06/30/2025	-	-	-	-	2,215,325.00
12/01/2025	-	-	424,825.00	424,825.00	-
06/01/2026	1,370,000.00	4.500%	424,825.00	1,794,825.00	-
06/30/2026	-	-	-	-	2,219,650.00
12/01/2026	-	-	394,000.00	394,000.00	-
06/01/2027	1,295,000.00	4.500%	394,000.00	1,689,000.00	-
06/30/2027	-	-	-	-	2,083,000.00
12/01/2027	-	-	364,862.50	364,862.50	-
06/01/2028	1,350,000.00	4.500%	364,862.50	1,714,862.50	-
06/30/2028	-	-	-	-	2,079,725.00
12/01/2028	-	-	334,487.50	334,487.50	-
06/01/2029	1,410,000.00	4.750%	334,487.50	1,744,487.50	-
06/30/2029	-	-	-	-	2,078,975.00
12/01/2029	-	-	301,000.00	301,000.00	-
06/01/2030	1,480,000.00	5.000%	301,000.00	1,781,000.00	-
06/30/2030	-	-	-	-	2,082,000.00
12/01/2030	-	-	264,000.00	264,000.00	-
06/01/2031	1,550,000.00	5.000%	264,000.00	1,814,000.00	-
06/30/2031	-	-	-	-	2,078,000.00
12/01/2031	-	-	225,250.00	225,250.00	-
06/01/2032	1,625,000.00	5.000%	225,250.00	1,850,250.00	-
06/30/2032	-	-	-	-	2,075,500.00
12/01/2032	-	-	184,625.00	184,625.00	-

\$27,070,000

City of North Las Vegas, Nevada
General Obligation (Limited Tax) Refunding Bonds
(Additionally Secured by Pledged Revenues), Series 2011

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2033	1,715,000.00	5.000%	184,625.00	1,899,625.00	-
06/30/2033	-	-	-	-	2,084,250.00
12/01/2033	-	-	141,750.00	141,750.00	-
06/01/2034	1,800,000.00	5.000%	141,750.00	1,941,750.00	-
06/30/2034	-	-	-	-	2,083,500.00
12/01/2034	-	-	96,750.00	96,750.00	-
06/01/2035	1,885,000.00	5.000%	96,750.00	1,981,750.00	-
06/30/2035	-	-	-	-	2,078,500.00
12/01/2035	-	-	49,625.00	49,625.00	-
06/01/2036	1,985,000.00	5.000%	49,625.00	2,034,625.00	-
06/30/2036	-	-	-	-	2,084,250.00
Total	\$25,655,000.00	-	\$12,901,300.00	\$38,556,300.00	-

\$49,997,958.33

City of North Las Vegas, Nevada

General Obligation (LT) Wastewater Reclamation System Refunding Bond

(Additionally Secured by Pledged Revenues), Series 2017A (SRF Clean Water)

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
07/01/2018	1,101,178.57	2.210%	552,477.44	1,653,656.01	-
01/01/2019	1,113,346.45	2.210%	540,309.42	1,653,655.87	-
06/30/2019	-	-	-	-	3,307,311.88
07/01/2019	1,125,648.93	2.210%	528,006.94	1,653,655.87	-
01/01/2020	1,138,087.35	2.210%	515,568.52	1,653,655.87	-
06/30/2020	-	-	-	-	3,307,311.74
07/01/2020	1,150,663.22	2.210%	502,992.65	1,653,655.87	-
01/01/2021	1,163,378.05	2.210%	490,277.82	1,653,655.87	-
06/30/2021	-	-	-	-	3,307,311.74
07/01/2021	1,176,233.37	2.210%	477,422.49	1,653,655.86	-
01/01/2022	1,189,230.75	2.210%	464,425.11	1,653,655.86	-
06/30/2022	-	-	-	-	3,307,311.72
07/01/2022	1,202,371.75	2.210%	451,284.11	1,653,655.86	-
01/01/2023	1,215,657.96	2.210%	437,997.90	1,653,655.86	-
06/30/2023	-	-	-	-	3,307,311.72
07/01/2023	1,229,090.98	2.210%	424,564.88	1,653,655.86	-
01/01/2024	1,242,672.44	2.210%	410,983.42	1,653,655.86	-
06/30/2024	-	-	-	-	3,307,311.72
07/01/2024	1,256,403.97	2.210%	397,251.89	1,653,655.86	-
01/01/2025	1,270,287.23	2.210%	383,368.63	1,653,655.86	-
06/30/2025	-	-	-	-	3,307,311.72
07/01/2025	1,284,323.90	2.210%	369,331.96	1,653,655.86	-
01/01/2026	1,298,515.68	2.210%	355,140.18	1,653,655.86	-
06/30/2026	-	-	-	-	3,307,311.72
07/01/2026	1,312,864.28	2.210%	340,791.58	1,653,655.86	-
01/01/2027	1,327,371.43	2.210%	326,284.43	1,653,655.86	-
06/30/2027	-	-	-	-	3,307,311.72
07/01/2027	1,342,038.89	2.210%	311,616.98	1,653,655.87	-
01/01/2028	1,356,868.42	2.210%	296,787.45	1,653,655.87	-
06/30/2028	-	-	-	-	3,307,311.74
07/01/2028	1,371,861.81	2.210%	281,794.05	1,653,655.86	-
01/01/2029	1,387,020.88	2.210%	266,634.98	1,653,655.86	-
06/30/2029	-	-	-	-	3,307,311.72
07/01/2029	1,402,347.47	2.210%	251,308.40	1,653,655.87	-
01/01/2030	1,417,843.41	2.210%	235,812.46	1,653,655.87	-
06/30/2030	-	-	-	-	3,307,311.74
07/01/2030	1,433,510.57	2.210%	220,145.29	1,653,655.86	-
01/01/2031	1,449,350.87	2.210%	204,305.00	1,653,655.87	-
06/30/2031	-	-	-	-	3,307,311.73
07/01/2031	1,465,366.19	2.210%	188,289.67	1,653,655.86	-
01/01/2032	1,481,558.49	2.210%	172,097.37	1,653,655.86	-
06/30/2032	-	-	-	-	3,307,311.72
07/01/2032	1,497,929.71	2.210%	155,726.15	1,653,655.86	-

\$49,997,958.33

City of North Las Vegas, Nevada

General Obligation (LT) Wastewater Reclamation System Refunding Bond

(Additionally Secured by Pledged Revenues), Series 2017A (SRF Clean Water)

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
01/01/2033	1,514,481.83	2.210%	139,174.03	1,653,655.86	-
06/30/2033	-	-	-	-	3,307,311.72
07/01/2033	1,531,216.86	2.210%	122,439.01	1,653,655.87	-
01/01/2034	1,548,136.81	2.210%	105,519.06	1,653,655.87	-
06/30/2034	-	-	-	-	3,307,311.74
07/01/2034	1,565,243.72	2.210%	88,412.15	1,653,655.87	-
01/01/2035	1,582,539.66	2.210%	71,116.21	1,653,655.87	-
06/30/2035	-	-	-	-	3,307,311.74
07/01/2035	1,600,026.72	2.210%	53,629.15	1,653,655.87	-
01/01/2036	1,617,707.02	2.210%	35,948.85	1,653,655.87	-
06/30/2036	-	-	-	-	3,307,311.74
07/01/2036	1,635,582.69	2.210%	18,073.19	1,653,655.88	-
06/30/2037	-	-	-	-	1,653,655.88
Total	\$49,997,958.33	-	\$11,187,308.82	\$61,185,267.15	-

\$10,000,000

City of North Las Vegas, Nevada

General Obligation (Limited Tax) Wastewater Reclamation System Bond

(Additionally Secured by Pledged Revenues), Series 2018B (SRF Clean Water)

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
07/01/2018	206,492.30	2.130%	101,175.00	307,667.30	-
01/01/2019	204,337.90	2.130%	104,300.86	308,638.76	-
06/30/2019	-	-	-	-	616,306.06
07/01/2019	208,222.83	2.130%	102,124.66	310,347.49	-
01/01/2020	206,051.49	2.130%	99,907.09	305,958.58	-
06/30/2020	-	-	-	-	616,306.07
07/01/2020	212,681.84	2.130%	97,712.64	310,394.48	-
01/01/2021	210,464.01	2.130%	95,447.58	305,911.59	-
06/30/2021	-	-	-	-	616,306.07
07/01/2021	217,236.34	2.130%	93,206.13	310,442.47	-
01/01/2022	214,971.02	2.130%	90,892.57	305,863.59	-
06/30/2022	-	-	-	-	616,306.06
07/01/2022	221,888.38	2.130%	88,603.13	310,491.51	-
01/01/2023	219,574.54	2.130%	86,240.01	305,814.55	-
06/30/2023	-	-	-	-	616,306.06
07/01/2023	226,640.04	2.130%	83,901.55	310,541.59	-
01/01/2024	224,276.65	2.130%	81,487.83	305,764.48	-
06/30/2024	-	-	-	-	616,306.07
07/01/2024	231,493.45	2.130%	79,099.28	310,592.73	-
01/01/2025	229,079.45	2.130%	76,633.88	305,713.33	-
06/30/2025	-	-	-	-	616,306.06
07/01/2025	236,450.80	2.130%	74,194.18	310,644.98	-
01/01/2026	233,985.10	2.130%	71,675.98	305,661.08	-
06/30/2026	-	-	-	-	616,306.06
07/01/2026	241,514.30	2.130%	69,184.04	310,698.34	-
01/01/2027	238,995.81	2.130%	66,611.91	305,607.72	-
06/30/2027	-	-	-	-	616,306.06
07/01/2027	246,686.24	2.130%	64,066.61	310,752.85	-
01/01/2028	244,113.82	2.130%	61,439.40	305,553.22	-
06/30/2028	-	-	-	-	616,306.07
07/01/2028	251,968.94	2.130%	58,839.59	310,808.53	-
01/01/2029	249,341.42	2.130%	56,156.12	305,497.54	-
06/30/2029	-	-	-	-	616,306.07
07/01/2029	257,364.75	2.130%	53,500.63	310,865.38	-
01/01/2030	254,680.98	2.130%	50,759.70	305,440.68	-
06/30/2030	-	-	-	-	616,306.06
07/01/2030	262,876.13	2.130%	48,047.34	310,923.47	-
01/01/2031	260,134.88	2.130%	45,247.71	305,382.59	-
06/30/2031	-	-	-	-	616,306.06
07/01/2031	268,505.52	2.130%	42,477.28	310,982.80	-
01/01/2032	265,705.57	2.130%	39,617.69	305,323.26	-
06/30/2032	-	-	-	-	616,306.06

\$10,000,000

City of North Las Vegas, Nevada

General Obligation (Limited Tax) Wastewater Reclamation System Bond

(Additionally Secured by Pledged Revenues), Series 2018B (SRF Clean Water)

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
07/01/2032	274,255.47	2.130%	36,787.93	311,043.40	-
01/01/2033	271,395.56	2.130%	33,867.11	305,262.67	-
06/30/2033	-	-	-	-	616,306.07
07/01/2033	280,128.55	2.130%	30,976.74	311,105.29	-
01/01/2034	277,207.39	2.130%	27,993.38	305,200.77	-
06/30/2034	-	-	-	-	616,306.06
07/01/2034	286,127.40	2.130%	25,041.12	311,168.52	-
01/01/2035	283,143.68	2.130%	21,993.86	305,137.54	-
06/30/2035	-	-	-	-	616,306.06
07/01/2035	292,254.71	2.130%	18,978.38	311,233.09	-
01/01/2036	289,207.10	2.130%	15,865.87	305,072.97	-
06/30/2036	-	-	-	-	616,306.06
07/01/2036	298,513.23	2.130%	12,785.81	311,299.04	-
01/01/2037	295,400.37	2.130%	9,606.65	305,007.02	-
06/30/2037	-	-	-	-	616,306.06
07/01/2037	304,905.78	2.130%	6,460.63	311,366.41	-
01/01/2038	301,726.26	2.130%	3,213.38	304,939.64	-
06/30/2038	-	-	-	-	616,306.05
Total	\$10,000,000.00	-	\$2,326,121.25	\$12,326,121.25	-

Note: As of June 30, 2018, the City had borrowed \$55,500 from the State Revolving Fund. The outstanding amount of the 2018B Wastewater Reclamation System Refunding Bond will continue to increase as the City draws down funds until the maximum \$10,000,000 is reached, or the project is completed. Debt service shown is estimated assuming the full amount of the loan is drawn.

\$11,560,000

City of North Las Vegas, Nevada

General Obligation (Limited Tax) Water Bond

(Additionally Secured by Pledged Revenues), Series 2018C (SRF Drinking Water)

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
07/01/2018	238,705.10	2.130%	116,958.30	355,663.40	-
01/01/2019	236,214.61	2.130%	120,571.79	356,786.40	-
06/30/2019	-	-	-	-	712,449.80
07/01/2019	240,705.59	2.130%	118,056.11	358,761.70	-
01/01/2020	238,195.52	2.130%	115,492.59	353,688.11	-
06/30/2020	-	-	-	-	712,449.81
07/01/2020	245,860.21	2.130%	112,955.81	358,816.02	-
01/01/2021	243,296.39	2.130%	110,337.40	353,633.79	-
06/30/2021	-	-	-	-	712,449.81
07/01/2021	251,125.21	2.130%	107,746.29	358,871.50	-
01/01/2022	248,506.50	2.130%	105,071.81	353,578.31	-
06/30/2022	-	-	-	-	712,449.81
07/01/2022	256,502.97	2.130%	102,425.21	358,928.18	-
01/01/2023	253,828.17	2.130%	99,693.46	353,521.63	-
06/30/2023	-	-	-	-	712,449.81
07/01/2023	261,995.88	2.130%	96,990.19	358,986.07	-
01/01/2024	259,263.81	2.130%	94,199.93	353,463.74	-
06/30/2024	-	-	-	-	712,449.81
07/01/2024	267,606.42	2.130%	91,438.77	359,045.19	-
01/01/2025	264,815.85	2.130%	88,588.76	353,404.61	-
06/30/2025	-	-	-	-	712,449.80
07/01/2025	273,337.12	2.130%	85,768.47	359,105.59	-
01/01/2026	270,486.78	2.130%	82,857.43	353,344.21	-
06/30/2026	-	-	-	-	712,449.80
07/01/2026	279,190.53	2.130%	79,976.75	359,167.28	-
01/01/2027	276,279.16	2.130%	77,003.37	353,282.53	-
06/30/2027	-	-	-	-	712,449.81
07/01/2027	285,169.29	2.130%	74,061.00	359,230.29	-
01/01/2028	282,195.58	2.130%	71,023.94	353,219.52	-
06/30/2028	-	-	-	-	712,449.81
07/01/2028	291,276.08	2.130%	68,018.56	359,294.64	-
01/01/2029	288,238.69	2.130%	64,916.47	353,155.16	-
06/30/2029	-	-	-	-	712,449.80
07/01/2029	297,513.66	2.130%	61,846.73	359,360.39	-
01/01/2030	294,411.21	2.130%	58,678.21	353,089.42	-
06/30/2030	-	-	-	-	712,449.81
07/01/2030	303,884.80	2.130%	55,542.73	359,427.53	-
01/01/2031	300,715.92	2.130%	52,306.36	353,022.28	-
06/30/2031	-	-	-	-	712,449.81
07/01/2031	310,392.38	2.130%	49,103.73	359,496.11	-
01/01/2032	307,155.64	2.130%	45,798.05	352,953.69	-
06/30/2032	-	-	-	-	712,449.80

\$11,560,000

City of North Las Vegas, Nevada

General Obligation (Limited Tax) Water Bond

(Additionally Secured by Pledged Revenues), Series 2018C (SRF Drinking Water)

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
07/01/2032	317,039.32	2.130%	42,526.84	359,566.16	-
01/01/2033	313,733.26	2.130%	39,150.38	352,883.64	-
06/30/2033	-	-	-	-	712,449.80
07/01/2033	323,828.60	2.130%	35,809.12	359,637.72	-
01/01/2034	320,451.75	2.130%	32,360.34	352,812.09	-
06/30/2034	-	-	-	-	712,449.81
07/01/2034	330,763.27	2.130%	28,947.53	359,710.80	-
01/01/2035	327,314.10	2.130%	25,424.90	352,739.00	-
06/30/2035	-	-	-	-	712,449.80
07/01/2035	337,846.45	2.130%	21,939.01	359,785.46	-
01/01/2036	334,323.41	2.130%	18,340.94	352,664.35	-
06/30/2036	-	-	-	-	712,449.81
07/01/2036	345,081.30	2.130%	14,780.40	359,861.70	-
01/01/2037	341,482.83	2.130%	11,105.28	352,588.11	-
06/30/2037	-	-	-	-	712,449.81
07/01/2037	352,471.09	2.130%	7,468.49	359,939.58	-
01/01/2038	348,795.55	2.130%	3,714.67	352,510.22	-
06/30/2038	-	-	-	-	712,449.80
Total	\$11,560,000.00	-	\$2,688,996.12	\$14,248,996.12	-

Note: As of June 30, 2018, the City had borrowed \$58,620 from the State Revolving Fund. The outstanding amount of the 2018C Water Bond will continue to increase as the City draws down funds until the maximum \$11,560,000 is reached, or the project is completed. Debt service shown is estimated assuming the full amount of the loan is drawn.

City of North Las Vegas, Nevada
 General Obligation Revenue Bonds

Aggregate Bond Balance

Date	Principal	Interest	BAB Subsidy	Total P+I	Principal Balance
06/30/2018	-	-	-	-	410,977,958.33
06/30/2019	13,435,274.93	20,042,974.53	(3,230,635.34)	30,247,614.12	397,542,683.40
06/30/2020	13,881,911.71	19,506,202.13	(3,187,860.80)	30,200,253.04	383,660,771.69
06/30/2021	14,396,343.72	18,956,812.62	(3,142,374.80)	30,210,781.54	369,264,427.97
06/30/2022	14,952,303.19	18,336,335.22	(3,070,314.90)	30,218,323.51	354,312,124.78
06/30/2023	15,524,823.77	17,675,189.98	(2,993,983.96)	30,206,029.79	338,787,301.01
06/30/2024	15,958,939.80	16,979,381.46	(2,912,475.96)	30,025,845.30	322,828,361.21
06/30/2025	16,614,686.37	16,244,024.67	(2,825,523.64)	30,033,187.40	306,213,674.84
06/30/2026	17,312,099.38	15,469,797.96	(2,732,637.60)	30,049,259.74	288,901,575.46
06/30/2027	17,891,215.51	14,650,777.44	(2,628,668.56)	29,913,324.39	271,010,359.95
06/30/2028	18,632,072.24	13,795,256.24	(2,519,984.12)	29,907,344.36	252,378,287.71
06/30/2029	19,394,707.82	12,909,324.63	(2,406,699.26)	29,897,333.19	232,983,579.89
06/30/2030	20,204,161.48	11,979,909.59	(2,288,929.02)	29,895,142.05	212,779,418.41
06/30/2031	21,055,473.17	11,004,000.91	(2,166,328.36)	29,893,145.72	191,723,945.24
06/30/2032	21,933,683.79	9,984,834.89	(2,038,667.26)	29,879,851.42	169,790,261.45
06/30/2033	24,208,835.15	8,898,966.64	(1,905,945.72)	31,201,856.07	145,581,426.30
06/30/2034	24,950,969.96	7,749,404.85	(1,768,508.78)	30,931,866.03	120,630,456.34
06/30/2035	25,730,131.83	6,555,921.97	(1,626,471.42)	30,659,582.38	94,900,324.51
06/30/2036	26,576,365.41	5,316,150.10	(1,479,488.64)	30,413,026.87	68,323,959.10
06/30/2037	16,181,060.42	4,002,395.33	(1,327,215.40)	18,856,240.35	52,142,898.68
06/30/2038	17,547,898.68	3,361,733.37	(1,169,306.68)	19,740,325.37	34,595,000.00
06/30/2039	16,935,000.00	2,273,583.40	(795,754.20)	18,412,829.20	17,660,000.00
06/30/2040	17,660,000.00	1,160,615.20	(406,215.32)	18,414,399.88	-
Total	\$410,977,958.33	\$256,853,593.13	(48,623,989.74)	\$619,207,561.72	-

Par Amounts Of Selected Issues

3/11/03 Judicial/Public Safety Bonds - \$32,500,000	4,885,000.00
7/14/05B Water & Sewer Refunding Bonds - \$10,030,000	2,345,000.00
6/07/06 Building Bonds - \$105,000,000	92,905,000.00
10/4/06 Wastewater Reclamation System Bonds - \$140,000,000	62,665,000.00
5/17/07A Judicial/Public Safety Refunding Bonds - \$7,630,000	7,480,000.00
6/17/10A Water & Wastewater Bonds (BABs) - \$145,000,000	143,485,000.00
10/27/11 Refunding Bonds - \$27,070,000	25,655,000.00
11/17/17A Wastewater Reclamation System Refunding Bonds (SRF) - \$49,997,958.33	49,997,958.33
1/10/18B Wastewater Reclamation System Bonds (SRF) - \$10,000,000	10,000,000.00 ^{1/}
1/10/18C Water Bond (SRF) - \$11,560,000	11,560,000.00 ^{2/}
TOTAL	410,977,958.33

1/ As of June 30, 2018, the City had borrowed \$55,500 from the State Revolving Fund. The outstanding amount of the 2018B Wastewater Reclamation System Refunding Bond will continue to increase as the City draws down funds until the maximum \$10,000,000 is reached, or the project is completed. Debt service shown is estimated assuming the full amount of the loan is drawn.

2/ As of June 30, 2018, the City had borrowed \$58,620 from the State Revolving Fund. The outstanding amount of the 2018C Water Bond will continue to increase as the City draws down funds until the maximum \$11,560,000 is reached, or the project is completed. Debt service shown is estimated assuming the full amount of the loan is drawn.

GENERAL OBLIGATION MEDIUM-TERM BONDS

\$17,090,000

City of North Las Vegas, Nevada

General Obligation (Limited Tax) Medium-Term Refunding Bonds

Series 2010

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
07/01/2018	2,390,000.00	4.180%	156,227.50	2,546,227.50	-
01/01/2019	-	-	106,276.50	106,276.50	-
06/30/2019	-	-	-	-	2,652,504.00
07/01/2019	2,490,000.00	4.180%	106,276.50	2,596,276.50	-
01/01/2020	-	-	54,235.50	54,235.50	-
06/30/2020	-	-	-	-	2,650,512.00
07/01/2020	2,595,000.00	4.180%	54,235.50	2,649,235.50	-
06/30/2021	-	-	-	-	2,649,235.50
Total	\$7,475,000.00	-	\$477,251.50	\$7,952,251.50	-

City of North Las Vegas, Nevada
 General Obligation Medium-Term Bonds

Aggregate Bond Balance

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2018	-	-	-	7,475,000.00
06/30/2019	2,390,000.00	262,504.00	2,652,504.00	5,085,000.00
06/30/2020	2,490,000.00	160,512.00	2,650,512.00	2,595,000.00
06/30/2021	2,595,000.00	54,235.50	2,649,235.50	-
Total	\$7,475,000.00	\$477,251.50	\$7,952,251.50	-

Par Amounts Of Selected Issues

7/1/10 Medium-Term Refunding Bonds - \$17,090,000	7,475,000.00
TOTAL	7,475,000.00

**TOTAL OUTSTANDING
GENERAL OBLIGATION BONDS**

City of North Las Vegas, Nevada
 Total Outstanding General Obligation Bonds

Aggregate Bond Balance

Date	Principal	Interest	BAB Credit	Total P+I	Principal Balance
06/30/2018	-	-	-	-	418,452,958.33
06/30/2019	15,825,274.93	20,305,478.53	(3,230,635.34)	32,900,118.12	402,627,683.40
06/30/2020	16,371,911.71	19,666,714.13	(3,187,860.80)	32,850,765.04	386,255,771.69
06/30/2021	16,991,343.72	19,011,048.12	(3,142,374.80)	32,860,017.04	369,264,427.97
06/30/2022	14,952,303.19	18,336,335.22	(3,070,314.90)	30,218,323.51	354,312,124.78
06/30/2023	15,524,823.77	17,675,189.98	(2,993,983.96)	30,206,029.79	338,787,301.01
06/30/2024	15,958,939.80	16,979,381.46	(2,912,475.96)	30,025,845.30	322,828,361.21
06/30/2025	16,614,686.37	16,244,024.67	(2,825,523.64)	30,033,187.40	306,213,674.84
06/30/2026	17,312,099.38	15,469,797.96	(2,732,637.60)	30,049,259.74	288,901,575.46
06/30/2027	17,891,215.51	14,650,777.44	(2,628,668.56)	29,913,324.39	271,010,359.95
06/30/2028	18,632,072.24	13,795,256.24	(2,519,984.12)	29,907,344.36	252,378,287.71
06/30/2029	19,394,707.82	12,909,324.63	(2,406,699.26)	29,897,333.19	232,983,579.89
06/30/2030	20,204,161.48	11,979,909.59	(2,288,929.02)	29,895,142.05	212,779,418.41
06/30/2031	21,055,473.17	11,004,000.91	(2,166,328.36)	29,893,145.72	191,723,945.24
06/30/2032	21,933,683.79	9,984,834.89	(2,038,667.26)	29,879,851.42	169,790,261.45
06/30/2033	24,208,835.15	8,898,966.64	(1,905,945.72)	31,201,856.07	145,581,426.30
06/30/2034	24,950,969.96	7,749,404.85	(1,768,508.78)	30,931,866.03	120,630,456.34
06/30/2035	25,730,131.83	6,555,921.97	(1,626,471.42)	30,659,582.38	94,900,324.51
06/30/2036	26,576,365.41	5,316,150.10	(1,479,488.64)	30,413,026.87	68,323,959.10
06/30/2037	16,181,060.42	4,002,395.33	(1,327,215.40)	18,856,240.35	52,142,898.68
06/30/2038	17,547,898.68	3,361,733.37	(1,169,306.68)	19,740,325.37	34,595,000.00
06/30/2039	16,935,000.00	2,273,583.40	(795,754.20)	18,412,829.20	17,660,000.00
06/30/2040	17,660,000.00	1,160,615.20	(406,215.32)	18,414,399.88	-
Total	\$418,452,958.33	\$257,330,844.63	(48,623,989.74)	\$627,159,813.22	-

Par Amounts Of Selected Issues

3/11/03 Judicial/Public Safety Bonds - \$32,500,000	4,885,000.00
7/14/05B Water & Sewer Refunding Bonds - \$10,030,000	2,345,000.00
6/07/06 Building Bonds - \$105,000,000	92,905,000.00
10/4/06 Wastewater Reclamation System Bonds - \$140,000,000	62,665,000.00
5/17/07A Judicial/Public Safety Refunding Bonds - \$7,630,000	7,480,000.00
6/17/10A Water & Wastewater Bonds (BABs) - \$145,000,000	143,485,000.00
10/27/11 Refunding Bonds - \$27,070,000	25,655,000.00
11/17/17A Wastewater Reclamation System Refunding Bonds (SRF) - \$49,997,958.33	49,997,958.33
1/10/18B Wastewater Reclamation System Bonds (SRF) - \$10,000,000	10,000,000.00
1/10/18C Water Bond (SRF) - \$11,560,000	11,560,000.00 ^{1/}
7/1/10 Medium-Term Refunding Bonds - \$17,090,000	7,475,000.00 ^{2/}
TOTAL	418,452,958.33

1/ As of June 30, 2018, the City had borrowed \$55,500 from the State Revolving Fund. The outstanding amount of the 2018B Wastewater Reclamation System Refunding Bond will continue to increase as the City draws down funds until the maximum \$10,000,000 is reached, or the project is completed. Debt service shown is estimated assuming the full amount of the loan is drawn.

2/ As of June 30, 2018, the City had borrowed \$58,620 from the State Revolving Fund. The outstanding amount of the 2018C Water Bond will continue to increase as the City draws down funds until the maximum \$11,560,000 is reached, or the project is completed. Debt service shown is estimated assuming the full amount of the loan is drawn.



CITY OF
NORTH LAS VEGAS

Your Community of Choice

FINAL BUDGET
FISCAL YEAR 2018 - 2019

CITY OF NORTH LAS VEGAS, NEVADA
NORTH LAS VEGAS REDEVELOPMENT AGENCY
NORTH LAS VEGAS LIBRARY DISTRICT

Mayor
John J. Lee

City Manager
Ryann Juden

Council Members
Isaac E. Barron
Pamela A. Goynes-Brown
Scott Black
Richard J. Cherchio



2250 Las Vegas Blvd. North • North Las Vegas, Nevada 89030
Telephone: (702) 633-1462 • Fax: (702) 649-5077
www.cityofnorthlasvegas.com

The City of North Las Vegas herewith submits the final budget for the fiscal year ending June 30, 2019.

This budget contains four funds requiring property tax revenues totaling \$57,009,572.

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

This budget contains 18 governmental type funds with estimated expenditures of \$368,721,098, net of transfers, other uses and excluding contingencies of \$500,000, and five proprietary funds with estimated expenses of \$139,787,456.

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

CERTIFICATION

I, Cori L. Knauss
Cori L. Knauss, CPA
Finance Director
certify that all applicable funds and financial operations of this Local Government are listed herein.

ATTEST:

Mario Durcell for
Catherine A. Raynor, MMC
City Clerk

APPROVED BY THE GOVERNING BOARD:

John J. Lee
John J. Lee, Mayor

Isaac E. Barron
Isaac E. Barron, Councilman

Pamela A. Goynes-Brown
Pamela A. Goynes-Brown, Councilwoman

Scott Black
Scott Black, Councilman

Richard J. Cherchio
Richard J. Cherchio, Mayor Pro Tem

Dated: _____

SCHEDULE OF NOTICE OF PUBLIC HEARING:

DATE AND TIME: May 23, 2018; 4:30 p.m.
PUBLICATION DATE: May 12, 2018
PLACE: City Council Chambers, North Las Vegas
City Hall, 2250 Las Vegas Blvd. North
North Las Vegas, Nevada

I. <u>INTRODUCTION</u>		
	Letter of Transmittal	1
	Table of Contents	2 - 3
	Budget Message	4 - 5
II. <u>SUMMARY FORMS</u>		
	Schedule S-1 Budget Summary - All Funds	6 - 7
	Schedule S-2 Statistical Data	8
	Schedule S-3 Property Tax Rate and Revenue Reconciliation	9
	Schedule A Governmental Fund Types, Expendable Trust Funds and and A-1 Tax Supported Proprietary Fund Types	10 - 11
	Schedule A-2 Proprietary Funds and Nonexpendable Trust Funds	12
III. <u>GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</u>		
	Schedule B General Fund	
	Resources	13 - 15
	Expenditures by Function and Activity:	
	General Government	16 - 19
	Judicial	20
	Public Safety	21 - 26
	Public Works	27
	Culture and Recreation	28 - 29
	Community Support	30
	Debt Service	31
	Summary - Expenditures, Other Uses and Fund Balance	32
	Schedule B Special Revenue Funds	
	Community Development	33
	Public Safety Support	34 - 35
	Special Purpose	36 - 37
	Park Construction Tax	38
	Parks and Recreation Support	39
	Municipal Court Support	40
	Public Safety Tax	41 - 42
	More Cops Sales Tax	43
	Schedule B Capital Project Funds - Public Safety	44
	Capital Project Funds - Street Improvements	45
	Capital Project Funds - Valley Vista Development	46
	Capital Project Funds - Northern Beltway Commercial Area	47
	Capital Project Funds - Parks & Rec	48
	Capital Project Funds - General Government	49
	Capital Project Funds - Municipal Building Bonds	50
	Capital Project Funds - Civic Center Bonds	51
	Schedule C Debt Service Funds	
	Repaid by Operating Resources	52 - 54
IV. <u>PROPRIETARY FUNDS</u>		
	Schedule F-1 Water Utility - Revenues, Expenses & Net Income	55
	Schedule F-2 Water Utility - Statement of Cash Flows	56
	Schedule F-1 Wastewater Utility - Revenues, Expenses & Net Income	57

IV. PROPRIETARY FUNDS (continued)		
Schedule F-2	Wastewater Utility - Statement of Cash Flows	58
Schedule F-1	Municipal Golf Course - Revenues, Expenses & Net Income	59
Schedule F-2	Municipal Golf Course - Statement of Cash Flows	60
Schedule F-1	Self Insurance Reserve - Revenues, Expenses & Net Income	61
Schedule F-2	Self Insurance Reserve - Statement of Cash Flows	62
Schedule F-1	Motor Equipment - Revenues, Expenses & Net Income	63
Schedule F-2	Motor Equipment - Statement of Cash Flows	64
V. SUPPLEMENTARY INFORMATION		
Schedule C-1	Indebtedness	65 - 66
Schedule T	Transfer Reconciliation	67 - 69
	Lobbying Expense Estimate	70
	Schedule of Existing Contracts	71 - 73
	Schedule of Privatization Contracts	74

CITY OF NORTH LAS VEGAS - REDEVELOPMENT AGENCY

I. INTRODUCTION		
	Letter of Transmittal	75
II. SUMMARY FORMS		
Schedule S-1	Budget Summary - All Funds	76 - 77
Schedule S-2	Statistical Data	78
Schedule S-3	Property Tax Rate and Revenue Reconciliation	79
Schedule A and A-1	Governmental Fund Types, Expendable Trust Funds and Tax Supported Proprietary Fund Types	80 - 81
III. GOVERNMENTAL FUND TYPE		
Schedule B	Redevelopment Fund	82 - 83

CITY OF NORTH LAS VEGAS - LIBRARY DISTRICT

I. INTRODUCTION		
	Letter of Transmittal	84
II. SUMMARY FORMS		
Schedule S-1	Budget Summary - All Funds	85 - 86
Schedule S-2	Statistical Data	87
Schedule S-3	Property Tax Rate and Revenue Reconciliation	88
Schedule A and A-1	Governmental Fund Types, Expendable Trust Funds and Tax Supported Proprietary Fund Types	89 - 90
III. GOVERNMENTAL FUND TYPES		
Schedule B	Library Fund	91
Schedule C-1	Indebtedness	92

Mayor
John J. Lee



City Manager
Ryann Juden

Council Members
Isaac E. Barron
Pamela A. Goynes-Brown
Scott Black
Richard J. Cherchio

2250 Las Vegas Blvd. North • North Las Vegas, Nevada 89030
Telephone: (702) 633-1462 • Fax: (702) 649-5077
www.cityofnorthlasvegas.com

May 23, 2018

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Presented herewith is the final budget for the 2019 fiscal year. The budget will be discussed at a special session of the City Council held on May 23rd at 4:30 p.m.

The City budget, for all funds less contingency of \$500,000, is \$508.5 million, of which 29.2% is allocated to the Public Safety function, 25.3% to the Public Works function, 17.6% to the Utilities function, and 27.9% for all other functions. Expected ending fund balances for all governmental funds total \$102.1 million and are available to offset revenue shortfalls and finance the subsequent year's operations. In addition, expected ending cash balances in the proprietary funds total \$115.0 million and are available to offset revenue shortfalls in those funds.

With respect to General Fund expenditures, the budget is allocated to the functions indicated: General Government 19.3%; Judicial 3.5%; Public Safety 65.5%; Public Works 2.6%; Culture and Recreation 7.6%; and Community Support 1.5%. The expected ending fund balance will be \$16,439,736, which is 11.8% of budgeted expenditures and other uses and meets the 8% directive by Council.

In FY 2018, the City anticipates only being able to draw \$5 million from the Utility Enterprise fund to subsidize the operations in the General Fund. Projected expenditures are estimated to be \$8.1 million below budget, due to vacancy savings of \$2.8 million and reductions in supplies and services of \$5.3 million, leaving the General Fund Balance with a projected ending fund balance of \$16,414,500 which is 12.7% of total expenditures.

Included in this final budget is an increase in staffing (29 FTEs) of critical positions necessary to maintain and increase City services as steady population and development growth continues.

The Redevelopment Agency budgeted expenditures for the 2019 fiscal year are \$4,058,509, of which 15.2% is allocated to personnel costs, 54.2% for capital outlay, and 30.6% for other operating costs. The expected ending fund balance is \$9,332,115.

The Library District budgeted expenditures for the 2019 fiscal year are \$4,752,619, of which 36.8% is allocated to personnel costs and 63.2% for other operating costs. Ending fund balance for 2019 fiscal year is \$197,233, which is 4.2% of total expenditures and other uses.

Sincerely,

A handwritten signature in blue ink, appearing to read "Darren Adair". The signature is stylized with a large initial "D" and a long horizontal stroke.

Darren Adair
Chief Financial Officer

Budget Summary for THE CITY OF NORTH LAS VEGAS
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/2017	ESTIMATED CURRENT YEAR 06/30/2018	BUDGET YEAR 06/30/2019	PROPRIETARY FUNDS BUDGET YEAR 06/30/2019	TOTAL (MEMO ONLY) COLUMNS 3+4
	(1)	(2)	(3)	(4)	(5)
Property Taxes	\$ 49,398,869	\$ 52,451,305	\$ 57,009,572	\$ -	\$ 57,009,572
Other Taxes	1,929,265	1,805,000	1,385,000	-	1,385,000
Licenses and Permits	38,783,380	40,749,517	42,168,032	-	42,168,032
Intergovernmental Resources	103,693,319	223,911,460	224,820,209	-	224,820,209
Charges for Services	9,953,157	17,731,325	9,738,735	107,349,185	117,087,920
Fines and Forfeits	4,705,861	3,713,200	3,575,500	2,975,000	6,550,500
Miscellaneous	6,610,273	25,443,128	7,182,776	47,165,825	54,348,601
TOTAL REVENUES	215,074,124	365,804,935	345,879,824	157,490,010	503,369,834
EXPENDITURES-EXPENSES					
General Government	24,881,724	20,887,122	30,343,926	33,879,035	64,222,961
Judicial	5,334,041	4,961,654	5,231,636	-	5,231,636
Public Safety	138,210,751	143,300,102	148,325,155	-	148,325,155
Public Works	29,259,255	145,851,494	128,524,439	-	128,524,439
Sanitation				-	-
Health				-	-
Welfare				-	-
Culture and Recreation	11,859,993	24,769,874	26,518,270	2,561,607	29,079,877
Community Support	5,176,896	13,172,840	14,595,867	-	14,595,867
Intergovernmental Expenditures	-	1,770,270	1,200,000	-	1,200,000
Contingencies	-	420,094	500,000	-	500,000
Utility Enterprises	-	-	-	89,619,020	89,619,020
Hospitals	-	-	-	-	-
Other Enterprises					-
Debt Service - Principal	4,374,300	8,405,000	7,375,000	-	7,375,000
Interest Cost	7,119,024	6,945,879	6,606,805	13,727,794	20,334,599
TOTAL EXPENDITURES-EXPENSES	226,215,984	370,484,329	369,221,098	139,787,456	509,008,554
Excess of Revenues over (under) Expenditures-Expenses	(11,141,860)	(4,679,394)	(23,341,274)	17,702,554	(5,638,720)

Budget Summary for THE CITY OF NORTH LAS VEGAS
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/2017	ESTIMATED CURRENT YEAR 06/30/2018	BUDGET YEAR 06/30/2019	PROPRIETARY FUNDS BUDGET YEAR 06/30/2019	TOTAL (MEMO ONLY) COLUMNS 3+4
	(1)	(2)	(3)	(4)	(5)
OTHER FINANCING SOURCES (USES):					
Interest Earnings	-	-	-	-	-
Federal Grants	-	-	-	3,017,000	3,017,000
Sales Tax for Infrastructure	-	-	-	3,500,000	3,500,000
Sale of Equipment / Real Property	1,615,606	25,000	-	-	-
Replacement Vehicle Reserves	-	-	-	-	-
	-	-	-	-	-
Operating Transfers in	40,094,737	23,141,632	33,072,066	40,911,215	73,983,281
Operating Transfers (out)	(17,168,477)	(18,325,132)	(19,217,675)	(54,765,606)	(73,983,281)
TOTAL OTHER FINANCING SOURCES (USES)	24,541,866	4,841,500	13,854,391	(7,337,391)	6,517,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	13,400,006	162,106	(9,486,883)	10,365,163	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	98,017,071	111,417,077	111,579,183	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	98,017,071	111,417,077	111,579,183	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	111,417,077	111,579,183	102,092,300	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	111,417,077	111,579,183	102,092,300	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR 06/30/17	ESTIMATED CURRENT YEAR 06/30/18	BUDGET YEAR 06/30/19
General Government	113.00	137.40	145.90
Judicial	51.00	43.00	43.00
Public Safety	721.00	694.50	705.00
Public Works	51.00	56.30	62.80
Sanitation		-	
Health		-	
Welfare		-	
Culture and Recreation	118.50	134.12	135.12
Community Support	10.90	14.60	15.60
TOTAL GENERAL GOVERNMENT	1,065.40	1,079.92	1,107.42
Utilities	139.00	140.20	141.70
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	1,204.40	1,220.12	1,249.12

	07/01/15	07/01/16	07/01/17
POPULATION (AS OF JULY 1)	235,395	240,708	243,339
SOURCE OF POPULATION ESTIMATE*	Gov Certified Population	Gov Certified Population	Gov Certified Population
Assessed Valuation (Secured and Unsecured Only)	6,064,962,361	6,393,383,561	7,113,587,288
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	6,064,962,361	6,393,383,561	7,113,587,288
TAX RATE			
General Fund	0.1937	0.1937	0.1937
Special Revenue Funds	0.9700	0.9700	0.9700
Capital Project Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	1.1637	1.1637	1.1637

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

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page 8
Form 4
12/12/2016

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	BUDGETED AD VALOREM REVENUE WITH CAP	SEE NOTES
OPERATING RATE:								
A. PROPERTY TAX Subject to Revenue Limitations	0.3657	7,113,587,288	26,014,389	0.1937	13,779,019	(4,290,019)	9,489,000	A
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					xxxxxxxxxxxxx			
VOTER APPROVED:	0.1800	7,113,587,288	12,804,457	0.1800	12,804,457	(3,986,595)	8,817,862	B
C. Voter Approved Overrides	0.3500	7,113,587,288	24,897,556	0.3500	24,897,556	(7,751,713)	17,145,843	C
	0.2000	7,113,587,288	14,227,175	0.2000	14,227,175	(4,429,549)	9,797,626	C
	0.2350	7,113,587,288	16,716,930	0.2350	16,716,930	(5,204,721)	11,512,209	D
	0.0050	7,113,587,288	355,679	0.0050	355,679	(108,647)	247,032	E
LEGISLATIVE OVERRIDES								
D. Accident Indigent (NRS 428.185)								
E. Medical Indigent (NRS 428.285)								
F. Capital Acquisition (NRS 354.59815)								
G. Youth Services Levy (NRS 62B.150, 62B.160)								
H. Legislative Overrides								
I. SCCRT Loss (NRS 354.59813)	0.204	7,113,587,288	14,511,718	0.0000	-	-		
J. Other:								
K. Other:								
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.204	7,113,587,288	14,511,718	0.0000	-	-	-	
M. SUBTOTAL A, C, L	1.5397	7,113,587,288	109,527,903	1.1637	82,780,815	(25,771,243)	57,009,572	
N. Debt	0.0000	7,113,587,288	-	0.0000	-	-	-	F
O. TOTAL M AND N	1.5397	7,113,587,288	109,527,903	1.1637	82,780,815	(25,771,243)	57,009,572	

NOTES:

- A. Rate subject to revenue limitations
- B. Approved by voters 11-4-86; included in Public Safety Tax
- C. Approved by voters 5-2-89 and 11-5-96; included in Public Safety Tax
- D. Approved by voters 6-6-95; and 6-5-01; included in Tax Override Fund

- E. Approved by voters 11-6-84 (E911) included in Special Revenue Fund
- F. Approved by voters 11-6-90 and 6-8-93; included in Debt Service Fund

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

Page 9
Form 27
12/12/2016

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for CITY OF NORTH LAS VEGAS
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	16,414,500	57,703,085	9,489,000	0.1937	58,514,543	-	13,844,391	155,965,519
Community Development	9,180,972				11,223,001		-	20,403,973
Public safety support	6,498,618		247,032	0.0050	6,359,896		437,310	13,542,856
Special purpose	23,925,302		11,512,209	0.2350	6,943,508		-	42,381,019
Park construction tax	2,270,306				325,020		-	2,595,326
Parks and recreation support	3,045,361				2,616,273		50,000	5,711,634
Municipal court support	1,383,094				736,500		-	2,119,594
Public safety tax	13,855,905		35,761,331	0.7300	-		-	49,617,236
More cops sales tax	8,615,301				14,013,400		-	22,628,701
Capital Proj.-Public Safety	9,641,635				26,936,200	-	3,441,306	40,019,141
Capital Proj.-Streets	2,922,386				88,325,050	-	2,224,000	93,471,436
Capital Proj.-Valley Vista	300,000				-			300,000
Capital Proj.-Northern Beltway	78,665				600,000			678,665
Capital Proj.-Parks & Rec	2,041,612				11,085,770		2,325,250	15,452,632
Capital Proj.-GenGov	1,224,344				-		2,538,254	3,762,598
Capital Proj.-Municipal Bldgs	2,387,235				-		300,000	2,687,235
Capital Proj.-Civic Center	508,247				-		-	508,247
Debt Service No Ad Valorem	7,285,700				3,488,006		7,911,555	18,685,261
Subtotal Governmental Fund Types, Expendable Trust Funds	111,579,183	57,703,085	57,009,572	1.1637	231,167,167	-	33,072,066	490,531,073
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	57,703,085	57,009,572	1.1637	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for CITY OF NORTH LAS VEGAS
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	-	57,296,601	37,533,704	35,787,553	92,500	500,000	8,315,425	16,439,736	155,965,519
Community Development	R	650,942	361,984	8,032,231	1,541,700		-	9,817,116	20,403,973
Public safety support	R	2,755,573	2,037,326	957,002	-		-	7,792,955	13,542,856
Special purpose	R	3,197,305	1,806,348	8,370,123	-		8,156,332	20,850,911	42,381,019
Park construction tax	R	-	-	113,200	-		1,100,000	1,382,126	2,595,326
Parks and recreation support	R	1,563,334	391,321	1,386,351	-		50,000	2,320,628	5,711,634
Municipal court support	R	190,248	122,064	324,303	-		300,000	1,182,979	2,119,594
Public safety tax	R	16,424,577	12,193,627	5,518,979	153,000		995,918	14,331,135	49,617,236
More cops sales tax	R	6,567,367	5,373,762	1,460,248	255,000		-	8,972,324	22,628,701
Capital Proj.-Public Safety	C	1,318,061	574,943	4,485,829	23,998,673		-	9,641,635	40,019,141
Capital Proj.-Streets	C	6,361,509	2,763,815	7,581,823	74,083,653		-	2,680,636	93,471,436
Capital Proj.-Valley Vista	C	-	-	-	-		-	300,000	300,000
Capital Proj.-Northern Beltway	C	34,062	14,754	20,400	530,784		-	78,665	678,665
Capital Proj.-Parks & Rec	C	583,292	258,122	1,293,488	12,545,018		-	772,712	15,452,632
Capital Proj.-GenGov	C	125,487	54,369	2,304,438	800,000		-	478,304	3,762,598
Capital Proj.-Municipal Bldgs	C	80,750	35,250	1,264,000	660,000		300,000	347,235	2,687,235
Capital Proj.-Civic Center	C	-	-	501,000	-		-	7,247	508,247
Debt Service - No Ad Valorem	D			13,989,305				4,695,956	18,685,261
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		97,149,108	63,521,389	93,390,273	114,660,328	500,000	19,217,675	102,092,300	490,531,073

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for CITY OF NORTH LAS VEGAS
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Water utility fund	E	61,492,250	50,053,054	-	308,330	37,198,715	44,175,924	4,153,657
Wastewater utility fund	E	56,642,100	39,565,966	6,517,000	13,419,464	3,502,500	10,369,682	3,306,488
Golf course	E	2,095,435	2,561,607	-	-	210,000	-	(256,172)
Self insurance	I	28,874,862	28,708,922	-	-	-	220,000	(54,060)
Motor equipment	I	8,385,363	5,170,113	-	-	-	-	3,215,250
TOTAL		157,490,010	126,059,662	6,517,000	13,727,794	40,911,215	54,765,606	10,365,163

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

** Include Depreciation

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Property Taxes	8,222,893	8,730,000	9,489,000	9,489,000
Room Tax				
SUBTOTAL	8,222,893	8,730,000	9,489,000	9,489,000
<u>Licenses and Permits</u>				
Business licenses and permits				
Business licenses	5,950,438	5,945,645	6,657,000	6,657,000
Liquor licenses	455,575	450,000	490,000	490,000
County gaming licenses	1,042,155	1,300,000	1,100,000	1,100,000
City gaming licenses	1,510,242	1,520,000	1,520,000	1,520,000
Medical Marijuana	2,517,664	2,902,587	2,760,300	2,760,300
Franchise fees				
Gas	1,769,535	1,700,000	1,679,000	1,679,000
Electric	8,858,411	9,556,361	9,580,000	9,580,000
Telecommunication	2,066,419	2,075,000	1,976,000	1,976,000
Sanitation	1,456,583	1,425,300	1,583,000	1,583,000
Cable	1,814,883	1,750,500	2,046,000	2,046,000
Ambulance	78,948	80,200	300,000	300,000
Utilities	4,715,000	4,856,250	5,001,938	5,001,938
Non-business licenses and permits				
Animal licenses	74,984	65,000	65,000	65,000
Engineering Permits	1,379,215	1,622,674	860,000	860,000
Building Permits	5,093,328	5,500,000	6,549,794	6,549,794
SUBTOTAL	38,783,380	40,749,517	42,168,032	42,168,032
<u>Intergovernmental Revenues</u>				
Federal Grants	33,800	46,500		
State Grants				
Other Grants				
State shared revenues				
Motor vehicle fuel tax 1.75 cents				
Motor vehicle fuel tax 2.35 cents				
Consolidated tax distribution	52,977,267	55,735,350	57,703,085	57,703,085
Motor vehicle fuel tax/county 1.00 cents				
County option 1/4 percent sales and use tax				
Flood control				
Other local government shared revenues				
Other-room and gaming tax LVCVA	2,086,117	2,050,356	2,100,000	2,100,000
County gaming licenses				
Regional Transportation Commission				
Payment in Lieu of Taxes	2,128,020	2,066,306	1,956,430	1,956,430
Intergovernmental - Library				
Intergovernmental - Redevelopment				
SUBTOTAL	57,225,204	59,898,512	61,759,515	61,759,515

Continued to next page

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Charges for Services</u>				
General government				
Building and zoning fees	1,312,128	1,348,000	1,598,000	1,598,000
Special inspector services				
City Clerk fees	91,306	50,266	81,545	81,545
City Attorney Collection Costs Discovery	112			
Medical Marijuana	90,000	90,000	50,000	50,000
Other fees	1,535			
SUBTOTAL	1,495,081	1,488,266	1,729,545	1,729,545
Judicial				
Court fees	941,346	800,000	530,000	530,000
Other fees	227,584	200,000	190,000	190,000
SUBTOTAL	1,168,930	1,000,000	720,000	720,000
Public Safety				
Police - other fees	185,137	140,400	143,300	143,300
Public Safety - other fees	(484)			
Fire				
Fire Prevention Fees	151,717	200,000	300,000	300,000
Fire Other Fees	970,634	5,611,000	1,725,500	1,725,500
Correction				
Prisoner board				
Correction - other fees				
SUBTOTAL	1,307,004	5,951,400	2,168,800	2,168,800
Culture and recreation				
Swimming pool				
Recreation	28,549			
SUBTOTAL	28,549			
Utilities				
Administrative Fee	1,879,698	2,067,159	2,151,026	2,151,026
SUBTOTAL	1,879,698	2,067,159	2,151,026	2,151,026
SUBTOTAL CHARGES FOR SERVICE	5,879,262	10,506,825	6,769,371	6,769,371
<u>Fines and Forfeits</u>				
Fines				
Court	4,038,836	3,600,000	3,430,000	3,430,000
Other forfeits	64,315	65,500	145,500	145,500
SUBTOTAL	4,103,151	3,665,500	3,575,500	3,575,500
<u>Miscellaneous</u>				
Interest earnings	717,401	1,000,000	1,000,000	1,000,000
Rents and royalties	593,432	700,000	700,000	700,000
Contributions and donations from private sources	3,895	100	100	100
Other				
Refunds and reimbursements	999,705	471,100	216,710	216,710
Other miscellaneous revenue	32,643	28,800	28,400	28,400
Inmate payphone commission				
Indirect Allocation				
SUBTOTAL	2,347,076	2,200,000	1,945,210	1,945,210

Continued to next page

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - GENERAL FUND

Page 14
Form 8
12/12/16

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Resources Summary</u>				
Taxes	8,222,893	8,730,000	9,489,000	9,489,000
Licenses and permits	38,783,380	40,749,517	42,168,032	42,168,032
Intergovernmental revenues	57,225,204	59,898,512	61,759,515	61,759,515
Charges for services	5,879,262	10,506,825	6,769,371	6,769,371
Fines and forfeits	4,103,151	3,665,500	3,575,500	3,575,500
Miscellaneous	2,347,076	2,200,000	1,945,210	1,945,210
SUBTOTAL REVENUE ALL SOURCES	116,560,966	125,750,354	125,706,628	125,706,628
OTHER FINANCING SOURCES				
Sale of Equipment / Real Property	1,560,797	25,000		
Operating Transfers In (Schedule T)				
Water fund	18,143,675		6,977,209	6,977,209
Wastewater fund	5,133,608	5,106,500	6,867,182	6,867,182
Subtotal Transfers In	23,277,283	5,106,500	13,844,391	13,844,391
SUBTOTAL OTHER FINANCING SOURCES	24,838,080	5,131,500	13,844,391	13,844,391
TOTAL ALL RESOURCES	141,399,046	130,881,854	139,551,019	139,551,019
BEGINNING FUND BALANCE	13,896,274	14,379,914	16,414,500	16,414,500
Prior Period Adjustment				
TOTAL BEGINNING FUND BALANCE	13,896,274	14,379,914	16,414,500	16,414,500
TOTAL AVAILABLE RESOURCES	155,295,320	145,261,768	155,965,519	155,965,519

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - GENERAL FUND

Page 15
Form 9
12/12/16

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Legislative				
MAC - Administration				
Salaries and wages	394,307	392,366	410,614	410,614
Employee benefits	262,675	327,631	334,771	334,771
Services and supplies	50,261	91,909	92,637	92,637
Capital outlay				
	707,243	811,906	838,022	838,022
CM - Legislative Session				
Salaries and wages				
Employee benefits				
Services and supplies	16,537	41,200	41,200	41,200
	16,537	41,200	41,200	41,200
ACTIVITY SUBTOTAL	723,780	853,106	879,222	879,222
Executive				
CM - Administration				
Salaries and wages	685,193	681,528	677,164	677,164
Employee benefits	419,370	430,802	420,231	420,627
Services and supplies	325,517	399,852	421,075	421,075
Capital outlay				
	1,430,080	1,512,182	1,518,470	1,518,866
CM - GG-Vacant				
Salaries and wages		26,879		
Employee benefits		21,968		
Services and supplies				
		48,847		
ACTIVITY SUBTOTAL	1,430,080	1,561,029	1,518,470	1,518,866
CC - Administration				
Salaries and wages	285,960	339,240	351,708	351,708
Employee benefits	155,961	200,311	205,480	207,064
Services and supplies	118,770	144,755	143,414	143,414
Capital outlay				
	560,691	684,306	700,602	702,186
CC - Elections				
Salaries and wages	2,150	1,100	1,100	1,100
Employee benefits	318	148	148	148
Services and supplies	341,560		350,000	350,000
Capital outlay				
	344,028	1,248	351,248	351,248
CC - Vacant				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
ACTIVITY SUBTOTAL	904,719	685,554	1,051,850	1,053,434
Finance				
FN - Administration				
Salaries and wages	200,938	339,459	339,648	339,648
Employee benefits	117,435	199,210	199,290	199,290
Services and supplies	27,308	32,963	35,971	35,971
Capital outlay				
	345,681	571,632	574,909	574,909

Continued to next page

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - GENERAL GOVERNMENT

Page 16
Form 10
12/12/16

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
FN - Budget				
Salaries and wages	186,810	193,062	292,078	292,078
Employee benefits	90,849	119,028	179,569	179,569
Services and supplies	11,500	10,924	14,883	14,883
Capital outlay				
	289,159	323,014	486,530	486,530
FN - Accounting				
Salaries and wages	911,704	964,282	1,106,589	1,106,589
Employee benefits	539,603	590,767	679,987	681,967
Services and supplies	314,120	394,771	401,954	401,954
Capital outlay				
	1,765,427	1,949,820	2,188,530	2,190,510
Business License				
Salaries and wages	363,973	436,422	469,476	469,476
Employee benefits	205,151	261,255	274,732	277,108
Services and supplies	44,113	51,767	53,035	54,198
Capital outlay				
	613,237	749,444	797,243	800,782
FN - CIP Grant Accounting				
Salaries and wages	100,271	130,275	130,526	130,526
Employee benefits	63,782	83,908	83,448	83,844
Services and supplies	5,288	6,412	6,984	6,984
Capital outlay				
	169,341	220,595	220,958	221,354
FN-GG-VACANT				
Salaries and wages		(436,900)		
Employee benefits		(256,359)		
Services and supplies		(2,860,000)		
Capital outlay				
		(3,553,259)		
ACTIVITY SUBTOTAL	3,182,845	261,246	4,268,170	4,274,085
Other				
CA - Administration				
Salaries and wages	377,257	470,704	493,405	493,405
Employee benefits	214,839	265,225	268,666	268,666
Services and supplies	176,204	298,662	260,712	260,712
Capital outlay				
	768,300	1,034,591	1,022,783	1,022,783
CA - Criminial Law				
Salaries and wages	601,543	687,655	727,529	727,529
Employee benefits	351,692	423,746	440,277	441,861
Services and supplies	40,316	101,579	103,175	103,175
Capital outlay				
	993,551	1,212,980	1,270,981	1,272,565
CA - Civil Law				
Salaries and wages	167,239	170,085	238,034	238,034
Employee benefits	89,700	105,073	153,274	153,274
Services and supplies	8,415	7,357	13,354	13,354
Capital outlay				
	265,354	282,515	404,662	404,662

Continued to next page

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - GENERAL GOVERNMENT

Page 17
Form 10
12/12/16

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
CA - GG-Vacant				
Salaries and wages		23,630		
Employee benefits		18,541		
Services and supplies				
Capital outlay				
		42,171		
ACTIVITY SUBTOTAL	2,027,205	2,572,257	2,698,426	2,700,010
PZ - Administration				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
LDCS - Planning				
Salaries and wages	638,924	752,600	821,718	821,718
Employee benefits	315,595	403,569	442,600	445,768
Services and supplies	96,633	156,494	161,035	161,035
Capital outlay				
	1,051,152	1,312,663	1,425,353	1,428,521
PZ - Advanced				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
CDC-GG-Vacant				
Salaries and wages				
Employee benefits				
Services and supplies				
ACTIVITY SUBTOTAL	1,051,152	1,312,663	1,425,353	1,428,521
HR - Administration				
Salaries and wages			656,173	656,173
Employee benefits			428,000	428,000
Services and supplies	794,253	897,900	180,425	180,425
Capital outlay				
	794,253	897,900	1,264,598	1,264,598
HR - GG-Vacant				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
IT - Administration				
Salaries and wages	2,018,028	2,319,960	2,628,842	2,628,842
Employee benefits	973,314	1,202,801	1,367,683	1,377,979
Services and supplies	1,818,305	2,214,057	2,259,511	2,260,783
Capital outlay				
	4,809,647	5,736,818	6,256,036	6,267,604

Continued to next page

CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTION - GENERAL GOVERNMENT

Page 18
Form 10
12/12/16

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
AS-GS - Administration				
Salaries and wages				
Employee benefits				
Services and supplies				
Building Maintenance				
Salaries and wages	821,551	813,044	879,171	879,171
Employee benefits	380,786	427,993	458,634	462,990
Services and supplies	793,948	751,977	789,108	800,710
Capital outlay			65,000	65,000
	1,996,285	1,993,014	2,191,913	2,207,871
City Hall Maintenance				
Services and supplies	758,985	830,140	830,140	830,140
Capital outlay				
	758,985	830,140	830,140	830,140
Communication				
Salaries and wages	61,529			
Employee benefits	30,286			
Services and supplies	(13,271)			
Capital outlay				
	78,544			
Custodial Services				
Salaries and wages				
Employee benefits				
Services and supplies	496			803
Capital outlay				
	496			803
PURCHASING & RISK MGMT				
Salaries and wages	251,263	234,850	162,079	162,079
Employee benefits	122,540	128,561	97,090	97,486
Services and supplies	29,364	30,995	30,587	30,587
Capital outlay				
	403,167	394,406	289,756	290,152
General Expense				
Salaries and wages				
Employee benefits	2,000,000			
Services and supplies	3,170,178	2,090,538	2,637,820	2,540,826
Capital outlay		115,000		
Intergovernmental expense				
	5,170,178	2,205,538	2,637,820	2,540,826
AS-GG-Vacant				
Salaries and wages				
Employee benefits				
ACTIVITY SUBTOTAL	14,011,555	12,057,816	13,470,263	13,401,994
Function Summary				
Salaries and wages	8,068,640	8,540,241	10,385,854	10,385,854
Employee benefits	6,333,896	4,954,178	6,033,880	6,060,412
Services and supplies	8,928,800	5,694,252	8,827,020	8,744,866
Intergovernmental expense				
Capital outlay		115,000	65,000	65,000
FUNCTION SUBTOTAL	23,331,336	19,303,671	25,311,754	25,256,132

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION - GENERAL GOVERNMENT

Page 19

Form 10

12/12/16

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Judicial</u>				
MC - Administration				
Salaries and wages	2,379,875	2,308,950	2,214,923	2,214,923
Employee benefits	1,273,449	1,342,650	1,294,348	1,306,228
Services and supplies	592,254	535,264	528,225	528,225
Capital outlay				
	4,245,578	4,186,864	4,037,496	4,049,376
MC - Marshals				
Salaries and wages	263,396	265,688	286,813	286,813
Employee benefits	143,312	213,280	222,176	222,176
Services and supplies	45,908	83,165	36,318	36,656
Capital outlay				
	452,616	562,133	545,307	545,645
MC - JUD-Vacant				
Salaries and wages		(163,522)		
Employee benefits	100,000	(103,066)		
Services and supplies		(135,000)		
Capital outlay				
	100,000	(401,588)		
<u>Function Summary</u>				
Salaries and wages	2,643,271	2,411,116	2,501,736	2,501,736
Employee benefits	1,516,761	1,452,864	1,516,524	1,528,404
Services and supplies	638,162	483,429	564,543	564,881
Capital outlay				
FUNCTION SUBTOTAL	4,798,194	4,347,409	4,582,803	4,595,021

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - JUDICIAL

Page 20
Form 10
12/12/16

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
PD - Administration				
Salaries and wages	480,111	500,108	398,007	398,007
Employee benefits	281,499	324,711	264,674	265,070
Services and supplies	381,158	7,781,080	7,777,687	7,777,687
Capital outlay	31,121	1,537,242		
	1,173,889	10,143,141	8,440,368	8,440,764
PD - Identification				
Salaries and wages	776,148	694,646	706,216	706,216
Employee benefits	406,170	380,540	379,273	382,837
Services and supplies	127,133	160,207	161,201	146,386
Capital outlay				
	1,309,451	1,235,393	1,246,690	1,235,439
PD - Records				
Salaries and wages	1,125,504	1,127,732	1,170,673	1,170,673
Employee benefits	560,840	659,199	673,811	681,335
Services and supplies	105,444	118,346	118,380	118,380
Capital outlay				
	1,791,788	1,905,277	1,962,864	1,970,388
PD - South Area Command				
Salaries and wages	2,656,697	3,032,249	3,234,036	3,234,036
Employee benefits	1,969,741	2,404,532	2,585,881	2,586,673
Services and supplies	206,342	268,981	278,981	277,781
Capital outlay				
	4,832,780	5,705,762	6,098,898	6,098,490
PD - Investigation				
Salaries and wages	2,378,129	2,331,508	2,345,905	2,345,905
Employee benefits	1,637,216	1,742,635	1,755,403	1,756,591
Services and supplies	253,581	251,612	255,563	240,118
Capital outlay				
	4,268,926	4,325,755	4,356,871	4,342,614
PD - Special Operations				
Salaries and wages	1,342,556	1,213,481	1,052,421	1,052,421
Employee benefits	917,082	896,431	738,431	738,827
Services and supplies	252,372	278,421	274,264	246,313
Capital outlay				
	2,512,010	2,388,333	2,065,116	2,037,561
PD - Narcotics				
Salaries and wages	261,644	281,838	791,695	791,695
Employee benefits	200,069	209,898	596,213	596,213
Services and supplies	13,953	12,101	38,648	38,648
Capital outlay				
	475,666	503,837	1,426,556	1,426,556
PD - Community Services				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				

Continued to next page

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
PD - Communications				
Salaries and wages	650,028	658,657	684,284	684,284
Employee benefits	322,492	354,422	363,136	366,700
Services and supplies	46,607	56,828	57,337	57,337
Capital outlay				
	1,019,127	1,069,907	1,104,757	1,108,321
PD - Resource Management				
Salaries and wages	277,098	308,014	326,702	326,702
Employee benefits	139,650	188,351	196,094	197,678
Services and supplies	1,319,508	1,816,755	1,757,503	1,750,903
Capital outlay				
	1,736,256	2,313,120	2,280,299	2,275,283
PD - Communications Radio Shop				
Salaries and wages	218,686	236,222	251,664	251,664
Employee benefits	113,105	127,165	133,210	134,398
Services and supplies	234,083	293,877	294,850	296,713
Capital outlay				
	565,874	657,264	679,724	682,775
PD - Northwest Area Command				
Salaries and wages	3,402,194	3,469,596	2,932,776	2,932,776
Employee benefits	2,394,216	2,712,478	2,245,596	2,245,596
Services and supplies	362,564	366,534	340,532	339,332
Capital outlay				
	6,158,974	6,548,608	5,518,904	5,517,704
PD - Technology NCIC				
Salaries and wages	351,117	355,752	365,395	365,395
Employee benefits	170,263	189,088	190,450	192,034
Services and supplies	240,917	283,662	458,945	459,222
Capital outlay				
	762,297	828,502	1,014,790	1,016,651
PD - Mobile Command Center				
Salaries and wages	(302)			
Employee benefits	(33)			
Services and supplies	12,229	25,438	25,438	26,103
Capital outlay				
	11,894	25,438	25,438	26,103
PD - Internal Affairs				
Salaries and wages	525,820	512,094	414,925	414,925
Employee benefits	351,146	390,888	311,189	311,189
Services and supplies	57,277	53,559	49,755	62,542
Capital outlay				
	934,243	956,541	775,869	788,656
PD - Traffic				
Salaries and wages	999,256	984,065	993,758	993,758
Employee benefits	664,784	730,970	724,183	724,579
Services and supplies	882,253	973,130	975,415	952,209
Capital outlay				
	2,546,293	2,688,165	2,693,356	2,670,546

Continued to next page

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - PUBLIC SAFETY

Page 22
Form 10
12/12/16

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
PD - Crime Analysis				
Salaries and wages	245,995	256,269	261,396	261,396
Employee benefits	133,802	146,536	148,664	149,456
Services and supplies	15,230	14,402	14,607	14,607
Capital outlay				
	395,027	417,207	424,667	425,459
PD - Special Assignment Unit				
Salaries and wages	411,006	328,776	449,100	449,100
Employee benefits	289,175	259,491	351,403	351,403
Services and supplies	35,523	44,377	50,376	68,399
Capital outlay				
	735,704	632,644	850,879	868,902
PD - School Crossing Guards				
Salaries and wages	4,751			
Employee benefits	805			
Services and supplies	705			
Capital outlay				
	6,261			
PD - N E Area Command				
Services and supplies				
PD - Training				
Salaries and wages	275,645	226,495	196,667	196,667
Employee benefits	162,636	124,111	111,537	112,725
Services and supplies	343,515	269,054	267,832	266,004
Capital outlay				
	781,796	619,660	576,036	575,396
PD-PS-Vacant / Attrition				
Salaries and wages		88,995		
Employee benefits	2,300,000	66,126		
Services and supplies		(1,500,000)		
Capital outlay				
	2,300,000	(1,344,879)		
POLICE ACTIVITY SUBTOTAL				
Salaries and wages	16,382,083	16,606,497	16,575,620	16,575,620
Employee benefits	13,014,658	11,907,572	11,769,148	11,793,304
Services and supplies	4,890,394	11,568,364	13,197,314	13,138,684
Capital outlay	31,121	1,537,242		
ACTIVITY SUBTOTAL	34,318,256	41,619,675	41,542,082	41,507,608
Fire				
FD - Administration				
Salaries and wages	445,569	600,151	627,425	627,425
Employee benefits	328,163	394,368	406,352	406,352
Services and supplies	194,531	239,867	248,332	248,332
Capital outlay	49			
	968,312	1,234,386	1,282,109	1,282,109
FD - Fire Spt Operations				
Salaries and wages	15,366,673	15,732,115	16,722,707	16,722,707
Employee benefits	9,695,115	10,770,650	11,370,101	11,370,101
Services and supplies	2,985,788	3,026,229	3,095,190	3,061,543
Capital outlay				
	28,047,576	29,528,994	31,187,998	31,154,351

Continued to next page

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - PUBLIC SAFETY

Page 23
Form 10
12/12/16

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
FD - Fire Spt Services				
Salaries and wages	1,204,964	1,273,048	1,392,885	1,392,885
Employee benefits	732,694	819,702	888,103	888,499
Services and supplies	306,542	328,225	377,959	416,659
	2,248,383	2,420,975	2,658,947	2,698,043
FD - Community Life Safety				
Salaries and wages				
Employee benefits				
Services and supplies				
CDC-Fire Prevention				
Salaries and wages	653,137	732,290		
Employee benefits	352,073	506,447		
Services and supplies	54,933	58,898		
Capital outlay				
	1,060,143	1,297,635		
FD-PS-Vacant				
Salaries and wages		(59,446)		
Employee benefits	1,700,000	(81,214)		
Services and supplies		(22,000)		
Capital outlay				
	1,700,000	(162,660)		
FIRE ACTIVITY SUBTOTAL				
Salaries and wages	17,670,343	18,278,158	18,743,017	18,743,017
Employee benefits	12,808,045	12,409,953	12,664,556	12,664,952
Services and supplies	3,541,794	3,631,219	3,721,481	3,726,534
Capital outlay	4,232			
ACTIVITY SUBTOTAL	34,024,414	34,319,330	35,129,054	35,134,503
Corrections				
PD - Security Control				
Salaries and wages				
Employee benefits				
PD -Detention Command				
Salaries and wages	1,507,927			
Employee benefits	1,184,476			
Services and supplies	7,712,046			
Capital outlay				
	10,404,449			
PD - Contracts Inmate Programs				
Salaries and wages	42,804			
Employee benefits	22,340			
Services and supplies	10,724			
Capital outlay				
	75,868			
PD - Warrant Court Services				
Salaries and wages	268,280			
Employee benefits	192,154			
Services and supplies	13,190			
Capital outlay				
	473,624			

Continued to next page

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
PD - Corrections Vacant				
Salaries and wages				
Employee benefits	2,500,000			
Services and supplies	2,000,000			
Capital outlay				
	4,500,000			
PD - Inmate Records				
Salaries and wages				
Employee benefits	(170)			
Services and supplies				
Capital outlay				
	(170)			
PD - Commissary Resources				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
PD-Food Services				
Salaries and wages				
Employee benefits				
Services and supplies				
PD-Marshal Warrant Services				
Salaries and wages	751,469	1,259,010	1,520,222	1,520,222
Employee benefits	553,892	1,111,106	1,332,624	1,332,624
Services and supplies	63,353	127,471	137,746	209,227
Capital outlay				
	1,368,714	2,497,587	2,990,592	3,062,073
CORRECTIONS ACTIVITY SUBTOTAL				
Salaries and wages	2,570,480	1,259,010	1,520,222	1,520,222
Employee benefits	4,452,692	1,111,106	1,332,624	1,332,624
Services and supplies	9,799,313	127,471	137,746	209,227
Capital outlay				
	16,822,485	2,497,587	2,990,592	3,062,073
LDCS - Building Safety				
Salaries and wages	1,300,681	1,352,145	2,173,398	2,173,398
Employee benefits	599,047	711,198	1,235,592	1,243,116
Services and supplies	102,448	136,558	185,653	228,902
Capital outlay				
	2,002,176	2,199,901	3,594,643	3,645,416
LDCS - Code Enforcement				
Salaries and wages	241,082	44,199	45,003	45,003
Employee benefits	110,369	22,403	22,738	22,936
Services and supplies	47,523	51,408	51,441	58,371
Capital outlay				
	398,974	118,010	119,182	126,310
CM - Emergency Management				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				

Continued to next page

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
PW - Traffic Operations				
Salaries and wages	168,861	195,318	236,735	236,735
Employee benefits	86,806	113,425	128,033	129,221
Services and supplies	50,283	108,038	108,818	108,818
Capital outlay				
	305,950	416,781	473,586	474,774
PD - Animal Control				
Salaries and wages	372,297	390,234	389,357	389,357
Employee benefits	201,218	222,507	220,953	223,329
Services and supplies	712,275	1,012,144	1,012,378	987,926
Capital outlay				
	1,285,790	1,624,885	1,622,688	1,600,612
PD - PSOTH-Vacant				
Salaries and wages		(258,500)		
Employee benefits	100,000	(211,500)		
Services and supplies		(145,000)		
Capital outlay				
	100,000	(615,000)		
PSOTH-Vacant				
Salaries and wages		70,694		
Employee benefits		50,240		
Services and supplies				
Capital outlay				
		120,934		
PROTECTIVE SERVICES ACTIVITY SUBTOTAL				
Salaries and wages	2,082,921	1,794,090	2,844,493	2,844,493
Employee benefits	1,097,440	908,273	1,607,316	1,618,602
Services and supplies	912,529	1,163,148	1,358,290	1,384,017
Capital outlay				
ACTIVITY SUBTOTAL	4,092,890	3,865,511	5,810,099	5,847,112
Function Summary				
Salaries and wages	38,705,827	37,937,755	39,683,352	39,683,352
Employee benefits	31,372,835	26,336,904	27,373,644	27,409,482
Services and supplies	19,144,030	16,490,202	18,414,831	18,458,462
Capital outlay	35,353	1,537,242		
FUNCTION SUBTOTAL	89,258,045	82,302,103	85,471,827	85,551,296

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - PUBLIC SAFETY

Page 26
Form 10
12/12/16

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Public Works</u>				
PW - Development Flood Control				
Salaries and wages	416,517	496,646	576,097	576,097
Employee benefits	190,137	254,470	304,422	306,917
Services and supplies	(361,970)	44,651	50,760	50,760
Capital outlay				
	244,684	795,767	931,279	933,774
PW - Administration				
Salaries and wages	196,155	262,913	315,223	315,223
Employee benefits	105,532	146,667	180,069	180,465
Services and supplies	15,502	25,477	25,603	25,603
Capital outlay				
	317,189	435,057	520,895	521,291
PW - Roadway Maintenance				
Salaries and wages				
Employee benefits				
Services and supplies				
PW - Engineering and Design				
Salaries and wages	589,963	560,717	753,806	753,806
Employee benefits	300,230	346,103	439,578	447,300
Services and supplies	172,961	364,898	379,916	313,786
Capital outlay	4,625	80,000	27,500	27,500
	1,067,779	1,351,718	1,600,800	1,542,392
NLS-RPH-Administration				
Salaries and wages	110,086	172,000	212,007	212,007
Employee benefits	57,183	99,640	120,970	122,554
Services and supplies	13,355	34,230	43,835	43,835
Capital outlay				
	180,624	305,870	376,812	378,396
PW - Construction Services				
Salaries and wages				
Employee benefits				
Services and supplies				17,488
Capital outlay				
				17,488
PW - Survey				
Salaries and wages				
Employee benefits				
Services and supplies				13,071
				13,071
PW - Vacant				
Salaries and wages		94,194		
Employee benefits		60,054		
Services and supplies	700,000	(250,000)		
	700,000	(95,752)		
<u>Function Summary</u>				
Salaries and wages	1,312,721	1,586,470	1,857,133	1,857,133
Employee benefits	653,082	906,934	1,045,039	1,057,236
Services and supplies	539,848	219,256	500,114	464,543
Capital outlay	4,625	80,000	27,500	27,500
	2,510,276	2,792,660	3,429,786	3,406,412

Continued to next page

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - PUBLIC WORKS

Page 27
Form 10
12/12/16

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation</u>				
Library				
Intergovernmental expense		1,770,270	1,200,000	1,200,000
		1,770,270	1,200,000	1,200,000
NLS - Administration				
Salaries and wages	192,963	186,719	180,813	180,813
Employee benefits	103,853	103,150	104,574	104,970
Services and supplies	14,126	17,333	16,286	16,286
Capital outlay				
	310,942	307,202	301,673	302,069
Participant Recreation				
Aquatics				
Salaries and wages	116,041	138,834	140,995	140,995
Employee benefits	19,684	45,534	46,408	46,804
Services and supplies	219,171	331,222	331,300	331,300
Capital outlay				
	354,896	515,590	518,703	519,099
Recreational Division				
Salaries and wages	161,307	157,425	160,454	160,454
Employee benefits	76,940	84,385	85,640	86,432
Services and supplies	53,832	50,540	50,661	72,513
Capital outlay				
	292,079	292,350	296,755	319,399
Neighborhood Rec Center				
Salaries and wages	130,992	126,016	127,518	127,518
Employee benefits	47,705	51,529	52,154	52,550
Services and supplies	64,267	82,237	82,298	82,298
Capital outlay				
	242,964	259,782	261,970	262,366
Silver Mesa				
Salaries and wages	235,180	243,683	258,386	258,386
Employee benefits	63,131	73,840	89,113	89,905
Services and supplies	204,100	205,625	204,560	204,560
Capital outlay				
	502,411	523,148	552,059	552,851
Sports				
Salaries and wages	70,879	92,811	112,022	112,022
Employee benefits	30,291	45,005	58,174	58,768
Services and supplies	2,637	3,002	5,545	5,545
Capital outlay				
	103,807	140,818	175,741	176,335
Senior Programs				
Salaries and wages	51,815	44,928	44,928	44,928
Employee benefits	8,928	8,830	8,830	8,830
Services and supplies	28,563	30,400	30,400	30,400
Capital outlay				
	89,306	84,158	84,158	84,158

Continued to next page

CITY OF NORTH LAS VEGAS
 (Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - CULTURE AND RECREATION

Page 28
 Form 10
 12/12/16

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
Safekey				
Salaries and wages	359			
Employee benefits	58			
Services and supplies				
	417			
Special Events				
Salaries and wages	509			
Employee benefits	87			
Services and supplies				
	596			
Golf Course				
Salaries and wages	1,401			
Employee benefits	243			
Services and supplies				
	1,644			
Skyview				
Services and supplies	115,227	162,837	162,837	162,837
	115,227	162,837	162,837	162,837
PARTICIPANT RECREATION ACTIVITY SUBTOTAL				
Salaries and wages	768,483	803,697	844,303	844,303
Employee benefits	247,067	309,123	340,319	343,289
Services and supplies	687,797	865,863	867,601	889,453
Capital outlay				
ACTIVITY SUBTOTAL	1,703,347	1,978,683	2,052,223	2,077,045
Parks				
Parks Services				
Salaries and wages	655,037	701,931	716,516	716,516
Employee benefits	311,947	378,552	384,590	388,946
Services and supplies	2,445,197	2,759,729	2,787,813	2,813,647
Capital outlay	7,719			
ACTIVITY SUBTOTAL	3,412,181	3,840,212	3,888,919	3,919,109
PR-Vacant				
Salaries and wages		81,572		
Employee benefits	400,000	52,894		
Services and supplies	1,000,000	(500,000)		
ACTIVITY SUBTOTAL	1,400,000	(365,534)		
Craig Ranch Regional Park				
Salaries and wages	233,861	284,666	315,358	315,358
Employee benefits	103,274	141,489	169,316	170,504
Services and supplies	1,424,161	1,933,970	1,934,390	1,934,390
Capital outlay				
ACTIVITY SUBTOTAL	1,761,296	2,360,125	2,419,064	2,420,252
PARKS ACTIVITY SUBTOTAL				
Salaries and wages	888,898	1,068,169	1,031,874	1,031,874
Employee benefits	815,221	572,935	553,906	559,450
Services and supplies	4,869,358	4,193,699	4,722,203	4,748,037
Capital outlay	7,719			
ACTIVITY SUBTOTAL	6,581,196	5,834,803	6,307,983	6,339,361
Function Summary				
Salaries and wages	1,850,344	2,058,585	2,056,990	2,056,990
Employee benefits	1,166,141	985,208	998,799	1,007,709
Services and supplies	5,571,281	5,076,895	5,606,090	5,653,776
Intergovernmental expense		1,770,270	1,200,000	1,200,000
Capital outlay	7,719			
FUNCTION SUBTOTAL	8,595,485	9,890,958	9,861,879	9,918,475

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION - CULTURE AND RECREATION

Page 29

Form 10

12/12/16

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support</u>				
HN - Administration				
Salaries and wages	197,913	290,016	326,397	326,397
Employee benefits	98,192	152,925	175,392	176,976
Services and supplies	109,921	325,888	324,424	324,424
Capital outlay				
	406,026	768,829	826,213	827,797
Beautification				
Salaries and wages	226,371	289,785	233,171	233,171
Employee benefits	130,283	173,786	139,916	141,896
Services and supplies	96,507	101,739	99,474	127,216
Capital outlay				
	453,161	565,310	472,561	502,283
HN-Grants				
Salaries and wages			27,942	27,942
Employee benefits			15,821	15,821
Services and supplies				
Capital outlay				
			43,763	43,763
Housing				
Salaries and wages	139			
Employee benefits	98			
Services and supplies	7			
Capital outlay				
	244			
CM-ED - Administration				
Salaries and wages	145,105	193,463	224,026	224,026
Employee benefits	84,483	116,872	135,768	135,768
Services and supplies	81,753	249,028	249,385	249,385
Capital outlay				
	311,341	559,363	609,179	609,179
CM-GG-Vacant				
Salaries and wages		21,650		
Employee benefits		15,203		
Services and supplies				
Capital outlay				
		36,853		
HN-Vacant				
Salaries and wages		27,549		
Employee benefits	400,000	17,702		
Services and supplies		(350,000)		
Capital outlay				
	400,000	(304,749)		
<u>Function Summary</u>				
Salaries and wages	569,528	822,463	811,536	811,536
Employee benefits	713,056	476,488	466,897	470,461
Services and supplies	288,188	326,655	673,283	701,025
Capital outlay				
FUNCTION SUBTOTAL	1,570,772	1,625,606	1,951,716	1,983,022

CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTION - COMMUNITY SUPPORT

Page 30
 Form 10
 12/12/16

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Debt Service</u>				
Capital Lease - Equipment				
Principal				
Interest				
FUNCTION SUBTOTAL				

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - DEBT SERVICE

Page 31
Form 10
12/12/16

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
		ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
PAGE	FUNCTION SUMMARY				
19	General Government	23,331,336	19,303,671	25,311,754	25,256,132
20	Judicial	4,798,194	4,347,409	4,582,803	4,595,021
26	Public Safety	89,258,045	82,302,103	85,471,827	85,551,296
27	Public Works	2,510,276	2,792,660	3,429,786	3,406,412
29	Culture and Recreation	8,595,485	9,890,958	9,861,879	9,918,475
30	Community Support	1,570,772	1,625,606	1,951,716	1,983,022
31	Debt Service				
TOTAL EXPENDITURES - ALL FUNCTIONS		130,064,108	120,262,407	130,609,765	130,710,358
Function Summary					
	Salaries and wages	53,150,331	53,356,630	57,296,601	57,296,601
	Employee benefits	41,755,771	35,112,576	37,434,783	37,533,704
	Services and supplies	35,110,309	28,290,689	34,585,881	34,587,553
	Intergovernmental expense - Library		1,770,270	1,200,000	1,200,000
	Capital outlay	47,697	1,732,242	92,500	92,500
	Debt Service				
TOTAL EXPENDITURES - ALL FUNCTIONS		130,064,108	120,262,407	130,609,765	130,710,358
OTHER USES :					
CONTINGENCY (Not to exceed 3% of total expenditures)					
	Contingency		420,094	500,000	500,000
Operating Transfers Out (Schedule T)					
	Public Safety Support-Grant fund Police	89,000	129,000		
	Public Safety Support-Grant fund Fire	155,517	160,780	151,410	151,410
	Library	1,791,023			
	Debt service fund	8,310,758	6,635,987	5,673,727	5,673,727
	Capital Projects - Technology Improvements		949,000	95,000	95,000
	Capital Projects - General Government			1,280,000	1,280,000
	Capital Projects - Police			905,288	905,288
	Municipal Golf Course	55,000	55,000	60,000	60,000
	Aliante Golf Course	450,000	235,000	150,000	150,000
	Subtotal Transfers Out	10,851,298	8,164,767	8,315,425	8,315,425
TOTAL EXPENDITURES AND OTHER USES		140,915,406	128,847,268	139,425,190	139,525,783
ENDING FUND BALANCE		14,379,914	16,414,500	16,540,329	16,439,736
TOTAL ENDING FUND BALANCE		14,379,914	16,414,500	16,540,329	16,439,736
TOTAL COMMITMENTS AND FUND BALANCE		155,295,320	145,261,768	155,965,519	155,965,519

10.20% 12.74% 11.86% 11.78%

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

Page 32

Form 11

12/12/16

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal grants	3,782,868	9,688,313	8,704,745	8,704,745
Other	88,412	1,375,100	1,635,256	1,635,256
SUBTOTAL	3,871,280	11,063,413	10,340,001	10,340,001
Miscellaneous				
Refunds and reimbursements	83,339	10,000	10,000	10,000
Other	765,632	840,000	873,000	873,000
SUBTOTAL	848,971	850,000	883,000	883,000
OTHER FINANCING SOURCES				
Sale of Equipment				
Operating Transfers In (Schedule T)				
Vacant Building Clearance	71,397			
SUBTOTAL OTHER FINANCING SOURCES	71,397			
TOTAL ALL RESOURCES	4,791,648	11,913,413	11,223,001	11,223,001
BEGINNING FUND BALANCE	8,318,314	9,027,477	9,180,972	9,180,972
TOTAL BEGINNING FUND BALANCE	8,318,314	9,027,477	9,180,972	9,180,972
Prior period adjustments				
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	13,109,962	20,940,890	20,403,973	20,403,973
EXPENDITURES				
General Government				
Salaries and wages	259			
Employee benefits	196			
Services and supplies	12			
Total General Government	467			
Public Safety				
Salaries and wages				
Employee benefits				
Services and supplies	1,550			
Capital outlay	259,395			
Total Public Safety	260,945			
Public Works				
Salaries and wages	35,063	98,500	25,537	25,537
Employee benefits	23,459	43,500	11,278	11,278
Services and supplies	1,749	128,000	33,185	33,185
Capital outlay		80,000	280,000	280,000
Total Public Works	60,271	350,000	350,000	350,000
Community Support				
Salaries and wages	454,027	820,705	625,405	625,405
Employee benefits	242,786	414,280	347,142	350,706
Services and supplies	2,840,222	7,778,856	7,999,022	7,999,046
Capital outlay	40,890	2,324,680	1,261,700	1,261,700
Total Community Support	3,577,925	11,338,521	10,233,269	10,236,857
Culture and Recreation				
Employee benefits				
Total Culture and Recreation				
TOTAL EXPENDITURES	3,899,608	11,688,521	10,583,269	10,586,857
OTHER USES				
CONTINGENCY (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Vacant Building Clearance		71,397		
Capital projects HUD-Streets	182,877			
SUBTOTAL OTHER USES	182,877	71,397		
TOTAL EXPENDITURES AND OTHER USES	4,082,485	11,759,918	10,583,269	10,586,857
ENDING FUND BALANCE	9,027,477	9,180,972	9,820,704	9,817,116
TOTAL ENDING FUND BALANCE	9,027,477	9,180,972	9,820,704	9,817,116
TOTAL COMMITMENTS AND FUND BALANCE	13,109,962	20,940,890	20,403,973	20,403,973

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Property Taxes	212,252	221,305	247,032	247,032
<u>Intergovernmental Revenues</u>				
Federal grants	2,200,440	4,511,997	2,049,346	2,049,346
Other grants				
Regional Transportation Commission				
Sales Tax	886,172	3,300,000	3,300,000	3,300,000
<u>Charges for Services</u>				
Police - Other fees	32,209			
Code Enforcement fees	51,214	30,000	30,000	30,000
<u>Fines and Forfeitures</u>				
Other	586,176	47,700		
<u>Miscellaneous</u>				
Interest earnings	3,804			
Interest earnings - Change in Value				
Contributions and donations from private sources	14,450	10,550	10,550	10,550
Payphone Commission				
Refunds & Reimbursements	823,469	970,000	970,000	970,000
Other				
SUBTOTAL	4,810,186	9,091,552	6,606,928	6,606,928
OTHER FINANCING SOURCES				
Sale of Equipment				
Operating Transfers In (Schedule T)				
General fund	244,517	289,780	151,410	151,410
Community Development		71,397		
Public Safety Tax fund	1,110,000	967,283	285,900	285,900
SUBTOTAL OTHER SOURCES	1,354,517	1,328,460	437,310	437,310
TOTAL ALL RESOURCES	6,164,703	10,420,012	7,044,238	7,044,238
BEGINNING FUND BALANCE				
Prior period adjustments	3,824,475	4,520,530	6,498,618	6,498,618
TOTAL BEGINNING FUND BALANCE	3,824,475	4,520,530	6,498,618	6,498,618
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	9,989,178	14,940,542	13,542,856	13,542,856

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - SPECIAL REVENUE FUNDS

FUND - PUBLIC SAFETY SUPPORT

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Salaries and wages	1,266,025	1,534,550	1,706,259	1,706,259
Employee benefits	800,722	1,125,963	1,347,737	1,347,737
Services and supplies	1,027,928	1,393,393	704,511	704,511
Capital outlay	240,384	616,433		
	3,335,059	4,670,339	3,758,507	3,758,507
Fire				
Salaries and wages	565,276	1,063,895	376,015	376,015
Employee benefits	462,321	909,679	313,904	313,904
Services and supplies	43,251	111,570	14,775	14,775
Capital outlay		77,450		
	1,070,848	2,162,594	704,694	704,694
Corrections				
Salaries and wages	15,165			
Employee benefits	2,479			
Services and supplies				
Capital outlay				
	17,644			
Protective Services				
Salaries and wages	470,295	630,446	673,299	673,299
Employee benefits	229,919	391,232	372,715	375,685
Services and supplies	231,486	355,285	237,716	237,716
Capital outlay	42,000	160,631		
	973,700	1,537,594	1,283,730	1,286,700
Subtotal Public Safety	5,397,251	8,370,527	5,746,931	5,749,901
Community Support				
Salaries and wages				
Employee benefits				
Services and supplies		71,397		
Capital outlay				
Subtotal Community Support		71,397		
Total Summary				
Salaries and wages	2,316,761	3,228,891	2,755,573	2,755,573
Employee benefits	1,495,441	2,426,874	2,034,356	2,037,326
Services and supplies	1,302,665	1,931,645	957,002	957,002
Capital outlay	282,384	854,514		
TOTAL EXPENDITURES	5,397,251	8,441,924	5,746,931	5,749,901
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Community Development	71,397			
TOTAL EXPENDITURES AND OTHER USES	5,468,648	8,441,924	5,746,931	5,749,901
ENDING FUND BALANCE	4,520,530	6,498,618	7,795,925	7,792,955
TOTAL ENDING FUND BALANCE	4,520,530	6,498,618	7,795,925	7,792,955
TOTAL COMMITMENTS AND FUND BALANCE	9,989,178	14,940,542	13,542,856	13,542,856

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - SPECIAL REVENUE FUNDS
FUND - PUBLIC SAFETY SUPPORT

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Property Taxes</u>				
Property taxes	9,974,708	10,500,000	11,512,209	11,512,209
Room Tax	634,163	560,000	560,000	560,000
Special Ad Valorem Tax	660,205	630,000	500,000	500,000
<u>Intergovernmental Revenues</u>				
Federal Grants				
Other Grants				
Motor Veh Fuel Tx 1.75	1,358,888	1,426,191	1,249,119	1,249,119
Motor Veh Fuel Tx 2.35	1,384,878	1,442,413	1,186,766	1,186,766
Motor Veh Fuel Tx 1Cent	1,074,103	1,081,388	949,069	949,069
CCRFC-Roadway Maint.	1,165,800	1,842,914	1,842,914	1,842,914
Regional Transportation Commission	30,771			
<u>Charges for Services</u>				
Fee-Police Other				
<u>Miscellaneous</u>				
Rents & Royalties				
Other	144	283,112	651,671	652,850
Interest	12,200	1,950	1,950	1,950
Donations and Contributions				
Refunds and Reimbursements	51,610	840	840	840
SUBTOTAL	16,347,470	17,768,808	18,454,538	18,455,717
OTHER FINANCING SOURCES				
Sale of Equipment	12,000			
Operating Transfers In (Schedule T)				
Capital Projects Streets		853,110		
Capital Projects Parks		29,444		
Capital Projects Fire		182,000		
SUBTOTAL OTHER FINANCING SOURCES	12,000	1,064,554		
TOTAL ALL RESOURCES	16,359,470	18,833,362	18,454,538	18,455,717
BEGINNING FUND BALANCE				
Prior Period Adjustment	21,425,784	24,780,378	23,925,302	23,925,302
TOTAL BEGINNING FUND BALANCE	21,425,784	24,780,378	23,925,302	23,925,302
TOTAL AVAILABLE RESOURCES	37,785,254	43,613,740	42,379,840	42,381,019

CITY OF NORTH LAS VEGAS
 (Local Government)
SCHEDULE B - SPECIAL REVENUE FUNDS
FUND - SPECIAL PURPOSE FUNDS

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Salaries and wages	792			
Employee benefits	88			
Services and supplies				
Capital outlay				
	880			
Public Safety				
Salaries and wages	1,373,135	1,385,229	1,564,362	1,564,362
Employee benefits	670,450	758,907	859,739	867,263
Services and supplies	1,891,712	3,316,720	3,210,067	3,204,467
Capital outlay	146,044			
	4,081,341	5,460,856	5,634,168	5,636,092
Public Works				
Salaries and wages	1,282,801	1,644,409	1,591,724	1,591,724
Employee benefits	657,910	918,980	904,434	913,938
Services and supplies	1,959,772	2,967,577	4,149,025	4,155,365
Capital outlay	185	312,000		
	3,900,668	5,842,966	6,645,183	6,661,027
Culture & Recreation				
Salaries and wages				
Employee benefits				
Services and supplies	773,801	909,169	909,169	909,169
Capital outlay				
	773,801	909,169	909,169	909,169
Community Support				
Salaries and wages	3,373	12,800	41,219	41,219
Employee benefits	2,336	2,516	24,751	25,147
Services and supplies	169	122,000	101,122	101,122
Capital outlay				
	5,878	137,316	167,092	167,488
SUBTOTAL	8,762,568	12,350,307	13,355,612	13,373,776
Function Summary				
Salaries and wages	2,660,101	3,042,438	3,197,305	3,197,305
Employee benefits	1,330,784	1,680,403	1,788,924	1,806,348
Services and supplies	4,625,454	7,315,466	8,369,383	8,370,123
Capital outlay	146,229	312,000		
TOTAL EXPENDITURES	8,762,568	12,350,307	13,355,612	13,373,776
OTHER USES				
Operating Transfers Out (Schedule T)				
Debt service fund	1,933,808	1,934,731	1,937,828	1,937,828
Capital projects - Streets fund	1,034,000	1,874,000	2,224,000	2,224,000
Capital projects - Public Safety fund	291,000	2,038,000	1,826,000	1,826,000
Capital projects - Parks	440,000	1,491,400	1,225,250	1,225,250
Capital projects - Technology Improvements			943,254	943,254
Capital projects - Gen Gov	543,500			
SUBTOTAL OTHER USES	4,242,308	7,338,131	8,156,332	8,156,332
TOTAL EXPENDITURES AND OTHER USES	13,004,876	19,688,438	21,511,944	21,530,108
ENDING FUND BALANCE	24,780,378	23,925,302	20,867,896	20,850,911
TOTAL ENDING FUND BALANCE	24,780,378	23,925,302	20,867,896	20,850,911
TOTAL COMMITMENTS AND FUND BALANCE	37,785,254	43,613,740	42,379,840	42,381,019

	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) (4) BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
<u>Taxes</u>				
Residential park construction tax	634,897	615,000	325,000	325,000
Other				
<u>Miscellaneous</u>				
Interest earnings	8,461	20	20	20
Other				
SUBTOTAL	643,358	615,020	325,020	325,020
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
TOTAL BEGINNING FUND BALANCE	1,669,888	1,987,486	2,270,306	2,270,306
Prior period adjustments				
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	2,313,246	2,602,506	2,595,326	2,595,326
<u>EXPENDITURES</u>				
Culture and Recreation				
Salaries and wages				
Employee benefits				
Services and supplies	1,760	113,200	113,200	113,200
Capital outlay				
Subtotal	1,760	113,200	113,200	113,200
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Capital Projects-Parks & Rec fund	324,000	219,000	1,100,000	1,100,000
TOTAL EXPENDITURES AND OTHER USES	325,760	332,200	1,213,200	1,213,200
ENDING FUND BALANCE				
TOTAL ENDING FUND BALANCE	1,987,486	2,270,306	1,382,126	1,382,126
TOTAL COMMITMENTS AND FUND BALANCE	2,313,246	2,602,506	2,595,326	2,595,326

CITY OF NORTH LAS VEGAS

(Local Government)
SCHEDULE B - SPECIAL REVENUE FUNDS

FUND - PARK CONSTRUCTION TAX

Page 38
Form 14
12/12/2016

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Federal grants	27,822	167,000	14,909	14,909
Other grants	69,676	164,909		
<u>Charges for Services</u>				
Recreation fees	271,068	300,000	315,000	315,000
Safekey	1,307,764	1,220,000	1,320,000	1,320,000
Swimming Pool	82,504	90,000	90,000	90,000
Other	885,434	824,500	836,364	836,364
<u>Fines and Forfeits</u>				
Returned Check Penalties	67			
<u>Miscellaneous</u>				
Interest earnings				
Contributions and donations from private sources	61,650	40,000	40,000	40,000
Misc. Contributions and Royalties	19,208			
P & R Reimbursements	5,852			
SUBTOTAL	2,731,045	2,806,409	2,616,273	2,616,273
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Parks & Rec Support -Activities & Programs		200,000	50,000	50,000
SUBTOTAL OTHER FINANCING SOURCES		200,000	50,000	50,000
BEGINNING FUND BALANCE	2,762,116	3,767,069	3,045,361	3,045,361
TOTAL BEGINNING FUND BALANCE	2,762,116	3,767,069	3,045,361	3,045,361
TOTAL AVAILABLE RESOURCES	5,493,161	6,773,478	5,711,634	5,711,634
<u>EXPENDITURES</u>				
Public Safety				
Salaries and wages	36,956			
Employee benefits	5,980			
Services and supplies	5,852			
Capital outlay				
Subtotal Public Safety	48,788			
Culture and Recreation				
Salaries and wages	870,782	1,509,125	1,563,334	1,563,334
Employee benefits	211,726	339,303	389,539	391,321
Services and supplies	530,319	1,624,689	1,386,351	1,386,351
Capital outlay	64,477	55,000		
Subtotal Culture and Recreation	1,677,304	3,528,117	3,339,224	3,341,006
TOTAL EXPENDITURES	1,726,092	3,528,117	3,339,224	3,341,006
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Parks & Rec Support -Special Events		200,000	50,000	50,000
TOTAL EXPENDITURES AND OTHER USES	1,726,092	3,728,117	3,389,224	3,391,006
ENDING FUND BALANCE	3,767,069	3,045,361	2,322,410	2,320,628
TOTAL ENDING FUND BALANCE	3,767,069	3,045,361	2,322,410	2,320,628
TOTAL COMMITMENTS AND FUND BALANCE	5,493,161	6,773,478	5,711,634	5,711,634

CITY OF NORTH LAS VEGAS
 (Local Government)
SCHEDULE B - SPECIAL REVENUE FUNDS
FUND - PARKS AND RECREATION SUPPORT

	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) (4) BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Judicial	384,151	360,000	378,000	378,000
Trust fund deposits				
Fines and Forfeits				
Other forfeits				
Miscellaneous				
Refunds and reimbursements	336,039	340,000	358,500	358,500
SUBTOTAL	720,190	700,000	736,500	736,500
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,713,885	1,597,339	1,383,094	1,383,094
Prior period adjustments				
TOTAL BEGINNING FUND BALANCE	1,713,885	1,597,339	1,383,094	1,383,094
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	2,434,075	2,297,339	2,119,594	2,119,594
EXPENDITURES				
General Government				
Salaries and wages				
Employee benefits				
Services and supplies	889			
Capital outlay				
Subtotal	889			
Judicial				
Salaries and wages	266,629	210,330	190,248	190,248
Employee benefits	134,045	128,809	120,480	122,064
Services and supplies	135,173	275,106	324,303	324,303
Capital outlay				
Subtotal	535,847	614,245	635,031	636,615
TOTAL EXPENDITURES	536,736	614,245	635,031	636,615
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Debt service fund	300,000	300,000	300,000	300,000
TOTAL EXPENDITURES AND OTHER USES	836,736	914,245	935,031	936,615
ENDING FUND BALANCE	1,597,339	1,383,094	1,184,563	1,182,979
TOTAL ENDING FUND BALANCE	1,597,339	1,383,094	1,184,563	1,182,979
TOTAL COMMITMENTS AND FUND BALANCE	2,434,075	2,297,339	2,119,594	2,119,594

CITY OF NORTH LAS VEGAS

(Local Government)
SCHEDULE B - SPECIAL REVENUE FUNDS

FUND - MUNICIPAL COURT SUPPORT

Page 40
Form 14
12/12/2016

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Property Taxes	30,988,011	33,000,000	35,761,331	35,761,331
<u>Intergovernmental Revenues</u>				
Federal grants				
Other				
<u>Charges for Services</u>				
Prisoner board				
Other				
<u>Fines and Forfeitures</u>				
Other				
<u>Miscellaneous</u>				
Interest earnings				
Misc - Refunds and Reimbursement	1,020			
Other	15,420			
SUBTOTAL	31,004,451	33,000,000	35,761,331	35,761,331
OTHER FINANCING SOURCES				
Sale of Equipment	32,340			
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,126,972	14,412,112	13,855,905	13,855,905
TOTAL BEGINNING FUND BALANCE	11,126,972	14,412,112	13,855,905	13,855,905
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	42,163,763	47,412,112	49,617,236	49,617,236

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - SPECIAL REVENUE FUNDS

FUND - PUBLIC SAFETY TAX

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Public Safety</u>				
Police				
Salaries and wages	13,107,731	14,995,985	16,424,577	16,424,577
Employee benefits	8,947,387	11,251,033	12,174,619	12,193,627
Services and supplies	3,411,861	5,152,187	5,518,618	5,518,979
Capital outlay	467,195	1,189,719	153,000	153,000
Detention				
Salaries and wages	399,686			
Employee benefits	287,484			
Services and supplies	20,307			
Capital outlay				
SUBTOTAL	26,641,651	32,588,924	34,270,814	34,290,183
<u>Function Summary</u>				
Salaries and wages	13,507,417	14,995,985	16,424,577	16,424,577
Employee benefits	9,234,871	11,251,033	12,174,619	12,193,627
Services and supplies	3,432,168	5,152,187	5,518,618	5,518,979
Capital outlay	467,195	1,189,719	153,000	153,000
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Public Safety Support -PD Grant Fund	1,110,000	967,283	285,900	285,900
Capital Projects Public Safety - Police			710,018	710,018
TOTAL EXPENDITURES AND OTHER USES	27,751,651	33,556,207	35,266,732	35,286,101
ENDING FUND BALANCE	14,412,112	13,855,905	14,350,504	14,331,135
TOTAL ENDING FUND BALANCE	14,412,112	13,855,905	14,350,504	14,331,135
TOTAL COMMITMENTS AND FUND BALANCE	42,163,763	47,412,112	49,617,236	49,617,236

CITY OF NORTH LAS VEGAS
 (Local Government)
SCHEDULE B - SPECIAL REVENUE FUNDS
FUND - PUBLIC SAFETY TAX

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental</u>				
More Cops Sales Tax	13,192,455	13,566,750	14,000,000	14,000,000
<u>Miscellaneous</u>				
Interest earnings	18,603	13,400	13,400	13,400
Miscellaneous-Other	1,439			
SUBTOTAL	13,212,497	13,580,150	14,013,400	14,013,400
OTHER FINANCING SOURCES				
Sale of Equipment	10,469			
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,237,229	7,562,223	8,615,301	8,615,301
TOTAL BEGINNING FUND BALANCE	5,237,229	7,562,223	8,615,301	8,615,301
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	18,460,195	21,142,373	22,628,701	22,628,701
<u>EXPENDITURES</u>				
<u>Public Safety</u>				
Police				
Salaries and wages	5,506,027	6,171,559	6,567,367	6,567,367
Employee benefits	4,021,009	5,063,866	5,373,762	5,373,762
Services and supplies	1,181,453	1,115,700	1,460,080	1,460,248
Capital outlay	169,108	175,947	255,000	255,000
	10,877,597	12,527,072	13,656,209	13,656,377
Corrections				
Salaries and wages	17,385			
Employee benefits	2,990			
Services and supplies				
Capital outlay				
	20,375			
OTHER USES				
CONTINGENCY (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	10,897,972	12,527,072	13,656,209	13,656,377
ENDING FUND BALANCE	7,562,223	8,615,301	8,972,492	8,972,324
TOTAL ENDING FUND BALANCE	7,562,223	8,615,301	8,972,492	8,972,324
TOTAL COMMITMENTS AND FUND BALANCE	18,460,195	21,142,373	22,628,701	22,628,701

	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) (4) BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
<u>Intergovernmental</u>				
Federal Grants				
Clark County Flood Control District	9,318,993	59,807,665	26,770,000	26,770,000
Regional Transportation	3,211,619			
<u>Charges for Services</u>				
Traffic Contributions for Grading	759,551	4,400,000		
<u>Miscellaneous</u>				
Refunds and Reimbursements	(15,099)			
Contributions & Donations			166,200	166,200
SUBTOTAL	13,275,064	64,207,665	26,936,200	26,936,200
OTHER FINANCING SOURCES				
Sale of Equipment				
Operating Transfers In (Schedule T)				
General Fund			905,288	905,288
Spec Purp - Str Maint., Parks & Fire Tax Override	291,000	2,038,000	1,826,000	1,826,000
Public Safety Tax			710,018	710,018
SUBTOTAL OTHER SOURCES	291,000	2,038,000	3,441,306	3,441,306
TOTAL REVENUES AND OTHER SOURCES	13,566,064	66,245,665	30,377,506	30,377,506
BEGINNING FUND BALANCE	8,660,069	8,049,415	9,641,635	9,641,635
TOTAL BEGINNING FUND BALANCE	8,660,069	8,049,415	9,641,635	9,641,635
TOTAL AVAILABLE RESOURCES	22,226,133	74,295,080	40,019,141	40,019,141
<u>EXPENDITURES</u>				
<u>General Government</u>				
Salaries and wages	208			
Employee benefits	84			
Services and supplies	64			
Capital outlay	12,122			
	12,478			
<u>Public Safety</u>				
Salaries and wages		9,950	17,000	17,000
Employee benefits		4,350	7,500	7,500
Services and supplies	762,953	736,320	2,111,806	2,111,806
Capital outlay	298,271	1,300,000	1,305,000	1,305,000
	1,061,224	2,050,620	3,441,306	3,441,306
<u>Public Works</u>				
Salaries and wages		2,832,389	1,301,061	1,301,061
Employee benefits	(11,926)	1,222,795	567,443	567,443
Services and supplies	23,665	3,460,755	2,374,023	2,374,023
Capital outlay	13,090,146	54,904,886	22,693,673	22,693,673
	13,101,885	62,420,825	26,936,200	26,936,200
<u>Community Support</u>				
Employee benefits	1			
Capital outlay	1,130			
	1,131			
TOTAL EXPENDITURES	14,176,718	64,471,445	30,377,506	30,377,506
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Spec Purp - Str Maint., Parks & Fire Tax Override		182,000		
TOTAL EXPENDITURES AND OTHER USES	14,176,718	64,653,445	30,377,506	30,377,506
ENDING FUND BALANCE	8,049,415	9,641,635	9,641,635	9,641,635
TOTAL ENDING FUND BALANCE	8,049,415	9,641,635	9,641,635	9,641,635
TOTAL COMMITMENTS AND FUND BALANCE	22,226,133	74,295,080	40,019,141	40,019,141

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - CAPITAL PROJECTS

FUND - PUBLIC SAFETY CAPITAL PROJECTS

Page 44

Form 14

12/12/2016

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental</u>				
Federal Grants	954,166			
State Grants		11,463,033	8,197,850	8,197,850
Regional Transportation	7,129,346	42,155,975	78,027,200	78,027,200
Clark County Flood Control District	183,874		2,100,000	2,100,000
<u>Miscellaneous</u>				
Refunds & Reimbursements	7,815			
Other	2,077			
SUBTOTAL	8,277,278	53,619,008	88,325,050	88,325,050
OTHER FINANCING SOURCES				
Sale of Equipment				
Operating Transfers In (Schedule T)				
Community Development fund - CDBG	180,119			
Community Development fund - Windsor Park	2,758			
Special Purp - Str Maint, Parks & Fire		110,000		
Special Purp - Fuel Taxes	1,034,000	1,764,000	2,224,000	2,224,000
SUBTOTAL OTHER SOURCES	1,216,877	1,874,000	2,224,000	2,224,000
TOTAL REVENUES AND OTHER SOURCES	9,494,155	55,493,008	90,549,050	90,549,050
BEGINNING FUND BALANCE	4,056,739	3,869,531	2,922,386	2,922,386
TOTAL BEGINNING FUND BALANCE	4,056,739	3,869,531	2,922,386	2,922,386
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	13,550,894	59,362,539	93,471,436	93,471,436
<u>EXPENDITURES</u>				
<u>General Government</u>				
Salaries and wages	1,420		25,664	25,664
Employee benefits	984		11,602	11,602
Services and supplies	51		18,984	18,984
Capital outlay	27,977		243,750	243,750
	30,432		300,000	300,000
<u>Public Safety</u>				
Salaries and wages	334			
Employee benefits	114			
Services and supplies	235,436			
Capital outlay	25,311			
	261,195			
<u>Public Works</u>				
Salaries and wages	61,646	3,677,669	6,335,845	6,335,845
Employee benefits	39,124	1,613,343	2,752,213	2,752,213
Services and supplies	1,158,954	5,275,938	7,562,839	7,562,839
Capital outlay	8,121,406	44,985,093	73,839,903	73,839,903
	9,381,130	55,552,043	90,490,800	90,490,800
<u>Culture & Recreation</u>				
Salaries and wages		2,375		
Employee benefits		1,125		
Services and supplies		31,500		
		35,000		
<u>Community Support</u>				
Employee benefits	(3)			
Services and supplies	3			
Capital outlay	8,606			
	8,606			
TOTAL EXPENDITURES	9,681,363	55,587,043	90,790,800	90,790,800
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Special Purp - Str Maint, Parks & Fire		853,110		
TOTAL EXPENDITURES AND OTHER USES	9,681,363	56,440,153	90,790,800	90,790,800
ENDING FUND BALANCE	3,869,531	2,922,386	2,680,636	2,680,636
TOTAL ENDING FUND BALANCE	3,869,531	2,922,386	2,680,636	2,680,636
TOTAL COMMITMENTS AND FUND BALANCE	13,550,894	59,362,539	93,471,436	93,471,436

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - CAPITAL PROJECTS

FUND - CAPITAL PROJECTS STREET IMPROVEMENTS

Page 45

Form 14

12/12/2016

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental</u>				
Federal Grants				
State Grants				
<u>Charges for Services</u>				
Building and Zoning	300,000			
<u>Miscellaneous</u>				
Contributions & Donations				
Refunds & Reimbursements				
Other		300,000		
SUBTOTAL	300,000	300,000		
OTHER FINANCING SOURCES				
Sale of Equipment				
Operating Transfers In (Schedule T)				
SUBTOTAL OTHER SOURCES				
TOTAL REVENUES AND OTHER SOURCES	300,000	300,000		
BEGINNING FUND BALANCE	-	273,050	300,000	300,000
TOTAL BEGINNING FUND BALANCE		273,050	300,000	300,000
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	300,000	573,050	300,000	300,000
<u>EXPENDITURES</u>				
<u>General Government</u>				
Salaries and wages				
Employee benefits				
Services and supplies	26,950	273,050		
Capital outlay				
	26,950	273,050		
TOTAL EXPENDITURES	26,950	273,050		
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	26,950	273,050		
ENDING FUND BALANCE	273,050	300,000	300,000	300,000
TOTAL ENDING FUND BALANCE	273,050	300,000	300,000	300,000
TOTAL COMMITMENTS AND FUND BALANCE	300,000	573,050	300,000	300,000

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - CAPITAL PROJECTS

FUND - CAPITAL PROJECTS - VALLEY VISTA DEVELOPMENT

Page 46

Form 14

12/12/2016

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
<u>REVENUES</u>			TENTATIVE APPROVED	FINAL APPROVED
<u>Charges for Services</u>				
<u>Miscellaneous</u>				
Contributions & Donations				
Refunds & Reimbursements				
Other	78,665	18,893,000	600,000	600,000
SUBTOTAL	78,665	18,893,000	600,000	600,000
OTHER FINANCING SOURCES				
Sale of Equipment				
Operating Transfers In (Schedule T)				
SUBTOTAL OTHER SOURCES				
TOTAL REVENUES AND OTHER SOURCES	78,665	18,893,000	600,000	600,000
BEGINNING FUND BALANCE	-	78,665	78,665	78,665
TOTAL BEGINNING FUND BALANCE		78,665	78,665	78,665
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	78,665	18,971,665	678,665	678,665
<u>EXPENDITURES</u>				
<u>Public Works</u>				
Salaries and wages			34,062	34,062
Employee benefits			14,754	14,754
Services and supplies			20,400	20,400
Capital outlay		18,893,000	530,784	530,784
		18,893,000	600,000	600,000
TOTAL EXPENDITURES		18,893,000	600,000	600,000
OTHER USES				
CONTINGENCY (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES		18,893,000	600,000	600,000
ENDING FUND BALANCE	78,665	78,665	78,665	78,665
TOTAL ENDING FUND BALANCE	78,665	78,665	78,665	78,665
TOTAL COMMITMENTS AND FUND BALANCE	78,665	18,971,665	678,665	678,665

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - CAPITAL PROJECTS

FUND - CAPITAL PROJECTS - NORTHERN BELTWAY COMMERCIAL AREA

Page 47

Form 14

12/12/2016

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental</u>				
Federal Grants	321,346	10,065,300	10,215,770	10,215,770
County Grants		8,000	870,000	870,000
<u>Miscellaneous</u>				
SUBTOTAL	321,346	10,073,300	11,085,770	11,085,770
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Park Constr Tax - Park District III	150,000	184,000	700,000	700,000
Park Constr Tax - Park District IV	174,000	35,000		
Park Constr Tax - Park District V			400,000	400,000
Spec Purp - Str Maint., Parks, Fire	440,000	1,491,400	1,225,250	1,225,250
SUBTOTAL OTHER SOURCES	764,000	1,710,400	2,325,250	2,325,250
TOTAL REVENUES AND OTHER SOURCES	1,085,346	11,783,700	13,411,020	13,411,020
BEGINNING FUND BALANCE	2,074,095	2,246,056	2,041,612	2,041,612
TOTAL BEGINNING FUND BALANCE	2,074,095	2,246,056	2,041,612	2,041,612
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	3,159,441	14,029,756	15,452,632	15,452,632
<u>EXPENDITURES</u>				
<u>General Government</u>				
Salaries and wages				
Employee benefits	1,681			
Services and supplies	62			
Capital outlay	2,231			
	3,974			
<u>Public Safety</u>				
Capital outlay	37,652			
	37,652			
<u>Public Works</u>				
Salaries and wages				
Employee benefits	(2,768)			
Services and supplies	18,675			
Capital outlay	100,568			
	116,475			
<u>Culture and Recreation</u>				
Salaries and wages		208,828	459,292	459,292
Employee benefits		95,837	204,122	204,122
Services and supplies	366,897	372,765	1,171,488	1,171,488
Capital outlay	378,116	11,281,270	10,636,518	10,636,518
	745,013	11,958,700	12,471,420	12,471,420
<u>Community Support</u>				
Salaries and wages			124,000	124,000
Employee benefits	(340)		54,000	54,000
Services and supplies	340		122,000	122,000
Capital outlay	10,271		1,908,500	1,908,500
	10,271		2,208,500	2,208,500
TOTAL EXPENDITURES	913,385	11,958,700	14,679,920	14,679,920
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total exp)				
Operating Transfers Out (Schedule T)				
Spec Purp - Str Maint., Parks, Fire		29,444		
TOTAL EXPENDITURES AND OTHER USES	913,385	11,988,144	14,679,920	14,679,920
ENDING FUND BALANCE	2,246,056	2,041,612	772,712	772,712
TOTAL ENDING FUND BALANCE	2,246,056	2,041,612	772,712	772,712
TOTAL COMMITMENTS AND FUND BALANCE	3,159,441	14,029,756	15,452,632	15,452,632

CITY OF NORTH LAS VEGAS

(Local Government)
SCHEDULE B - CAPITAL PROJECTS
FUND - CAPITAL PROJECTS PARKS AND RECREATION

Page 48
Form 14
12/12/2016

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Refunds & Reimbursements	271,176			
SUBTOTAL	271,176			
OTHER FINANCING SOURCES				
Sale of Equipment				
Operating Transfers In (Schedule T)				
General Fund		949,000	1,375,000	1,375,000
Special Purpose - Special A.V.	543,500		723,696	723,696
Special Purpose - Fuel Taxes			219,558	219,558
Self Insurance - Liability Fund			220,000	220,000
SUBTOTAL OTHER SOURCES	543,500	949,000	2,538,254	2,538,254
TOTAL REVENUES AND OTHER SOURCES	814,676	949,000	2,538,254	2,538,254
BEGINNING FUND BALANCE	132,919	478,304	1,224,344	1,224,344
TOTAL BEGINNING FUND BALANCE	132,919	478,304	1,224,344	1,224,344
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	947,595	1,427,304	3,762,598	3,762,598
EXPENDITURES				
General Government				
Salaries and wages			125,487	125,487
Employee benefits	(10)		54,369	54,369
Services and supplies	9	120,960	2,224,438	2,224,438
Capital outlay	435,566	82,000	800,000	800,000
	435,565	202,960	3,204,294	3,204,294
Public Safety				
Salaries and wages				
Employee benefits				
Services and supplies	20,000			
	20,000			
Public Works				
Salaries and wages				
Employee benefits				
Services and supplies			80,000	80,000
Capital outlay	13,726			
	13,726		80,000	80,000
Culture and Recreation				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
TOTAL EXPENDITURES	469,291	202,960	3,284,294	3,284,294
OTHER USES				
CONTINGENCY (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	469,291	202,960	3,284,294	3,284,294
ENDING FUND BALANCE	478,304	1,224,344	478,304	478,304
TOTAL ENDING FUND BALANCE	478,304	1,224,344	478,304	478,304
TOTAL COMMITMENTS AND FUND BALANCE	947,595	1,427,304	3,762,598	3,762,598

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - CAPITAL PROJECTS
FUND - CAPITAL PROJECTS GENERAL GOVERNMENT

	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) (4) BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental	86,486			
Miscellaneous				
Interest earnings	18,469			
Contributions	5,000			
SUBTOTAL	109,955			
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
CP Municipal Bldgs - Public Safety, 2006A Bonds	86,597			
CP Municipal Bldgs - IT Projects , 2006A Bonds			300,000	300,000
TOTAL REVENUES AND OTHER SOURCES	196,552		300,000	300,000
BEGINNING FUND BALANCE	4,270,909	3,151,735	2,387,235	2,387,235
TOTAL BEGINNING FUND BALANCE	4,270,909	3,151,735	2,387,235	2,387,235
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	4,467,461	3,151,735	2,687,235	2,687,235
EXPENDITURES				
General Government				
Salaries and wages	1,110			
Employee benefits	316			
Services and supplies	207,865	659,500	1,075,000	1,075,000
Capital outlay	531,384			
	740,675	659,500	1,075,000	1,075,000
Public Safety				
Services and supplies	244,650			
Capital outlay	37			
	244,687			
Public Works				
Salaries and wages	35,656			
Employee benefits	15,777			
Services and supplies	1,844			
Capital outlay	121,547			
	174,824			
Culture and Recreation ²				
Salaries and wages		2,000	80,750	80,750
Employee benefits		1,500	35,250	35,250
Services and supplies	10,886	101,500	189,000	189,000
Capital outlay	55,744		660,000	660,000
	66,630	105,000	965,000	965,000
Community Support				
Employee benefits	1			
Services and supplies	68			
Capital outlay	2,244			
	2,313			
TOTAL EXPENDITURES	1,229,129	764,500	2,040,000	2,040,000
OTHER USES				
CONTINGENCY (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
CP Municipal Bldgs - Public Safety, 2006A Bonds			300,000	300,000
CP Municipal Bldgs - Parks and Rec Projects, 2006A B	86,597			
TOTAL EXPENDITURES AND OTHER USES	1,315,726	764,500	2,340,000	2,340,000
ENDING FUND BALANCE	3,151,735	2,387,235	347,235	347,235
TOTAL ENDING FUND BALANCE	3,151,735	2,387,235	347,235	347,235
TOTAL COMMITMENTS AND FUND BALANCE	4,467,461	3,151,735	2,687,235	2,687,235

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - CAPITAL PROJECTS

FUND - CAPITAL PROJECTS MUNICIPAL BUILDING BONDS

Page 50

Form 14

12/12/2016

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest earnings	5,313			
SUBTOTAL	5,313			
OTHER FINANCING SOURCES				
Sale of Equipment				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,229,529	944,288	508,247	508,247
TOTAL BEGINNING FUND BALANCE	1,229,529	944,288	508,247	508,247
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	1,234,842	944,288	508,247	508,247
EXPENDITURES				
General Government				
Salaries and wages	647			
Employee benefits	71			
Services and supplies	189,985	190,001	501,000	501,000
Capital outlay	99,851	246,040		
	290,554	436,041	501,000	501,000
Public Safety				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
Public Works				
Salaries and wages				
Employee benefits				
Services and supplies				
Culture and Recreation				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
TOTAL EXPENDITURES	290,554	436,041	501,000	501,000
OTHER USES				
CONTINGENCY (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	290,554	436,041	501,000	501,000
ENDING FUND BALANCE	944,288	508,247	7,247	7,247
TOTAL ENDING FUND BALANCE	944,288	508,247	7,247	7,247
TOTAL COMMITMENTS AND FUND BALANCE	1,234,842	944,288	508,247	508,247

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - CAPITAL PROJECTS

FUND - CAPITAL PROJECTS CIVIC CENTER BONDS

Page 51

Form 14

12/12/2016

	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Property Taxes	1,005			
Intergovernmental Revenue				
Intergovernmental Revenue - Library		1,946,000	1,947,750	1,947,750
Fines and Forfeits				
Other forfeits	16,467			
Miscellaneous				
Interest earnings	41,451			
Interest earnings - Change in Value				
Other - Sid Assessments	1,625,990	1,540,256	1,540,256	1,540,256
SUBTOTAL	1,684,913	3,486,256	3,488,006	3,488,006
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General fund	8,310,758	6,635,987	5,673,727	5,673,727
Library fund	1,945,000			
Sp. Purp. - Str Maint, Parks & Fire	1,933,808	1,934,731	1,937,828	1,937,828
Muni Crt Support - Court Facility Admin fund	300,000	300,000	300,000	300,000
SUBTOTAL OTHER FINANCING SOURCES	12,489,566	8,870,718	7,911,555	7,911,555
TOTAL REVENUES AND OTHER USES	14,174,479	12,356,974	11,399,561	11,399,561
BEGINNING FUND BALANCE	7,617,874	10,291,505	7,285,700	7,285,700
TOTAL BEGINNING FUND BALANCE	7,617,874	10,291,505	7,285,700	7,285,700
Prior period adjustments				
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	21,792,353	22,648,479	18,685,261	18,685,261

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
Type: JUDICIAL/PUBLIC SAFETY BLDGS (03/03)				
Principal		1,970,000		
Interest	324,431	324,432	225,931	225,931
Fiscal Agent charges	750	1,400	1,500	1,500
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	325,181	2,295,832	227,431	227,431
TOTAL RESERVED (MEMO ONLY)				
Type: CITY HALL BUILDING BONDS				
Principal		1,550,000	1,625,000	1,625,000
Interest	4,709,700	4,709,700	4,632,200	4,632,200
Fiscal Agent charges	750	1,450	1,500	1,500
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	4,710,450	6,261,150	6,258,700	6,258,700
TOTAL RESERVED (MEMO ONLY)				
TYPE JUDICIAL/PUBLIC SAFETY BLDGS (2007A)				
Principal	75,000	75,000	2,315,000	2,315,000
Interest	316,642	313,533	310,420	310,420
Fiscal Agent charges		1,400	1,500	1,500
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	391,642	389,933	2,626,920	2,626,920
TOTAL RESERVED (MEMO ONLY)				
Type: S.I.A.D. #61 Ann Road				
Principal	307,300			
Interest	8,812			
Fiscal Agent charges	578			
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	316,690			
TOTAL RESERVED (MEMO ONLY)				
Type: S.I.A.D. #62 Clayton Street				
Principal	147,000			
Interest	4,235			
Fiscal Agent charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	151,235			
TOTAL RESERVED (MEMO ONLY)				
Type: S.I.A.D. # 63 (Lamb Blvd)				
Principal	1,450,000	1,505,000		
Interest	86,413	29,160		
Fiscal Agent charges	3,633	4,850		
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	1,540,046	1,539,010		
TOTAL RESERVED (MEMO ONLY)				
Continued to next page				

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
Type: Building Projects Bond				
Principal	2,195,000	2,290,000	2,390,000	2,390,000
Interest	454,053	360,316	262,504	262,504
Fiscal Agent charges		1,400	1,500	1,500
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	2,649,053	2,651,716	2,654,004	2,654,004
TOTAL RESERVED (MEMO ONLY)				
Type: 2011 Refunding Bonds				
Principal	200,000	1,015,000	1,045,000	1,045,000
Interest	1,214,738	1,208,738	1,175,750	1,175,750
Fiscal Agent charges	1,813	1,400	1,500	1,500
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	1,416,551	2,225,138	2,222,250	2,222,250
TOTAL RESERVED (MEMO ONLY)				
Summary				
Principal	4,374,300	8,405,000	7,375,000	7,375,000
Interest	7,119,024	6,945,879	6,606,805	6,606,805
Fiscal Agent charges	7,524	11,900	7,500	7,500
Reserves-Increase or (Decrease)				
Refunding Bonds Issuance costs				
Total Expenditures	11,500,848	15,362,779	13,989,305	13,989,305
OTHER USES				
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	11,500,848	15,362,779	13,989,305	13,989,305
ENDING FUND BALANCE	10,291,505	7,285,700	4,695,956	4,695,956
TOTAL ENDING FUND BALANCE	10,291,505	7,285,700	4,695,956	4,695,956
TOTAL COMMITMENTS AND FUND BALANCE	21,792,353	22,648,479	18,685,261	18,685,261

CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE C - DEBT SERVICE FUND
 THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

Page 54
 Form 16
 12/12/2016

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Service				
Water Fees	54,324,102	54,075,000	55,697,250	55,697,250
Connection Fees	1,016,653	600,000	600,000	600,000
Construction Fees	642,299	275,000	375,000	375,000
Other charges for services	2,018,406	1,820,000	1,905,000	1,905,000
Fines & Forfeits	2,108,779	2,100,000	2,125,000	2,125,000
Other Miscellaneous	921,076	760,000	790,000	790,000
Total Operating Revenue	61,031,315	59,630,000	61,492,250	61,492,250
OPERATING EXPENSE				
Salaries and Wages	5,537,328	7,301,323	7,381,022	7,381,022
Employee Benefits	3,559,023	3,855,640	3,856,318	3,888,414
Services and Supplies				
Water Purchases	15,628,568	16,428,660	17,428,660	17,428,660
Connection Charge				
Pumping				
Other	10,003,159	14,311,953	15,926,431	15,927,958
Depreciation/amortization	5,579,463	5,324,000	5,427,000	5,427,000
Total Operating Expense	40,307,541	47,221,576	50,019,431	50,053,054
Operating Income or (Loss)	20,723,774	12,408,424	11,472,819	11,439,196
NONOPERATING REVENUES				
Interest earnings				
Disposition of Assets	19,029			
State Grants				
Contribution from developers	1,031,054			
Total Nonoperating Revenues	1,050,083			
NONOPERATING EXPENSES				
Interest expense	233,600	143,400	308,330	308,330
Contributions to others				
Debt issuance costs	(94,236)			
Total Nonoperating Expenses	139,364	143,400	308,330	308,330
Net Income (Loss) before Operating Transfers	21,634,493	12,265,024	11,164,489	11,130,866
Operating Transfers (Schedule T)				
In		32,331,967	37,198,715	37,198,715
Out	18,143,675	32,331,967	44,175,924	44,175,924
Net Operating Transfers	(18,143,675)		(6,977,209)	(6,977,209)
NET INCOME (LOSS)	3,490,818	12,265,024	4,187,280	4,153,657

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - WATER UTILITY

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	58,924,050	57,050,000	58,797,250	58,797,250
Cash received from interfund services		1,820,000	1,905,000	1,905,000
Cash received from other sources	921,076	760,000	790,000	790,000
Governmental administrative charges				
Cash paid to employees for services	(8,353,271)	(11,156,963)	(11,237,340)	(11,269,436)
Cash paid to suppliers	(24,215,522)	(30,740,613)	(33,355,091)	(33,356,618)
Cash payments for interfund services	(275,173)			
a. Net cash provided by (or used for) operating activities	27,001,160	17,732,424	16,899,819	16,866,196
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Intergovernmental revenue				
Net Operating Transfers In		32,331,967	37,198,715	37,198,715
Net Operating Transfers (Out)	(18,143,675)	(32,331,967)	(44,175,924)	(44,175,924)
b. Net cash provided by (or used for) noncapital financing activities	(18,143,675)		(6,977,209)	(6,977,209)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Interest paid on obligations	(164,364)	(143,400)	(308,330)	(308,330)
Principal payments on bond obligations	(2,835,000)	(2,205,000)	(1,624,920)	(1,624,920)
Issuance of bond obligations			3,753,334	3,753,334
Capital grants and subsidies received				
Premiums, discounts, costs of issuance	(94,236)			
Proceeds from disposition of assets	19,028			
Acquisition and construction of capital assets	(2,553,935)	(29,096,850)	(37,137,026)	(37,137,026)
c. Net cash provided by (or used for) capital and related financing activities	(5,628,507)	(31,445,250)	(35,316,942)	(35,316,942)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and dividends earned on investments				
d. Net cash provided by investing activities				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,228,978	(13,712,826)	(25,394,332)	(25,427,955)
CASH AND CASH EQUIVALENTS AT JULY 1	46,119,657	49,348,635	35,635,809	35,635,809
CASH AND CASH EQUIVALENTS AT JUNE 30	49,348,635	35,635,809	10,241,477	10,207,854

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - WATER UTILITY

Page 56
Form 20
12/12/2016

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Service				
Sewer Fees	42,759,944	43,050,000	44,341,500	44,341,500
Connection Fees	3,468,792	2,020,000	2,025,000	2,025,000
Construction Fees	385,856	265,000	310,000	310,000
Other				
Fines & Forfeits	855,880	900,000	850,000	850,000
Other Miscellaneous	472,560	430,000	9,115,600	9,115,600
Total Operating Revenue	47,943,032	46,665,000	56,642,100	56,642,100
OPERATING EXPENSE				
Salaries and Wages	3,236,160	4,457,091	5,586,353	5,586,353
Employee Benefits	1,021,924	2,307,140	2,819,088	2,840,135
Services and Supplies				
Sewage Treatment Pumping	676,213	844,132	844,132	844,132
Other	10,766,214	12,589,271	16,191,690	16,192,346
Depreciation/amortization	14,954,398	13,849,000	14,103,000	14,103,000
Total Operating Expense	30,654,909	34,046,634	39,544,263	39,565,966
Operating Income or (Loss)	17,288,123	12,618,366	17,097,837	17,076,134
NONOPERATING REVENUES				
Interest earnings	17,449			
Federal Grants for Capital State Grants	3,031,621	3,050,000	3,017,000	3,017,000
Sales Tax for Infrastructure Contribution from developers	3,661,499	3,500,000	3,500,000	3,500,000
Disposition of Assets	855,227			
2,708				
Total Nonoperating Revenues	7,568,504	6,550,000	6,517,000	6,517,000
NONOPERATING EXPENSES				
Interest expense	14,832,019	14,678,683	13,419,464	13,419,464
Contributions to others				
Debt issuance costs	(113,820)			
Total Nonoperating Expenses	14,718,199	14,678,683	13,419,464	13,419,464
Net Income (Loss) before Operating Transfers	10,138,428	4,489,683	10,195,373	10,173,670
Operating Transfers (Schedule T)				
In		20,423,119	3,502,500	3,502,500
Out	5,133,608	25,529,619	10,369,682	10,369,682
Net Operating Transfers	(5,133,608)	(5,106,500)	(6,867,182)	(6,867,182)
NET INCOME (LOSS)	5,004,820	(616,817)	3,328,191	3,306,488

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - WASTEWATER UTILITY

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	47,323,033	46,235,000	47,526,500	47,526,500
Cash received from interfund services				
Cash received from other sources	277,673			
Other operating cash receipts		430,000	9,115,600	9,115,600
Governmental administrative charges				
Cash paid to employees for services	(4,655,883)	(6,764,231)	(8,405,441)	(8,426,488)
Cash paid to suppliers	(11,631,546)	(13,433,403)	(17,035,822)	(17,036,478)
Cash paid from interfund services	(261,714)			
a. Net cash provided by (or used for) operating activities	31,051,563	26,467,366	31,200,837	31,179,134
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Net Operating Transfers In		20,423,119	3,502,500	3,502,500
Net Operating Transfers (Out)	(5,133,608)	(25,529,619)	(10,369,682)	(10,369,682)
Grants Receipts	3,031,621	3,050,000	3,017,000	3,017,000
b. Net cash provided by (or used for) noncapital financing activities	(2,101,987)	(2,056,500)	(3,850,182)	(3,850,182)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on obligations	(14,762,795)	(14,678,683)	(13,419,464)	(13,419,464)
Proceeds from debt issuance			3,200,000	3,200,000
Principal payments on bond obligations	(4,215,748)	(5,039,120)	(7,329,383)	(7,329,383)
Capital grants and subsidies received	3,661,499			
Sales Tax for Infrastructure		3,500,000	3,500,000	3,500,000
Premiums, discounts, costs of issuance				
Disposition of Assets	2,708			
Acquisition and construction of capital assets	(2,283,176)	(18,720,842)	(20,712,206)	(20,712,206)
c. Net cash provided by (or used for) capital and related financing activities	(17,597,512)	(34,938,645)	(34,761,053)	(34,761,053)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments	17,449			
d. Net cash provided by investing activities	17,449			
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	11,369,513	(10,527,779)	(7,410,398)	(7,432,101)
CASH AND CASH EQUIVALENTS AT JULY 1	38,382,942	49,752,455	39,224,676	39,224,676
CASH AND CASH EQUIVALENTS AT JUNE 30	49,752,455	39,224,676	31,814,278	31,792,575

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - WASTEWATER UTILITY

Page 58
Form 20
12/12/2016

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Golf Course Charges	1,610,997	2,013,514	2,055,435	2,055,435
Other Charges	41,893	40,000	40,000	40,000
Total Operating Revenue	1,652,890	2,053,514	2,095,435	2,095,435
OPERATING EXPENSE				
Salaries and Wages	99,348	113,020	113,020	113,020
Employee Benefits	(37,888)	22,212	22,213	22,213
Services and Supplies	2,067,358	2,299,096	2,199,974	2,199,974
Capital Outlay				
Depreciation/amortization	226,356	226,400	226,400	226,400
Total Operating Expense	2,355,174	2,660,728	2,561,607	2,561,607
Operating Income or (Loss)	(702,284)	(607,214)	(466,172)	(466,172)
NONOPERATING REVENUES				
Reserves for Capital Replacement Sale of equipment	226			
Total Nonoperating Revenues	226			
NONOPERATING EXPENSES				
Interest expense				
Total Nonoperating Expenses				
Net Income (Loss) before Operating Transfers	(702,058)	(607,214)	(466,172)	(466,172)
Operating Transfers (Schedule T)				
In	505,000	290,000	210,000	210,000
Out				
Net Operating Transfers	505,000	290,000	210,000	210,000
NET INCOME (LOSS)	(197,058)	(317,214)	(256,172)	(256,172)

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - GOLF COURSE FUNDS

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	1,593,142	2,013,514	2,055,435	2,055,435
Other operating cash receipts	41,893	40,000	40,000	40,000
Cash paid to employees for services	(116,622)	(135,232)	(135,233)	(135,233)
Cash paid to suppliers	(2,029,934)	(2,299,096)	(2,199,974)	(2,199,974)
Cash payments for interfund services	(138)			
a. Net cash provided by (or used for) operating activities	(511,659)	(380,814)	(239,772)	(239,772)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers In	505,000	290,000	210,000	210,000
Operating Transfers Out				
b. Net cash provided by (or used for) noncapital financing activities	505,000	290,000	210,000	210,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on obligations				
Proceeds for Capital Replacement				
Proceeds from Bonds				
Proceeds from disposition of assets	226			
Acquisition and construction of capital assets				
c. Net cash provided by (or used for) capital and related financing activities	226			
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments				
d. Net cash provided by investing activities				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(6,433)	(90,814)	(29,772)	(29,772)
CASH AND CASH EQUIVALENTS AT JULY 1	247,709	241,276	150,462	150,462
CASH AND CASH EQUIVALENTS AT JUNE 30	241,276	150,462	120,690	120,690

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - GOLF COURSE FUNDS

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019		
			TENTATIVE APPROVED	FINAL APPROVED	
OPERATING REVENUE					
Intergovernmental Revenue-Library					
Intergovernmental Revenue-Redevelopment					
Refunds & Reimbursements	24,642,695	28,025,360	28,874,862	28,874,862	
Miscellaneous	10,985,356				
Total Operating Revenue	35,628,051	28,025,360	28,874,862	28,874,862	
OPERATING EXPENSE					
Salaries and Wages	4,563,677	5,481,554	5,825,659	5,825,659	
Employee Benefits	2,452,453	2,855,362	3,386,464	3,386,860	
Services and Supplies	19,666,844	19,019,320	19,496,403	19,496,403	
Capital Outlay					
Budget Reduction Plan					
Depreciation/amortization					
Total Operating Expense	26,682,974	27,356,236	28,708,526	28,708,922	
Operating Income or (Loss)	8,945,077	669,124	166,336	165,940	
NONOPERATING REVENUES					
Interest earnings	1,669				
Total Nonoperating Revenues	1,669				
NONOPERATING EXPENSES					
Interest expense					
Total Nonoperating Expenses					
Net Income (Loss) before Operating Transfers	8,946,746	669,124	166,336	165,940	
Operating Transfers (Schedule T)					
In		2,000,000			
Out		2,000,000	220,000	220,000	
Net Operating Transfers			(220,000)	(220,000)	
NET INCOME (LOSS)	8,946,746	669,124	(53,664)	(54,060)	

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - SELF INSURANCE RESERVE FUND

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019		
			TENTATIVE APPROVED		FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	35,627,652				
Cash received from quasi-external operating transactions with other funds	216,857	28,025,360	28,874,862		28,874,862
Cash paid for quasi-external transactions	(811)				
Cash paid to employees for services	(681,605)	(8,336,916)	(9,212,123)		(9,212,519)
Cash paid to suppliers	(22,244,266)	(19,019,320)	(19,496,403)		(19,496,403)
Cash paid in lieu of taxes					
a. Net cash provided by (or used for) operating activities	12,917,827	669,124	166,336		165,940
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating Transfers In		2,000,000			
Operating Transfers Out		(2,000,000)	(220,000)		(220,000)
b. Net cash provided by (or used for) noncapital financing activities			(220,000)		(220,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Interest paid on obligations					
Principal payments on bond obligations					
Proceeds from Bonds					
Proceeds from disposition of assets					
Acquisition and construction of capital assets					
c. Net cash provided by (or used for) capital and related financing activities					
D. CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends earned on investments	1,669				
d. Net cash provided by investing activities	1,669				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	12,919,496	669,124	(53,664)		(54,060)
CASH AND CASH EQUIVALENTS AT JULY 1	46,513,312	59,432,808	60,101,932		60,101,932
CASH AND CASH EQUIVALENTS AT JUNE 30	59,432,808	60,101,932	60,048,268		60,047,872

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - SELF INSURANCE RESERVE FUND

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2019	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Refunds & Reimbursements	11,140,472	7,028,477	8,380,215	8,385,363
Miscellaneous Other	8,078			
Total Operating Revenue	11,148,550	7,028,477	8,380,215	8,385,363
OPERATING EXPENSE				
Salaries and Wages	763,567	992,981	1,045,224	1,045,224
Employee Benefits	558,577	514,369	546,464	551,612
Services and Supplies	2,717,560	3,139,547	3,145,277	3,145,277
Capital Outlay				
Budget Reduction Plan				
Depreciation/amortization	796,791	266,200	428,000	428,000
Total Operating Expense	4,836,495	4,913,097	5,164,965	5,170,113
Operating Income or (Loss)	6,312,055	2,115,380	3,215,250	3,215,250
NONOPERATING REVENUES				
Interest earnings				
(Loss)/Proceeds from disposition of assets	(8,772)			
Replacement Vehicle Reserves				
Contributions In				
Total Nonoperating Revenues	(8,772)			
NONOPERATING EXPENSES				
Interest expense				
Loss from disposition of asset				
Total Nonoperating Expenses				
Net Income (Loss) before Operating Transfers	6,303,283	2,115,380	3,215,250	3,215,250
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
NET INCOME (LOSS)	6,303,283	2,115,380	3,215,250	3,215,250

CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
 FUND - MOTOR EQUIPMENT FUND

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/2019	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	7,205,221			
Cash received from quasi-external operating transactions with other funds	3,944,382	7,028,477	8,380,215	8,385,363
Cash paid to employees for services	(1,099,208)	(1,507,350)	(1,591,688)	(1,596,836)
Cash paid to suppliers	(2,918,737)	(3,139,547)	(3,145,277)	(3,145,277)
Cash payments for interfund services	(79,796)			
a. Net cash provided by (or used for) operating activities	7,051,862	2,381,580	3,643,250	3,643,250
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers In				
Operating Transfers Out				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Contributions				
Proceeds from disposition of assets				
Proceeds from other funds for Capital Reserves of Replacement Vehicles				
Acquisition of replacement vehicles		(6,745,970)	(3,224,000)	(3,224,000)
Acquisition and construction of capital assets	(1,099,971)	(332,455)	(254,210)	(254,210)
c. Net cash provided by (or used for) capital and related financing activities	(1,099,971)	(7,078,425)	(3,478,210)	(3,478,210)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments				
d. Net cash provided by investing activities				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,951,891	(4,696,845)	165,040	165,040
CASH AND CASH EQUIVALENTS AT JULY 1	11,386,908	17,338,799	12,641,954	12,641,954
CASH AND CASH EQUIVALENTS AT JUNE 30	17,338,799	12,641,954	12,806,994	12,806,994

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - MOTOR EQUIPMENT FUND

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

* - Type

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/18	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND: Water/Wastewater Utility Operating Resources Funded										
Water & Wastewater Refunding Bonds, Series B	2	14	10,030,000	07/01/05	08/01/19	4.00	2,345,000	70,800	1,150,000	1,220,800
Wastewater Reclamation System Bonds	2	30	140,000,000	10/04/06	10/01/36	4.63	88,500,091	2,861,694	1,925,000	4,786,694
Water & Wastewater Improvement Bonds	2	30	145,000,000	06/17/10	06/01/40	4.222	143,485,000	9,230,387	2,275,000	11,505,387
Wastewater Sloan Channel Loan	5	9	7,000,000	04/01/13	07/01/22	2.00	1,631,172	29,849	371,458	401,307
Wastewater Reclamation System Refunding Bonds	2	18	49,997,958	11/17/17	07/01/36	2.21	49,862,908	1,092,058	2,347,095	3,439,153
Wastewater Reclamation System Bonds	2	20	10,000,000	01/10/18	01/01/38	2.13	10,000,000	205,476	410,830	616,306
Water Bonds	2	20	11,560,000	01/10/18	01/01/38	2.13	11,560,000	237,530	474,920	712,450
TOTAL ALL DEBT SERVICE			373,587,958				307,384,171	13,727,794	8,954,303	22,682,097

SCHEDULE C-1 - INDEBTEDNESS

CITY OF NORTH LAS VEGAS Budget Fiscal Year 2018-2019
(Local Government)

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/18	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND: Debt Service Operating Resources Funded										
Judicial Public Safety Bonds	2	20	32,500,000	03/01/03	03/01/23	5.00	4,885,000	225,931		225,931
City Hall Facility Bonds	2	30	105,000,000	06/07/06	05/01/36	5.00	92,905,000	4,632,200	1,625,000	6,257,200
Judicial/Public Safety Refunding Bonds	2	16	7,630,000	05/17/07	05/01/23	4.15	7,480,000	310,420	2,315,000	2,625,420
Medium-Term Refunding Various Building Projects Bonds	1/5	10	17,090,000	07/01/10	07/01/20	4.18	7,475,000	262,504	2,390,000	2,652,504
Building Refunding Bonds	2	25	27,070,000	10/27/11	06/01/36	4.00	25,655,000	1,175,750	1,045,000	2,220,750
TOTAL ALL DEBT SERVICE			189,290,000				138,400,000	6,606,805	7,375,000	13,981,805

Transfer Schedule for Fiscal Year 2018-2019

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND	Water Fund	15	6,977,209	Public Safety Support (FD Grant)	32	151,410
	Wastewater Fund	15	6,867,182	Debt Service Fund	32	5,673,727
				Cap. Proj. Gen Gov - Tech Improvemen	32	95,000
				Cap. Proj. - General Government	32	1,280,000
				Cap. Proj. - Public Safety - Police	32	905,288
				Municipal Golf Course	32	60,000
				Aliante Golf Course	32	150,000
SUBTOTAL			13,844,391			8,315,425
SPECIAL REVENUE FUNDS						
Public Safety Support (PD Grant)	Public Safety Tax Fund	34	285,900			
Public Safety Support (FD Grant)	General Fund	34	151,410			
Special Purpose (Tax Override)				Debt Service	37	1,937,828
				Capital projects - Parks and Rec	37	1,225,250
				Capital projects - Public Safety Fund	37	1,826,000
Special Purpose (Spec Ad Val)				Capital projects - Gen Gov - Technology	37	723,696
Special Purpose (Fuel Tax)				Capital projects - Gen Gov - Technology	37	219,558
				Capital projects - Streets Fund	37	2,224,000
Park Constr Tax (Dist. III)				Capital Projects-Parks & Rec Fund	38	700,000
Park Constr Tax (Dist.V)				Capital Projects-Parks & Rec Fund	38	400,000
Parks-Rec Support (Activities & Programs)		39	50,000	Parks-Rec Support (Events)	39	50,000
Municipal Court Support				Debt Service	40	300,000
Public Safety Tax				Public Safety Support (PD Grant)	42	285,900
				Capital projects - Public Safety Fund	42	710,018
SUBTOTAL			487,310			10,602,250

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2018-2019

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS						
CAP-Public Safety Projects-Fire	Sp. Rev. - Tax Override fund	44	1,826,000			
CAP-Public Safety Projects-Police	General Fund	44	905,288			
CAP-Public Safety Projects-Police	Public Safety Tax	44	710,018			
			-			
CAP-Street Projects	Special Purp - Fuel Taxes	45	2,224,000			
			-			
CAP-Parks & Recreation Projects	Spec Purp - Str Maint., Parks, Fire	48	1,225,250			
CAP-Parks & Recreation Projects	Park Constr Tax - Park District III	48	700,000			
CAP-Parks & Recreation Projects	Park Constr Tax - Park District V	48	400,000			
			-			
CAP-General Government	General Fund	49	95,000			
	General Fund	49	1,280,000			
	Special Purp - Special Advalorem	49	723,696			
	Special Purp - Fuel Taxes	49	219,558			
	Self Insurance - Liability Fund	49	220,000			
			-			
CAP-Municipal Bldgs	CP Muni Bldgs - Public Safety, 2006A B	50	300,000	CP Muni Bldgs - IT Projects , 2006A Bo	50	300,000
			-			
			-			
			-			
SUBTOTAL			10,828,810			300,000
DEBT SERVICE						
Debt Service (Operating)	General Fund	52	5,673,727			
Debt Service (Operating)	Sp. Purp. - Str Maint, Parks & Fire	52	1,937,828			
Debt Service (Operating)	Muni Crt Support - Court Facility Admin	52	300,000			
SUBTOTAL			7,911,555			

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
Water Fund				General Fund	55	6,977,209
	Water - Water CIP Fund	55	37,198,715	Water Fund	55	37,198,715
Wastewater Fund				General Fund	57	6,867,182
	Wastewater - WW CIP Fund	57	3,502,500	Wastewater Fund	57	3,502,500
Golf Courses - Municipal	General Fund	59	60,000			
Golf Courses - Aliante	General Fund	59	150,000			
SUBTOTAL			40,911,215			54,545,606
INTERNAL SERVICE FUNDS						
Self Insurance Funds				CAP-General Government	61	220,000
SUBTOTAL			-			220,000
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			73,983,281			73,983,281

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 80th Session; February 4, 2019 to June 1, 2019

1. Activity:	<u>City of North Las Vegas Lobbying Support</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>25,000</u>
4. Lodging and meals		\$ <u>5,000</u>
5. Salaries and Wages		\$ <u>60,000</u>
6. Compensation to lobbyists		\$ <u>20,000</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>500</u>
Total		\$ <u><u>110,500</u></u>

Entity: City of North Las Vegas

Budget Fiscal Year 2018-2019

Lobbying Expense Estimate, Page 1 of 1

Page 70
Form 30
12/12/2016

**Schedule of Existing Contracts
Budget Year 2018-2019**

Local Government: City of North Las Vegas Purchasing

Contact: Paul Sikora

E-mail Address: sikorap@cityofnorthlasvegas.com

Daytime Telephone: 702-633-1906

Total Number of Existing Contracts: 178

Total Number of Outsource Vendors: 19

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	Opportunity Village	2-Nov-13	13-Nov-17	\$370,632	\$370,632	City Hall Custodial Services
2	Brenntag	1-Dec-11	17-Jan-19	\$223,729	\$223,729	Ferric Chloride
3	Brenntag	1-Dec-11	17-Jan-19	\$43,790	\$43,790	Citric Acid
4	Prominent Systems	1-Dec-11	17-Jan-19	\$232,815	\$232,815	Grannular Carbon
5	Mercury Cleaning	1-Feb-15	1-Feb-18	\$50,000	\$50,000	Pressure washing service for new city hall
6	Cypress Private Security	25-Oct-14	1-Feb-19	\$400,000	\$400,000	Security Contract City Hall/ miscellaneous parks
7	XL Landscaping	1-Feb-12	1-Feb-19	\$207,240	\$207,240	Landscape various locations including CH and Justice - not streets
8	Dooley Ammo	21-Feb-17	21-Feb-19	\$45,000	\$45,000	Duty Ammunition Agreement
9	WW Williams	24-Feb-14	24-Feb-19	\$50,000	\$50,000	City Wide Generator maintenance
10	Blind Center of Nevada	5-Mar-12	26-Feb-19	\$10,000	\$10,000	Sale and delivery of toner cartridges for city Toshiba contract
11	Porter Group	15-Mar-17	15-Mar-19	\$150,000	\$150,000	Federal Lobbyist
12	Opportunity Village	18-Mar-14	18-Mar-19	\$47,828	\$47,828	FD Admin Janitorial Services
14	Cintas	19-Mar-14	19-Mar-19	\$100,000	\$100,000	Cooperative with US Communities for MRO
15	Fastenal	1-Mar-17	31-Mar-19	\$100,000	\$100,000	Safety supplies and vending machines
16	Grove Madsen	3-Apr-15	3-Apr-18	\$87,000	\$87,000	Critical component parts
17	Dorsey and Associates	2-Jan-18	30-Apr-18	\$50,000	\$50,000	Acquisition Consultant
18	Staples	30-Nov-11	30-Apr-18	\$200,000	\$200,000	Staples Office Supplies Joinder
19	ACCI	31-Jan-18	1-May-18	\$20,000	\$20,000	Catholic Inspections
20	Harrington Plastics	29-Jan-18	1-May-18	\$26,643	\$26,643	PVC Parts
21	A2Z Welding	2-Nov-17	1-May-18	\$49,858	\$49,858	carlton reservoir
22	Evans Hydro	6-May-15	6-May-18	\$100,000	\$100,000	Purchase and Repair of Pumps
23	Simpson Norton	15-May-14	15-May-18	\$50,000	\$50,000	Joinder with City of Tucson for Toro Lawn Equipment
24	Blue Diamond Controls	18-May-16	18-May-18	\$25,000	\$25,000	Bristol babcock Testing
25	National Janitorial	29-May-10	26-May-18	\$20,979	\$20,979	Detective Buruea/Radio/Swat and NEAC
26	RTSN	4-Feb-15	1-Jun-18	\$95,291	\$95,291	Grant Home Investment
27	Haaker	3-Jun-15	3-Jun-18	\$424,238	\$424,238	vactor trucks
28	Gruber Power Services	3-Jun-15	3-Jun-18	\$5,121	\$5,121	Service and maintenance agreement for UPS
29	Fleetwash	18-Jun-14	18-Jun-18	\$50,000	\$50,000	Contract with Fleetwash for washing city vehicles
31	Sierra Ready Mix	24-Jun-14	24-Jun-18	\$50,000	\$50,000	Concrete and concrete slurry
32	Safran/Morphotrack	July 1 2017	30-Jun-18	\$83,891	\$83,891	AFIS Management Renewal
33	Andersen Asphalt	6-Dec-17	30-Jun-18	\$75,000	\$75,000	1st Amendment to Asphalt Agreement
34	Nevada Circuit Riders	1-Nov-17	30-Jun-18	\$4,000	\$4,000	Arts Council Consulting
35	Branch Hernandez	1-Jul-17	30-Jun-18	\$354,217	\$354,217	Property Insurance Premium
36	Boys and Girls Club	1-Jul-17	30-Jun-18	\$20,000	\$20,000	2017 CDBG Agreement
37	The Shade Tree	1-Jul-17	30-Jun-18	\$20,000	\$20,000	2017 ESG Agreement
38	Catholic Charities	1-Jul-17	30-Jun-18	\$30,000	\$30,000	2017 ESG Shelter Agreement
39	Catholic Charities	1-Jul-17	30-Jun-18	\$39,000	\$39,000	2017 CDBG Hope Agreement
40	Catholic Charities	1-Jul-17	30-Jun-18	\$22,984	\$22,984	2017 CDBG MOW Agreement
41	Salvation Army	1-Jul-17	30-Jun-18	\$107,844	\$107,844	2017 ESG Agreement
42	Public Education Foundat	1-Jul-17	30-Jun-18	\$25,000	\$25,000	2017 CDBG Agreement
43	Salvation Army	1-Jul-17	30-Jun-18	\$62,000	\$62,000	2017 CDBG Agreement
44	The Shade Tree	1-Jul-17	30-Jun-18	\$49,000	\$49,000	2017 CDBG Agreement
45	Board of Regents	1-Jul-17	30-Jun-18	\$10,000	\$10,000	2017 CDBG Agreement
46	Help of Southern Nevada	1-Jul-17	30-Jun-18	\$25,000	\$25,000	2017 CDBG Agreement
49	Lutheran Social Services	1-Jul-17	30-Jun-18	\$10,000	\$10,000	2017 CDBG Agreement
50	Andson Inc	1-Jul-17	30-Jun-18	\$14,000	\$14,000	2017 CDBG Agreement
51	GE Water Technologies	1-Jun-17	30-Jun-18	\$31,770	\$31,770	WRF InSightpro Agreement
52	Wonderware	17-May-17	30-Jun-18	\$24,307	\$24,307	SCADA System Renewal
53	Corpro	15-May-17	30-Jun-18	\$6,650	\$6,650	Catholic Inspections
54	Tyco	7-Jul-16	30-Jun-18	\$6,192	\$6,192	WRF Alarms

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
55	Nevada Partners	1-Jul-15	30-Jun-18	\$250,000	\$250,000	CDBG 3rd Amendment
56	Motorola Solutions	7-Aug-13	30-Jun-18	\$177,356	\$177,356	Maintenance and service agreement for PCAD, PMDS and Netrms
57	CRER	30-Jan-18	1-Jul-18	\$400,000	\$400,000	2512 Spear Street Deferred Loan Agreement
58	BBC Consulting	30-Jan-18	1-Jul-18	\$40,390	\$40,390	Consolidated Plan Development
59	WW Williams	29-Jan-18	1-Jul-18	\$50,000	\$50,000	Generator Rental Playa Well
60	Motorola Solutions	27-Dec-16	1-Jul-18	\$1,490,444	\$1,490,444	Premier 1 Agreement
61	Outside Las Vegas Foundation	3-Oct-16	1-Jul-18	\$44,000	\$44,000	trail and Park Engagement
62	CPDCN	23-Aug-16	1-Jul-18	\$1,500,000	\$1,500,000	Donna Louise Defered Loan Agreement
63	Shirley Hildereth	28-Jun-16	1-Jul-18	\$50,000	\$50,000	Special Improvement District Consulting
64	Safran/Morphotrack	26-Apr-16	1-Jul-18	\$36,095	\$36,095	Livescan renewal of service agreement
65	Home Means Lease	1-Jul-14	1-Jul-18	\$35,868	\$35,868	Lease for office space in City hall
66	McCain	9-Jul-14	9-Jul-18	\$50,000	\$50,000	Joinder with Clark County for Traffic equipment
67	Metron Farnier	19-Jul-17	19-Jul-18	\$2,000,000	\$2,000,000	Meters and meter parts
68	Wheeler Electric	21-Jul-16	21-Jul-18	\$50,000	\$50,000	Streetlight Knockdown
69	Thatcher	15-Mar-17	31-Jul-18	\$115,000	\$115,000	Liquid Sodium Bisulfate
67	HD Supply	27-Aug-14	31-Jul-18	\$50,000	\$50,000	Joinder with Maricopa County AZ for MRO
68	All City Management Services	3-Aug-16	3-Aug-18	\$805,757	\$805,757	Crossing Guard Services
69	Delta Systems	4-Aug-15	4-Aug-18	\$25,000	\$25,000	WRF Technology and programming
70	Craig Ranch Car Wash	4-Aug-15	4-Aug-18	\$10,000	\$10,000	Car Wash for Govt Vehicles
71	CityBase	5-Aug-15	5-Aug-18	\$54,000	\$54,000	Kiosk Service Agreement
72	Discovery benefits	12-Aug-17	12-Aug-18	\$6,600	\$6,600	Cobta and FSA Agreement
73	Red Rock Window Cleaning	16-Aug-14	16-Aug-18	\$50,000	\$50,000	City Hall window washing
74	Accurate Building Maintenance	27-Aug-14	27-Aug-18	\$50,000	\$50,000	Utilities Janitorial Services
75	Las Vegas Presort	2-Sep-15	2-Sep-18	\$100,000	\$100,000	Mailroom postage and sorting
76	Dana Kepner	6-Sep-17	6-Sep-18	\$35,000	\$35,000	Clow Valve parts
77	Tokay	14-Sep-17	14-Sep-18	\$40,500	\$40,500	Cross Contamination Program
78	US Landscaping	15-Sep-13	15-Sep-18	\$44,837	\$44,837	Tropical Breeze Park maintenance
79	TRE Environmental	16-Sep-15	16-Sep-18	\$8,800	\$8,800	WET Testing at WRF
80	Roadsafe	17-Sep-15	17-Sep-18	\$150,000	\$150,000	Traffic control materials and markings
82	TMCx Solutions	22-Oct-14	22-Sep-18	\$12,000	\$12,000	Mechanical Smoke Control Recertification
83	Aspen Insurance	1-Jun-16	30-Sep-18	\$75,000	\$75,000	Insurance Consulting
84	Xerox	2-Oct-13	2-Oct-18	\$296,682	\$296,682	Copier Services and solutiona Agreement
85	West Coast Water	12-Oct-16	12-Oct-18	\$21,240	\$21,240	Water filtration systems for city hall
86	North stars dance	26-Oct-16	26-Oct-18	\$25,000	\$25,000	dance Instruction Silver Mesa
87	Inspiring Children Foundation	31-Oct-16	31-Oct-18	\$0	\$0	CRRP Tennis management Services
88	A Company	4-Nov-15	4-Nov-18	\$100,000	\$100,000	Portable restrooms
89	Ecolab	4-Nov-15	4-Nov-18	\$21,408	\$21,408	City wide pest control
90	MCR Technologies	28-Nov-17	28-Nov-18	\$35,000	\$35,000	ABB Laser Levels
91	Crawford Doors	17-Feb-16	30-Nov-18	\$16,920	\$16,920	City Wide electric doors and gates maintenance
92	Toshiba	17-Nov-11	30-Nov-18	\$508,118	\$508,118	City-wide copier equipment
93	HD Supply waterworks	16-Mar-16	1-Dec-18	\$361,500	\$361,500	Waterworks parts, fittings and supplies
94	American Printing	3-Dec-14	3-Dec-18	\$79,196	\$79,196	Printing of utilities bills and envelopes
95	Nevada Tactical	8-Dec-16	8-Dec-18	\$40,000	\$40,000	Police department Uniforms
96	XL Landscaping	16-Dec-15	16-Dec-18	\$497,860	\$497,860	Craig Ranch Park
97	LexisNexis	30-Jan-18	31-Dec-18	\$33,108	\$33,108	Accurant Crime Center
99	Sun Life Financial	20-Dec-17	31-Dec-18	\$707,922	\$707,922	Stop Loss Insurance
100	Midlands	6-Dec-17	31-Dec-18	\$141,096	\$141,096	2018 Excess WC
102	Boyd Consulting	30-Nov-17	31-Dec-18	\$50,000	\$50,000	4th Amendment to Consulting Agreement
103	LambTech	20-Nov-17	31-Dec-18	\$18,000	\$18,000	WRF Hydrogen Sulfide Testing
104	McCardie Consulting	20-Nov-17	31-Dec-18	\$2,500	\$2,500	Financial Consulting
105	Ameritas	15-Nov-17	31-Dec-18	\$71,459	\$71,459	City Dental and Vision Policies
106	Health Plan of Nevada 2018	1-Nov-17	31-Dec-18	\$440,822	\$440,822	2018 renewal
107	Harsch Investment Properties	25-Oct-15	31-Dec-18	\$33,372	\$33,372	Radio Shop Lease
108	Silver State Analytical	6-Jan-16	6-Jan-19	\$99,928	\$99,928	Lab testing at WRF
109	XL Landscaping	6-Jan-16	6-Jan-19	\$431,952	\$431,952	Medians, Zones and Sites
110	Olin Products	6-Jan-16	7-Jan-19	\$297,000	\$297,000	Liquid Sodium Hypochlorite
111	Sesac	6-Feb-18	6-Feb-19	\$3,000	\$3,000	CRRP Music Licensing
112	SNF Polydyne	1-Dec-11	15-Mar-19	\$1,169,591	\$1,169,591	Liquid Polymer
113	Iteris	31-Mar-14	31-Mar-19	\$50,000	\$50,000	Video Detection Equipment
114	Trane	6-Apr-16	6-Apr-19	\$35,000	\$35,000	HVAC parts and services
116	Siemens	25-May-16	30-Apr-19	\$15,562	\$15,562	City hall Fire Alarms and Sprinklers
117	PBTk	23-Jun-16	23-Jun-19	\$104,000	\$104,000	Financial Auditing
118	Piercy Bowles	30-Jun-16	30-Jun-19	\$104,000	\$104,000	Financial Audit Services
119	Linko	1-Jun-16	1-Jul-19	\$11,350	\$11,350	FOG Testing
120	Precision Concrete	20-Jul-16	20-Jul-19	\$75,000	\$75,000	Concrete cutting

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
121	Commercial Radio and Television	1-Nov-06	24-Aug-19	\$24,800	\$24,800	Communications License Agreement
122	Advantix Media	7-Sep-16	7-Sep-19	\$10,000	\$10,000	Public Signs
123	All City Auto Spa	20-Sep-16	20-Sep-19	\$15,000	\$15,000	Vehicle washing
124	Benefitfocus	22-Nov-16	22-Nov-19	\$142,468	\$142,468	Benefits Management Program
125	WEX Fuel Cards	6-May-15	30-Nov-19	\$1,500,000	\$1,500,000	Fuel cards
126	Blue Diamond Controls	4-Dec-17	4-Dec-19	\$25,000	\$25,000	PLC Upgrade
127	Paymentus	7-Dec-16	7-Dec-19	\$65,000	\$65,000	Master services Agreement
128	Supplyworks	9-Dec-14	9-Dec-19	\$100,000	\$100,000	Janitorial Supplies
129	Kelel Consulting	31-Jan-18	31-Jan-20	\$24,000	\$24,000	Therapy
130	Honeywell	15-Feb-17	15-Feb-20	\$49,750	\$49,750	Building Automation Inspections
131	Logistical Solutions	15-Feb-17	15-Feb-20	\$50,000	\$50,000	Hazardous Waste Clean Up
132	AAA Air Filters	15-Feb-17	15-Feb-20	\$48,670	\$48,670	City Wide Air Filter replacement
133	The Animal Foundation	21-May-08	1-Jul-20	\$604,568	\$604,568	Animal care Contract
134	The Animal Foundation	1-May-08	1-Jul-20	\$22,104	\$22,104	Facility Space Lease
135	SimplexGrinnell	19-Jul-19	19-Jul-20	\$100,000	\$100,000	Backflow Testing
136	Phoenix Fire	19-Jul-17	19-Jul-20	\$100,000	\$100,000	Backflow Testing
137	Bravo Underground	19-Jul-17	19-Jul-20	\$100,000	\$100,000	Backflow Testing
138	D and R Backflow	19-Jul-17	19-Jul-20	\$100,000	\$100,000	Backflow Testing
139	B and L Backflow	19-Jul-17	19-Jul-20	\$100,000	\$100,000	Backflow Testing
140	American Graffiti	6-Sep-17	6-Sep-20	\$234,400	\$234,400	Graffiti Removal Services
141	Alpha Institute	23-Sep-15	23-Sep-20	\$5,000	\$5,000	Counseling services for PD
142	Elite Golf	1-Nov-17	1-Nov-20	\$72,000	\$72,000	Aliante Golf Course Management
143	TALX Corporation	15-Nov-15	15-Nov-20	\$10,000	\$10,000	Equifax checks
144	Dr James Tenney	17-Nov-15	17-Nov-20	\$5,000	\$5,000	PD Counseling Services
145	Ionwave	11-Nov-15	30-Nov-20	\$22,500	\$22,500	NGEM Membership and services
146	ARC Health and Wellness Centers	6-Dec-17	6-Dec-20	\$185,000	\$185,000	PD and FD Physicals
147	Wells Fargo	20-Nov-17	15-Feb-21	\$10,000	\$10,000	Banking Agreement
148	Ticketmaster	5-May-16	5-May-21	\$5,600	\$5,600	Website Hosting Agreement
149	Whitehouse Signs	23-May-16	23-May-21	\$10,000	\$10,000	Public Hearing Signs
150	Lab Express	15-Jun-16	15-Jun-21	\$50,000	\$50,000	Lab Services
151	Zion Municipal Services	5-Oct-16	1-Oct-21	\$100,000	\$100,000	Advisory Services
152	Axon	10-Oct-17	10-Oct-21	\$49,100	\$49,100	Taser Purchase
153	Axon	10-Oct-17	10-Oct-21	\$15,966	\$15,966	Taser Cartridge Purchase
154	Huber Technologies	7-Sep-16	7-Sep-22	\$2,900	\$2,900	WRF Equipment Maintenance RPPS 2600/2
155	Tyco	6-Dec-17	6-Dec-22	\$18,000	\$18,000	WRF Maintenance Agreement
156	Wells Fargo	23-Mar-16	28-Feb-23	\$75,000	\$75,000	Merchant Card Services
157	Central Telephone Company	20-Dec-17	19-Mar-23	\$186,484	\$186,484	911 PSAP Telephone System and maintenance
158	Clark County	27-Mar-17	27-Mar-29	\$7,500	\$7,500	The Harbor Juvenile Board
159	First data	7-Dec-16	N/A	\$76,287	\$76,287	Enhancement and maintenance Agreement
160	Chase (Paymenttech)	23-May-16	Perpitiuity	\$2,000	\$2,000	Ticketmaster Merchant card Processing
161	Greeley and Hansen	7-Feb-18	1-Jul-18	\$118,980	\$118,980	Equalization Basin Study
162	AZ wastewater	7-Feb-18	1-Jul-18	\$297,852	\$297,852	Streetsweeper purchase
163	CGI	7-Feb-18	7-Feb-21	\$100,000	\$100,000	Property Maintenance
164	Cashman	7-Feb-18	7-Feb-21	\$100,000	\$100,000	Heavy Equipment Rental
165	Ahern	7-Feb-18	7-Feb-21	\$100,000	\$100,000	Heavy Equipment Rental
166	Coastline	7-Feb-18	7-Feb-21	\$100,000	\$100,000	Heavy Equipment Rental
167	United	7-Feb-18	7-Feb-21	\$100,000	\$100,000	Heavy Equipment Rental
168	Herc	7-Feb-18	7-Feb-21	\$100,000	\$100,000	Heavy Equipment Rental
169	Eco	7-Feb-18	7-Feb-21	\$100,000	\$100,000	Heavy Equipment Rental
170	Monsen	12-Feb-18	1-Apr-18	\$12,188	\$12,188	Printer Purchase
171	Davis Amusements	15-Feb-18	1-May-18	Revenue	Revenue	CRRP carnival Lease
172	Valentine Communications	21-Feb-18	1-Sep-18	\$24,000	\$24,000	Community Engagement
173	A2Z Welding	21-Feb-18	1-Jun-18	\$30,798	\$30,798	4-site Testing
174	Kone Elevators	21-Feb-18	21-Feb-21	\$50,000	\$50,000	Elevator Maintenance
175	Clark County	21-Feb-18	21-Feb-19	Revenue	Revenue	LIHFT Program
176	Motion Industries	27-Feb-18	1-May-18	\$33,784	\$33,784	RAS Pump repair
177	ASF	1-Mar-18	1-Sep-18	\$25,000	\$25,000	Tule Springs Consulting
178	Atkins	7-Mar-18	1-May-18	\$50,000	\$50,000	Apex Engineering Review
179	Goble Sampson	7-Mar-18	1-May-18	\$11,226	\$11,226	WRF Parts
180	Galt Development	7-Mar-18	7-Mar-22	\$250,000	\$250,000	Roadway Patching
181	OLVF	12-Mar-18	12-Mar-19	\$20,000	\$20,000	Community Engagement 2018
182	Dell	19-Mar-18	1-Jun-18	\$48,947	\$48,947	Hardware Purchase
183	Quetel	21-Mar-18	21-Mar-19	\$68,595	\$68,595	Quartermaster
184	A2Z Welding	21-Mar-18	21-Mar-20	\$50,000	\$50,000	Periodic Nondestructive testing
				\$23,518,166	\$23,518,166	

**Schedule of Privatization Contracts
Budget Year 2018-2019**

Local Government: City of North Las Vegas Purchasing
Contact: Paul Sikora
E-mail Address: sikorap@cityofnorthlasvegas.com
Daytime Telephone: 702-633-1906

Total Number of Privatization Contracts:	19
Total Number of Outsource Vendors:	14

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Opportunity Village	24-Mar-11	24-Mar-18	4	370,632.00	370,632.00	TME12	4	\$ 26.88	Fire Dept Admin Bldg Janitorial Support
2	National Janitorial	29-May-10	29-May-18	6	20,979.00	20,979.00	TME12	2	\$ 26.88	Police Facility Janitorial
3	Logistical Solutions	24-Mar-17	24-Feb-19	2	50,000.00	50,000.00	TME12	1	\$ 26.88	Environmental Cleaning for Streets
4	City of Las Vegas	1-Jul-13	30-Jun-18	5	832,000.00	832,000.00	0	0	\$ -	City of Las Vegas Fire Dispatch
5	Opportunity Village	1-Jul-13	30-Jun-18	5	13,440.00	13,440.00	TME12	2	\$ 26.88	Fire Department Cleaning Contract
6	Elite Golf	1-Nov-17	1-Nov-22	5	140,000.00	140,000.00	TME12	3	\$ 30.08	Aliante Golf Course management
7	US Landscaping	15-Sep-13	15-Sep-17	2	44,837.00	44,837.00	TME12	3	\$ 26.88	Tropical Breeze Park maintenance
8	Opportunity Village	2-Nov-11	3-Nov-17	5	370,632.00	370,632.00	TME12	2	\$ 26.88	City Hall Custodial Services
9	Mercury Cleaning	2-Jul-12	2-Jul-17	5	50,000.00	50,000.00	TME12	2	\$ 26.88	Pressure Washing Service for City Hall
10	Accurate Building Maintenance	16-Dec-04	16-Dec-17	2	27,053.00	27,053.00	TME12	2	\$ 26.88	Utilities Facility janitorial Services
11	Fleetwash	18-Jun-14	18-Jun-17	2	50,000.00	50,000.00	TME12	2	\$ 26.88	Vehicle washing
12	American Graffiti	30-Mar-15	31-Dec-17	2	50,000.00	50,000.00	TME12	2	\$ 26.88	Graffiti Removal
13	WW Williams	24-Feb-14	24-Feb-17	2	50,000.00	50,000.00	TME12	1	\$ 26.88	Generator Maintenance
14	Red Rock Window Cleaning	16-Aug-14	16-Aug-17	3	50,000.00	50,000.00	TME12	1	\$ 26.88	Maintance/window cleaning
15	XL Landscaping	1-Feb-12	1-Feb-18	3	207,240.00	207,240.00	TME12	2	\$ 26.88	Landscape various locations including CH and Justice - not streets
16	Las Vegas Presort	2-Sep-15	2-Sep-18	3	100,000.00	100,000.00	TME17	1	\$ 36.24	Mailroom sorting
17	XL Landscaping	16-Dec-15	16-Dec-18	3	497,860.00	497,860.00	TME12	2	\$ 26.88	Craig Ranch Park
18	XL Landscaping	6-Jan-16	6-Jan-19	3	324,672.00	324,672.00	TME12	2	\$ 26.88	Medians, Zones and Sites
19	Mercury Cleaning	1-Feb-15	1-Feb-18	3	50,000.00	50,000.00	TME12	2	\$ 26.88	Pressure washing sidewalks
20					\$ 3,299,345.00	\$ 3,299,345.00				

The City of North Las Vegas (“The City”) respectfully submits the following plan to comply with Nevada Revised Statutes 354.6135, “*Governing body authorized to loan or transfer money from enterprise fund; authorized use of money received; reporting requirements; regulations; applicability*” (“NRS 354.6135”).

In order to be in full compliance with NRS 354.6135, on February 7, 2018, The City’s council adopted a plan (the “Plan”) to eliminate transfers from the utility enterprise funds to subsidize the general fund. In accordance with the Plan, as adopted, the subsidy from the enterprise funds to the general fund will be reduced by an amount of not less than 3.3%, up to an amount not to exceed 5.0%, per fiscal annum, until such time that the subsidy has been eliminated in full.

The adopted Plan reduces the amounts transferred from the enterprise funds to subsidize the general fund as follows:

1. The minimum annual reduction be no less than 3.3% per fiscal annum, up to an amount not to exceed 5.0% per fiscal annum, eliminating the subsidy in no fewer than 20 years and not more than 30 years.
2. The transfers will be reduced by 3.3% per fiscal annum during the first five years of the reduction Plan: FY2018/2019, FY 2019/2020, FY 2020/2021, FY 2021/2022, and FY 2022/2023.

2011 Statutory Maximum PILT Transfer Limit		\$	24,000,000
FY	Annual Cumulative Reduction to PILT		Adjusted Maximum PILT Transfer Limit
2018/2019	\$ 800,000	\$	23,200,000
2018/2020	\$ 1,600,000	\$	22,400,000
2018/2021	\$ 2,400,000	\$	21,600,000
2018/2022	\$ 3,200,000	\$	20,800,000
2018/2023	\$ 4,000,000	\$	20,000,000

3. The City will submit to an annual compliance review of the reduction by the Committee of Local Government Finance (the “CLGF”), to occur during, and in conjunction with, the annual budget process.
4. Every fifth year, The City and its council will review and re-adopt the Plan, within the 3.3% minimum to 5.0% maximum annual reduction range, to ensure that the annual reduction of the subsidy is proceeding in a manner that is economically feasible and fiscally responsible to both the general fund and the enterprise funds, and submit the five-year Plan to the CLGF.

Adopting a five-year Plan, which is reviewed and revised for subsequent five-year increments, allows the following:

1. Appropriate analysis of the sustainability of the Plan to The City’s financial state at the time.
2. The members of the City Council at the time of each five-year increment to implement financial strategies for the City and prevent permanent resolutions by prior councils that could be subsequently unsustainable and result in a fiscal cliff.

The City is committed to putting dollars back into the utility fund. The Plan’s annual 3.3% reduction of said transfers may increase to 5.0% after FY2022/2023, at the discretion of The City’s management and council, if and when the sustainable growth exceeds 3.3% per fiscal annum.

**CLARK COUNTY
SCHOOL DISTRICT**

CLARK COUNTY SCHOOL DISTRICT
Cash and Investments by Fund
Fiscal Years 2017 - 2018 YTD

FUND	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
General Operating												
2017 (FY 2018)	73,913,419.81	56,774,831.11	147,124,281.57	113,422,105.56	153,928,535.43	189,276,754.48	142,348,181.78	179,561,540.01	191,544,218.78	184,969,974.53	208,421,919.76	
2016 (FY 2017)	26,161,512.23	195,918,206.82	264,106,163.39	176,565,706.35	210,338,453.61	242,782,839.15	170,990,855.98	238,114,563.87	248,507,787.72	215,280,078.61	230,275,560.66	145,651,210.19
Class Size Reduction ¹												
2017 (FY 2018)	7,085,658.40	(231,914.63)	21,375,481.63	43,057,808.50	36,977,500.76	30,845,541.82	24,706,747.80	44,589,989.40	34,944,072.22	10,127,916.04	29,883,219.18	
2016 (FY 2017)	9,580,326.37	29,018,601.00	19,816,125.30	39,745,356.67	32,779,920.90	25,982,608.22	19,137,212.79	44,849,390.59	22,139,050.05	9,297,985.17	23,437,469.86	14,180,074.89
NV Ed Funding Plan - SB 178												
2017 (FY 2018)	34,178,400.00	34,178,400.00	33,608,269.15	33,228,146.66	31,094,879.27	28,128,845.45	26,026,711.63	23,673,191.30	20,742,827.37	14,096,147.69	10,974,232.40	
2016 (FY 2017)	-	-	-	-	-	-	-	-	-	-	-	-
Vegas PBS												
2017 (FY 2018)	2,076,562.32	1,973,414.16	1,795,137.49	1,717,951.07	439,579.81	1,246,276.30	1,375,040.91	1,100,162.15	1,477,440.34	1,977,249.60	2,004,467.01	
2016 (FY 2017)	1,779,889.05	1,857,771.32	1,483,406.51	1,379,450.22	210,580.96	1,333,744.75	1,385,751.63	1,436,424.48	1,541,434.50	1,547,265.66	1,949,913.29	2,546,355.29
Adult HS Diploma ²												
2017 (FY 2018)	1,965,374.08	974,650.45	11,243.80	(1,020,540.87)	(918,498.14)	(887,826.35)	(1,032,266.56)	(1,522,943.31)	(876,423.85)	(835,594.75)	(766,820.91)	
2016 (FY 2017)	3,104,234.25	5,219,924.15	4,366,962.37	3,453,275.09	2,510,745.74	4,382,008.73	3,474,807.52	5,460,702.88	4,479,360.93	6,272,963.36	5,230,201.57	3,114,562.37
State Grants ²												
2017 (FY 2018)	(11,553,046.12)	1,390,327.73	(4,054,054.92)	(7,205,193.73)	(10,654,833.35)	(14,355,987.00)	(9,262,907.13)	(10,478,540.23)	(9,533,614.18)	(8,420,339.03)	(16,079,736.25)	
2016 (FY 2017)	4,859,842.02	20,503,065.49	(1,132,933.77)	(10,988,714.88)	(2,130,801.21)	(17,986,766.81)	(11,298,600.19)	(10,778,277.49)	(17,515,888.83)	(26,919,907.57)	(20,272,851.57)	-
Federal Grants ²												
2017 (FY 2018)	3,362,694.06	(34,381,936.75)	(34,362,356.95)	(39,712,129.08)	(46,022,336.96)	(52,570,697.20)	(16,498,440.41)	(23,333,837.78)	(15,751,731.74)	(20,429,868.89)	(19,505,774.47)	
2016 (FY 2017)	4,060,782.28	(16,132,985.97)	(24,983,954.83)	(27,308,244.25)	(20,399,132.00)	(17,746,784.60)	(21,314,563.00)	(16,774,898.50)	(19,711,324.42)	(27,717,787.44)	(23,638,687.82)	-
Medicaid - General												
2017 (FY 2018)	13,216,341.10	13,138,429.56	12,801,576.65	12,787,959.74	11,851,946.17	10,753,353.46	12,088,394.66	12,710,433.39	12,071,201.96	11,096,386.42	10,477,087.86	
2016 (FY 2017)	14,321,796.59	14,085,061.71	14,033,851.32	13,845,339.89	13,131,072.47	12,762,103.66	12,090,057.65	10,303,549.50	12,685,845.49	9,985,168.67	10,921,013.27	9,184,182.75
Bond												
2017 (FY 2018)	483,496,020.25	473,735,462.21	452,765,051.49	434,127,356.62	411,882,474.67	614,874,498.75	585,263,466.00	563,144,274.30	529,719,366.78	446,551,082.25	405,561,642.11	
2016 (FY 2017)	574,303,514.60	570,279,667.29	559,707,620.45	554,215,941.79	550,474,104.42	514,332,968.68	499,716,022.92	492,382,293.55	462,456,414.27	443,239,174.80	422,259,131.13	497,429,180.43
Building & Sites												
2017 (FY 2018)	11,784,794.63	11,756,314.23	11,681,322.66	11,603,565.00	11,592,665.00	11,586,705.62	11,530,329.62	11,520,055.45	11,529,473.17	11,498,988.50	11,468,164.36	
2016 (FY 2017)	12,206,342.58	12,190,500.73	12,186,022.44	12,172,912.23	12,157,146.82	12,154,813.33	12,400,275.71	12,388,825.71	12,112,923.09	12,025,376.51	11,848,017.78	11,779,883.82
GST - Rehab and Modernization												
2017 (FY 2018)	60,698,883.58	60,252,990.74	61,956,430.60	63,836,142.56	65,913,380.32	67,822,501.49	69,629,280.39	71,778,071.70	72,222,172.00	74,118,624.71	75,237,532.10	
2016 (FY 2017)	55,326,003.79	52,473,675.33	50,280,458.66	49,527,556.13	38,596,411.10	34,805,961.78	34,702,258.79	32,190,684.73	47,630,761.75	48,172,909.73	48,447,080.52	61,000,614.97
Capital Replacement												
2017 (FY 2018)	1,291,272.04	1,644,901.78	1,607,612.88	1,234,845.86	1,234,845.86	1,233,300.85	814,332.12	810,983.96	810,983.96	810,983.96	810,983.96	
2016 (FY 2017)	-	-	-	-	-	21,969,538.05	21,969,538.05	21,969,538.05	5,728,217.35	5,662,601.32	4,736,384.92	1,699,375.89
Debt Service												
2017 (FY 2018)	55,945,794.62	61,171,295.90	151,397,211.61	170,114,505.77	236,674,628.88	206,776,139.31	231,883,535.52	285,938,163.38	304,308,000.83	419,423,855.44	433,019,691.44	
2016 (FY 2017)	42,808,038.04	135,614,183.71	174,022,190.10	174,586,358.89	216,064,813.19	173,354,336.45	196,850,792.26	248,997,503.34	261,430,389.34	319,260,720.13	325,910,632.21	54,196,044.30
Food Service												
2017 (FY 2018)	68,654,291.24	67,048,839.77	54,922,330.62	43,398,442.24	34,193,073.26	45,009,768.74	60,069,656.68	51,351,404.76	62,353,329.20	65,931,551.03	70,098,685.63	
2016 (FY 2017)	48,164,331.01	57,563,841.66	49,005,861.12	39,481,956.95	45,176,960.03	47,494,002.85	39,804,785.98	48,363,897.74	34,560,845.12	48,802,873.43	54,786,604.89	57,033,115.05
Insurance and Risk Management												
2017 (FY 2018)	34,707,014.34	35,492,833.26	36,181,818.61	37,100,537.06	37,096,271.20	36,682,281.44	37,283,547.81	38,037,566.56	39,109,938.47	39,455,423.36	40,041,956.00	
2016 (FY 2017)	28,405,715.35	28,340,772.44	29,061,282.64	29,686,070.79	30,134,442.35	29,551,106.53	30,279,254.85	31,292,819.32	31,465,939.95	31,974,310.57	32,524,172.15	33,846,576.20
Graphics Arts Production												
2017 (FY 2018)	1,842,256.95	1,846,084.67	1,826,749.64	1,929,619.36	1,957,423.58	1,909,039.80	1,856,380.49	1,875,710.97	1,826,157.48	1,840,350.43	1,949,816.99	
2016 (FY 2017)	1,588,381.47	1,640,114.59	1,686,518.68	1,749,790.18	1,727,352.43	1,754,515.14	1,719,307.73	1,712,879.64	1,655,232.17	1,624,281.90	1,715,857.12	1,819,975.65
Total Cash and Investments												
2017 (FY 2018)	842,665,731.30	786,764,924.19	950,638,106.53	919,621,122.32	977,241,535.76	1,178,330,496.96	1,178,081,991.31	1,250,756,226.01	1,256,497,412.79	1,252,212,731.29	1,263,597,067.17	-
2016 (FY 2017)	826,670,709.63	1,108,572,400.27	1,153,639,574.38	1,058,112,756.05	1,130,772,070.81	1,086,926,995.91	1,011,907,758.67	1,161,909,897.41	1,109,166,988.48	1,098,508,014.85	1,130,130,499.98	893,481,151.80

¹ Negative cash balance due to receipt of first quarter payment in September.

² Due to Federal regulation CFR 200.305, grant funds sometimes have a negative cash balance as a result of the reimbursement method.

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2018 January - June

	PROJECTED JANUARY	ACTUAL JANUARY	VARIANCE JANUARY	PROJECTED FEBRUARY	ACTUAL FEBRUARY	VARIANCE FEBRUARY	PROJECTED MARCH	ACTUAL MARCH	VARIANCE MARCH
Beginning Cash and Investment Balance	\$1,178,330,496.96	\$1,178,330,496.96	\$ -	\$ 1,174,586,377.36	\$1,178,081,991.31	\$ 3,495,613.95	\$ 1,247,518,954.54	\$ 1,250,756,226.01	\$ 3,237,271.47
RECEIPTS/DEPOSITS									
Distributive School Account (DSA) ³	\$ 30,784,315.86	\$ 30,834,315.86	\$ 50,000.00	\$ 53,206,906.37	\$ 53,206,906.37	\$ -	\$ 55,000,000.00	\$ 106,101,257.37	\$ 51,101,257.37
Class Size Reduction	-	-	-	29,326,646.37	29,326,646.37	-	-	-	-
Local School Support Tax (LSST)	80,172,241.07	80,172,241.07	-	84,000,000.00	90,872,888.56	6,872,888.56	73,000,000.00	77,605,742.44	4,605,742.44
Taxes - Property, room and real property transfer	69,826,898.48	69,826,898.48	-	133,742,697.65	135,158,069.17	1,415,371.52	36,000,000.00	46,852,171.41	10,852,171.41
State, Federal and Government Service Tax ¹	97,586,922.16	96,086,922.16	(1,500,000.00)	60,318,226.00	20,645,999.51	(39,672,226.49)	39,600,000.00	61,885,561.03	22,285,561.03
District deposits	7,576,630.71	9,491,251.25	1,914,620.54	3,914,841.68	7,241,074.83	3,326,233.15	6,500,000.00	6,376,759.35	(123,240.65)
Total Receipts/Deposits	\$ 285,947,008.28	\$ 286,411,628.82	\$ 464,620.54	\$ 364,509,318.07	\$ 336,451,584.81	\$(28,057,733.26)	\$ 210,100,000.00	\$ 298,821,491.60	\$ 88,721,491.60
EXPENDITURES/PAYMENTS									
Salaries and tax deposits	\$ 160,574,042.35	\$ 159,600,530.33	\$ (973,512.02)	\$ 150,000,000.00	\$ 145,165,724.49	\$ (4,834,275.51)	\$ 145,000,000.00	\$ 146,908,908.90	\$ 1,908,908.90
Wires: Public Employees Retirement System (PERS) and other miscellaneous	37,674,916.14	37,674,916.14	-	40,176,740.90	40,730,730.90	553,990.00	38,000,000.00	36,637,606.85	(1,362,393.15)
Accounts Payable Disbursements (services, supplies, property, and other) ²	91,442,169.39	89,384,688.00	(2,057,481.39)	101,400,000.00	77,880,894.72	(23,519,105.28)	101,400,000.00	109,533,789.07	8,133,789.07
Debt service payments	-	-	-	-	-	-	-	-	-
Total Disbursements	\$ 289,691,127.88	\$ 286,660,134.47	\$ (3,030,993.41)	\$ 291,576,740.90	\$ 263,777,350.11	\$(27,799,390.79)	\$ 284,400,000.00	\$ 293,080,304.82	\$ 8,680,304.82
Net Change	\$ (3,744,119.60)	\$ (248,505.65)	\$ 3,495,613.95	\$ 72,932,577.17	\$ 72,674,234.70	\$ (258,342.47)	\$ (74,300,000.00)	\$ 5,741,186.78	\$ 80,041,186.78
Ending Cash and Investment Balance	\$1,174,586,377.36	\$1,178,081,991.31	\$ 3,495,613.95	\$ 1,247,518,954.54	\$1,250,756,226.01	\$ 3,237,271.47	\$ 1,173,218,954.54	\$ 1,256,497,412.79	\$ 83,278,458.25

¹ Receipt of State and Federal grants and National School Lunch Program funding anticipated in February received in March.

² Accounts Payable disbursement for last week of February was paid on March 2, 2018.

³ DSA 3rd quarter 3rd payment anticipated on April 2, 2018 but was received on March 30, 2018.

CLARK COUNTY SCHOOL DISTRICT
Cash Flow Projections - All Funds
Fiscal Year 2018 January - June

	PROJECTED APRIL	ACTUAL APRIL	VARIANCE APRIL	PROJECTED MAY	ACTUAL MAY	VARIANCE MAY	PROJECTED JUNE	PROJECTED TOTAL
Beginning Cash and Investment Balance	\$ 1,173,218,954.54	\$ 1,256,497,412.79	\$ 83,278,458.25	\$ 1,205,218,954.54	\$ 1,252,212,731.29	\$ 46,993,776.75	\$1,188,233,270.54	
RECEIPTS/DEPOSITS								
Distributive School Account (DSA) ³	\$ 50,000,000.00	\$ -	\$ (50,000,000.00)	\$ 80,784,316.00	\$ 95,103,883.50	\$ 14,319,567.50	\$ 101,000,000.00	\$ 370,825,538.23
Class Size Reduction	-	-	-	-	29,326,646.38	29,326,646.38	29,326,646.00	58,653,292.37
Local School Support Tax (LSST)	77,000,000.00	74,465,404.99	(2,534,595.01)	89,500,000.00	91,330,636.04	1,830,636.04	82,000,000.00	485,672,241.07
Taxes - Property, room and real property transfer	145,500,000.00	140,152,384.68	(5,347,615.32)	24,000,000.00	23,128,517.51	(871,482.49)	17,700,000.00	426,769,596.13
State, Federal and Government Service Tax ¹	43,900,000.00	41,671,333.94	(2,228,666.06)	64,130,000.00	41,913,573.37	(22,216,426.63)	28,560,000.00	332,595,148.16
District deposits	4,000,000.00	6,051,809.37	2,051,809.37	8,000,000.00	7,394,711.56	(605,288.44)	4,000,000.00	35,906,092.93
Total Receipts/Deposits	\$ 320,400,000.00	\$ 262,340,932.98	\$ (58,059,067.02)	\$ 266,414,316.00	\$ 288,197,968.36	\$ 21,783,652.36	\$ 262,586,646.00	\$1,710,421,908.89
EXPENDITURES/PAYMENTS								
Salaries and tax deposits	\$ 145,000,000.00	\$ 144,196,795.61	\$ (803,204.39)	\$ 145,000,000.00	\$ 146,858,964.45	\$ 1,858,964.45	\$ 153,500,000.00	\$ 898,100,530.33
Wires: Public Employees Retirement System (PERS) and other miscellaneous	42,000,000.00	37,032,195.04	(4,967,804.96)	37,000,000.00	36,050,261.08	(949,738.92)	37,500,000.00	232,351,657.04
Accounts Payable Disbursements (services, supplies, property, and other) ²	101,400,000.00	85,396,623.83	(16,003,376.17)	101,400,000.00	93,904,406.95	(7,495,593.05)	101,400,000.00	596,384,688.00
Debt service payments	-	-	-	-	-	-	367,315,582.25	367,315,582.25
Total Disbursements	\$ 288,400,000.00	\$ 266,625,614.48	\$ (21,774,385.52)	\$ 283,400,000.00	\$ 276,813,632.48	\$ (6,586,367.52)	\$ 659,715,582.25	\$2,094,152,457.62
Net Change	\$ 32,000,000.00	\$ (4,284,681.50)	\$ (36,284,681.50)	\$ (16,985,684.00)	\$ 11,384,335.88	\$ 28,370,019.88	\$ (397,128,936.25)	\$ (383,730,548.73)
Ending Cash and Investment Balance	\$ 1,205,218,954.54	\$ 1,252,212,731.29	\$ 46,993,776.75	\$ 1,188,233,270.54	\$ 1,263,597,067.17	\$ 75,363,796.63	\$ 791,104,334.29	

INDEBTEDNESS REPORT
As of June 30, 2018
Postmark Deadline 8/01/2018



Entity: Clark County School District, Nevada

Date:

DEBT MANAGEMENT COMMISSION ACT (NRS 350.013)

1. Has your local government issued any new General Obligation Bond issues since July 1, 2017? Yes [checked] No []

If so, amount: \$200,000,000 Date: 12/07/17
\$200,000,000 06/26/18

2. Has your local government approved any new Medium-Term Obligation issues since July 1, 2017? Yes [checked] No []

If so, amount: \$26,800,000 (amount approved) Date: 12/07/2017 (date approved)
\$23,945,000 (amount issued) Date: 12/07/2017 (date issued)

3. Has your local government updated its debt management policy? (Per NRS 350.013) If Yes, submit updated policy with Indebtedness Report or prepare a statement discussing the following areas: Yes [checked] No []

- A. Discuss the ability of your entity to afford existing and future general obligation debt.
B. Discuss your entity's capacity to incur future general obligation debt without exceeding the applicable debt limit.
C. Discuss the general obligation debt per capita of your entity as compared with the average for such debt of local governments in Nevada.
D. Discuss general obligation debt of your entity as a percentage of assessed valuation of all taxable property within the boundaries of your entity. (REDBOOK FY 2017-2018)
E. Present a policy statement regarding the manner in which your entity expects to sell its debt.
F. Discuss the sources of money projected to be available to pay existing and future general obligation debt.
G. Discuss the operating costs and revenue sources with each project.

If No, please provide a brief explanation.

4. Has your local government updated its five-year capital improvement plan? (Required pursuant to NRS 350.013, 354.5945 & 354.5947) Yes [checked] No []

Submitted By: (signature)

SCHEDULE OF INDEBTEDNESS REPORT

For June 30, 2018

Postmark Deadline 8/1/2018



Entity: Clark County School District, Nevada

*** UPDATED 08/08/18 ***

CHECK HERE IF YOUR ENTITY HAS NO OUTSTANDING DEBT

GENERAL OBLIGATION BONDS

1. General obligation	1,853,705,000	
2. General obligation/revenue	578,965,000	
3. General obligation special assessment		
Total general obligation bonded debt		<u>2,432,670,000</u>

MEDIUM-TERM OBLIGATIONS

1. General Obligation bonds	114,325,000	
2. Negotiable notes or bonds		
3. Capital lease purchases		
Total medium-term obligation debt		<u>114,325,000</u>

REVENUE BONDS

OTHER DEBT

1. Capital lease purchases-MTO not required or prior to law change		
2. Mortgages		
3. Warrants		
4. Special Assessments		
5. Other (specify) _____		
6. Other (specify) _____		
Total other debt		_____

TOTAL INDEBTEDNESS 2,546,995,000

Authorized but unissued general obligation bonds 436,975,000 ^{1/}

Note: Please explain and provide documentation for any differences between the amounts reported on this **schedule** and those reported on **Schedule C-1** of your **Final Fiscal Year 2018-2019 budget**.

1/ On July 12, 2018, the District received authorization from the Clark County Debt Management Commission to issue \$400 million in general obligation bonds expected to be sold in two series, \$200 million in November 2018 and \$200 million in June 2019. Additionally, the District anticipates seeking approval from the Department of Taxation for medium-term general obligation bonds in the amount of \$36,975,000 to be issued in November 2018.



Entity: Clark County School District, Nevada

For the next five years, list the total dollar requirement for principal and interest broken down for each type of indebtedness the entity currently has outstanding.

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
<u>General Obligation Bonds</u>					
G/O Bonds	\$ 304,207,037	\$ 249,155,850	\$ 232,110,600	\$ 198,854,600	\$ 199,334,850
G/O Revenue ^{1/}	\$ 91,638,490	\$ 86,070,740	\$ 93,744,940	\$ 90,160,240	\$ 74,076,040
G/O Special Assessment					
<u>Medium-Term Obligation</u>					
G/O Bonds ^{2/}	\$ 17,260,625	\$ 23,515,175	\$ 16,918,875	\$ 16,919,325	\$ 16,925,775
Notes/Bonds					
Leases/Purchases					
<u>Revenue Bonds</u>					
<u>Other Debt</u>					
Other Lease Purchases					
Mortgages					
Warrants					
Special Assessments					
Other Debt					
TOTAL	\$ 413,106,151	\$ 358,741,765	\$ 342,774,415	\$ 305,934,165	\$ 290,336,665

1/ The 2010A Bonds were issued as direct-pay Qualified School Construction Bonds ("QSCBs".) The District expects to receive an interest subsidy from the federal government on the QSCBs in each year equal to the interest rate payable on the QSCBs (the "QSCB Subsidy"). However, receipt of the subsidy is dependent on numerous factors and it is possible that the District may not receive the QSCB Subsidy in future years. The amounts shown reflect total interest due on the QSCBs; the amounts are not net of the QSCB Subsidy. The District is required to pay all of the interest on the 2010A Bonds even if the QSCB Subsidy is not received.

2/ The 2010D Bonds were issued as direct-pay Qualified School Construction Bonds ("QSCBs".) The District expects to receive an interest subsidy from the federal government on the QSCBs in each year equal to the interest rate payable on the QSCBs (the "QSCB Subsidy"). However, receipt of the subsidy is dependent on numerous factors and it is possible that the District may not receive the QSCB Subsidy in future years. The amounts shown reflect total interest due on the QSCBs; the amounts are not net of the QSCB Subsidy. The District is required to pay all of the interest on the 2010D Bonds even if the QSCB Subsidy is not received.

SCHEDULE OF DEBT REPAYMENT

As of June 30, 2018
Postmark Deadline 8/1/2018



The repayment schedules should start with the payment of principal and interest due **after June 30, 2018** and continue until any particular issue is retired.

See following pages for debt service schedules

SCHEDULE OF DEBT REPAYMENT
 As of June 30, 2018
 Postmark Deadline 8/1/2018



General Obligation Bonds

Clark County School District, Nevada

Total Bond Balance

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2018	-	-	-	1,853,705,000.00
06/30/2019	213,980,000.00	90,227,036.53	304,207,036.53	1,639,725,000.00
06/30/2020	169,205,000.00	79,950,850.00	249,155,850.00	1,470,520,000.00
06/30/2021	160,620,000.00	71,490,600.00	232,110,600.00	1,309,900,000.00
06/30/2022	135,395,000.00	63,459,600.00	198,854,600.00	1,174,505,000.00
06/30/2023	142,645,000.00	56,689,850.00	199,334,850.00	1,031,860,000.00
06/30/2024	150,100,000.00	49,557,600.00	199,657,600.00	881,760,000.00
06/30/2025	158,930,000.00	42,052,600.00	200,982,600.00	722,830,000.00
06/30/2026	131,995,000.00	34,106,100.00	166,101,100.00	590,835,000.00
06/30/2027	103,430,000.00	27,506,350.00	130,936,350.00	487,405,000.00
06/30/2028	75,825,000.00	22,334,850.00	98,159,850.00	411,580,000.00
06/30/2029	38,515,000.00	18,543,600.00	57,058,600.00	373,065,000.00
06/30/2030	40,445,000.00	16,617,850.00	57,062,850.00	332,620,000.00
06/30/2031	42,140,000.00	14,916,750.00	57,056,750.00	290,480,000.00
06/30/2032	44,160,000.00	12,900,550.00	57,060,550.00	246,320,000.00
06/30/2033	46,275,000.00	10,787,000.00	57,062,000.00	200,045,000.00
06/30/2034	48,490,000.00	8,571,500.00	57,061,500.00	151,555,000.00
06/30/2035	50,700,000.00	6,362,250.00	57,062,250.00	100,855,000.00
06/30/2036	41,825,000.00	4,187,900.00	46,012,900.00	59,030,000.00
06/30/2037	43,650,000.00	2,361,200.00	46,011,200.00	15,380,000.00
06/30/2038	15,380,000.00	615,200.00	15,995,200.00	-
Total	\$1,853,705,000.00	\$633,239,236.53	\$2,486,944,236.53	-

Par Amounts Of Selected Issues

3/1/07A Refunding Bonds - \$473,045,000	27,000,000.00
10/4/12A Refunding Bonds - \$159,425,000	87,705,000.00
7/31/13B Refunding Bonds - \$95,870,000	29,300,000.00
4/29/14A Refunding Bonds - \$131,175,000	22,395,000.00
3/18/15A Refunding Bonds - \$257,445,000	59,465,000.00
11/23/15C Building & Refunding Bonds - \$338,445,000	328,905,000.00
6/16/16A Refunding Bonds - \$186,035,000	186,035,000.00
12/15/16D Refunding Bonds - \$257,215,000	235,310,000.00
6/28/17A Building & Refunding Bonds - \$407,900,000	387,805,000.00
12/7/17C Building & Refunding Bonds - 291,785,000	289,785,000.00
06/26/18A Building Bonds - \$200,000,000 ^{1/}	200,000,000.00
TOTAL	1,853,705,000.00

1/ The 2018A Building Bonds are shown on the Schedule C-1 as "Proposed". The 2018A Bonds were issued June 26, 2018.

SCHEDULE OF DEBT REPAYMENT
As of June 30, 2018
Postmark Deadline 8/1/2018



General Obligation Revenue Bonds

Clark County School District, Nevada

Total Bond Balance

Date	Principal	Interest	Total P+I ^{1/}	Bond Balance
06/30/2018	-	-	-	578,965,000.00
06/30/2019	62,955,000.00	28,683,490.00	91,638,490.00	516,010,000.00
06/30/2020	60,535,000.00	25,535,740.00	86,070,740.00	455,475,000.00
06/30/2021	71,250,000.00	22,494,939.50	93,744,939.50	384,225,000.00
06/30/2022	71,340,000.00	18,820,239.50	90,160,239.50	312,885,000.00
06/30/2023	58,935,000.00	15,141,039.50	74,076,039.50	253,950,000.00
06/30/2024	59,870,000.00	12,051,132.50	71,921,132.50	194,080,000.00
06/30/2025	32,320,000.00	8,909,350.00	41,229,350.00	161,760,000.00
06/30/2026	33,910,000.00	7,293,350.00	41,203,350.00	127,850,000.00
06/30/2027	26,665,000.00	5,597,850.00	32,262,850.00	101,185,000.00
06/30/2028	10,595,000.00	4,264,600.00	14,859,600.00	90,590,000.00
06/30/2029	11,125,000.00	3,734,850.00	14,859,850.00	79,465,000.00
06/30/2030	11,685,000.00	3,178,600.00	14,863,600.00	67,780,000.00
06/30/2031	12,265,000.00	2,711,200.00	14,976,200.00	55,515,000.00
06/30/2032	12,880,000.00	2,220,600.00	15,100,600.00	42,635,000.00
06/30/2033	13,525,000.00	1,705,400.00	15,230,400.00	29,110,000.00
06/30/2034	14,200,000.00	1,164,400.00	15,364,400.00	14,910,000.00
06/30/2035	14,910,000.00	596,400.00	15,506,400.00	-
Total	\$578,965,000.00	\$164,103,181.00	\$743,068,181.00	-

Par Amounts Of Selected Issues

7/8/10A School Bonds (QSCB) (Revs) - \$104,000,000 ^{1/}	103,900,000.00
3/22/11B Refunding Bonds (Revs) - \$29,420,000	11,125,000.00
4/29/14B Refunding Bonds (Revs) - \$62,200,000	17,410,000.00
3/18/15B Refunding Bonds (Revs)- \$129,080,000	79,480,000.00
11/23/15D School Bonds (Revs) - \$200,000,000	176,565,000.00
6/16/16B Refunding Bonds (Revs) - \$90,775,000	90,675,000.00
12/15/16E Refunding Bonds (Revs) - \$59,510,000	59,510,000.00
6/28/17B Refunding Bonds (Revs) - \$59,315,000	40,300,000.00
TOTAL	578,965,000.00

1/ The 2010A Bonds were issued as direct-pay Qualified School Construction Bonds ("QSCBs"). The District expects to receive an interest subsidy from the federal government on the QSCBs in each year equal to the interest rate payable on the QSCBs (the "QSCB Subsidy"). However, receipt of the subsidy is dependent on numerous factors and it is possible that the District may not receive the QSCB Subsidy in future years. The amounts shown reflect total interest due on the QSCBs; the amounts are not net of the QSCB Subsidy. The District is required to pay all of the interest on the 2010A Bonds even if the QSCB Subsidy is not received.

SCHEDULE OF DEBT REPAYMENT
As of June 30, 2018
Postmark Deadline 8/1/2018



General Obligation Medium-Term Bonds

Clark County School District, Nevada

Total Bond Balance

Date	Principal	Interest	Total P+I ^{1/}	Bond Balance
06/30/2018	-	-	-	114,325,000.00
06/30/2019	12,065,000.00	5,195,624.50	17,260,624.50	102,260,000.00
06/30/2020	18,875,000.00	4,640,174.50	23,515,174.50	83,385,000.00
06/30/2021	13,205,000.00	3,713,875.00	16,918,875.00	70,180,000.00
06/30/2022	13,815,000.00	3,104,325.00	16,919,325.00	56,365,000.00
06/30/2023	14,460,000.00	2,465,775.00	16,925,775.00	41,905,000.00
06/30/2024	12,350,000.00	1,789,850.00	14,139,850.00	29,555,000.00
06/30/2025	12,910,000.00	1,230,850.00	14,140,850.00	16,645,000.00
06/30/2026	13,435,000.00	706,950.00	14,141,950.00	3,210,000.00
06/30/2027	3,210,000.00	160,500.00	3,370,500.00	-
Total	\$114,325,000.00	\$23,007,924.00	\$137,332,924.00	-

Par Amounts Of Selected Issues

7/8/10D Medium-Term Bonds (QSCB) - \$6,245,000 ^{1/}	6,245,000.00
7/31/13A Medium-Term Bonds - \$32,855,000	12,690,000.00
6/16/16C Medium-Term Bonds - \$33,470,000	27,925,000.00
12/15/16F Various Purpose Medium-Term Bonds - \$50,435,000	43,520,000.00
12/7/17D Various Purpose Medium-Term Bonds - \$23,945,000	23,945,000.00
TOTAL	114,325,000.00

^{1/} The 2010D Bonds were issued as direct-pay Qualified School Construction Bonds ("QSCBs"). The District expects to receive an interest subsidy from the federal government on the QSCBs in each year equal to the interest rate payable on the QSCBs (the "QSCB Subsidy"). However, receipt of the subsidy is dependent on numerous factors and it is possible that the District may not receive the QSCB Subsidy in future years. The amounts shown reflect total interest due on the QSCBs; the amounts are not net of the QSCB Subsidy. The District is required to pay all of the interest on the 2010D Bonds even if the QSCB Subsidy is not received.



Entity: Clark County School District, Nevada

CONTEMPLATED GENERAL OBLIGATION DEBT

(1) PURPOSE	(2) TYPE	(3) AMOUNT	(4) TERM	(5) FINAL PAYMENT DATE	(6) INTEREST RATE
Building Bonds 2018B	GO	200,000,000	20	06/15/38	6%
Medium-Term Bonds 2018C	GO MT	36,975,000	10	06/15/28	5%
Building Bonds 2019A	GO	200,000,000	20	06/15/39	6%

SPECIAL ELECTIVE TAX

PURPOSE	TYPE	RATE	ELECTION DATE	EXPIRATION DATE	IMPLEMENTATION DATE
No contemplated special elective tax					

SCHEDULE OF INDEBTEDNESS REPORT

For June 30, 2018

Postmark Deadline 8/1/2018



Entity: **Clark County School District, Nevada**

*** UPDATED 08/08/18 ***

CHECK HERE IF YOUR ENTITY HAS NO OUTSTANDING DEBT

GENERAL OBLIGATION BONDS

1. General obligation	1,853,705,000	
2. General obligation/revenue	578,965,000	
3. General obligation special assessment		
Total general obligation bonded debt		<u>2,432,670,000</u>

MEDIUM-TERM OBLIGATIONS

1. General Obligation bonds	114,325,000	
2. Negotiable notes or bonds		
3. Capital lease purchases		
Total medium-term obligation debt		<u>114,325,000</u>

REVENUE BONDS

OTHER DEBT

1. Capital lease purchases-MTO not required or prior to law change		
2. Mortgages		
3. Warrants		
4. Special Assessments		
5. Other (specify) _____		
6. Other (specify) _____		
Total other debt		_____

TOTAL INDEBTEDNESS 2,546,995,000

Authorized but unissued general obligation bonds 436,975,000 ^{1/}

Note: Please explain and provide documentation for any differences between the amounts reported on this schedule and those reported on **Schedule C-1** of your **Final Fiscal Year 2018-2019 budget**.

1/ On July 12, 2018, the District received authorization from the Clark County Debt Management Commission to issue \$400 million in general obligation bonds expected to be sold in two series, \$200 million in November 2018 and \$200 million in June 2019. Additionally, the District anticipates seeking approval from the Department of Taxation for medium-term general obligation bonds in the amount of \$36,975,000 to be issued in November 2018.

DEBT MANAGEMENT POLICY

In Accordance With
NRS 350.013 1(c)

Clark County School District, Nevada



June 30, 2018

7/16

TABLE OF CONTENTS

Summary of Debt 2

Affordability of Debt 6

General Obligation Bonds 7

General Obligation/Revenue Bonds 12

General Obligation Medium-Term Bonds 17

Debt Capacity 22

Debt Comparison 24

Policy Statement for Sale of Debt 25

Operation Costs and Revenue Sources for Projects in Capital Improvement Plan 26

Miscellaneous Items 27

Chief Financial Officer Information 31

APPENDIX A - Debt Service Schedules

DEBT MANAGEMENT POLICY
NRS 350.013 Subsection 1(c)

Listed below are excerpts from Nevada Law which requires local governments to submit a debt management policy:

NRS 350.013 1. Except as otherwise provided in this section, on or before August 1 of each year, the governing body of a municipality which proposes to issue or has outstanding any general obligation debt, other general obligations or special obligations, or which levies or proposes to levy any special elective tax, shall submit to the Department of Taxation and the commission:

(c) A written statement of the debt management policy of the municipality, which must include, without limitation;

- (1) A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;*
- (2) A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit;*
- (3) A discussion of its general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this State;*
- (4) A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all taxable property within the boundaries of the municipality;*
- (5) Policy regarding the manner in which the municipality expects to sell its debt;*
- (6) A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt; and*
- (7) A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.*

The following is designated a "Debt Management Policy Statement" for the purposes of NRS Chapter 350. The term "Policy" in this instance does not refer to the Clark County School District's Regulations and Policies Staff Handbook which governs the District's internal operations.

This document is intended to meet the requirements of NRS 350.013 subsection 1 (c); it is not a review of the Clark County School District's (the "District") total financial position.

Summary of Debt

OUTSTANDING BONDED INDEBTEDNESS ^{1/} Clark County School District, Nevada As of June 30, 2018

	Dated	Final Maturity	Original Amount	Outstanding Principal Amount
<u>GENERAL OBLIGATION BONDS</u> ^{2/}				
Refunding Bonds, Series 2007A	03/01/07	06/15/19	\$ 473,045,000	\$ 27,000,000
Refunding Bonds, Series 2012A	10/04/12	06/15/21	159,425,000	87,705,000
Refunding Bonds, Series 2013B	07/31/13	06/15/19	95,870,000	29,300,000
Refunding Bonds, Series 2014A	04/29/14	06/15/20	131,175,000	22,395,000
Refunding Bonds, Series 2015A	03/18/15	06/15/19	257,445,000	59,465,000
Building and Refunding Bonds, Series 2015C	11/23/15	06/15/35	338,445,000	328,905,000
Refunding Bonds, Series 2016A	06/16/16	06/15/25	186,035,000	186,035,000
Refunding Bonds, Series 2016D	12/15/16	06/15/24	257,215,000	235,310,000
Building and Refunding Bonds, Series 2017A	06/28/17	06/15/37	407,900,000	387,805,000
Building and Refunding Bonds, Series 2017C	12/07/17	06/15/37	291,785,000	289,785,000
Building Bonds, Series 2018A	06/26/18	06/15/38	200,000,000	200,000,000
TOTAL GENERAL OBLIGATION BONDS				1,853,705,000
<u>GENERAL OBLIGATION REVENUE BONDS</u> ^{3/}				
<i>Parity Lien Bonds</i>				
Refunding Bonds, Series 2011B	03/22/11	06/15/19	29,420,000	11,125,000
Refunding Bonds, Series 2014B	04/29/14	06/15/20	62,200,000	17,410,000
Refunding Bonds, Series 2015B	03/18/15	06/15/22	129,080,000	79,480,000
School Bonds, Series 2015D	11/23/15	06/15/35	200,000,000	176,565,000
Refunding Bonds, Series 2016B	06/16/16	06/15/27	90,775,000	90,675,000
Refunding Bonds, Series 2016E	12/15/16	06/15/26	59,510,000	59,510,000
Refunding Bonds, Series 2017B	06/28/17	06/15/20	59,315,000	40,300,000
Total Parity Lien Bonds				475,065,000
<i>Subordinate Bonds</i> ^{4/}				
School Bonds, Series 2010A (QSCB)	07/08/10	06/15/24	104,000,000	103,900,000
TOTAL GENERAL OBLIGATION REVENUE BONDS				578,965,000
<u>GENERAL OBLIGATION MEDIUM-TERM BONDS</u> ^{5/}				
Medium-Term Bonds, Series 2010D (QSCB)	07/08/10	06/15/20	6,245,000	6,245,000
Medium-Term Bonds, Series 2013A	07/31/13	06/15/23	32,855,000	12,690,000
Medium-Term Bonds, Series 2016C	06/16/16	06/15/26	33,470,000	27,925,000
Various Purpose Medium-Term Bonds, Series 2016F	12/15/16	06/15/26	50,435,000	43,520,000
Various Purpose Medium-Term Bonds, Series 2017D	12/07/17	06/15/27	23,945,000	23,945,000
TOTAL MEDIUM-TERM BONDS				114,325,000
			GRAND TOTAL:	\$2,546,995,000

(Footnotes on following page)

- 1/ Excludes short-term notes, leases and installment purchases.
- 2/ General obligation bonds secured by the full faith, credit and taxing power of the District. The ad valorem tax available to pay these bonds is limited by the \$3.64 statutory and the \$5.00 constitutional limits.
- 3/ General obligation bonds secured by the full faith, credit and taxing power of the District. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limits. These bonds are additionally secured by pledged revenues. If revenues are not sufficient, the District is obligated to pay the difference between such revenues and debt service requirements of the respective bonds.
- 4/ The 2010A Bonds have a lien on pledged revenues that is subordinate to the lien thereon of the Parity Lien Bonds.
- 5/ General obligation bonds secured by the full faith and credit of the District and are payable from any legally available funds of the District. The ad valorem tax rate available to pay these bonds is limited by the \$3.64 statutory and the \$5.00 constitutional limits as well as by the \$0.75 limit on the District's operating levy.

SOURCE: Compiled by Zions Public Finance

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The following table provides the debt service to maturity on the District's outstanding bonds.

OUTSTANDING DEBT SERVICE
Clark County School District, Nevada
As of June 30, 2018

Fiscal Year Ending June 30	General Obligation Bonds	General Obligation Revenue Bonds ^{1/}	General Obligation Medium-Term Bonds ^{1/}	Grand Total
2019	\$ 304,207,037	\$ 85,913,600	\$ 16,916,525	\$ 407,037,162
2020	249,155,850	80,345,850	23,171,075	352,672,775
2021	232,110,600	88,171,850	16,918,875	337,201,325
2022	198,854,600	85,799,350	16,919,325	301,573,275
2023	199,334,850	70,927,350	16,925,775	287,187,975
2024	199,657,600	70,319,100	14,139,850	284,116,550
2025	200,982,600	41,229,350	14,140,850	256,352,800
2026	166,101,100	41,203,350	14,141,950	221,446,400
2027	130,936,350	32,262,850	3,370,500	166,569,700
2028	98,159,850	14,859,600	0	113,019,450
2029	57,058,600	14,859,850	0	71,918,450
2030	57,062,850	14,863,600	0	71,926,450
2031	57,056,750	14,976,200	0	72,032,950
2032	57,060,550	15,100,600	0	72,161,150
2033	57,062,000	15,230,400	0	72,292,400
2034	57,061,500	15,364,400	0	72,425,900
2035	57,062,250	15,506,400	0	72,568,650
2036	46,012,900	0	0	46,012,900
2037	46,011,200	0	0	46,011,200
2038	15,995,200	0	0	15,995,200
TOTAL	\$ 2,486,944,237	\$ 716,933,700	\$ 136,644,725	\$ 3,340,522,662

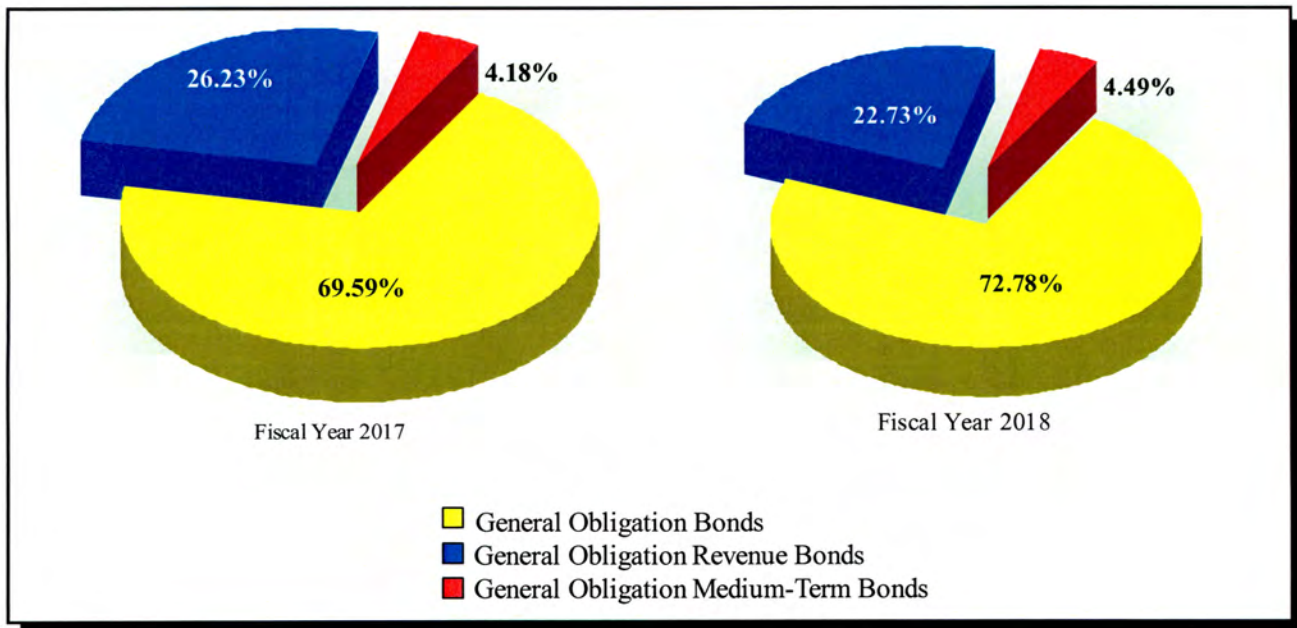
1/ The 2010A General Obligation Revenue Bonds and 2010D General Obligation Medium-Term Bonds were issued as direct-pay Qualified School Construction Bonds ("QSCBs".) The District expects to receive an interest subsidy from the federal government on the QSCBs in each year equal to the interest rate payable on the QSCBs (the "QSCB Subsidy"). However, receipt of the subsidy is dependent on numerous factors and it is possible that the District may not receive the QSCB Subsidy in future years. The amounts shown reflect interest net of the QSCB Subsidy on the 2010A General Obligation Revenue Bonds and 2010D General Obligation Medium-Term Bonds. The District is required to pay all of the interest on the 2010A General Obligation Revenue Bonds and 2010D General Obligation Medium-Term Bonds even if the QSCB Subsidy is not received.

SOURCE: Compiled by Zions Public Finance

The following charts illustrate the allocation of the District’s outstanding debt as of June 30 for the past 2 years.

OUTSTANDING DEBT
Clark County School District, Nevada

Category of Bonds	Fiscal Year Ending June 30	
	2017	2018
General Obligation Bonds	\$ 1,696,605,000	\$ 1,853,705,000
General Obligation Revenue	639,635,000	578,965,000
General Obligation Medium-Term	101,880,000	114,325,000
TOTAL	\$ 2,438,120,000	\$ 2,546,995,000



Affordability of Debt

Response to NRS 350.013 1(c):

- (1) *A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt; and*
- (6) *A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt*

General Obligation Bond Indebtedness

The District has the authority pursuant to NRS 387.335 to issue its general obligations to raise money for the following purposes, and no others:

- (a) Construction, design or purchase of new buildings for schools, including, but not limited to, teacherages, dormitories, dining halls, gymnasiums and stadiums.
- (b) Enlarging, remodeling or repairing existing buildings or grounds for schools, including, but not limited to, teacherages, dormitories, dining halls, gymnasiums and stadiums.
- (c) Acquiring sites for building schools, or additional real property for necessary purposes related to schools, including, but not limited to, playgrounds, athletic fields and sites for stadiums.
- (d) Paying expenses relating to the acquisition of school facilities which have been leased by a school district pursuant to NRS 393.080.
- (e) Purchasing necessary motor vehicles and other equipment to be used for the transportation of pupils or furniture and equipment for schools. If money from the issuance of general obligations is used to purchase vehicles and other equipment used for the transportation of pupils or furniture and equipment to replace existing vehicles and equipment or furniture and equipment, as applicable, and the existing vehicles and equipment or furniture and equipment subsequently are sold, the proceeds from the sale must be applied toward the retirement of those obligations.

The District's bonds constitute direct and general obligations of the District, and the full faith and credit of the District is pledged to the payment of principal and interest due thereon, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes. The District's voter-approved bonds are payable from general ad valorem taxes on all taxable property in the District.

In any year in which the total property taxes levied within the District by all applicable taxing units (e.g. the State of Nevada, Clark County, any city, or any special district including the District) exceed such property tax limitations, the reduction to be made by those units must be in property taxes levied for purposes other than the payment of their bonded indebtedness, including interest on such indebtedness.

Nevada statutes provide that no act concerning the District's bonds or their security may be repealed, amended, or modified in such a manner as to impair adversely the bonds or their security until all of the bonds have been discharged in full or provision for their payment and redemption has been fully made.

General Obligation Bonds

Existing and Proposed General Obligation Bond Indebtedness Paid from Ad Valorem Taxes

Ad Valorem Supported Bonds

In March 2015, Senate Bill 207 was enacted enabling the District to issue additional general obligation bonds repaid by property taxes until March 4, 2025, provided that findings were made by the District Board (with such findings approved by the County Debt Management Commission (the "DMC") and the Oversight Panel for School Facilities) and that such bonds could be repaid within the existing property tax rate (\$0.5534) for school bond debt service. This authorization is scheduled to expire March 4, 2025.

Proposed General Obligation Bonds

The District is seeking authorization for \$400 million in additional general obligation bonds paid from property taxes currently expected to be sold in two series, \$200 million in November 2018 and \$200 million in June 2019. The District reserves the privilege of issuing additional general obligation bonds at any time legal requirements are satisfied.

[Remainder of page intentionally left blank]

General Obligation Bonded Indebtedness

The following table sets forth the District’s outstanding and proposed general obligation bonded indebtedness paid from ad valorem taxes.

**EXISTING AND PROPOSED
GENERAL OBLIGATION INDEBTEDNESS
PAID FROM AD VALOREM TAXES
Clark County School District
As of June 30, 2018**

	Dated	Final Maturity	Original Amount	Outstanding Principal Amount
<u>EXISTING GENERAL OBLIGATION BONDS</u>				
Refunding Bonds, Series 2007A	03/01/07	06/15/19	\$ 473,045,000	\$ 27,000,000
Refunding Bonds, Series 2012A	10/04/12	06/15/21	159,425,000	87,705,000
Refunding Bonds, Series 2013B	07/31/13	06/15/19	95,870,000	29,300,000
Refunding Bonds, Series 2014A	04/29/14	06/15/20	131,175,000	22,395,000
Refunding Bonds, Series 2015A	03/18/15	06/15/19	257,445,000	59,465,000
Building & Refunding Bonds, Series 2015C	11/23/15	06/15/35	338,445,000	328,905,000
Refunding Bonds, Series 2016A	06/16/16	06/15/25	186,035,000	186,035,000
Refunding Bonds, Series 2016D	12/15/16	06/15/24	257,215,000	235,310,000
Building & Refunding Bonds, Series 2017A	06/28/17	06/15/37	407,900,000	387,805,000
Building & Refunding Bonds, Series 2017C	12/07/17	06/15/37	291,785,000	289,785,000
Building Bonds, Series 2018A	06/26/18	06/15/38	200,000,000	200,000,000
TOTAL OUTSTANDING GENERAL OBLIGATION BONDS				1,853,705,000
<u>PROPOSED GENERAL OBLIGATION BONDS</u>				
Proposed Building Bonds, Series 2018B	November 2018			200,000,000
Proposed Building Bonds, Series 2019A	June 2019			200,000,000
TOTAL PROPOSED GENERAL OBLIGATION BONDS				400,000,000
TOTAL EXISTING AND PROPOSED GENERAL OBLIGATION BONDS				\$ 2,253,705,000

SOURCE: Compiled by Zions Public Finance

General Obligation Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the District's existing and proposed general obligation bonds paid from ad valorem taxes.

**EXISTING AND PROPOSED
GENERAL OBLIGATION BONDS DEBT SERVICE
PAID FROM AD VALOREM TAXES
Clark County School District
As of June 30, 2018**

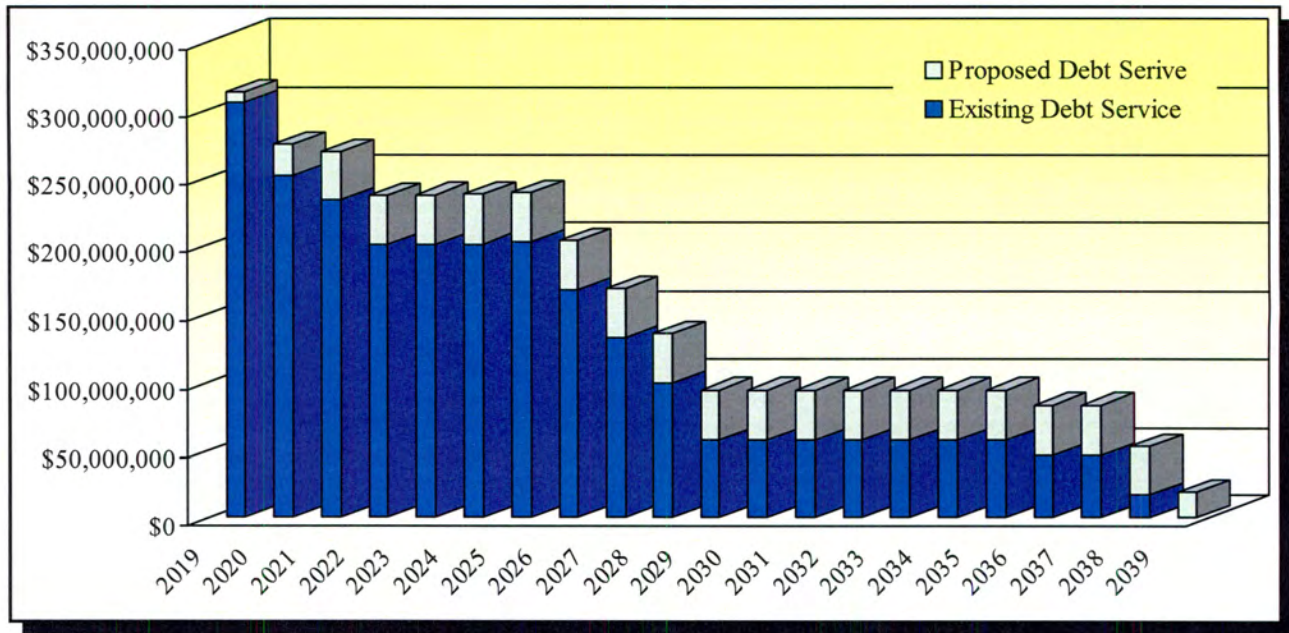
Fiscal Year June 30	Existing General Obligation Bonds Debt Service		Proposed General Obligation Bonds Debt Service ^{1/}		Total Existing & Proposed Bonds Debt Service
	Principal	Interest	Principal	Interest	
2019	\$ 213,980,000	\$ 90,227,037	\$ 0	\$ 7,466,667	\$ 311,673,703
2020	169,205,000	79,950,850	0	24,466,667	273,622,517
2021	160,620,000	71,490,600	12,395,000	24,000,000	268,505,600
2022	135,395,000	63,459,600	13,140,000	23,256,300	235,250,900
2023	142,645,000	56,689,850	13,925,000	22,467,900	235,727,750
2024	150,100,000	49,557,600	14,760,000	21,632,400	236,050,000
2025	158,930,000	42,052,600	15,650,000	20,746,800	237,379,400
2026	131,995,000	34,106,100	16,590,000	19,807,800	202,498,900
2027	103,430,000	27,506,350	17,585,000	18,812,400	167,333,750
2028	75,825,000	22,334,850	18,640,000	17,757,300	134,557,150
2029	38,515,000	18,543,600	19,755,000	16,638,900	93,452,500
2030	40,445,000	16,617,850	20,945,000	15,453,600	93,461,450
2031	42,140,000	14,916,750	22,200,000	14,196,900	93,453,650
2032	44,160,000	12,900,550	23,530,000	12,864,900	93,455,450
2033	46,275,000	10,787,000	24,940,000	11,453,100	93,455,100
2034	48,490,000	8,571,500	26,440,000	9,956,700	93,458,200
2035	50,700,000	6,362,250	28,025,000	8,370,300	93,457,550
2036	41,825,000	4,187,900	29,705,000	6,688,800	82,406,700
2037	43,650,000	2,361,200	31,490,000	4,906,500	82,407,700
2038	15,380,000	615,200	33,375,000	3,017,100	52,387,300
2039	0	0	16,910,000	1,014,600	17,924,600
TOTAL	\$ 1,853,705,000	\$ 633,239,237	\$ 400,000,000	\$ 304,975,633	\$ 3,191,919,870

1/ Preliminary, subject to change. Based on issuance of \$200,000,000 in November 2018 and \$200,000,000 in June 2019. Interest estimated at a constant rate of 6.0% for both bond issues.

SOURCE: Compiled by Zions Public Finance

The following chart illustrates the fiscal year debt service requirements on the District's existing and proposed general obligation bonds paid from ad valorem taxes.

**EXISTING AND PROPOSED DEBT SERVICE
GENERAL OBLIGATION BONDS
PAID FROM AD VALOREM TAXES
Clark County School District
As of June 30, 2018**



**ACTUAL AND BUDGETED DEBT SERVICE FUND
REVENUES AND EXPENDITURES
Clark County School District, Nevada**

Fiscal Year Ending June 30	Actual 2015	Actual 2016	Actual 2017	Estimated 2018	Budgeted 2019
REVENUES					
<i>Local sources</i>					
Property Taxes	\$ 307,869,927	\$ 323,526,020	\$ 333,648,333	\$ 348,800,000	\$ 369,000,000
Other Local Sources	35,625	26,830	75,899	25,000	25,000
Investment Income	886,757	1,007,666	634,344	1,000,000	1,000,000
TOTAL REVENUES	308,792,309	324,560,516	334,358,576	349,825,000	370,025,000
EXPENDITURES					
<i>Debt service</i>					
Bond principal retirement	312,475,000	276,190,000	295,730,000	309,535,000	292,730,000
Interest on bonds	131,837,127	132,195,695	125,602,981	121,907,789	130,813,865
Bond issuance costs	450,089	2,991,744	2,035,489	140,663	--
Purchased services	125,283	124,823	125,102	62,086	--
TOTAL EXPENDITURES	444,887,499	411,502,262	423,493,572	431,645,538	423,543,865
Excess (deficiency) of revenues over expenditures	(136,095,190)	(86,941,746)	(89,134,996)	(81,820,538)	(53,518,865)
Other financing sources ^{1/}	84,513,632	103,529,365	101,571,941	97,446,783	94,415,915
Net Change in Fund Balance	(51,581,558)	16,587,619	12,436,945	15,626,245	40,897,050
BEGINNING FUND BALANCE	78,420,424	26,838,866	43,426,485	55,863,430	71,489,675
ENDING FUND BALANCE	\$ 26,838,866	\$ 43,426,485	\$ 55,863,430	\$ 71,489,675	\$ 112,386,725

1/ Represents the net effect of transfers to/from the Capital Projects Fund and other funds for debt service and the debt service reserve (including transfers permitted under prior law to the Capital Projects Fund for asbestos removal).

SOURCE: Clark County School District, Nevada Comprehensive Annual Financial Reports 2015-2017 and 2018-2019 Final Budget

General Obligation/Revenue Bonds

**Existing and Proposed General Obligation Bond Indebtedness
Paid from Pledged Revenues ("General Obligation/Revenue Bonds")**

The general obligation/revenue bonds constitute direct and general obligations of the District, and the full faith and credit of the District is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes. Pursuant to NRS 387.328, the general obligation/revenue bonds will be additionally secured by and paid from a pledge of the proceeds of certain taxes deposited in the District's Capital Projects Fund (the "Pledged Revenues"). The Pledged Revenues include a 1.625% tax on gross room revenues collected in Clark County (the "Room Tax") and the proceeds of a tax equivalent to 60¢ for each \$500 of value on transferred real property in Clark County (the "Real Property Transfer Tax").

Proposed General Obligation Bonds Paid from Pledged Revenues

The District does not anticipate issuing additional general obligation/revenue bonds at this time, however, the District reserves the privilege of issuing additional general obligation bonds at any time legal requirements are satisfied.

General Obligation/Revenue Bonded Indebtedness

The following table sets forth the District’s existing general obligation bonded indebtedness paid from Pledged Revenues.

**EXISTING
GENERAL OBLIGATION/REVENUE INDEBTEDNESS
PAID FROM PLEDGED REVENUES
Clark County School District
As of June 30, 2018**

	Dated	Final Maturity	Original Amount	Outstanding Principal Amount
<u>EXISTING GENERAL OBLIGATION REVENUE BONDS</u>				
<i>Parity Lien Bonds</i>				
Refunding Bonds, Series 2011B	03/21/11	06/15/19	\$ 29,420,000	\$ 11,125,000
Refunding Bonds, Series 2014B	04/29/14	06/15/20	62,200,000	17,410,000
Refunding Bonds, Series 2015B	03/18/15	06/15/22	129,080,000	79,480,000
School Bonds, Series 2015D	11/23/15	06/15/35	200,000,000	176,565,000
Refunding Bonds, Series 2016B	06/16/16	06/15/27	90,775,000	90,675,000
Refunding Bonds, Series 2016E	12/15/16	06/15/26	59,510,000	59,510,000
Refunding Bonds, Series 2017B	06/28/17	06/15/20	59,315,000	40,300,000
Total Existing Parity Lien Bonds				475,065,000
<i>Subordinate Bonds ^{1/}</i>				
School Bonds, Series 2010A (QSCB)	07/08/10	06/15/24	104,000,000	103,900,000
TOTAL EXISTING GENERAL OBLIGATION/REVENUE BONDS				\$ 578,965,000

1/ The 2010A Bonds have a lien on pledged revenues that is subordinate to the lien thereon of the Parity Lien Bonds.

SOURCE: Compiled by Zions Public Finance

General Obligation/Revenue Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the District's existing general obligation bonds paid from Pledged Revenues.

**EXISTING GENERAL OBLIGATION/REVENUE BONDS
DEBT SERVICE PAID FROM PLEDGED REVENUES
Clark County School District
As of June 30, 2018**

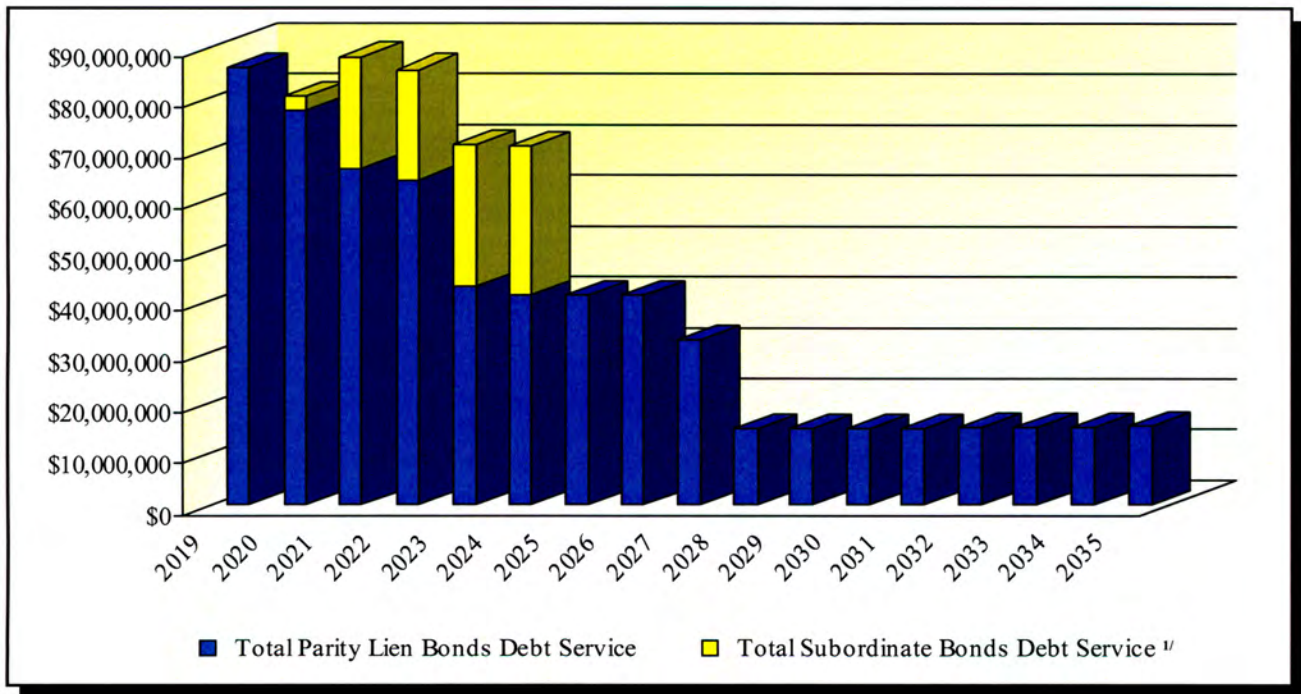
Fiscal Year June 30	Existing General Obligation/Revenue Parity Bonds Debt Service			Existing General Obligation/Revenue Subordinate Bonds Debt Service				Total Existing Bonds Debt Service
	Principal	Interest	Total	Principal	Interest	QSCB Subsidy ^{1/}	Total	
2019	\$ 62,955,000	\$ 22,958,600	85,913,600	\$ 0	\$ 5,724,890	\$ (5,724,890)	\$ 0	\$ 85,913,600
2020	57,780,000	19,810,850	77,590,850	2,755,000	5,724,890	(5,724,890)	2,755,000	80,345,850
2021	49,250,000	16,921,850	66,171,850	22,000,000	5,573,090	(5,573,090)	22,000,000	88,171,850
2022	49,340,000	14,459,350	63,799,350	22,000,000	4,360,890	(4,360,890)	22,000,000	85,799,350
2023	30,865,000	11,992,350	42,857,350	28,070,000	3,148,690	(3,148,690)	28,070,000	70,927,350
2024	30,795,000	10,449,100	41,244,100	29,075,000	1,602,033	(1,602,033)	29,075,000	70,319,100
2025	32,320,000	8,909,350	41,229,350	0	0	0	0	41,229,350
2026	33,910,000	7,293,350	41,203,350	0	0	0	0	41,203,350
2027	26,665,000	5,597,850	32,262,850	0	0	0	0	32,262,850
2028	10,595,000	4,264,600	14,859,600	0	0	0	0	14,859,600
2029	11,125,000	3,734,850	14,859,850	0	0	0	0	14,859,850
2030	11,685,000	3,178,600	14,863,600	0	0	0	0	14,863,600
2031	12,265,000	2,711,200	14,976,200	0	0	0	0	14,976,200
2032	12,880,000	2,220,600	15,100,600	0	0	0	0	15,100,600
2033	13,525,000	1,705,400	15,230,400	0	0	0	0	15,230,400
2034	14,200,000	1,164,400	15,364,400	0	0	0	0	15,364,400
2035	14,910,000	596,400	15,506,400	0	0	0	0	15,506,400
TOTAL	\$ 475,065,000	\$ 137,968,700	\$ 613,033,700	\$ 103,900,000	\$ 26,134,481	\$ (26,134,481)	\$ 103,900,000	\$ 716,933,700

1/ The amounts shown reflect the QSCB Subsidy the District expects to receive on the 2010A Bonds. The District is required to pay all of the interest on the 2010A Bonds even if the QSCB Subsidy is not received.

SOURCE: Compiled by Zions Public Finance

The following chart illustrates the fiscal year debt service requirements on the District's existing general obligation/revenue bonds paid from Pledged Revenues.

**EXISTING DEBT SERVICE
GENERAL OBLIGATION/REVENUE BONDS
PAID FROM PLEDGED REVENUES
Clark County School District, Nevada
As of June 30, 2018**



1/ The amounts shown reflect interest net of the expected QSCB Subsidy on the 2010A Bonds. The District is required to pay all of the interest on the 2010A Bonds even if the QSCB Subsidy is not received.

No Anticipated Impact on Ad Valorem Tax Rate

Principal and interest on bonds supported by Pledged Revenues is payable from room tax and real property transfer tax revenues. There is no anticipated impact on the ad valorem tax rate. The following table illustrates the actual and projected room tax and real property transfer tax collections.

ROOM TAX AND REAL PROPERTY TRANSFER TAX REVENUES
Clark County School District

Fiscal Year	Room Tax ^{1/}	Real Property Transfer Tax ^{2/}	Total Revenues	Existing Debt Service ^{3/}	Coverage
2017	\$ 95,672,595	\$ 29,070,253	\$ 124,742,848	\$ 88,199,923	1.414 x
2018	97,500,000	31,000,000	128,500,000	86,555,003	1.485 x
2019	100,000,000	32,000,000	132,000,000	85,913,600	1.536 x
2020	100,000,000	32,000,000	132,000,000	80,345,850	1.643 x
2021	100,000,000	32,000,000	132,000,000	88,171,850	1.497 x
2022	100,000,000	32,000,000	132,000,000	85,799,350	1.538 x
2023	100,000,000	32,000,000	132,000,000	70,927,350	1.861 x
2024	100,000,000	32,000,000	132,000,000	70,319,100	1.877 x
2025	100,000,000	32,000,000	132,000,000	41,229,350	3.202 x
2026	100,000,000	32,000,000	132,000,000	41,203,350	3.204 x
2027	100,000,000	32,000,000	132,000,000	32,262,850	4.091 x
2028	100,000,000	32,000,000	132,000,000	14,859,600	8.883 x
2029	100,000,000	32,000,000	132,000,000	14,859,850	8.883 x
2030	100,000,000	32,000,000	132,000,000	14,863,600	8.881 x
2031	100,000,000	32,000,000	132,000,000	14,976,200	8.814 x
2032	100,000,000	32,000,000	132,000,000	15,100,600	8.741 x
2033	100,000,000	32,000,000	132,000,000	15,230,400	8.667 x
2034	100,000,000	32,000,000	132,000,000	15,364,400	8.591 x
2035	100,000,000	32,000,000	132,000,000	15,506,400	8.513 x

- 1/ Based on receipt of a 1.625% room tax on gross room tax revenues collected in Clark County. Fiscal year 2017 is actual; 2018 reflects the District's current expectation as to collections for fiscal year 2018. Fiscal year 2019 estimates were prepared by the District in connection with the preparation of the fiscal year 2018-2019 final budget and remain subject to change. Fiscal years 2020 through 2035 are projected using 0% growth.
- 2/ Based on receipt of a 60¢ tax for each \$500 of taxable value of real property transferred in Clark County being distributed to the District. Fiscal year 2017 is actual; 2018 reflects the District's current expectation as to collections for fiscal year 2018. Fiscal year 2019 estimates were prepared by the District in connection with preparation of the fiscal year 2018-2019 final budget and remain subject to change. Fiscal years 2020 through 2035 are projected using 0% growth.
- 3/ The amounts shown reflect interest net of the QSCB Subsidy on the 2010A Bonds. The District is required to pay all of the interest on the 2010A Bonds even if the QSCB Subsidy is not received.

SOURCE: Clark County School District, Nevada and 2018-2019 Final Budget, compiled by Zions Public Finance

General Obligation Medium-Term Bonds

Existing and Proposed General Obligation Bond Indebtedness Supported by the General Fund (the "Medium-Term Bonds")

The Medium-Term Bonds constitute direct and general obligations of the District, and the full faith and credit of the District is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations regarding the District's operating ad valorem levy. The ad valorem tax levy available to pay the Medium-Term Bonds is limited to the District's maximum operating levy. The District's operating levy for fiscal year 2019 is \$0.7500, which is the maximum operating levy currently set by statute.

The Medium-Term Bonds are a debt of the District and the District shall pledge all legally available funds of the District for their payment.

Provisions for the payment of principal and interest requirements on the Medium-Term Bonds are as provided in NRS 350.093 through 350.095. Nevada statutes provide that no act concerning the Medium-Term Bonds or their security may be repealed, amended, or modified in such a manner as to impair materially and adversely the Medium-Term Bonds or their security until all of the Medium-Term Bonds have been discharged in full or provision for their payment has been fully made.

Proposed Medium-Term Bonds

The District anticipates issuing additional medium-term general obligation bonds in the amount of \$36,975,000 in November 2018. The District reserves the privilege of issuing medium-term general obligation bonds or other securities at any time legal requirements are satisfied.

General Obligation Medium-Term Bonded Indebtedness

The following table sets forth the District's outstanding and proposed medium-term general obligation indebtedness.

**EXISTING AND PROPOSED
GENERAL OBLIGATION MEDIUM-TERM INDEBTEDNESS
Clark County School District, Nevada
As of June 30, 2018**

	Dated	Final Maturity	Original Amount	Outstanding
<u>EXISTING GENERAL OBLIGATION MEDIUM-TERM BONDS</u>				
Medium-Term Bonds, Series 2010D (QSCB)	07/08/10	06/15/20	\$ 6,245,000	\$ 6,245,000
Medium-Term Bonds, Series 2013A	07/31/13	06/15/23	32,855,000	12,690,000
Medium-Term Bonds, Series 2016C	06/16/16	06/15/26	33,470,000	27,925,000
Various Purpose Medium-Term Bonds, Series 2016F	12/15/16	06/15/26	50,435,000	43,520,000
Various Purpose Medium-Term Bonds, Series 2017D	12/07/17	06/15/27	23,945,000	23,945,000
TOTAL EXISTING MEDIUM-TERM BONDS				114,325,000
<u>PROPOSED GENERAL OBLIGATION MEDIUM-TERM BONDS</u>				
Proposed Medium-Term Bonds, Series 2018C	November 2018			<u>36,975,000</u>
TOTAL EXISTING & PROPOSED GENERAL OBLIGATION MEDIUM-TERM BONDS				\$ 151,300,000

SOURCE: Compiled by Zions Public Finance

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General Obligation Medium-Term Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the District's existing and proposed Medium-Term Bonds.

**EXISTING AND PROPOSED
GENERAL OBLIGATION MEDIUM-TERM BOND DEBT SERVICE
Clark County School District, Nevada
As of June 30, 2018**

Fiscal Year Ending June 30	Existing General Obligation Medium-Term Bonds Debt Service			Proposed General Obligation Medium-Term Bonds Debt Service ^{2/}		Total Existing & Proposed Bonds Debt Service
	Principal	Interest	QSCB Subsidy ^{1/}	Principal	Interest	
2019	\$ 12,065,000	\$ 5,195,625	\$ (344,100)	\$ 3,550,000	\$ 1,150,333	\$ 21,616,858
2020	18,875,000	4,640,175	(344,100)	3,030,000	1,671,250	27,872,325
2021	13,205,000	3,713,875	0	3,185,000	1,519,750	21,623,625
2022	13,815,000	3,104,325	0	3,340,000	1,360,500	21,619,825
2023	14,460,000	2,465,775	0	3,510,000	1,193,500	21,629,275
2024	12,350,000	1,789,850	0	3,685,000	1,018,000	18,842,850
2025	12,910,000	1,230,850	0	3,870,000	833,750	18,844,600
2026	13,435,000	706,950	0	4,060,000	640,250	18,842,200
2027	3,210,000	160,500	0	4,265,000	437,250	8,072,750
2028	0	0	0	4,480,000	224,000	4,704,000
TOTAL	\$ 114,325,000	\$ 23,007,924	\$ (688,199)	\$ 36,975,000	\$ 10,048,583	\$ 183,668,308

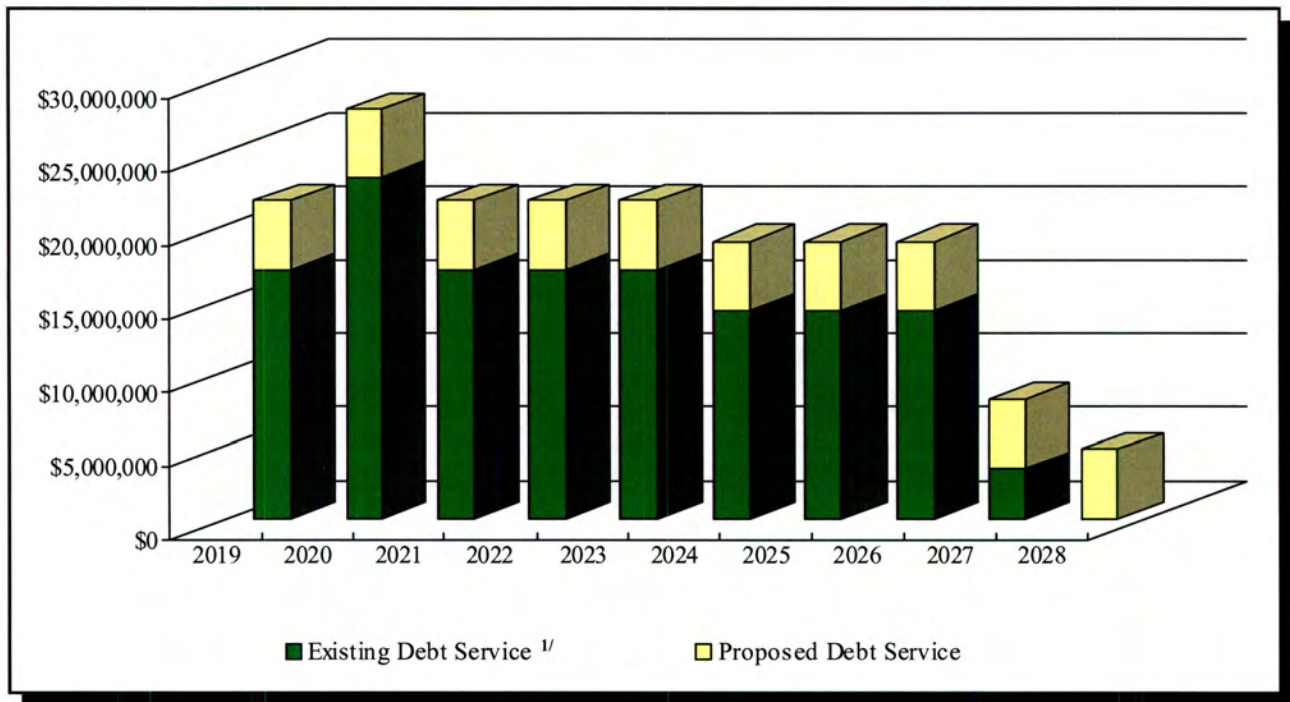
1/ The amounts shown reflect the QSCB Subsidy the District expects to receive on the 2010D Bonds. The District is required to pay all of the interest on the 2010D Bonds even if the QSCB Subsidy is not received.

2/ Preliminary, subject to change. Based on issuance of \$36,975,000 in November 2018. Interest estimated at a constant rate of 5%.

SOURCE: Compiled by Zions Public Finance

The following chart illustrates the debt service to maturity on the District's existing and proposed Medium-Term Bonds.

**EXISTING AND PROPOSED DEBT SERVICE
GENERAL OBLIGATION MEDIUM-TERM BONDS
Clark County School District, Nevada
As of June 30, 2018**



1/ The amounts shown reflect interest net of the expected QSCB Subsidy on the 2010D Bonds. The District is required to pay all of the interest on the 2010D Bonds even if the QSCB Subsidy is not received.

Ad Valorem Tax Rate Impact

Principal and interest on the bonds are payable from any source legally available at the times such payments are due, including the General Fund of the District. There will be no direct impact on the ad valorem tax rate. The following table illustrates the District's ability to retire its existing general fund supported debt.

**ACTUAL AND BUDGETED GENERAL AND SPECIAL EDUCATION FUND
REVENUES AND EXPENDITURES ^{1/}
Clark County School District, Nevada**

Fiscal Year Ending June 30	Actual 2015	Actual 2016	Actual 2017	Estimated 2018	Budgeted 2019
BEGINNING FUND BALANCE	\$ 119,902,569	\$ 105,624,469	\$ 71,835,199	\$ 42,315,495	\$ 61,335,311
REVENUES					
Local Sources					
Property Taxes	410,706,438	430,830,444	442,399,386	462,580,493	468,536,000
Local School Support Tax (Sales Taxes)	881,056,204	914,035,783	948,930,571	988,785,655	1,018,449,000
Other	85,980,359	96,305,224	92,118,421	98,481,787	100,603,000
State Sources	736,734,504	700,582,079	706,134,626	771,233,820	769,620,000
Federal Sources	340,659	157,399	4,072,320	1,310,435	1,600,000
TOTAL REVENUES	2,114,818,164	2,141,910,929	2,193,655,324	2,322,392,190	2,358,808,000
EXPENDITURES					
Regular Programs	972,713,565	981,258,909	987,684,954	1,036,787,454	1,079,717,618
Special Programs	339,846,969	354,634,990	375,695,936	388,138,491	403,980,561
Vocational Programs	7,123,998	6,799,367	6,332,565	6,071,586	10,818,868
Other Instructional Programs	42,676,997	48,398,023	45,890,619	46,056,267	51,949,753
Undistributed Expenditures	800,810,362	818,522,138	810,368,833	854,088,350	865,122,511
TOTAL EXPENDITURES	2,163,171,891	2,209,613,427	2,225,972,907	2,331,142,148	2,411,589,311
Excess (Deficiency) of Revenues Over Expenditures	(48,353,727)	(67,702,498)	(32,317,583)	(8,749,958)	(52,781,311)
OTHER FINANCING SOURCES (USES)					
Transfers to Other Funds ^{2/}	(2,052,025)	(5,817,053)	(29,314,664)	--	--
Transfer from Other Funds ^{3/}	36,127,652	--	--	--	--
Proceeds from Issuance of Bonds	--	39,730,281	32,112,543	26,683,996	36,975,000
Gains/Loss on Disposal of Assets	--	--	--	1,085,778	--
TOTAL OTHER	34,075,627	33,913,228	2,797,879	27,769,774	36,975,000
Net Change in Fund Balance	(14,278,100)	(33,789,270)	(29,519,704)	19,019,816	(15,806,311)
ENDING FUND BALANCE	\$ 105,624,469	\$ 71,835,199	\$ 42,315,495	\$ 61,335,311	\$ 45,529,000
Non-spendable Ending Fund Balance	\$ 5,227,043	\$ 4,792,828	\$ 3,661,692	\$ 4,000,000	\$ 4,000,000
Restricted Ending Fund Balance	198,492	10,645,907	31,543,840	46,918,610	--
Assigned Ending Fund Balance	68,476,662	18,913,023	742,017	250,000	250,000
Unassigned Ending Fund Balance	31,722,272	37,483,441	6,367,946	10,166,701	41,279,000

1/ Includes combined information for the District's General Fund and Special Education Fund.

2/ Net of the transfer between the General Fund and the Special Education Fund. In fiscal year 2016, the amount represents a transfer (\$5.8 million) to the State Grant Fund for Full Day Kindergarten. In fiscal year 2017, the amount represents a transfer (\$29.3 million) to the State Grant Fund for Full Day Kindergarten.

3/ In fiscal year 2015, the amount represents a transfer (\$36.1 million) from the Special Revenue Funds for class size reduction.

SOURCE: Clark County School District, Nevada Comprehensive Annual Financial Reports 2015-2017, 2018-2019 Final Budget

Debt Capacity

Response to NRS 350.013 1(c):

- (2) *A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit.*

State statutes limit the aggregate principal amount of the District's general obligation debt to 15% of the District's total reported assessed valuation. Based upon the fiscal year 2018 reported assessed valuation of \$81,306,131,252 (including the assessed valuations of the Boulder City Redevelopment Agency, the Clark County Redevelopment Agency, the Las Vegas Redevelopment Agency, the Henderson Redevelopment Agency, the North Las Vegas Redevelopment Agency and the Mesquite Redevelopment Agency (the "Redevelopment Agencies") of \$2,415,329,758), the District's debt limit for general obligations is \$12,195,919,688.

In addition to the District's legal debt limit as a percentage of its total assessed value, the District's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

The following table illustrates the District's general obligation statutory debt limitation.

STATUTORY DEBT LIMITATION Clark County School District For Fiscal Year 2018

Statutory Debt Limitation ^{1/}	\$ 12,195,919,688
Outstanding General Obligation Indebtedness	1,853,705,000
Outstanding General Obligation Paid from Pledged Revenues Indebtedness	578,965,000
Outstanding Medium-Term Indebtedness	114,325,000
Total Outstanding General Obligation Debt	✓ 2,546,995,000
Plus: Proposed General Obligation Bonds to be issued in fiscal year 2019	400,000,000
Plus: Proposed General Obligation Medium-Term Bonds to be issued in fiscal year 2019	36,975,000
Total Proposed General Obligation Debt	436,975,000
Total Outstanding and Proposed General Obligation Indebtedness	\$ 2,983,970,000
Additional Statutory Debt Limitation	\$ 9,211,949,688

1/ Based upon the assessed valuation for fiscal year 2018 of \$81,306,131,252 (including Redevelopment Agencies).

SOURCE: State of Nevada Department of Taxation; Compiled by Zions Public Finance

The following table presents a record of the District's outstanding general obligation indebtedness with respect to its statutory debt limitation.

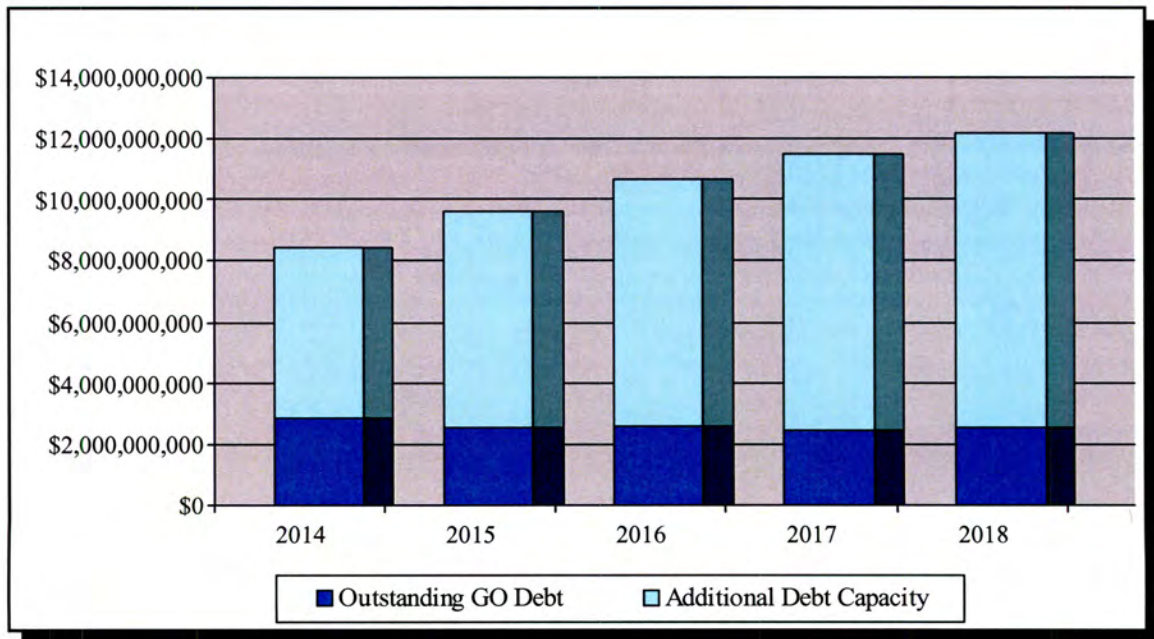
**HISTORICAL
STATUTORY DEBT LIMITATION
Clark County School District, Nevada
As of June 30, 2018**

As of June 30	Assessed Valuation ^{1/}	Debt Limit	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
2014	\$ 56,296,847,888	\$ 8,444,527,183	\$ 2,894,125,000	\$ 5,550,402,183
2015	64,252,633,650	9,637,895,048	2,548,890,000	7,089,005,048
2016	71,055,253,233	10,658,287,985	2,590,805,000	8,067,482,985
2017	76,633,199,095	11,494,979,864	2,438,120,000	9,056,859,864
2018	81,306,131,252	12,195,919,688	2,546,995,000	9,648,924,688

1/ Includes the assessed valuation of the Redevelopment Agencies in the following amounts: 2014 - \$1,076,210,139; 2015 - \$1,347,691,561; 2016 - \$1,788,784,767; 2017 - \$2,035,576,833 and 2018 - \$2,415,329,758.

SOURCE: Ad Valorem Tax Rates for Nevada Local Governments, Department of Taxation; Clark County School District, Nevada

**CLARK COUNTY SCHOOL DISTRICT, NEVADA
Historical Statutory Debt Limitation**



**Debt Comparison
(per capita and assessed valuation)**

Response to NRS 350.013 1(c):

- (3) *A discussion of general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this State.*
- (4) *A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all taxable property within the boundaries of the municipality.*

**DEBT COMPARISON OF NEVADA SCHOOL DISTRICTS
As of June 30, 2018**

School District	Total General Obligation Debt ^{1/}	Estimated 2017 Population ^{2/}	Fiscal Year 2018 Assessed Value ^{3/}	General Obligation Debt Per Capita	General Obligation Debt as a % of Assessed Value
Clark County	\$ 2,546,995,000	2,193,818	\$ 81,306,131,252	\$ 1,160.99	3.13%
Carson City	55,460,000	55,438	1,502,046,933	1,000.40	3.69%
Douglas County	37,175,000	48,300	2,908,641,064	769.67	1.28%
Lyon County	56,646,000	54,657	1,682,761,005	1,036.39	3.37%
Nye County	68,165,000	46,390	1,910,358,824	1,469.39	3.57%
Storey County	6,150,000	4,084	686,763,955	1,505.88	0.90%
Washoe County	707,017,000	451,923	16,136,670,732	1,564.46	4.38%

1/ Outstanding as of June 30, 2018; does not include lease/purchase agreements or proposed debt.

2/ SOURCE: Nevada State Demographer as of July 1.

3/ SOURCE: Nevada Department of Taxation (excludes redevelopment agencies, except for the Clark County School District. Clark County School District includes the assessed valuation of the Clark County Redevelopment Agencies in the amount of \$2,415,329,758).

SOURCE: Compiled by Zions Public Finance

Policy Statement for Sale of Debt

Response to NRS 350.013 1(c):

(5) *Policy regarding the manner in which the municipality expects to sell its debt.*

There are two ways bonds can be sold: competitive (public) or negotiated sale. NRS 350.105 to 350.195 set forth the circumstances under which a local government will sell its bonds at competitive or negotiated sale. The District will follow the statutory requirements in determining the method of sale for its bonds.

Competitive and negotiated sales provide for one or more pricings, depending upon market conditions or other factors. Either method can provide for changing sale dates, issue size, maturity amounts, term, bond features, etc. The timing of any sale is generally related to the requirements of the Nevada Open Meeting Law.

It is the policy of the District to provide minority business enterprises, women-owned business enterprises and all other business enterprises an equal opportunity to participate in the performance of all District contracts. At competitive and negotiated sale, underwriters are requested to assist the District in implementing this policy by taking all reasonable steps to ensure that all available business enterprises, including minority and women-owned business enterprises, have an equal opportunity to participate in District contracts.

Competitive Sale

In a competitive sale, all underwriter(s) are invited to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter(s) presenting the best bid according to stipulated criteria set forth in the notice of sale. The best bid is awarded based on the lowest true interest cost, or TIC, which is the rate, compounded semi-annually, necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the new issue of bonds.

Negotiated Sale

In a negotiated sale, an exclusive arrangement is made between the issuer and an underwriter or underwriting syndicate. The underwriting syndicate will be selected based on a Request for Qualifications or Request for Proposal process either conducted exclusively by the District or conducted on a participatory basis with other Nevada Municipal Governments. Any process subscribed to by the District must include an examination of and cost of underwriting services, responsiveness and experience. The book-running senior manager will be designated by the Chief Financial Officer of the District. The size of the underwriting syndicate will be dictated by the size of the issue. At the end of successful negotiations, the issue is awarded to the underwriter.

If bonds are sold through a negotiated sale, the District will comply with the requirements of NRS 350.175.

A negotiated underwriting may be considered based upon one or more of the following criteria:

- Extremely large issue size
- Complex financing structure (i.e., new security feature, variable rate financings, new derivatives, and certain revenue issues, etc.) which provides a desirable benefit to the District
- Difficulty in marketing due to credit rating or lack of bids
- Private placement, or sale to a municipality, to the state, or a federal agency
- Other factors which lead the District to conclude that competitive sale would not be effective

Type of Security

As long as the District maintains investment grade bond ratings, and has the ability to issue general obligation debt, it will be the District's policy to issue publicly offered and competitively bid general obligation bonds.

Operation Costs and Revenue Sources for Projects in Capital Improvement Plan

Response to NRS 350.013 1(c):

- (7) *A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.*

The District's ad valorem tax rate is set by statute at \$0.75 per \$100 of assessed value. Accordingly, the operational costs associated with the District's Capital Improvement Plan are not expected to affect the District's existing debt or operating tax rates as a result of projects completed, under construction, or contemplated.

Miscellaneous Items

Budgeting

Clark County School District regulation 3110 regarding budget development calls for the District to have specific fund balance and reserve targets. Section IX provides that a contingency reserve of not less than 1/4% of general fund revenues be included in the annual budget. Section X(A) sets a minimum unassigned ending fund balance goal of not less than 2.00% of general fund revenues for each year. Due to budget constraints, the Board approved a temporary waiver of that minimum policy in the 2018-2019 Tentative Budget, adopted on April 4, 2018, as part of the budget assumptions, which was then followed by the Board approval of the 2018-2019 Final Budget on May 21, 2018. The Board and the District will reexamine its revenues and expenditures for each budget cycle, including amendments to the Final Budget.

Debt Service Reserve Fund Balance

The District will comply with all statutory requirements to maintain reserves at required levels. In any event, the ending debt service fund balance shall not undergo any unplanned reduction and the tax rate will be established at a sufficient level to always pay debt when due. The District is sensitive to the need to maintain and improve its bond rating and will administer its debt service fund balance accordingly.

Pursuant to NRS 350.020 (5) and at the time new bonds are issued, the District is required to establish and maintain a reserve requirement for all outstanding and proposed general obligation backed bonds used for school construction. Under NRS 350.020(5), before its amendment in the 2011 session of the Nevada Legislature, the reserve requirement was calculated by using the lesser of 100% of the amount of principal and interest due on all outstanding bonds of the District in the next fiscal year or 10% of the principal amount of the outstanding bonds. The 2011 legislature changed this, and under the amended version, the reserve must be "at least equal the lesser of . . . 25% . . . of the amount of principal and interest payments due on all of the outstanding bonds of the school district in the next fiscal year or 10% of the outstanding principal amount of the outstanding bonds of the school district."

As of June 30, 2018, the District has outstanding general obligation bonds in the aggregate principal amount of \$2,983,970,000 (including the issuance of the Proposed Building and Medium-Term Bonds) which is subject to the reserve requirement. In fiscal year 2019, 25% of debt service on these bonds is \$104,801,040 (*net* of QSCB Subsidy) and 10% of outstanding and proposed par is \$298,397,000. As of June 30, 2018, the debt service reserve requirement is \$104,801,040 and is fully funded.

Due to the District's low operating fund balances, the District strives to maintain the debt service reserve at 100% of the amount of principal and interest due on all outstanding and proposed bonds of the District in the next fiscal year, if possible, within the existing property tax rate (\$0.5534) for school bond debt service. As of June 30, 2018, fiscal year 2019 debt service on these bonds is estimated to be \$419,204,162 (*net* of QSCB Subsidy).

Interest Rate Limitation

Under NRS 350.2011, the maximum rate of interest on fixed rate bonds issued must not exceed by more than three percent: (1) for general obligation Bonds, the Index of Twenty Bonds and (2) for special obligation bonds, the Index of Revenue Bonds, which was most recently published before the bids are received or a negotiated offer is accepted.

As provided in NRS 350.5835, variable rates of interest instruments are exempt from the interest rate limitation provided in NRS 350.2011. Any ordinance or resolution fixing the rate or rates of interest must contain the findings of the District that the procedure specified for determining that rate or rates is reasonable under existing or anticipated conditions in the market and is necessary and advisable for marketing the securities as provided in NRS 350.583 and 350.5835.

Refundings

A refunding is generally the underwriting of a new bond issue whose proceeds are used to redeem an outstanding issue. Key definitions are described as follows:

Advance Refunding - A method of providing for payment of debt service on a bond until the first call date or designated call date from available funds. Advance refundings are done by issuing a new bond or using available funds and investing the proceeds in an escrow account in a portfolio of U.S. government securities structured to provide enough cash flow to pay debt service on the refunded bonds. Under the Tax Cuts and Jobs Act of 2017, advance refunding issues of tax exempt bonds issued after December 31, 2017, will no longer have tax exempt status.

Current Refunding - The duration of the escrow is 90 days or less.

Gross Savings - Difference between debt service on refunding bonds and refunded bonds less any contribution from a reserve or debt service fund.

Present Value Savings - Present value of gross savings discounted at the refunding bond yield to the closing date plus accrued interest less any contribution from a reserve or debt service fund.

Prior to beginning a refunding bond issue, the District will review an estimate of the savings achievable from the refunding. The District may also review a pro forma schedule estimating the savings, assuming that the refunding is done at various points in the future.

The District will generally consider refunding outstanding bonds if one or more of the following conditions exist:

1. Present value savings are at least 3% of the par amount of the refunding bonds.
2. The bonds to be refunded have restrictive or outdated covenants.
3. Restructuring debt is deemed to be desirable to align debt service obligations with revenues available for repayment.

The District may pursue a refunding not meeting the above criteria if:

1. Present value savings exceed the costs of issuing the bonds.
2. Current savings are acceptable when compared to savings that could be achieved by waiting for more favorable interest rates and/or call premiums.

Debt Structure

Maturity Structures - The term of District debt issues should not extend beyond the useful life of the project or equipment financed. The repayment of principal on tax supported debt should generally not extend significantly beyond 20 years unless there are compelling factors which make it necessary to extend the term beyond 20 years.

Debt issued by the District has been structured to provide for generally level debt service. Ascending or uneven debt service structures will be considered when they provide financial advantages such as a more optimum fit of debt service and revenues.

Capitalized Interest - The District will not capitalize interest unless there are compelling factors which make it necessary or desirable to do so.

Bond Insurance - The purchase of bond insurance may be considered as part of the structure of a bond issue. A bond insurance policy may be purchased either by an issuer or by an underwriter for either an entire issue or specific maturities to guarantee payment of principal and interest. While this security provides a higher credit rating and thus a lower borrowing cost for an issuer, such cost savings must be measured against the premium required for such insurance.

The decision to purchase insurance directly versus bidder's option is based on:

- volatile markets
- current investor demand for insured bonds
- level of insurance premiums
- ability of the District to purchase bond insurance from bond proceeds

Bond insurance can be purchased directly by the District prior to the bond sale (direct purchase) or at the underwriter's option and expense (bidder's option). In cases where insurance is purchased, the District will attempt to qualify its bond issues for insurance with bond insurance companies with ratings higher than the underlying rating on the bonds by Moody's Investors Service and S&P Global Ratings.

When insurance is purchased directly by the District, the present value of the estimated debt service savings from insurance should be at least equal to or greater than the insurance premium. The bond insurance company will generally be chosen based on an estimate of the greatest net present value insurance benefit (present value of debt service savings less insurance premium).

Variable Rate Debt

The District may issue variable rate debt to take advantage of lower net borrowing costs, diversify its debt portfolio and to more closely match short-term assets with short-term liabilities.

In order to mitigate the interest rate risks associated with variable rate debt, the District “hedges” this risk through the use of the reserve account in its debt service fund required by NRS 350.020 (5) as described below.

5. *At the time of issuance of bonds authorized pursuant to subsection 4, the board of trustees shall establish a reserve account in its debt service fund for payment of the outstanding bonds of the school district. The reserve account must be established and maintained in an amount at least equal to the lesser of the amount of principal and interest payments due on all of the outstanding bonds of the school district in the next fiscal year or 10% of the outstanding principal amount of the outstanding bonds of the school district. If the amount in the reserve account falls below the amount required by this subsection:*

a) The board of trustees shall not issue additional bonds pursuant to subsection 4 until the reserve account is restored to the level required by this subsection; and

b) The board of trustees shall apply all of the taxes levied by the school district for payment of bonds of the school district that are not needed for payment of the principal and interest on bonds of the school district in the current fiscal year to restore the reserve account to the level required pursuant to this subsection.

It is the District’s policy not to issue variable rate or other interest rate derivative debt in excess of the amount of the reserve account in its debt service fund required by NRS 350.020 (5). As of June 30, 2018, the District estimates the reserve account will be \$101,759,290 net, or \$103,276,538 not net, with no outstanding variable rate debt.

American Recovery and Reinvestment Act and Hiring Incentives to Restore Employment Act Debt

The Chief Financial Officer (“CFO”) will adopt procedures designed to comply with American Recovery and Reinvestment Act (“ARRA”) and Hiring Incentives to Restore Employment Act (“HIRE Act”) requirements in 8038-CP and instructions thereto. The instructions for filing an 8038-CP, which describe how and when to file the 8038-CP, will constitute the District’s written procedures for timely filing of the 8038-CP. The CFO, or his designee, shall be responsible for making such filing or causing it to be made. Payment of the refundable credit will be made to the District or the trustee for the ARRA or HIRE Act District, as determined by the CFO, unless otherwise provided by the CFO. The District’s completion and examination of the form 8038-CP constitute its procedure for ensuring that the refundable credit is made to the District or trustee.

5-Year Operating Tax Rate Forecast

The District currently levies the maximum allowed tax rate (\$0.75/\$100 of assessed value) for general operating purposes. For fiscal years 2018-2019 through 2022-2023, the District plans to levy the maximum operating tax rate allowed by law.

CHIEF FINANCIAL OFFICER INFORMATION
NRS 350.013 Subsection 1(e)

A statement containing the name, title, mailing address and telephone number of the chief financial officer of the municipality.

NAME: Jason Goudie
TITLE: Chief Financial Officer
ADDRESS: Clark County School District
5100 West Sahara Avenue
Las Vegas, NV 89146
TELEPHONE: (702) 799-5445 ext. 5350
E-MAIL: goudij@nv.ccsd.net

APPENDIX A

DEBT SERVICE SCHEDULES
As of June 30, 2018

OUTSTANDING BONDS
As of June 30, 2018

	Dated	Final Maturity	Original Amount	Outstanding Principal Amount	Page
<u>GENERAL OBLIGATION BONDS</u>					
Refunding Bonds, Series 2007A	03/01/07	06/15/19	\$ 473,045,000	\$ 27,000,000	1
Refunding Bonds, Series 2012A	10/04/12	06/15/21	159,425,000	87,705,000	2
Refunding Bonds, Series 2013B	07/31/13	06/15/19	95,870,000	29,300,000	3
Refunding Bonds, Series 2014A	04/29/14	06/15/20	131,175,000	22,395,000	4
Refunding Bonds, Series 2015A	03/18/15	06/15/19	257,445,000	59,465,000	5
Building and Refunding Bonds, Series 2015C	11/23/15	06/16/35	338,445,000	328,905,000	6
Refunding Bonds, Series 2016A	06/16/16	06/15/25	186,035,000	186,035,000	8
Refunding Bonds, Series 2016D	12/15/16	06/15/24	257,215,000	235,310,000	9
Building and Refunding Bonds, Series 2017A	06/28/17	06/15/37	407,900,000	387,805,000	10
Building and Refunding Bonds, Series 2017C	12/07/17	06/15/37	291,785,000	289,785,000	12
Building Bonds, Series 2018A	06/26/18	06/15/38	200,000,000	200,000,000	14
TOTAL GENERAL OBLIGATION BONDS				1,853,705,000	16
<u>GENERAL OBLIGATION REVENUE BONDS</u>					
<i>Parity Lien Bonds</i>					
Refunding Bonds, Series 2011B	03/22/11	06/15/19	29,420,000	11,125,000	17
Refunding Bonds, Series 2014B	04/29/14	06/15/20	62,200,000	17,410,000	18
Refunding Bonds, Series 2015B	03/18/15	06/15/22	129,080,000	79,480,000	19
School Bonds, Series 2015D	11/23/15	06/15/35	200,000,000	176,565,000	20
Refunding Bonds, Series 2016B	06/16/16	06/15/27	90,775,000	90,675,000	22
Refunding Bonds, Series 2016E	12/15/16	06/15/26	59,510,000	59,510,000	23
Refunding Bonds, Series 2017B	06/28/17	06/15/20	59,315,000	40,300,000	24
Total Parity Lien Bonds				475,065,000	25
<i>Subordinate Bonds</i>					
School Bonds, Series 2010A (QSCB)	07/08/10	06/15/24	104,000,000	103,900,000	26
TOTAL GENERAL OBLIGATION REVENUE BONDS				578,965,000	27
<u>GENERAL OBLIGATION MEDIUM-TERM BONDS</u>					
Medium-Term Bonds, Series 2010D (QSCB)	07/08/10	06/15/20	6,245,000	6,245,000	28
Medium-Term Bonds, Series 2013A	07/31/13	06/15/23	32,855,000	12,690,000	29
Medium-Term Bonds, Series 2016C	06/16/16	06/15/26	33,470,000	27,925,000	30
Various Purpose Medium-Term Bonds, Series 2016F	12/15/16	06/15/26	50,434,000	43,520,000	31
Various Purpose Medium-Term Bonds, Series 2017D	12/07/17	06/15/27	23,945,000	23,945,000	32
TOTAL MEDIUM-TERM BONDS				114,325,000	33
GRAND TOTAL:				\$2,546,995,000	34

GENERAL OBLIGATION BONDS

\$473,045,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Refunding Bonds, Series 2007A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	607,500.00	607,500.00	-
06/15/2019	27,000,000.00	4.500%	607,500.00	27,607,500.00	-
06/30/2019	-	-	-	-	28,215,000.00
Total	\$27,000,000.00	-	\$1,215,000.00	\$28,215,000.00	-

\$159,425,000

Clark County School District, Nevada
General Obligation (Limited Tax) Refunding Bonds
Series 2012A

Outstanding Debt Service

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total P+I</u>	<u>Fiscal Total</u>
06/30/2018	-	-	-	-	-
12/15/2018	-	-	2,192,625.00	2,192,625.00	-
06/15/2019	26,110,000.00	5.000%	2,192,625.00	28,302,625.00	-
06/30/2019	-	-	-	-	30,495,250.00
12/15/2019	-	-	1,539,875.00	1,539,875.00	-
06/15/2020	30,045,000.00	5.000%	1,539,875.00	31,584,875.00	-
06/30/2020	-	-	-	-	33,124,750.00
12/15/2020	-	-	788,750.00	788,750.00	-
06/15/2021	31,550,000.00	5.000%	788,750.00	32,338,750.00	-
06/30/2021	-	-	-	-	33,127,500.00
Total	\$87,705,000.00	-	\$9,042,500.00	\$96,747,500.00	-

\$95,870,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Refunding Bonds, Series 2013B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	732,500.00	732,500.00	-
06/15/2019	29,300,000.00	5.000%	732,500.00	30,032,500.00	-
06/30/2019	-	-	-	-	30,765,000.00
Total	\$29,300,000.00	-	\$1,465,000.00	\$30,765,000.00	-

\$131,175,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Refunding Bonds, Series 2014A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	559,875.00	559,875.00	-
06/15/2019	10,925,000.00	5.000%	559,875.00	11,484,875.00	-
06/30/2019	-	-	-	-	12,044,750.00
12/15/2019	-	-	286,750.00	286,750.00	-
06/15/2020	11,470,000.00	5.000%	286,750.00	11,756,750.00	-
06/30/2020	-	-	-	-	12,043,500.00
Total	\$22,395,000.00	-	\$1,693,250.00	\$24,088,250.00	-

\$257,445,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Refunding Bonds, Series 2015A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	1,486,625.00	1,486,625.00	-
06/15/2019	59,465,000.00	5.000%	1,486,625.00	60,951,625.00	-
06/30/2019	-	-	-	-	62,438,250.00
Total	\$59,465,000.00	-	\$2,973,250.00	\$62,438,250.00	-

\$338,445,000

Clark County School District, Nevada

General Obligation (Limited Tax) Building and Refunding Bonds

Series 2015C

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	7,933,000.00	7,933,000.00	-
06/15/2019	5,105,000.00	5.000%	7,933,000.00	13,038,000.00	-
06/30/2019	-	-	-	-	20,971,000.00
12/15/2019	-	-	7,805,375.00	7,805,375.00	-
06/15/2020	5,360,000.00	5.000%	7,805,375.00	13,165,375.00	-
06/30/2020	-	-	-	-	20,970,750.00
12/15/2020	-	-	7,671,375.00	7,671,375.00	-
06/15/2021	5,630,000.00	5.000%	7,671,375.00	13,301,375.00	-
06/30/2021	-	-	-	-	20,972,750.00
12/15/2021	-	-	7,530,625.00	7,530,625.00	-
06/15/2022	5,910,000.00	5.000%	7,530,625.00	13,440,625.00	-
06/30/2022	-	-	-	-	20,971,250.00
12/15/2022	-	-	7,382,875.00	7,382,875.00	-
06/15/2023	6,205,000.00	5.000%	7,382,875.00	13,587,875.00	-
06/30/2023	-	-	-	-	20,970,750.00
12/15/2023	-	-	7,227,750.00	7,227,750.00	-
06/15/2024	6,515,000.00	5.000%	7,227,750.00	13,742,750.00	-
06/30/2024	-	-	-	-	20,970,500.00
12/15/2024	-	-	7,064,875.00	7,064,875.00	-
06/15/2025	32,290,000.00	5.000%	7,064,875.00	39,354,875.00	-
06/30/2025	-	-	-	-	46,419,750.00
12/15/2025	-	-	6,257,625.00	6,257,625.00	-
06/15/2026	72,555,000.00	5.000%	6,257,625.00	78,812,625.00	-
06/30/2026	-	-	-	-	85,070,250.00
12/15/2026	-	-	4,443,750.00	4,443,750.00	-
06/15/2027	76,035,000.00	5.000%	4,443,750.00	80,478,750.00	-
06/30/2027	-	-	-	-	84,922,500.00
12/15/2027	-	-	2,542,875.00	2,542,875.00	-
06/15/2028	47,060,000.00	5.000%	2,542,875.00	49,602,875.00	-
06/30/2028	-	-	-	-	52,145,750.00
12/15/2028	-	-	1,366,375.00	1,366,375.00	-
06/15/2029	8,315,000.00	5.000%	1,366,375.00	9,681,375.00	-
06/30/2029	-	-	-	-	11,047,750.00
12/15/2029	-	-	1,158,500.00	1,158,500.00	-
06/15/2030	8,735,000.00	4.000%	1,158,500.00	9,893,500.00	-
06/30/2030	-	-	-	-	11,052,000.00
12/15/2030	-	-	983,800.00	983,800.00	-
06/15/2031	9,080,000.00	4.000%	983,800.00	10,063,800.00	-
06/30/2031	-	-	-	-	11,047,600.00
12/15/2031	-	-	802,200.00	802,200.00	-
06/15/2032	9,445,000.00	4.000%	802,200.00	10,247,200.00	-
06/30/2032	-	-	-	-	11,049,400.00
12/15/2032	-	-	613,300.00	613,300.00	-

\$338,445,000

Clark County School District, Nevada

General Obligation (Limited Tax) Building and Refunding Bonds

Series 2015C

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+i	Fiscal Total
06/15/2033	9,825,000.00	4.000%	613,300.00	10,438,300.00	-
06/30/2033	-	-	-	-	11,051,600.00
12/15/2033	-	-	416,800.00	416,800.00	-
06/15/2034	10,215,000.00	4.000%	416,800.00	10,631,800.00	-
06/30/2034	-	-	-	-	11,048,600.00
12/15/2034	-	-	212,500.00	212,500.00	-
06/15/2035	10,625,000.00	4.000%	212,500.00	10,837,500.00	-
06/30/2035	-	-	-	-	11,050,000.00
Total	\$328,905,000.00	-	\$142,827,200.00	\$471,732,200.00	-

\$186,035,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Refunding Bonds, Series 2016A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	4,650,875.00	4,650,875.00	-
06/15/2019	-	-	4,650,875.00	4,650,875.00	-
06/30/2019	-	-	-	-	9,301,750.00
12/15/2019	-	-	4,650,875.00	4,650,875.00	-
06/15/2020	-	-	4,650,875.00	4,650,875.00	-
06/30/2020	-	-	-	-	9,301,750.00
12/15/2020	-	-	4,650,875.00	4,650,875.00	-
06/15/2021	23,350,000.00	5.000%	4,650,875.00	28,000,875.00	-
06/30/2021	-	-	-	-	32,651,750.00
12/15/2021	-	-	4,067,125.00	4,067,125.00	-
06/15/2022	20,045,000.00	5.000%	4,067,125.00	24,112,125.00	-
06/30/2022	-	-	-	-	28,179,250.00
12/15/2022	-	-	3,566,000.00	3,566,000.00	-
06/15/2023	54,445,000.00	5.000%	3,566,000.00	58,011,000.00	-
06/30/2023	-	-	-	-	61,577,000.00
12/15/2023	-	-	2,204,875.00	2,204,875.00	-
06/15/2024	57,030,000.00	5.000%	2,204,875.00	59,234,875.00	-
06/30/2024	-	-	-	-	61,439,750.00
12/15/2024	-	-	779,125.00	779,125.00	-
06/15/2025	31,165,000.00	5.000%	779,125.00	31,944,125.00	-
06/30/2025	-	-	-	-	32,723,250.00
Total	\$186,035,000.00	-	\$49,139,500.00	\$235,174,500.00	-

\$257,215,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Refunding Bonds, Series 2016D

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	5,882,750.00	5,882,750.00	-
06/15/2019	22,875,000.00	5.000%	5,882,750.00	28,757,750.00	-
06/30/2019	-	-	-	-	34,640,500.00
12/15/2019	-	-	5,310,875.00	5,310,875.00	-
06/15/2020	75,775,000.00	5.000%	5,310,875.00	81,085,875.00	-
06/30/2020	-	-	-	-	86,396,750.00
12/15/2020	-	-	3,416,500.00	3,416,500.00	-
06/15/2021	51,210,000.00	5.000%	3,416,500.00	54,626,500.00	-
06/30/2021	-	-	-	-	58,043,000.00
12/15/2021	-	-	2,136,250.00	2,136,250.00	-
06/15/2022	28,600,000.00	5.000%	2,136,250.00	30,736,250.00	-
06/30/2022	-	-	-	-	32,872,500.00
12/15/2022	-	-	1,421,250.00	1,421,250.00	-
06/15/2023	27,505,000.00	5.000%	1,421,250.00	28,926,250.00	-
06/30/2023	-	-	-	-	30,347,500.00
12/15/2023	-	-	733,625.00	733,625.00	-
06/15/2024	29,345,000.00	5.000%	733,625.00	30,078,625.00	-
06/30/2024	-	-	-	-	30,812,250.00
Total	\$235,310,000.00	-	\$37,802,500.00	\$273,112,500.00	-

\$407,900,000

Clark County School District, Nevada

General Obligation (Limited Tax) Building and Refunding Bonds

Series 2017A

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	9,454,950.00	9,454,950.00	-
06/15/2019	32,000,000.00	5.000%	9,454,950.00	41,454,950.00	-
06/30/2019	-	-	-	-	50,909,900.00
12/15/2019	-	-	8,654,950.00	8,654,950.00	-
06/15/2020	18,965,000.00	5.000%	8,654,950.00	27,619,950.00	-
06/30/2020	-	-	-	-	36,274,900.00
12/15/2020	-	-	8,180,825.00	8,180,825.00	-
06/15/2021	15,660,000.00	5.000%	8,180,825.00	23,840,825.00	-
06/30/2021	-	-	-	-	32,021,650.00
12/15/2021	-	-	7,789,325.00	7,789,325.00	-
06/15/2022	46,960,000.00	5.000%	7,789,325.00	54,749,325.00	-
06/30/2022	-	-	-	-	62,538,650.00
12/15/2022	-	-	6,615,325.00	6,615,325.00	-
06/15/2023	19,910,000.00	5.000%	6,615,325.00	26,525,325.00	-
06/30/2023	-	-	-	-	33,140,650.00
12/15/2023	-	-	6,117,575.00	6,117,575.00	-
06/15/2024	21,900,000.00	5.000%	6,117,575.00	28,017,575.00	-
06/30/2024	-	-	-	-	34,135,150.00
12/15/2024	-	-	5,570,075.00	5,570,075.00	-
06/15/2025	77,920,000.00	5.000%	5,570,075.00	83,490,075.00	-
06/30/2025	-	-	-	-	89,060,150.00
12/15/2025	-	-	3,622,075.00	3,622,075.00	-
06/15/2026	41,010,000.00	5.000%	3,622,075.00	44,632,075.00	-
06/30/2026	-	-	-	-	48,254,150.00
12/15/2026	-	-	2,596,825.00	2,596,825.00	-
06/15/2027	8,040,000.00	5.000%	2,596,825.00	10,636,825.00	-
06/30/2027	-	-	-	-	13,233,650.00
12/15/2027	-	-	2,395,825.00	2,395,825.00	-
06/15/2028	8,440,000.00	5.000%	2,395,825.00	10,835,825.00	-
06/30/2028	-	-	-	-	13,231,650.00
12/15/2028	-	-	2,184,825.00	2,184,825.00	-
06/15/2029	8,860,000.00	5.000%	2,184,825.00	11,044,825.00	-
06/30/2029	-	-	-	-	13,229,650.00
12/15/2029	-	-	1,963,325.00	1,963,325.00	-
06/15/2030	9,305,000.00	5.000%	1,963,325.00	11,268,325.00	-
06/30/2030	-	-	-	-	13,231,650.00
12/15/2030	-	-	1,730,700.00	1,730,700.00	-
06/15/2031	9,770,000.00	5.000%	1,730,700.00	11,500,700.00	-
06/30/2031	-	-	-	-	13,231,400.00
12/15/2031	-	-	1,486,450.00	1,486,450.00	-
06/15/2032	10,260,000.00	5.000%	1,486,450.00	11,746,450.00	-
06/30/2032	-	-	-	-	13,232,900.00
12/15/2032	-	-	1,229,950.00	1,229,950.00	-

\$407,900,000

Clark County School District, Nevada
General Obligation (Limited Tax) Building and Refunding Bonds
Series 2017A

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/15/2033	10,770,000.00	5.000%	1,229,950.00	11,999,950.00	-
06/30/2033	-	-	-	-	13,229,900.00
12/15/2033	-	-	960,700.00	960,700.00	-
06/15/2034	11,310,000.00	4.000%	960,700.00	12,270,700.00	-
06/30/2034	-	-	-	-	13,231,400.00
12/15/2034	-	-	734,500.00	734,500.00	-
06/15/2035	11,765,000.00	4.000%	734,500.00	12,499,500.00	-
06/30/2035	-	-	-	-	13,234,000.00
12/15/2035	-	-	499,200.00	499,200.00	-
06/15/2036	12,235,000.00	4.000%	499,200.00	12,734,200.00	-
06/30/2036	-	-	-	-	13,233,400.00
12/15/2036	-	-	254,500.00	254,500.00	-
06/15/2037	12,725,000.00	4.000%	254,500.00	12,979,500.00	-
06/30/2037	-	-	-	-	13,234,000.00
Total	\$387,805,000.00	-	\$144,083,800.00	\$531,888,800.00	-

\$291,785,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Building and Refunding Bonds, Series 2017C

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	7,047,050.00	7,047,050.00	-
06/15/2019	1,200,000.00	5.000%	7,047,050.00	8,247,050.00	-
06/30/2019	-	-	-	-	15,294,100.00
12/15/2019	-	-	7,017,050.00	7,017,050.00	-
06/15/2020	21,015,000.00	5.000%	7,017,050.00	28,032,050.00	-
06/30/2020	-	-	-	-	35,049,100.00
12/15/2020	-	-	6,491,675.00	6,491,675.00	-
06/15/2021	26,315,000.00	5.000%	6,491,675.00	32,806,675.00	-
06/30/2021	-	-	-	-	39,298,350.00
12/15/2021	-	-	5,833,800.00	5,833,800.00	-
06/15/2022	26,630,000.00	5.000%	5,833,800.00	32,463,800.00	-
06/30/2022	-	-	-	-	38,297,600.00
12/15/2022	-	-	5,168,050.00	5,168,050.00	-
06/15/2023	26,965,000.00	5.000%	5,168,050.00	32,133,050.00	-
06/30/2023	-	-	-	-	37,301,100.00
12/15/2023	-	-	4,493,925.00	4,493,925.00	-
06/15/2024	27,315,000.00	5.000%	4,493,925.00	31,808,925.00	-
06/30/2024	-	-	-	-	36,302,850.00
12/15/2024	-	-	3,811,050.00	3,811,050.00	-
06/15/2025	9,160,000.00	5.000%	3,811,050.00	12,971,050.00	-
06/30/2025	-	-	-	-	16,782,100.00
12/15/2025	-	-	3,582,050.00	3,582,050.00	-
06/15/2026	9,615,000.00	5.000%	3,582,050.00	13,197,050.00	-
06/30/2026	-	-	-	-	16,779,100.00
12/15/2026	-	-	3,341,675.00	3,341,675.00	-
06/15/2027	10,100,000.00	5.000%	3,341,675.00	13,441,675.00	-
06/30/2027	-	-	-	-	16,783,350.00
12/15/2027	-	-	3,089,175.00	3,089,175.00	-
06/15/2028	10,605,000.00	5.000%	3,089,175.00	13,694,175.00	-
06/30/2028	-	-	-	-	16,783,350.00
12/15/2028	-	-	2,824,050.00	2,824,050.00	-
06/15/2029	11,135,000.00	5.000%	2,824,050.00	13,959,050.00	-
06/30/2029	-	-	-	-	16,783,100.00
12/15/2029	-	-	2,545,675.00	2,545,675.00	-
06/15/2030	11,690,000.00	3.000%	2,545,675.00	14,235,675.00	-
06/30/2030	-	-	-	-	16,781,350.00
12/15/2030	-	-	2,370,325.00	2,370,325.00	-
06/15/2031	12,040,000.00	5.000%	2,370,325.00	14,410,325.00	-
06/30/2031	-	-	-	-	16,780,650.00
12/15/2031	-	-	2,069,325.00	2,069,325.00	-
06/15/2032	12,645,000.00	5.000%	2,069,325.00	14,714,325.00	-
06/30/2032	-	-	-	-	16,783,650.00
12/15/2032	-	-	1,753,200.00	1,753,200.00	-

\$291,785,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Building and Refunding Bonds, Series 2017C

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/15/2033	13,275,000.00	5.000%	1,753,200.00	15,028,200.00	-
06/30/2033	-	-	-	-	16,781,400.00
12/15/2033	-	-	1,421,325.00	1,421,325.00	-
06/15/2034	13,940,000.00	5.000%	1,421,325.00	15,361,325.00	-
06/30/2034	-	-	-	-	16,782,650.00
12/15/2034	-	-	1,072,825.00	1,072,825.00	-
06/15/2035	14,635,000.00	5.000%	1,072,825.00	15,707,825.00	-
06/30/2035	-	-	-	-	16,780,650.00
12/15/2035	-	-	706,950.00	706,950.00	-
06/15/2036	15,370,000.00	5.000%	706,950.00	16,076,950.00	-
06/30/2036	-	-	-	-	16,783,900.00
12/15/2036	-	-	322,700.00	322,700.00	-
06/15/2037	16,135,000.00	4.000%	322,700.00	16,457,700.00	-
06/30/2037	-	-	-	-	16,780,400.00
Total	\$289,785,000.00	-	\$129,923,750.00	\$419,708,750.00	-

\$200,000,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Building Bonds, Series 2018A

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	4,421,861.53	4,421,861.53	-
06/15/2019	-	-	4,709,675.00	4,709,675.00	-
06/30/2019	-	-	-	-	9,131,536.53
12/15/2019	-	-	4,709,675.00	4,709,675.00	-
06/15/2020	6,575,000.00	5.000%	4,709,675.00	11,284,675.00	-
06/30/2020	-	-	-	-	15,994,350.00
12/15/2020	-	-	4,545,300.00	4,545,300.00	-
06/15/2021	6,905,000.00	5.000%	4,545,300.00	11,450,300.00	-
06/30/2021	-	-	-	-	15,995,600.00
12/15/2021	-	-	4,372,675.00	4,372,675.00	-
06/15/2022	7,250,000.00	5.000%	4,372,675.00	11,622,675.00	-
06/30/2022	-	-	-	-	15,995,350.00
12/15/2022	-	-	4,191,425.00	4,191,425.00	-
06/15/2023	7,615,000.00	5.000%	4,191,425.00	11,806,425.00	-
06/30/2023	-	-	-	-	15,997,850.00
12/15/2023	-	-	4,001,050.00	4,001,050.00	-
06/15/2024	7,995,000.00	5.000%	4,001,050.00	11,996,050.00	-
06/30/2024	-	-	-	-	15,997,100.00
12/15/2024	-	-	3,801,175.00	3,801,175.00	-
06/15/2025	8,395,000.00	5.000%	3,801,175.00	12,196,175.00	-
06/30/2025	-	-	-	-	15,997,350.00
12/15/2025	-	-	3,591,300.00	3,591,300.00	-
06/15/2026	8,815,000.00	5.000%	3,591,300.00	12,406,300.00	-
06/30/2026	-	-	-	-	15,997,600.00
12/15/2026	-	-	3,370,925.00	3,370,925.00	-
06/15/2027	9,255,000.00	5.000%	3,370,925.00	12,625,925.00	-
06/30/2027	-	-	-	-	15,996,850.00
12/15/2027	-	-	3,139,550.00	3,139,550.00	-
06/15/2028	9,720,000.00	5.000%	3,139,550.00	12,859,550.00	-
06/30/2028	-	-	-	-	15,999,100.00
12/15/2028	-	-	2,896,550.00	2,896,550.00	-
06/15/2029	10,205,000.00	5.000%	2,896,550.00	13,101,550.00	-
06/30/2029	-	-	-	-	15,998,100.00
12/15/2029	-	-	2,641,425.00	2,641,425.00	-
06/15/2030	10,715,000.00	5.000%	2,641,425.00	13,356,425.00	-
06/30/2030	-	-	-	-	15,997,850.00
12/15/2030	-	-	2,373,550.00	2,373,550.00	-
06/15/2031	11,250,000.00	5.000%	2,373,550.00	13,623,550.00	-
06/30/2031	-	-	-	-	15,997,100.00
12/15/2031	-	-	2,092,300.00	2,092,300.00	-
06/15/2032	11,810,000.00	5.000%	2,092,300.00	13,902,300.00	-
06/30/2032	-	-	-	-	15,994,600.00
12/15/2032	-	-	1,797,050.00	1,797,050.00	-

\$200,000,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Building Bonds, Series 2018A

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/15/2033	12,405,000.00	5.000%	1,797,050.00	14,202,050.00	-
06/30/2033	-	-	-	-	15,999,100.00
12/15/2033	-	-	1,486,925.00	1,486,925.00	-
06/15/2034	13,025,000.00	5.000%	1,486,925.00	14,511,925.00	-
06/30/2034	-	-	-	-	15,998,850.00
12/15/2034	-	-	1,161,300.00	1,161,300.00	-
06/15/2035	13,675,000.00	4.000%	1,161,300.00	14,836,300.00	-
06/30/2035	-	-	-	-	15,997,600.00
12/15/2035	-	-	887,800.00	887,800.00	-
06/15/2036	14,220,000.00	4.000%	887,800.00	15,107,800.00	-
06/30/2036	-	-	-	-	15,995,600.00
12/15/2036	-	-	603,400.00	603,400.00	-
06/15/2037	14,790,000.00	4.000%	603,400.00	15,393,400.00	-
06/30/2037	-	-	-	-	15,996,800.00
12/15/2037	-	-	307,600.00	307,600.00	-
06/15/2038	15,380,000.00	4.000%	307,600.00	15,687,600.00	-
06/30/2038	-	-	-	-	15,995,200.00
Total	\$200,000,000.00	-	\$113,073,486.53	\$313,073,486.53	-

Clark County School District, Nevada
General Obligation Bonds

Aggregate Bond Balance

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2018	-	-	-	1,853,705,000.00
06/30/2019	213,980,000.00	90,227,036.53	304,207,036.53	1,639,725,000.00
06/30/2020	169,205,000.00	79,950,850.00	249,155,850.00	1,470,520,000.00
06/30/2021	160,620,000.00	71,490,600.00	232,110,600.00	1,309,900,000.00
06/30/2022	135,395,000.00	63,459,600.00	198,854,600.00	1,174,505,000.00
06/30/2023	142,645,000.00	56,689,850.00	199,334,850.00	1,031,860,000.00
06/30/2024	150,100,000.00	49,557,600.00	199,657,600.00	881,760,000.00
06/30/2025	158,930,000.00	42,052,600.00	200,982,600.00	722,830,000.00
06/30/2026	131,995,000.00	34,106,100.00	166,101,100.00	590,835,000.00
06/30/2027	103,430,000.00	27,506,350.00	130,936,350.00	487,405,000.00
06/30/2028	75,825,000.00	22,334,850.00	98,159,850.00	411,580,000.00
06/30/2029	38,515,000.00	18,543,600.00	57,058,600.00	373,065,000.00
06/30/2030	40,445,000.00	16,617,850.00	57,062,850.00	332,620,000.00
06/30/2031	42,140,000.00	14,916,750.00	57,056,750.00	290,480,000.00
06/30/2032	44,160,000.00	12,900,550.00	57,060,550.00	246,320,000.00
06/30/2033	46,275,000.00	10,787,000.00	57,062,000.00	200,045,000.00
06/30/2034	48,490,000.00	8,571,500.00	57,061,500.00	151,555,000.00
06/30/2035	50,700,000.00	6,362,250.00	57,062,250.00	100,855,000.00
06/30/2036	41,825,000.00	4,187,900.00	46,012,900.00	59,030,000.00
06/30/2037	43,650,000.00	2,361,200.00	46,011,200.00	15,380,000.00
06/30/2038	15,380,000.00	615,200.00	15,995,200.00	-
Total	\$1,853,705,000.00	\$633,239,236.53	\$2,486,944,236.53	-

Par Amounts Of Selected Issues

3/1/07A Refunding Bonds - \$473,045,000	27,000,000.00
10/4/12A Refunding Bonds - \$159,425,000	87,705,000.00
7/31/13B Refunding Bonds - \$95,870,000	29,300,000.00
4/29/14A Refunding Bonds - \$131,175,000	22,395,000.00
3/18/15A Refunding Bonds - \$257,445,000	59,465,000.00
11/23/15C Building & Refunding Bonds - \$338,445,000	328,905,000.00
6/16/16A Refunding Bonds - \$186,035,000	186,035,000.00
12/15/16D Refunding Bonds - \$257,215,000	235,310,000.00
6/28/17A Building & Refunding Bonds - \$407,900,000	387,805,000.00
12/7/17C Building & Refunding Bonds - \$291,785,000	289,785,000.00
6/26/18A Building Bonds - \$200,000,000	200,000,000.00
TOTAL	1,853,705,000.00

GENERAL OBLIGATION REVENUE BONDS

\$29,420,000

Clark County School District, Nevada
General Obligation (Limited Tax) Refunding Bonds
(Additionally Secured by Pledged Revenues), Series 2011B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	278,125.00	278,125.00	-
06/15/2019	11,125,000.00	5.000%	278,125.00	11,403,125.00	-
06/30/2019	-	-	-	-	11,681,250.00
Total	\$11,125,000.00	-	\$556,250.00	\$11,681,250.00	-

\$62,200,000

Clark County School District, Nevada
General Obligation (Limited Tax) Refunding Bonds
(Additionally Secured by Pledged Revenues), Series 2014B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	435,250.00	435,250.00	-
06/15/2019	6,740,000.00	5.000%	435,250.00	7,175,250.00	-
06/30/2019	-	-	-	-	7,610,500.00
12/15/2019	-	-	266,750.00	266,750.00	-
06/15/2020	10,670,000.00	5.000%	266,750.00	10,936,750.00	-
06/30/2020	-	-	-	-	11,203,500.00
Total	\$17,410,000.00	-	\$1,404,000.00	\$18,814,000.00	-

\$129,080,000

General Obligation (Limited Tax) Refunding Bonds
(Additionally Secured by Pledged Revenues), Series 2015B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	1,987,000.00	1,987,000.00	-
06/15/2019	18,470,000.00	5.000%	1,987,000.00	20,457,000.00	-
06/30/2019	-	-	-	-	22,444,000.00
12/15/2019	-	-	1,525,250.00	1,525,250.00	-
06/15/2020	19,365,000.00	5.000%	1,525,250.00	20,890,250.00	-
06/30/2020	-	-	-	-	22,415,500.00
12/15/2020	-	-	1,041,125.00	1,041,125.00	-
06/15/2021	20,315,000.00	5.000%	1,041,125.00	21,356,125.00	-
06/30/2021	-	-	-	-	22,397,250.00
12/15/2021	-	-	533,250.00	533,250.00	-
06/15/2022	21,330,000.00	5.000%	533,250.00	21,863,250.00	-
06/30/2022	-	-	-	-	22,396,500.00
Total	\$79,480,000.00	-	\$10,173,250.00	\$89,653,250.00	-

\$200,000,000

Clark County School District, Nevada
General Obligation (Limited Tax) School Bonds
(Additionally Secured by Pledged Revenues), Series 2015D

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	4,016,800.00	4,016,800.00	-
06/15/2019	6,895,000.00	5.000%	4,016,800.00	10,911,800.00	-
06/30/2019	-	-	-	-	14,928,600.00
12/15/2019	-	-	3,844,425.00	3,844,425.00	-
06/15/2020	7,170,000.00	5.000%	3,844,425.00	11,014,425.00	-
06/30/2020	-	-	-	-	14,858,850.00
12/15/2020	-	-	3,665,175.00	3,665,175.00	-
06/15/2021	7,530,000.00	5.000%	3,665,175.00	11,195,175.00	-
06/30/2021	-	-	-	-	14,860,350.00
12/15/2021	-	-	3,476,925.00	3,476,925.00	-
06/15/2022	7,905,000.00	5.000%	3,476,925.00	11,381,925.00	-
06/30/2022	-	-	-	-	14,858,850.00
12/15/2022	-	-	3,279,300.00	3,279,300.00	-
06/15/2023	8,305,000.00	5.000%	3,279,300.00	11,584,300.00	-
06/30/2023	-	-	-	-	14,863,600.00
12/15/2023	-	-	3,071,675.00	3,071,675.00	-
06/15/2024	8,720,000.00	5.000%	3,071,675.00	11,791,675.00	-
06/30/2024	-	-	-	-	14,863,350.00
12/15/2024	-	-	2,853,675.00	2,853,675.00	-
06/15/2025	9,155,000.00	5.000%	2,853,675.00	12,008,675.00	-
06/30/2025	-	-	-	-	14,862,350.00
12/15/2025	-	-	2,624,800.00	2,624,800.00	-
06/15/2026	9,610,000.00	5.000%	2,624,800.00	12,234,800.00	-
06/30/2026	-	-	-	-	14,859,600.00
12/15/2026	-	-	2,384,550.00	2,384,550.00	-
06/15/2027	10,090,000.00	5.000%	2,384,550.00	12,474,550.00	-
06/30/2027	-	-	-	-	14,859,100.00
12/15/2027	-	-	2,132,300.00	2,132,300.00	-
06/15/2028	10,595,000.00	5.000%	2,132,300.00	12,727,300.00	-
06/30/2028	-	-	-	-	14,859,600.00
12/15/2028	-	-	1,867,425.00	1,867,425.00	-
06/15/2029	11,125,000.00	5.000%	1,867,425.00	12,992,425.00	-
06/30/2029	-	-	-	-	14,859,850.00
12/15/2029	-	-	1,589,300.00	1,589,300.00	-
06/15/2030	11,685,000.00	4.000%	1,589,300.00	13,274,300.00	-
06/30/2030	-	-	-	-	14,863,600.00
12/15/2030	-	-	1,355,600.00	1,355,600.00	-
06/15/2031	12,265,000.00	4.000%	1,355,600.00	13,620,600.00	-
06/30/2031	-	-	-	-	14,976,200.00
12/15/2031	-	-	1,110,300.00	1,110,300.00	-
06/15/2032	12,880,000.00	4.000%	1,110,300.00	13,990,300.00	-
06/30/2032	-	-	-	-	15,100,600.00
12/15/2032	-	-	852,700.00	852,700.00	-

\$200,000,000

Clark County School District, Nevada
General Obligation (Limited Tax) School Bonds
(Additionally Secured by Pledged Revenues), Series 2015D

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/15/2033	13,525,000.00	4.000%	852,700.00	14,377,700.00	-
06/30/2033	-	-	-	-	15,230,400.00
12/15/2033	-	-	582,200.00	582,200.00	-
06/15/2034	14,200,000.00	4.000%	582,200.00	14,782,200.00	-
06/30/2034	-	-	-	-	15,364,400.00
12/15/2034	-	-	298,200.00	298,200.00	-
06/15/2035	14,910,000.00	4.000%	298,200.00	15,208,200.00	-
06/30/2035	-	-	-	-	15,506,400.00
Total	\$176,565,000.00	-	\$78,010,700.00	\$254,575,700.00	-

\$90,775,000

Clark County School District, Nevada
General Obligation (Limited Tax) Refunding Bonds
(Additionally Secured by Pledged Revenues), Series 2016B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	2,266,875.00	2,266,875.00	-
06/15/2019	-	-	2,266,875.00	2,266,875.00	-
06/30/2019	-	-	-	-	4,533,750.00
12/15/2019	-	-	2,266,875.00	2,266,875.00	-
06/15/2020	-	-	2,266,875.00	2,266,875.00	-
06/30/2020	-	-	-	-	4,533,750.00
12/15/2020	-	-	2,266,875.00	2,266,875.00	-
06/15/2021	-	-	2,266,875.00	2,266,875.00	-
06/30/2021	-	-	-	-	4,533,750.00
12/15/2021	-	-	2,266,875.00	2,266,875.00	-
06/15/2022	5,900,000.00	5.000%	2,266,875.00	8,166,875.00	-
06/30/2022	-	-	-	-	10,433,750.00
12/15/2022	-	-	2,119,375.00	2,119,375.00	-
06/15/2023	22,560,000.00	5.000%	2,119,375.00	24,679,375.00	-
06/30/2023	-	-	-	-	26,798,750.00
12/15/2023	-	-	1,555,375.00	1,555,375.00	-
06/15/2024	14,560,000.00	5.000%	1,555,375.00	16,115,375.00	-
06/30/2024	-	-	-	-	17,670,750.00
12/15/2024	-	-	1,191,375.00	1,191,375.00	-
06/15/2025	15,205,000.00	5.000%	1,191,375.00	16,396,375.00	-
06/30/2025	-	-	-	-	17,587,750.00
12/15/2025	-	-	811,250.00	811,250.00	-
06/15/2026	15,875,000.00	5.000%	811,250.00	16,686,250.00	-
06/30/2026	-	-	-	-	17,497,500.00
12/15/2026	-	-	414,375.00	414,375.00	-
06/15/2027	16,575,000.00	5.000%	414,375.00	16,989,375.00	-
06/30/2027	-	-	-	-	17,403,750.00
Total	\$90,675,000.00	-	\$30,318,500.00	\$120,993,500.00	-

\$59,510,000

Clark County School District, Nevada
General Obligation (Limited Tax) Refunding Bonds
(Additionally Secured by Pledged Revenues), Series 2016E

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	1,487,750.00	1,487,750.00	-
06/15/2019	-	-	1,487,750.00	1,487,750.00	-
06/30/2019	-	-	-	-	2,975,500.00
12/15/2019	-	-	1,487,750.00	1,487,750.00	-
06/15/2020	-	-	1,487,750.00	1,487,750.00	-
06/30/2020	-	-	-	-	2,975,500.00
12/15/2020	-	-	1,487,750.00	1,487,750.00	-
06/15/2021	21,405,000.00	5.000%	1,487,750.00	22,892,750.00	-
06/30/2021	-	-	-	-	24,380,500.00
12/15/2021	-	-	952,625.00	952,625.00	-
06/15/2022	14,205,000.00	5.000%	952,625.00	15,157,625.00	-
06/30/2022	-	-	-	-	16,110,250.00
12/15/2022	-	-	597,500.00	597,500.00	-
06/15/2023	-	-	597,500.00	597,500.00	-
06/30/2023	-	-	-	-	1,195,000.00
12/15/2023	-	-	597,500.00	597,500.00	-
06/15/2024	7,515,000.00	5.000%	597,500.00	8,112,500.00	-
06/30/2024	-	-	-	-	8,710,000.00
12/15/2024	-	-	409,625.00	409,625.00	-
06/15/2025	7,960,000.00	5.000%	409,625.00	8,369,625.00	-
06/30/2025	-	-	-	-	8,779,250.00
12/15/2025	-	-	210,625.00	210,625.00	-
06/15/2026	8,425,000.00	5.000%	210,625.00	8,635,625.00	-
06/30/2026	-	-	-	-	8,846,250.00
Total	\$59,510,000.00	-	\$14,462,250.00	\$73,972,250.00	-

\$59,315,000

Clark County School District, Nevada
General Obligation (Limited Tax) Refunding Bonds
(Additionally Secured by Pledged Revenues), Series 2017B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+i	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	1,007,500.00	1,007,500.00	-
06/15/2019	19,725,000.00	5.000%	1,007,500.00	20,732,500.00	-
06/30/2019	-	-	-	-	21,740,000.00
12/15/2019	-	-	514,375.00	514,375.00	-
06/15/2020	20,575,000.00	5.000%	514,375.00	21,089,375.00	-
06/30/2020	-	-	-	-	21,603,750.00
Total	\$40,300,000.00	-	\$3,043,750.00	\$43,343,750.00	-

Clark County School District, Nevada
 General Obligation Parity Lien Bonds

Aggregate Bond Balance

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2018	-	-	-	475,065,000.00
06/30/2019	62,955,000.00	22,958,600.00	85,913,600.00	412,110,000.00
06/30/2020	57,780,000.00	19,810,850.00	77,590,850.00	354,330,000.00
06/30/2021	49,250,000.00	16,921,850.00	66,171,850.00	305,080,000.00
06/30/2022	49,340,000.00	14,459,350.00	63,799,350.00	255,740,000.00
06/30/2023	30,865,000.00	11,992,350.00	42,857,350.00	224,875,000.00
06/30/2024	30,795,000.00	10,449,100.00	41,244,100.00	194,080,000.00
06/30/2025	32,320,000.00	8,909,350.00	41,229,350.00	161,760,000.00
06/30/2026	33,910,000.00	7,293,350.00	41,203,350.00	127,850,000.00
06/30/2027	26,665,000.00	5,597,850.00	32,262,850.00	101,185,000.00
06/30/2028	10,595,000.00	4,264,600.00	14,859,600.00	90,590,000.00
06/30/2029	11,125,000.00	3,734,850.00	14,859,850.00	79,465,000.00
06/30/2030	11,685,000.00	3,178,600.00	14,863,600.00	67,780,000.00
06/30/2031	12,265,000.00	2,711,200.00	14,976,200.00	55,515,000.00
06/30/2032	12,880,000.00	2,220,600.00	15,100,600.00	42,635,000.00
06/30/2033	13,525,000.00	1,705,400.00	15,230,400.00	29,110,000.00
06/30/2034	14,200,000.00	1,164,400.00	15,364,400.00	14,910,000.00
06/30/2035	14,910,000.00	596,400.00	15,506,400.00	-
Total	\$475,065,000.00	\$137,968,700.00	\$613,033,700.00	-

Par Amounts Of Selected Issues

3/22/11B Refunding Bonds (Revs) - \$29,420,000	11,125,000.00
4/29/14B Refunding Bonds (Revs) - \$62,200,000	17,410,000.00
3/18/15B Refunding Bonds (Revs)- \$129,080,000	79,480,000.00
11/23/15D School Bonds (Revs) - \$200,000,000	176,565,000.00
6/16/16B Refunding Bonds (Revs) - \$90,775,000	90,675,000.00
12/15/16E Refunding Bonds (Revs) - \$59,510,000	59,510,000.00
6/28/17B Refunding Bonds (Revs) - \$59,315,000	40,300,000.00
TOTAL	475,065,000.00

\$104,000,000

Clark County School District, Nevada

General Obligation (LT) School Bonds (Additionally Secured by Pledged Revenues)

(Taxable Direct Pay Qualified School Construction Bonds), Series 2010A

Outstanding Debt Service

Date	Principal	Coupon	Interest	QSCB Subsidy	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-	-
12/15/2018	-	-	2,862,445.00	(2,862,445.00)	-	-
06/15/2019	-	-	2,862,445.00	(2,862,445.00)	-	-
12/15/2019	-	-	2,862,445.00	(2,862,445.00)	-	-
06/15/2020	2,755,000.00	5.510%	2,862,445.00	(2,862,445.00)	2,755,000.00	-
06/30/2020	-	-	-	-	-	2,755,000.00
12/15/2020	-	-	2,786,544.75	(2,786,544.75)	-	-
06/15/2021	22,000,000.00	5.510%	2,786,544.75	(2,786,544.75)	22,000,000.00	-
06/30/2021	-	-	-	-	-	22,000,000.00
12/15/2021	-	-	2,180,444.75	(2,180,444.75)	-	-
06/15/2022	22,000,000.00	5.510%	2,180,444.75	(2,180,444.75)	22,000,000.00	-
06/30/2022	-	-	-	-	-	22,000,000.00
12/15/2022	-	-	1,574,344.75	(1,574,344.75)	-	-
06/15/2023	28,070,000.00	5.510%	1,574,344.75	(1,574,344.75)	28,070,000.00	-
06/30/2023	-	-	-	-	-	28,070,000.00
12/15/2023	-	-	801,016.25	(801,016.25)	-	-
06/15/2024	29,075,000.00	5.510%	801,016.25	(801,016.25)	29,075,000.00	-
06/30/2024	-	-	-	-	-	29,075,000.00
Total	\$103,900,000.00	-	\$26,134,481.00	(26,134,481.00)	\$103,900,000.00	-

Clark County School District, Nevada
 General Obligation Revenue Bonds

Aggregate Bond Balance

Date	Principal	Interest	QSCB Subsidy	Total P+I	Bond Balance
06/30/2018	-	-	-	-	578,965,000.00
06/30/2019	62,955,000.00	28,683,490.00	(5,724,890.00)	85,913,600.00	516,010,000.00
06/30/2020	60,535,000.00	25,535,740.00	(5,724,890.00)	80,345,850.00	455,475,000.00
06/30/2021	71,250,000.00	22,494,939.50	(5,573,089.50)	88,171,850.00	384,225,000.00
06/30/2022	71,340,000.00	18,820,239.50	(4,360,889.50)	85,799,350.00	312,885,000.00
06/30/2023	58,935,000.00	15,141,039.50	(3,148,689.50)	70,927,350.00	253,950,000.00
06/30/2024	59,870,000.00	12,051,132.50	(1,602,032.50)	70,319,100.00	194,080,000.00
06/30/2025	32,320,000.00	8,909,350.00	-	41,229,350.00	161,760,000.00
06/30/2026	33,910,000.00	7,293,350.00	-	41,203,350.00	127,850,000.00
06/30/2027	26,665,000.00	5,597,850.00	-	32,262,850.00	101,185,000.00
06/30/2028	10,595,000.00	4,264,600.00	-	14,859,600.00	90,590,000.00
06/30/2029	11,125,000.00	3,734,850.00	-	14,859,850.00	79,465,000.00
06/30/2030	11,685,000.00	3,178,600.00	-	14,863,600.00	67,780,000.00
06/30/2031	12,265,000.00	2,711,200.00	-	14,976,200.00	55,515,000.00
06/30/2032	12,880,000.00	2,220,600.00	-	15,100,600.00	42,635,000.00
06/30/2033	13,525,000.00	1,705,400.00	-	15,230,400.00	29,110,000.00
06/30/2034	14,200,000.00	1,164,400.00	-	15,364,400.00	14,910,000.00
06/30/2035	14,910,000.00	596,400.00	-	15,506,400.00	-
Total	\$578,965,000.00	\$164,103,181.00	(26,134,481.00)	\$716,933,700.00	-

Par Amounts Of Selected Issues

3/22/11B Refunding Bonds (Revs) - \$29,420,000	11,125,000.00
4/29/14B Refunding Bonds (Revs) - \$62,200,000	17,410,000.00
3/18/15B Refunding Bonds (Revs) - \$129,080,000	79,480,000.00
11/23/15D School Bonds (Revs) - \$200,000,000	176,565,000.00
6/16/16B Refunding Bonds (Revs) - \$90,775,000	90,675,000.00
12/15/16E Refunding Bonds (Revs) - \$59,510,000	59,510,000.00
6/28/17B Refunding Bonds (Revs) - \$59,315,000	40,300,000.00
7/8/10A School Bonds (QSCB) (Revs) - \$104,000,000	103,900,000.00
TOTAL	578,965,000.00

GENERAL OBLIGATION MEDIUM-TERM BONDS

\$6,245,000

Clark County School District, Nevada
General Obligation (LT) Medium-Term Bonds
(Taxable Direct Pay Qualified School Construction Bonds), Series 2010D

Outstanding Debt Service

Date	Principal	Coupon	Interest	Federal Subsidy	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-	-
12/15/2018	-	-	172,049.75	(172,049.75)	-	-
06/15/2019	-	-	172,049.75	(172,049.75)	-	-
12/15/2019	-	-	172,049.75	(172,049.75)	-	-
06/15/2020	6,245,000.00	5.510%	172,049.75	(172,049.75)	6,245,000.00	-
06/30/2020	-	-	-	-	-	6,245,000.00
Total	\$6,245,000.00	-	\$688,199.00	(688,199.00)	\$6,245,000.00	-

\$32,855,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Medium-Term Bonds, Series 2013A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	193,712.50	193,712.50	-
06/15/2019	2,390,000.00	3.000%	193,712.50	2,583,712.50	-
06/30/2019	-	-	-	-	2,777,425.00
12/15/2019	-	-	157,862.50	157,862.50	-
06/15/2020	2,465,000.00	3.000%	157,862.50	2,622,862.50	-
06/30/2020	-	-	-	-	2,780,725.00
12/15/2020	-	-	120,887.50	120,887.50	-
06/15/2021	2,535,000.00	3.000%	120,887.50	2,655,887.50	-
06/30/2021	-	-	-	-	2,776,775.00
12/15/2021	-	-	82,862.50	82,862.50	-
06/15/2022	2,610,000.00	3.000%	82,862.50	2,692,862.50	-
06/30/2022	-	-	-	-	2,775,725.00
12/15/2022	-	-	43,712.50	43,712.50	-
06/15/2023	2,690,000.00	3.250%	43,712.50	2,733,712.50	-
06/30/2023	-	-	-	-	2,777,425.00
Total	\$12,690,000.00	-	\$1,198,075.00	\$13,888,075.00	-

\$33,470,000

Clark County School District, Nevada
General Obligation (Limited Tax) Medium-Term Bonds
Series 2016C

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	698,125.00	698,125.00	-
06/15/2019	2,925,000.00	5.000%	698,125.00	3,623,125.00	-
06/30/2019	-	-	-	-	4,321,250.00
12/15/2019	-	-	625,000.00	625,000.00	-
06/15/2020	3,070,000.00	5.000%	625,000.00	3,695,000.00	-
06/30/2020	-	-	-	-	4,320,000.00
12/15/2020	-	-	548,250.00	548,250.00	-
06/15/2021	3,225,000.00	5.000%	548,250.00	3,773,250.00	-
06/30/2021	-	-	-	-	4,321,500.00
12/15/2021	-	-	467,625.00	467,625.00	-
06/15/2022	3,385,000.00	5.000%	467,625.00	3,852,625.00	-
06/30/2022	-	-	-	-	4,320,250.00
12/15/2022	-	-	383,000.00	383,000.00	-
06/15/2023	3,555,000.00	5.000%	383,000.00	3,938,000.00	-
06/30/2023	-	-	-	-	4,321,000.00
12/15/2023	-	-	294,125.00	294,125.00	-
06/15/2024	3,730,000.00	5.000%	294,125.00	4,024,125.00	-
06/30/2024	-	-	-	-	4,318,250.00
12/15/2024	-	-	200,875.00	200,875.00	-
06/15/2025	3,920,000.00	5.000%	200,875.00	4,120,875.00	-
06/30/2025	-	-	-	-	4,321,750.00
12/15/2025	-	-	102,875.00	102,875.00	-
06/15/2026	4,115,000.00	5.000%	102,875.00	4,217,875.00	-
06/30/2026	-	-	-	-	4,320,750.00
Total	\$27,925,000.00	-	\$6,639,750.00	\$34,564,750.00	-

\$50,435,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Various Purpose Medium-Term Bonds, Series 2016F

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	935,300.00	935,300.00	-
06/15/2019	4,580,000.00	5.000%	935,300.00	5,515,300.00	-
06/30/2019	-	-	-	-	6,450,600.00
12/15/2019	-	-	820,800.00	820,800.00	-
06/15/2020	4,815,000.00	5.000%	820,800.00	5,635,800.00	-
06/30/2020	-	-	-	-	6,456,600.00
12/15/2020	-	-	700,425.00	700,425.00	-
06/15/2021	5,050,000.00	5.000%	700,425.00	5,750,425.00	-
06/30/2021	-	-	-	-	6,450,850.00
12/15/2021	-	-	574,175.00	574,175.00	-
06/15/2022	5,305,000.00	5.000%	574,175.00	5,879,175.00	-
06/30/2022	-	-	-	-	6,453,350.00
12/15/2022	-	-	441,550.00	441,550.00	-
06/15/2023	5,575,000.00	5.000%	441,550.00	6,016,550.00	-
06/30/2023	-	-	-	-	6,458,100.00
12/15/2023	-	-	302,175.00	302,175.00	-
06/15/2024	5,850,000.00	4.000%	302,175.00	6,152,175.00	-
06/30/2024	-	-	-	-	6,454,350.00
12/15/2024	-	-	185,175.00	185,175.00	-
06/15/2025	6,080,000.00	3.000%	185,175.00	6,265,175.00	-
06/30/2025	-	-	-	-	6,450,350.00
12/15/2025	-	-	93,975.00	93,975.00	-
06/15/2026	6,265,000.00	3.000%	93,975.00	6,358,975.00	-
06/30/2026	-	-	-	-	6,452,950.00
Total	\$43,520,000.00	-	\$8,107,150.00	\$51,627,150.00	-

\$23,945,000

Clark County School District, Nevada
General Obligation (Limited Tax)
Various Purpose Medium-Term Bonds, Series 2017D

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2018	-	-	-	-	-
12/15/2018	-	-	598,625.00	598,625.00	-
06/15/2019	2,170,000.00	5.000%	598,625.00	2,768,625.00	-
06/30/2019	-	-	-	-	3,367,250.00
12/15/2019	-	-	544,375.00	544,375.00	-
06/15/2020	2,280,000.00	5.000%	544,375.00	2,824,375.00	-
06/30/2020	-	-	-	-	3,368,750.00
12/15/2020	-	-	487,375.00	487,375.00	-
06/15/2021	2,395,000.00	5.000%	487,375.00	2,882,375.00	-
06/30/2021	-	-	-	-	3,369,750.00
12/15/2021	-	-	427,500.00	427,500.00	-
06/15/2022	2,515,000.00	5.000%	427,500.00	2,942,500.00	-
06/30/2022	-	-	-	-	3,370,000.00
12/15/2022	-	-	364,625.00	364,625.00	-
06/15/2023	2,640,000.00	5.000%	364,625.00	3,004,625.00	-
06/30/2023	-	-	-	-	3,369,250.00
12/15/2023	-	-	298,625.00	298,625.00	-
06/15/2024	2,770,000.00	5.000%	298,625.00	3,068,625.00	-
06/30/2024	-	-	-	-	3,367,250.00
12/15/2024	-	-	229,375.00	229,375.00	-
06/15/2025	2,910,000.00	5.000%	229,375.00	3,139,375.00	-
06/30/2025	-	-	-	-	3,368,750.00
12/15/2025	-	-	156,625.00	156,625.00	-
06/15/2026	3,055,000.00	5.000%	156,625.00	3,211,625.00	-
06/30/2026	-	-	-	-	3,368,250.00
12/15/2026	-	-	80,250.00	80,250.00	-
06/15/2027	3,210,000.00	5.000%	80,250.00	3,290,250.00	-
06/30/2027	-	-	-	-	3,370,500.00
Total	\$23,945,000.00	-	\$6,374,750.00	\$30,319,750.00	-

Clark County School District, Nevada
 General Obligation Medium-Term Bonds

Aggregate Bond Balance

Date	Principal	Interest	QSCB Subsidy	Total P+I	Bond Balance
06/30/2018	-	-	-	-	114,325,000.00
06/30/2019	12,065,000.00	5,195,624.50	(344,099.50)	16,916,525.00	102,260,000.00
06/30/2020	18,875,000.00	4,640,174.50	(344,099.50)	23,171,075.00	83,385,000.00
06/30/2021	13,205,000.00	3,713,875.00	-	16,918,875.00	70,180,000.00
06/30/2022	13,815,000.00	3,104,325.00	-	16,919,325.00	56,365,000.00
06/30/2023	14,460,000.00	2,465,775.00	-	16,925,775.00	41,905,000.00
06/30/2024	12,350,000.00	1,789,850.00	-	14,139,850.00	29,555,000.00
06/30/2025	12,910,000.00	1,230,850.00	-	14,140,850.00	16,645,000.00
06/30/2026	13,435,000.00	706,950.00	-	14,141,950.00	3,210,000.00
06/30/2027	3,210,000.00	160,500.00	-	3,370,500.00	-
Total	\$114,325,000.00	\$23,007,924.00	(688,199.00)	\$136,644,725.00	-

Par Amounts Of Selected Issues

7/8/10D Medium-Term Bonds (QSCB) - \$6,245,000	6,245,000.00
7/31/13A Medium-Term Bonds - \$32,855,000	12,690,000.00
6/16/16C Medium-Term Bonds - \$33,470,000	27,925,000.00
12/15/16F Various Purpose Medium-Term Bonds - \$50,435,000	43,520,000.00
12/7/17D Various Purpose Medium-Term Bonds - \$23,945,000	23,945,000.00
TOTAL	114,325,000.00

**TOTAL OUTSTANDING
GENERAL OBLIGATION BONDS**

Clark County School District, Nevada
Grand Total General Obligation Bonds

Aggregate Bond Balance

Date	Principal	Interest	QSCB Subsidy	Total P+I	Bond Balance
06/30/2018	-	-	-	-	2,546,995,000.00
06/30/2019	289,000,000.00	124,106,151.03	(6,068,989.50)	407,037,161.53	2,257,995,000.00
06/30/2020	248,615,000.00	110,126,764.50	(6,068,989.50)	352,672,775.00	2,009,380,000.00
06/30/2021	245,075,000.00	97,699,414.50	(5,573,089.50)	337,201,325.00	1,764,305,000.00
06/30/2022	220,550,000.00	85,384,164.50	(4,360,889.50)	301,573,275.00	1,543,755,000.00
06/30/2023	216,040,000.00	74,296,664.50	(3,148,689.50)	287,187,975.00	1,327,715,000.00
06/30/2024	222,320,000.00	63,398,582.50	(1,602,032.50)	284,116,550.00	1,105,395,000.00
06/30/2025	204,160,000.00	52,192,800.00	-	256,352,800.00	901,235,000.00
06/30/2026	179,340,000.00	42,106,400.00	-	221,446,400.00	721,895,000.00
06/30/2027	133,305,000.00	33,264,700.00	-	166,569,700.00	588,590,000.00
06/30/2028	86,420,000.00	26,599,450.00	-	113,019,450.00	502,170,000.00
06/30/2029	49,640,000.00	22,278,450.00	-	71,918,450.00	452,530,000.00
06/30/2030	52,130,000.00	19,796,450.00	-	71,926,450.00	400,400,000.00
06/30/2031	54,405,000.00	17,627,950.00	-	72,032,950.00	345,995,000.00
06/30/2032	57,040,000.00	15,121,150.00	-	72,161,150.00	288,955,000.00
06/30/2033	59,800,000.00	12,492,400.00	-	72,292,400.00	229,155,000.00
06/30/2034	62,690,000.00	9,735,900.00	-	72,425,900.00	166,465,000.00
06/30/2035	65,610,000.00	6,958,650.00	-	72,568,650.00	100,855,000.00
06/30/2036	41,825,000.00	4,187,900.00	-	46,012,900.00	59,030,000.00
06/30/2037	43,650,000.00	2,361,200.00	-	46,011,200.00	15,380,000.00
06/30/2038	15,380,000.00	615,200.00	-	15,995,200.00	-
Total	\$2,546,995,000.00	\$820,350,341.53	(26,822,680.00)	\$3,340,522,661.53	-

Par Amounts Of Selected Issues

3/1/07A Refunding Bonds - \$473,045,000	27,000,000.00
10/4/12A Refunding Bonds - \$159,425,000	87,705,000.00
7/31/13B Refunding Bonds - \$95,870,000	29,300,000.00
4/29/14A Rfg Bonds - \$131,175,000	22,395,000.00
3/18/15A Refunding Bonds - \$257,445,000	59,465,000.00
11/23/15C Building & Refunding Bonds - \$338,445,000	328,905,000.00
6/16/16A Refunding Bonds - \$186,035,000	186,035,000.00
12/15/16D Refunding Bonds - \$257,215,000	235,310,000.00
6/28/17A Building & Refunding Bonds - \$407,900,000	387,805,000.00
12/7/17C Building & Refunding Bonds - \$291,785,000	289,785,000.00
6/26/18A Building Bonds - \$200,000,000	200,000,000.00
3/22/11B Refunding Bonds (Revs) - \$29,420,000	11,125,000.00
4/29/14B Refunding Bonds (Revs) - \$62,200,000	17,410,000.00
3/18/15B Refunding Bonds (Revs) - \$129,080,000	79,480,000.00
11/23/15D School Bonds (Revs) - \$200,000,000	176,565,000.00
6/16/16B Refunding Bonds (Revs) - \$90,775,000	90,675,000.00
12/15/16E Refunding Bonds (Revs) - \$59,510,000	59,510,000.00
6/28/17B Refunding Bonds (Revs) - \$59,315,000	40,300,000.00
7/8/10A School Bonds (QSCB) (Revs) - \$104,000,000	103,900,000.00
7/8/10D Medium-Term Bonds (QSCB) - \$6,245,000	6,245,000.00
7/31/13A Medium-Term Bonds - \$32,855,000	12,690,000.00
6/16/16C Medium-Term Bonds - \$33,470,000	27,925,000.00
12/15/16F Various Purpose Medium-Term Bonds - \$50,435,000	43,520,000.00
12/7/17D Various Purpose Medium-Term Bonds - \$23,945,000	23,945,000.00
TOTAL	2,546,995,000.00



CLARK COUNTY SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

Deanna L. Wright, President
Carolyn Edwards, Vice President
Lola Brooks, Clerk
Linda P. Cavazos, Member
Kevin L. Child, Member
Chris Garvey, Member
Dr. Linda E. Young, Member

Pat Skorkowsky, Superintendent

Clark County School District herewith submits the FINAL budget for the fiscal year ending June 30, 2019.

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 837,536,000.

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

This budget contains 8 governmental fund types with estimated expenditures of \$ 4,057,829,973 and 2 proprietary funds with estimated expenses of \$ 182,146,058.

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

CERTIFICATION

I Jason A. Goudie (Printed Name) Chief Financial Officer (Title)

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

Signed [Signature]

Dated: May 21, 2018

APPROVED BY THE GOVERNING BOARD

[Signatures of Board Members]

SCHEDULED PUBLIC HEARING:

Date and Time: May 21, 2018, 5:30 p.m.

Publication Date: May 7, 2018

Place: 2832 East Flamingo Road Las Vegas, NV 89131

CLARK COUNTY SCHOOL DISTRICT
FINAL BUDGET
2018-2019

TABLE OF CONTENTS

<u>Schedule/Form</u>		<u>Page No.</u>
1	Letter of Transmittal.....	Cover
B-1	Enrollment and Basic Support Guarantee Information.....	1
AA	All Funds--Budgeted Resources.....	2
AA-1	All Funds--Calculation of Allowed Ad Valorem Revenues.....	3
AA-2	All Funds--Total Fund Applications.....	4
BB	General Fund--Budgeted Resources.....	5-6
BB-2	General Fund--Expenditures by Program, Function, and Object.....	7-14
BB	Special Education Fund--Budgeted Resources.....	15-16
BB-2	Special Education Fund--Expenditures by Program, Function, and Object.....	17-20
BB	Capital Projects Funds--Budgeted Resources.....	21-22
BB-2	Capital Projects Funds--Expenditures by Program, Function, and Object.....	23-26
BB	Building & Sites Fund--Budgeted Resources.....	27-28
BB-2	Building & Sites Fund--Expenditures by Program, Function, and Object.....	29-31
BB	Special Revenue Funds--Budgeted Resources.....	32-33
BB-2	Special Revenue Funds--Expenditures by Program, Function, and Object.....	34-39
BB	State Projects Fund--Budgeted Resources.....	40-41
BB-2	State Projects Fund--Expenditures by Program, Function, and Object.....	42-49
BB	Federal Projects Funds--Budgeted Resources.....	50-51
BB-2	Federal Projects Funds--Expenditures by Program, Function, and Object.....	52-60
CC	Debt Service Fund.....	61
C-1	General Obligation Bonds, Revenue Bonds, Medium-Term Financing, Capital Leases, and Special Assessment Bonds for All Funds.....	62
J-1, J-2	Internal Service Funds.....	63-64
J-1, J-2	Food Services Enterprise Fund.....	65-66
I-1	Interdistrict Payments--All Funds.....	67
T	Transfer Reconciliation (Operating & Residual Equity).....	68

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/2017	ESTIMATED YEAR ENDING 06/30/2018	ESTIMATED YEAR END 06/30/2019
FTE Total employees	29,545.77	29,640.54	30,302.05
FTE Classroom teachers	16,839.10	16,944.45	16,911.30

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	ACTUAL ADE YEAR ENDING 06/30/2017	ESTIMATED ADE* YEAR ENDING 06/30/2018	ESTIMATED ADE* YEAR ENDING 06/30/2019
1 Pre-kindergarten (NRS 388.490)	4,684.63 x .6 = 2,810.78	4,557.95 x .6 = 2,734.77	4,484.01 x .6 = 2,690.41
2 Kindergarten	23,371.51 x .6 = 14,022.91	22,946.40 x 1 = 22,946.40	23,026.85 x 1 = 23,026.85
3 Grades 1-12 & Ungraded	293,131.04	293,132.50	295,389.76
4. Total WEIGHTED enrollment	309,964.72	318,813.67	321,107.02
5. Deduct students transported into Nevada (*)	-	-	-
6. Add students transported from Nevada (*) (* Report weighted enrollment)	-	-	-
7. TOTAL ENROLLMENT	309,964.72	318,813.67	321,107.02
8. Apportionment Enrollment, Highest of three			321,107.02
9. Hold Harmless Enrollment			-

10. Basic support per student amount for your district, Fiscal Year Ending 06/30/2019	\$ 5,779.00	\$ 1,855,677,445
10a. Supplemental Support per Student (Does not include Hold Harmless)	-	-
11. Total basic support for school district:		\$ 1,855,677,445
12. Estimated special education:		\$ 129,894,000
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)		\$ 1,985,571,445

LESS LOCAL FUNDS AVAILABLE:

14. 2.60 percent Local School Support Tax (LSST)		\$ 1,018,449,000
15. 1/3 of the proceeds from 75-cent Property Tax rate		\$ 156,178,667
16. STATE SHARE (Line 13 - Line 14 - Line 15)		\$ 810,943,778
17. Adjustments to State Share:		
Non-Traditional Student Allocation	\$ 126,222	
Charter School Revenue Adjustments (Local Revenues)	\$ (41,500,000)	

REVENUE TO:	Special Education Special Revenue Fund	\$ 129,894,000
	General Fund	\$ 639,676,000

18. NET STATE SHARE (Line 16 - Line 17)		769,570,000
--	--	--------------------

19. Estimated REGULAR Adult High School Diploma Program Revenue		9,200,000
Indicate fund to be used:	<input type="checkbox"/> General Fund <input checked="" type="checkbox"/> Special Revenue	
20. Estimated PRISON Adult High School Diploma Program Revenue		2,600,000
Indicate fund to be used:	<input type="checkbox"/> General Fund <input checked="" type="checkbox"/> Special Revenue	
21. Other anticipated DSA revenue: Class Size Reduction		114,831,116
Indicate fund to be used:	<input type="checkbox"/> General Fund <input checked="" type="checkbox"/> Special Revenue	
22. Other anticipated DSA revenue: Elementary Counselors		50,000
Indicate fund to be used:	<input checked="" type="checkbox"/> General Fund <input type="checkbox"/> Special Revenue	
23. Total projected DSA revenue for Fiscal Year Ending 06/30/2019 (Lines 18, 19, 20, 21, 22)		896,251,116

Fiscal Year Ending 06/30/2019 of School District Clark County

Schedule B-1(Alt), Page 1 of 68

Page: _____

* ADE = Average Daily Enrollment

4/15/2016

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	\$84,417,495,911	(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year 2017/18:	
(B1) Net Proceeds of Mines	\$11,232,180		
(C) TOTAL ASSESSED VALUE	\$ 84,428,728,091	(CY 17) \$ (actual receipts) from 7/1/17 to 6/30/18	\$ 21,000

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) PROPERTY TAX RESOURCES	(5) TAX RATE	(6) TRANSFERS IN	(7) TOTAL FUND RESOURCES
GENERAL/SPECIAL EDUCATION						
1000 Local		\$ 1,119,052,000	\$ 468,536,000	0.7500	\$ -	\$ 1,587,588,000
3000 State		769,620,000				\$ 769,620,000
4000 Federal		1,600,000				\$ 1,600,000
Opening Balance	\$ 61,335,311					\$ 61,335,311
Other Sources		36,975,000			332,944,295	\$ 369,919,295
GENERAL/SPECIAL ED SUBTOTAL	61,335,311	1,927,247,000	468,536,000	0.7500	332,944,295	\$ 2,790,062,606
DEBT SERVICE	71,489,675	1,025,000	369,000,000	0.5534	94,415,915	535,930,590
SUBTOTAL	132,824,986	1,928,272,000	837,536,000	1.3034	427,360,210	3,325,993,196
OTHER FUNDS:						
Building and Sites	11,482,184	109,600				11,591,784
Capital Projects	691,205,147	574,637,000			-	1,265,842,147
Federal Projects	9,922,805	204,054,510				213,977,315
Special Revenue	2,261,227	168,689,498				170,950,725
State Projects	-	127,837,780			-	127,837,780
Proprietary:						
Food Service	54,190,851	148,822,519			-	203,013,370
Internal Service	8,096,914	27,465,000			-	35,561,914
SUBTOTAL OTHER FUNDS	777,159,128	1,251,615,907	-	-	-	2,028,775,035
TOTAL ALL FUNDS	909,984,114	3,179,887,907	837,536,000	1.3034	427,360,210	5,354,768,231
LESS: Interfund Transfers					(427,360,210)	(427,360,210)
NET ALL FUNDS	\$ 909,984,114	\$ 3,179,887,907	\$ 837,536,000	1.3034	\$ -	\$ 4,927,408,021

**ATTACHMENT TO SCHEDULE AA
CALCULATION OF ALLOWED AD VALOREM REVENUES FOR SCHOOL DISTRICTS**

FISCAL YEAR 2018-19

	(1) ASSESSED VALUATION (Excluding Net Proceeds of Mines)	(2) TAX RATE LEVIED	(3) TOTAL PREABATED AD VALOREM REVENUE [(1)X(2)/100]	(4) AD VALOREM TAX ABATEMENT [(3)-(5)]	(5) BUDGETED ABATED AD VALOREM REVENUE
A. SCHOOL OPERATING:					
Property Tax Subject to Revenue Limitations	\$ 84,417,495,911	0.7500	\$ 633,131,219	\$ 164,616,219	\$ 468,515,000
Net Proceeds revenue reserved per NRS 387.195 [Sch.AA (B2)]					21,000
Total School Operating	84,417,495,911	0.7500	633,131,219	164,616,219	468,536,000
B. SCHOOL DEBT:					
Property Tax Subject to Revenue Limitations	84,417,495,911	0.5534	467,166,422	98,166,422	369,000,000
Net Proceeds of Minerals					
Total School Debt	84,417,495,911	0.5534	467,166,422	98,166,422	369,000,000
C. TOTAL OPERATING AND DEBT	\$ 84,417,495,911	1.3034	\$ 1,100,297,642	\$ 262,782,642	\$ 837,536,000

Notes:

- (1) Column (1) Assessed Valuation is available from the March 28th Revised Final Revenue Projections.
- (2) Column (5) Budgeted Abated Ad Valorem Revenue - Based on a 3 percent growth rate from the 2017-2018 Amended Final Budget, rather than the 7.6 percent from the Nevada Department of Taxation's FY 2019 Proforma Ad Valorem Revenue Projections.
- (3) Ad Valorem revenue shortfall created as a result of the tax abatement may be supplemented through the Distributive School Account (DSA).

(1)	(2)	(3)	(4)	(5)	(6)	(7)
PROGRAM OR FUNCTION	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES, AND OTHER	TRANSFERS OUT	ENDING FUND BALANCE	TOTAL FUND REQUIREMENTS
GENERAL/SPECIAL EDUCATION FUND						
100 Regular	\$ 721,759,921	\$ 298,563,844	\$ 59,393,853			\$ 1,079,717,618
200 Special	268,531,704	125,855,987	9,592,870			403,980,561
300 Vocational & Technical	5,098,471	2,097,472	3,622,925			10,818,868
400 Other PK-12	21,949,991	8,153,387	4,165,547			34,268,925
500 Nonpublic School						-
600 Adult Education	128,823	40,297	75,000			244,120
800 Community Services						-
900 Co-curricular & Extra Curricular	6,291,969	2,036,726	9,108,013			17,436,708
2000 Support Services	452,482,062	203,108,422	207,570,027			863,160,511
4000 Facility Acquisition & Construction			-			-
6100 Interdistrict Payments			1,962,000			1,962,000
6200 Fund Transfers				332,944,295		332,944,295
6300 Contingency						-
8000 Ending Balance					45,529,000	45,529,000
General/Spec Education Subtotal	1,476,242,941	639,856,135	295,490,235	332,944,295	45,529,000	2,790,062,606
DEBT SERVICE FUND			423,543,865	-	112,386,725	535,930,590
SUBTOTAL APPROPRIATION FUNDS	1,476,242,941	639,856,135	719,034,100	332,944,295	157,915,725	3,325,993,196
OTHER FUNDS:						
Building and Sites	-	-	2,000,000		9,591,784	11,591,784
Capital Projects	14,640,500	5,791,500	695,368,000	94,415,915	455,626,232	1,265,842,147
Federal Projects	112,873,679	41,189,264	54,297,470		5,616,902	213,977,315
Special Revenue	96,935,322	56,259,531	15,503,751	-	2,252,121	170,950,725
State Projects	60,687,550	19,916,930	47,233,300			127,837,780
Proprietary:						
Food Service	31,405,485	11,350,821	109,533,519		50,723,545	203,013,370
Internal Service	3,014,103	1,315,599	25,526,531		5,705,681	35,561,914
SUBTOTAL OTHER FUNDS	319,556,639	135,823,645	949,462,571	94,415,915	529,516,265	2,028,775,035
TOTAL ALL FUNDS	1,795,799,580	775,679,780	1,668,496,671	427,360,210	687,431,990	5,354,768,231
Less: Interfund Transfers				(427,360,210)		(427,360,210)
NET ALL FUNDS	\$ 1,795,799,580	\$ 775,679,780	\$ 1,668,496,671	\$ -	\$ 687,431,990	\$ 4,927,408,021

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	1000 LOCAL SOURCES			
1100 Tax Revenue				
1110 Property Taxes	\$ 442,379,801	\$ 462,560,493	\$ 468,465,000	\$ 468,515,000
1111 Net Proceeds of Mines	19,585	20,000	71,000	21,000
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes	948,930,571	988,785,655	1,018,449,000	1,018,449,000
1150 Residential Construction Tax				
1190 Other Taxes	1,070,615	2,033,527	3,300,000	3,300,000
1191 Franchise Taxes	3,386,039	3,915,336	3,000,000	3,000,000
1192 Governmental Services Tax	62,610,971	66,792,821	68,795,000	68,795,000
1200 Local Gov Units - Not School Districts				
1300 Tuition	2,844,152	2,844,866	3,295,000	3,295,000
1400 Transportation Fees	150,763	147,024	150,000	150,000
1500 Earnings on Investments	1,008,688	1,679,190	1,408,000	1,408,000
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue	1,195,740	1,088,109	1,300,000	1,300,000
1800 Community Service Activities				
1900 Other Revenues	3,721,849	3,453,415	4,170,000	4,170,000
1910 Rentals	1,598,910	1,603,558	1,600,000	1,600,000
1920 Donations	6,374,897	5,798,791	5,655,000	5,655,000
1950/60 Services Provided Other Governments	36,915	40,000	20,000	20,000
1990 Miscellaneous	8,113,046	9,076,778	7,900,000	7,900,000
TOTAL LOCAL SOURCES	1,483,442,542	1,549,839,563	1,587,578,000	1,587,578,000
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund	594,241,240	648,096,557	640,726,000	639,726,000
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	594,241,240	648,096,557	640,726,000	639,726,000
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't	117,622	166,352	100,000	100,000
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes			100,000	100,000
4900 Revenue for-on behalf of School District	3,954,698	1,144,083	1,400,000	1,400,000
TOTAL FEDERAL SOURCES	4,072,320	1,310,435	1,600,000	1,600,000

	(1)	(1)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal	29,935,000	23,945,000	36,975,000	36,975,000
5120 Premium/Discount of Bond Sale	2,177,543	2,738,996		
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets		1,085,778		
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	32,112,543	27,769,774	36,975,000	36,975,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	71,835,199	42,315,495	69,607,271	61,335,311
TOTAL OPENING FUND BALANCE	71,835,199	42,315,495	69,607,271	61,335,311
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 2,185,703,844	\$ 2,269,331,824	\$ 2,336,486,271	\$ 2,327,214,311

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	100 REGULAR PROGRAMS			
1000 Instruction				
100 Salaries	\$ 646,191,980	\$ 678,816,823	\$ 700,071,469	\$ 693,319,216
200 Benefits	255,442,505	267,396,581	281,274,372	286,315,064
300/400/500 Purchased Services	6,484,457	7,236,349	7,134,650	7,264,486
600 Supplies	39,595,009	41,649,187	47,235,719	47,209,536
700 Property	340,850	1,354,834	766,146	766,146
800/900 Miscellaneous & Other	1,195,925	1,102,179	544,500	544,500
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,523,432	1,646,263	376,098	376,098
600 Supplies	3,177	3,031		
700 Property				
800/900 Miscellaneous & Other	317			
2900 Other Direct Support				
100 Salaries	23,557,368	24,520,052	27,861,156	28,440,705
200 Benefits	9,839,418	10,094,724	11,886,114	12,248,780
300/400/500 Purchased Services	945,462	949,736	370,090	370,542
600 Supplies	2,099,334	1,582,077	2,822,045	2,822,045
700 Property				
800/900 Miscellaneous & Other	465,720	435,618	40,500	40,500
100 TOTAL REGULAR PROGRAMS	987,684,954	1,036,787,454	1,080,382,859	1,079,717,618
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	1,505,639	1,794,171	1,317,026	1,375,111
200 Benefits	632,966	727,415	541,992	572,711
300/400/500 Purchased Services	5,875	6,197	26,500	26,500
600 Supplies	46,267	50,060	50,000	50,000
700 Property				
800/900 Miscellaneous & Other	393	224		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	22,064	248,447	596,604	600,657
200 Benefits	494	83,658	235,684	238,700
300/400/500 Purchased Services	40,291	64,667	131,450	131,450
600 Supplies	160,438	146,716	55,555	55,555
700 Property	11,997			
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	2,426,424	3,121,555	2,954,811	3,050,684

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	270 GIFTED AND TALENTED			
1000 Instruction				
100 Salaries	7,657,973	7,361,156	10,138,580	6,172,000
200 Benefits	3,040,816	2,874,223	4,020,110	2,508,782
300/400/500 Purchased Services		344		
600 Supplies	4,953	22,245	19,000	
700 Property				
800/900 Miscellaneous & Other		1,516		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	232,000	271,817	297,256	
200 Benefits	79,791	96,290	85,445	
300/400/500 Purchased Services	10,517	14,421	26,061	
600 Supplies	41,082	46,700	35,425	
700 Property				
800/900 Miscellaneous & Other	278	377		
270 TOTAL GIFTED AND TALENTED	11,067,410	10,689,089	14,621,877	8,680,782
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	1,719,597	1,792,584	4,380,557	4,471,071
200 Benefits	421,930	408,701	1,768,676	1,838,986
300/400/500 Purchased Services	239,339	184,980	101,565	101,565
600 Supplies	1,915,086	1,785,391	2,388,031	2,388,031
700 Property			143,307	143,307
800/900 Miscellaneous & Other	40,389	35,575		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	23,991	28,285	175,000	175,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	742,643	820,562	626,049	627,400
200 Benefits	286,634	284,519	257,481	258,486
300/400/500 Purchased Services	213,877	222,772	115,955	149,317
600 Supplies	291,675	346,026	410,705	410,705
700 Property				
800/900 Miscellaneous & Other	437,404	162,191	255,000	255,000
300 TOTAL VOCATIONAL & TECHNICAL	6,332,565	6,071,586	10,622,326	10,818,868

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	420 ENGLISH LANGUAGE LEARNERS			
1000 Instruction				
100 Salaries	613,734	624,514	1,499,233	1,463,796
200 Benefits	257,667	257,327	610,225	613,323
300/400/500 Purchased Services	119,590	30,896		
600 Supplies	71,811	173,450	36,680	36,680
700 Property				
800/900 Miscellaneous & Other	2,340	3,175		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	880	1,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	5,088,344	5,282,342	4,556,209	4,618,777
200 Benefits	2,042,090	2,069,556	1,931,359	1,958,396
300/400/500 Purchased Services	1,690,312	1,672,652	1,871,959	1,715,853
600 Supplies	150,869	58,242	190,775	193,457
700 Property				
800/900 Miscellaneous & Other	8,342	3,505	10,589	10,589
420 TOTAL ENGLISH LANGUAGE LEARNERS	10,045,979	10,176,659	10,707,029	10,610,871
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries	8,877,053	9,318,200	9,651,436	9,071,753
200 Benefits	2,889,970	3,121,585	3,536,004	3,285,565
300/400/500 Purchased Services	75,914	71,018	18,500	18,500
600 Supplies	397,453	400,532	1,904,998	2,000,099
700 Property		16,653		
800/900 Miscellaneous & Other	21,146	25,087	3,000	3,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	120	680		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	4,469,865	4,961,416	5,570,806	5,090,381
200 Benefits	1,870,749	2,075,438	2,406,596	2,252,198
300/400/500 Purchased Services	557,001	43,123	12,869	6,869
600 Supplies	8,387	10,319		
700 Property				
800/900 Miscellaneous & Other	30,500	30,500		
430 TOTAL ALTERNATIVE EDUCATION	19,198,158	20,074,551	23,104,209	21,728,365

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	440 SUMMER SCHOOL			
1000 Instruction				
100 Salaries	1,501,771	1,079,057	1,411,941	1,411,941
200 Benefits	34,778	29,022	37,010	37,010
300/400/500 Purchased Services			10,000	10,000
600 Supplies	10,358	8,771	111,000	111,000
700 Property				
800/900 Miscellaneous & Other	24,954	46,246	5,000	5,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	202,202	199,719	293,343	293,343
200 Benefits	4,593	5,385	6,895	6,895
300/400/500 Purchased Services		8	4,500	4,500
600 Supplies				
700 Property				
800/900 Miscellaneous & Other			50,000	50,000
440 TOTAL SUMMER SCHOOL	1,778,656	1,368,208	1,929,689	1,929,689
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	209,750	126,110		
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	85,660	109,581	134,432	128,823
200 Benefits	34,032	39,032	41,405	40,297
300/400/500 Purchased Services	73,737	65,584		
600 Supplies			75,000	75,000
700 Property				
800/900 Miscellaneous & Other				
600 ADULT EDUCATION PROGRAMS	403,179	340,307	250,837	244,120

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE	FINAL
			APPROVED	APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	1,682,525	1,631,553	2,602,920	2,712,339
200 Benefits	655,548	631,004	994,312	1,051,916
300/400/500 Purchased Services	577,476	624,073	511,170	600,170
600 Supplies	455,229	482,214	2,057,553	2,057,553
700 Property	5,137	5,137		
800/900 Miscellaneous & Other	69,910	58,511	21,085	21,085
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	226,747	224,064	289,570	289,570
600 Supplies		2,250		
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,950,296	1,930,369	2,101,331	2,108,086
200 Benefits	690,427	698,342	751,699	756,722
300/400/500 Purchased Services	312,873	261,695	128,442	131,218
600 Supplies	372,775	359,789	189,475	189,475
700 Property				
800/900 Miscellaneous & Other	74,677	66,330	81,200	81,200
910 TOTAL COCURRICULAR ACTIVITIES	7,073,620	6,975,331	9,728,757	9,999,334
920 ATHLETICS				
1000 Instruction				
100 Salaries	63,459	60,077	49,020	49,020
200 Benefits	5,157	4,864	4,192	4,192
300/400/500 Purchased Services	3,014,395	3,064,117	2,447,613	2,632,613
600 Supplies	1,320,685	1,243,793	1,205,125	1,235,125
700 Property				
800/900 Miscellaneous & Other	164,346	179,055	128,500	138,500
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,436,619	1,089,073	1,641,200	1,691,200
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,194,675	1,274,482	1,422,524	1,422,524
200 Benefits	174,372	197,269	223,896	223,896
300/400/500 Purchased Services	9,803	5,786	21,025	21,025
600 Supplies	6,596	2,173	19,279	19,279
700 Property				
800/900 Miscellaneous & Other	920	522		
920 TOTAL ATHLETICS	7,391,027	7,121,211	7,162,374	7,437,374
TOTAL INSTRUCTIONAL PROGRAMS	1,053,401,972	1,102,725,951	1,161,464,768	1,154,217,705

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES			
2100 Student Support				
100 Salaries	58,159,367	58,938,466	59,374,856	60,993,159
200 Benefits	24,782,025	25,011,181	25,654,670	26,633,048
300/400/500 Purchased Services	22,671	17,558	65,467	65,467
600 Supplies	242,947	221,918	481,395	831,395
700 Property	-	-	10,000	10,000
800/900 Miscellaneous & Other	7,182	11,835	12,600	12,600
2100 SUBTOTAL	83,214,192	84,200,958	85,598,988	88,545,669
2200 Instructional Staff Support				
100 Salaries	23,870,375	25,744,810	25,489,321	27,496,898
200 Benefits	9,676,572	10,352,494	10,206,991	10,999,005
300/400/500 Purchased Services	5,166,620	6,093,904	5,927,534	5,496,142
600 Supplies	5,929,929	6,063,706	4,956,036	5,821,964
700 Property	149,178	232,422	10,000	-
800/900 Miscellaneous & Other	645,087	343,353	336,594	343,594
2200 SUBTOTAL	45,437,761	48,830,689	46,926,476	50,157,603
2300 General Administration				
100 Salaries	10,313,810	10,781,629	10,144,597	10,345,961
200 Benefits	3,904,797	4,045,528	3,989,446	4,056,439
300/400/500 Purchased Services	17,686,986	12,851,257	14,008,763	13,658,763
600 Supplies	544,303	330,822	768,642	732,260
700 Property	-	-	-	-
800/900 Miscellaneous & Other	128,323	143,476	171,876	171,876
2300 SUBTOTAL	32,578,219	28,152,712	29,083,324	28,965,299
2400 School Administration				
100 Salaries	143,415,365	145,078,299	147,898,605	147,056,108
200 Benefits	61,509,198	64,147,719	59,591,473	59,148,936
300/400/500 Purchased Services	609,288	1,091,468	1,267,801	1,259,801
600 Supplies	281,322	360,296	-	-
700 Property	-	-	-	-
800/900 Miscellaneous & Other	2,474	2,363	-	-
2400 SUBTOTAL	205,817,647	210,680,145	208,757,879	207,464,845
2500 Central Services				
100 Salaries	31,769,673	31,477,752	20,203,691	19,117,867
200 Benefits	13,404,855	14,462,395	9,584,822	9,177,738
300/400/500 Purchased Services	9,105,142	9,054,432	10,530,372	10,482,635
600 Supplies	1,851,608	1,057,691	2,496,135	2,019,001
700 Property	3,929,748	919,102	-	-
800/900 Miscellaneous & Other	470,723	391,872	92,305	85,805
2500 SUBTOTAL	60,531,749	57,363,244	42,907,325	40,883,046
2600 Operating/Maintenance Plant Services				
100 Salaries	110,541,980	113,994,100	111,562,225	113,882,355
200 Benefits	51,141,620	54,278,945	53,479,399	54,631,578
300/400/500 Purchased Services	36,309,747	35,087,780	36,082,379	35,642,379
600 Supplies	60,916,368	62,024,526	65,016,514	65,089,283
700 Property	4,511,639	2,759,970	298,750	298,750
800/900 Miscellaneous & Other	220,196	158,666	201,550	201,550
2600 SUBTOTAL	263,641,550	268,303,987	266,640,817	269,745,895

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES (cont.)			
2700 Student Transportation				
100 Salaries	27,614,880	29,896,116	29,935,291	30,830,648
200 Benefits	14,280,818	15,152,952	16,468,068	16,995,848
300/400/500 Purchased Services	1,507,918	1,328,583	2,146,827	2,183,513
600 Supplies	6,545,365	6,082,645	2,405,510	2,837,035
700 Property	4,102,076	35,402,699	61,095,130	55,887,610
800/900 Miscellaneous & Other	32,176	25,681	26,300	26,300
2700 SUBTOTAL	54,083,233	87,888,676	112,077,126	108,760,954
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-	-	-	-
TOTAL SUPPORT SERVICES	745,304,351	785,420,411	791,991,935	794,523,311
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	138,618			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	138,618	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	138,618	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	344,543,408	319,850,151	330,142,568	332,944,295
TOTAL UNDISTRIBUTED EXPENDITURES	1,089,986,377	1,105,270,562	1,122,134,503	1,127,467,606
TOTAL ALL EXPENDITURES	2,143,388,349	2,207,996,513	2,283,599,271	2,281,685,311
6300 Contingency (not to exceed 3% of Total Expenditures)	-	-	-	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	42,315,495	61,335,311	52,887,000	45,529,000
TOTAL ENDING FUND BALANCE	42,315,495	61,335,311	52,887,000	45,529,000
TOTAL APPLICATIONS	\$ 2,185,703,844	\$ 2,269,331,824	\$ 2,336,486,271	\$ 2,327,214,311

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19		(4)
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED	
	1000 LOCAL SOURCES				
1100 Tax Revenue					
1110 Property Taxes					
1111 Net Proceeds of Mines					
1112 Net Proceeds of Mines - Prior Year					
1120 School Support Taxes					
1150 Residential Construction Tax					
1190 Other Taxes					
1191 Franchise Taxes					
1192 Governmental Services Tax					
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Earnings on Investments					
1600 Food Service Revenue					
1611 Daily Sales-School Lunch					
1612 Daily Sales-School Breakfast					
1613 Daily Sales-Special Milk					
1614 Daily Sales-After School Program					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1910 Rentals					
1920 Donations	5,836	8,372	10,000	10,000	
1950/60 Services Provided Other Govts					
1990 Miscellaneous					
TOTAL LOCAL SOURCES	5,836	8,372	10,000	10,000	
3000 REVENUE FROM STATE SOURCES					
3110 Distributive School Fund					
3115 Special Education - DSA Funding	111,893,386	123,137,263	131,690,000	129,894,000	
3200 Restricted Funding/Grants-in-Aid					
3210 Special Transportation					
3220 Adult High School Diploma					
3230 Class Size Reduction					
3800 In Lieu of Taxes					
3900 For/On Behalf of School District					
TOTAL STATE SOURCES	111,893,386	123,137,263	131,690,000	129,894,000	
4000 FEDERAL SOURCES					
4100 Unrestricted-Direct Fed Gov't					
4200 Unrestricted-State Agency					
4300 Restricted-Direct					
4500 Restricted-State Agency					
4800 Revenue in Lieu of Taxes					
4900 Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES	-	-	-	-	

	(1) ACTUAL YEAR ENDING 6/30/17	(2) ESTIMATED YEAR ENDING 6/30/18	(3) (4) BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds	315,228,744	319,850,151	330,142,568	332,944,295
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	315,228,744	319,850,151	330,142,568	332,944,295
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 427,127,966	\$ 442,995,786	\$ 461,842,568	\$ 462,848,295

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	100 REGULAR PROGRAMS			
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	-	-	-	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	227,733,298	232,286,778	240,528,331	237,274,704
200 Benefits	101,264,060	104,952,432	111,956,697	112,977,573
300/400/500 Purchased Services	2,925,249	3,386,488	2,155,339	2,155,339
600 Supplies	2,575,760	2,585,363	3,499,484	3,499,484
700 Property				
800/900 Miscellaneous & Other	185,403	191,239	11,500	11,500
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	554,392	2,761,480	2,510,300	2,510,300
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	17,992,076	18,812,328	22,654,065	23,109,232
200 Benefits	7,124,876	7,506,920	9,263,241	9,558,221
300/400/500 Purchased Services	1,281,909	1,261,372	506,852	668,452
600 Supplies	554,759	581,282	458,138	477,458
700 Property				
800/900 Miscellaneous & Other	10,320	2,165	6,832	6,832
200 TOTAL SPECIAL PROGRAMS	362,202,102	374,327,847	393,550,779	392,249,095

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES			
2100 Student Support				
100 Salaries	156,542	242,850	145,413	145,413
200 Benefits	84,518	131,868	85,652	85,652
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	241,060	374,718	231,065	231,065
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	-	-	-
2600 Operating/Maintenance Plant Serv				
100 Salaries	62,540	37,167		
200 Benefits	29,643	16,587		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	92,183	53,754	-	-

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2018-2019

SPECIAL EDUCATION FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT

SCHEDULE BB-2, PAGE 18 OF 68

Form 12-Sch

Form 12-Sch

11/20/2014

PROGRAM FUNCTION OBJECT	(1)	(2)	(4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries	40,554,700	41,803,263	41,346,212	42,613,653
200 Benefits	18,519,887	20,133,172	20,580,307	21,380,178
300/400/500 Purchased Services	141,690	83,096	55,000	83,014
600 Supplies	3,759,360	4,254,736	4,117,205	4,329,290
700 Property				
800/900 Miscellaneous & Other	2,154	3,200		
2700 SUBTOTAL	62,977,791	66,277,467	66,098,724	68,406,135
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-	-	-	-
TOTAL SUPPORT SERVICES	63,311,034	66,705,939	66,329,789	68,637,200
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				-
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2018-2019
SPECIAL EDUCATION FUND-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2, PAGE 19 OF 68

Form 13-Sch
11/20/2014

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	NONINSTRUCTIONAL SERVICES (cont.)			
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6100 Interdistrict Payments	1,614,830	1,962,000	1,962,000	1,962,000
6200 Other Fund Transfers				
910 Interfund Transfer	-	-	-	-
TOTAL UNDISTRIBUTED EXPENDITURES	64,925,864	68,667,939	68,291,789	70,599,200
TOTAL ALL EXPENDITURES	\$427,127,966	\$442,995,786	\$461,842,568	\$462,848,295
6300 Contingency (not to exceed 3% of Total Expenditures)				
ENDING FUND BALANCE:				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	\$ 427,127,966	\$442,995,786	\$ 461,842,568	\$462,848,295

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1114 Real Estate Transfer Tax	29,070,252	31,000,000	32,000,000	32,000,000
1115 Room Tax	95,672,595	97,500,000	100,000,000	100,000,000
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	29,313,496	30,750,000	32,200,000	32,200,000
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	2,907,665	3,685,000	3,629,000	4,787,000
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided Other Govts				
1990 Miscellaneous	33,660			
TOTAL LOCAL SOURCES	156,997,668	162,935,000	167,829,000	168,987,000
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct	5,650,229	5,650,000	5,650,000	5,650,000
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	5,650,229	5,650,000	5,650,000	5,650,000

	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal	180,500,000	400,000,000	600,000,000	400,000,000
5120 Premium/Discount of Bond Sale	26,988,394	27,086,441		
5200 Transfer from Other Funds		3,010,125		
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	207,488,394	430,096,566	600,000,000	400,000,000
8000 OPENING FUND BALANCE				
Assigned Opening Balance (Debt Service)				
Opening Balance (Other)	634,072,364	541,693,723	691,205,147	691,205,147
TOTAL OPENING FUND BALANCE	634,072,364	541,693,723	691,205,147	691,205,147
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 1,004,208,655	\$ 1,140,375,289	\$ 1,464,684,147	\$ 1,265,842,147
308 BOND FUND	\$ 264,209	\$ -	\$ -	\$ -
315 BOND FUND--2015 CAP PGM	1,412,571	1,500,000	1,456,000	1,900,000
335 BOND FUND--LOCAL REV	131,496,646	136,150,000	139,650,000	140,250,000
340 GOVERNMENTAL SERVICES TAX	29,474,471	30,935,000	32,373,000	32,487,000
370 CAPITAL REPLACEMENT				-
TOTAL REVENUES	\$ 162,647,897	\$ 168,585,000	\$ 173,479,000	\$ 174,637,000

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	100 REGULAR PROGRAMS			
1000 Instruction				
100 Salaries	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
200 Benefits		100	1,000	1,000
300/400/500 Purchased Services	212,270	101,500	101,000	101,000
600 Supplies	16,756,073	11,507,273	40,500,000	40,500,000
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	16,968,343	11,613,873	40,607,000	40,607,000
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES			
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	-	-	-	-
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	127,715	1,000,000	1,000,000	1,000,000
600 Supplies	27,795			
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	155,510	1,000,000	1,000,000	1,000,000
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,586,838	2,302,500	2,005,000	2,805,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	2,573			
2500 SUBTOTAL	1,589,411	2,302,500	2,005,000	2,805,000
2600 Operating/Maintenance Plant Services				
100 Salaries	228,922	285,000	200,000	200,000
200 Benefits	64,540	85,000	65,000	65,000
300/400/500 Purchased Services	635,722	1,150,000	1,150,000	1,150,000
600 Supplies	440,789	600,000	600,000	600,000
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	1,369,973	2,120,000	2,015,000	2,015,000

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES (cont.)			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,824			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	952,341			
2900 SUBTOTAL	954,165	-	-	-
TOTAL SUPPORT SERVICES	4,069,059	5,422,500	5,020,000	5,820,000
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	48,500		1,500,000	1,500,000
600 Supplies				
700 Property			35,000,000	25,000,000
800/900 Miscellaneous & Other				
4100 SUBTOTAL	48,500	-	36,500,000	26,500,000
4200 Land Improvement				
100 Salaries	18,018	546	10,500	10,500
200 Benefits	5,777	518	10,500	10,500
300/400/500 Purchased Services	31,727,509	58,249,362	87,000,000	89,500,000
600 Supplies	35,023	3,500,000	10,000	10,000
700 Property				
800/900 Miscellaneous & Other	333,549	400,000	450,000	450,000
4200 SUBTOTAL	32,119,876	62,150,426	87,481,000	89,981,000
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	NONINSTRUCTIONAL SERVICES (cont.)			
4500 Building Acquisition and Construction				
100 Salaries	1,181,891	1,000,000	1,000,000	1,000,000
200 Benefits	415,423	300,000	400,000	400,000
300/400/500 Purchased Services	246,753,904	215,020,000	325,025,000	375,050,000
600 Supplies	3,532,066	2,500,000	2,500,000	3,500,000
700 Property				
800/900 Miscellaneous & Other	212,843	150,000	200,000	200,000
4500 SUBTOTAL	252,096,127	218,970,000	329,125,000	380,150,000
4700 Building Improvement				
100 Salaries	82,109	110,000	125,000	125,000
200 Benefits	26,189	30,000	45,000	45,000
300/400/500 Purchased Services	47,925,157	37,551,500	110,497,000	150,972,000
600 Supplies	915,579	200,000	250,000	250,000
700 Property				
800/900 Miscellaneous & Other	8,898	55,000	55,000	55,000
4700 SUBTOTAL	48,957,932	37,946,500	110,972,000	151,447,000
4900 Other (All Objects)				
100 Salaries	5,524,661	9,265,000	13,300,000	13,300,000
200 Benefits	2,192,973	3,335,000	5,270,000	5,270,000
300/400/500 Purchased Services	1,149,847	175,000	1,545,000	2,545,000
600 Supplies	910,223	110,000	160,000	160,000
700 Property				
800/900 Miscellaneous & Other	17,633	5,000	20,000	20,000
4900 SUBTOTAL	9,795,337	12,890,000	20,295,000	21,295,000
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	343,017,772	331,956,926	584,373,000	669,373,000
DEBT SERVICE				
831 Principal				
832 Interest				
SUBTOTAL	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfers	98,459,758	100,176,843	101,372,215	94,415,915
TOTAL UNDISTRIBUTED EXPENDITURES	445,546,589	437,556,269	690,765,215	769,608,915
TOTAL ALL EXPENDITURES	462,514,932	449,170,142	731,372,215	810,215,915
6300 Contingency (not to exceed 3%)				
8000 ENDING FUND BALANCE				
Assigned Ending Balance (Debt Service)				
Ending Balance (Other)	541,693,723	691,205,147	733,311,932	455,626,232
TOTAL ENDING FUND BALANCE	541,693,723	691,205,147	733,311,932	455,626,232
TOTAL APPLICATIONS	\$ 1,004,208,655	\$ 1,140,375,289	\$ 1,464,684,147	\$ 1,265,842,147
308 BOND FUND	\$ 61,392,719	\$ 3,125,000	\$ -	\$ -
315 BOND FUND--2015 CAP PGM	258,245,832	331,532,664	585,000,000	670,800,000
340 GOVERNMENTAL SERVICES TAX	22,991,005	13,664,000	45,000,000	45,000,000
370 CAPITAL REPLACEMENT	21,425,618	671,635		
TOTAL EXPENDITURES	\$ 364,055,174	\$ 348,993,299	\$ 630,000,000	\$ 715,800,000

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2018-2019
CAPITAL PROJECTS FUNDS-EXPENDITURES BY PROGRAM, FUNCTION, AND OBJECT
SCHEDULE BB-2, PAGE 26 OF 68

Form 14-Sch
11/20/2014

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1114 Real Estate Transfer Tax				
1115 Room Tax				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	43,335	84,000	64,000	100,000
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	9,600		9,600	9,600
1920 Donations				
1950/60 Services Provided Other Govts				
1990 Miscellaneous	260,000			
TOTAL LOCAL SOURCES	312,935	84,000	73,600	109,600
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	-	-	-	-

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	12,188,901	11,775,684	11,482,184	11,482,184
TOTAL OPENING FUND BALANCE	12,188,901	11,775,684	11,482,184	11,482,184
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 12,501,836	\$ 11,859,684	\$ 11,555,784	\$ 11,591,784

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL	ESTIMATED	TENTATIVE	FINAL
	YEAR ENDING	YEAR ENDING		
	6/30/17	6/30/18		
UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100 SUBTOTAL	-	-	-	-
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2200 SUBTOTAL	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2500 SUBTOTAL	-	-	-	-
2600 Operating/Maintenance Plant Serv				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,000	5,000	5,000	5,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	2,000	5,000	5,000	5,000

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-	-	-	-
TOTAL SUPPORT SERVICES	2,000	5,000	5,000	5,000
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	328,760	250,000	255,000	255,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	408	500	10,000	10,000
4100 SUBTOTAL	329,168	250,500	265,000	265,000
4200 Land Improvement				
100 Salaries	754	500		
200 Benefits	269	250		
300/400/500 Purchased Services	379,300	105,000	1,675,000	1,675,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	380,323	105,750	1,675,000	1,675,000
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Serv		1,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	1,000	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	14,661	250	30,000	30,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	14,661	250	30,000	30,000
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		15,000	25,000	25,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	15,000	25,000	25,000
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	724,152	372,500	1,995,000	1,995,000
DEBT SERVICE				
831 Principal				
832 Interest				
SUBTOTAL	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfers				
TOTAL UNDISTRIBUTED EXPENDITURES	726,152	377,500	2,000,000	2,000,000
TOTAL ALL EXPENDITURES	726,152	377,500	2,000,000	2,000,000
6300 Contingency (Not to exceed 3%)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	11,775,684	11,482,184	9,555,784	9,591,784
TOTAL ENDING FUND BALANCE	11,775,684	11,482,184	9,555,784	9,591,784
TOTAL APPLICATIONS	\$ 12,501,836	\$ 11,859,684	\$ 11,555,784	\$ 11,591,784

	(1) ACTUAL YEAR ENDING 6/30/17	(2) ESTIMATED YEAR ENDING 6/30/18	(3) (4) BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	180,095	150,000	150,000	150,000
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	1,154,345	1,000,000	1,723,925	1,723,925
1920 Donations	5,375,494	5,000,000	7,888,000	7,888,000
1950/60 Services Provided Other Govts				
1990 Miscellaneous	1,231,771	1,142,750	1,457,257	1,457,257
TOTAL LOCAL SOURCES	7,941,705	7,292,750	11,219,182	11,219,182
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid	111,979	505,000	112,000	112,000
3210 Special Transportation				
3220 Adult High School Diploma	11,889,091	11,794,000	11,800,000	11,800,000
3221 SB178 NV Education Fund Plan		34,178,400		30,727,200
3230 Class Size Reduction	112,015,655	111,286,300	114,831,116	114,831,116
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	124,016,725	157,763,700	126,743,116	157,470,316
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	-	-	-	-

	(1) ACTUAL YEAR ENDING 6/30/17	(2) ESTIMATED YEAR ENDING 6/30/18	(3) (4) BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Restricted Opening Balance	4,623,475	3,425,255	1,549,721	1,549,721
Assigned Opening Balance	601,739	711,506	711,506	711,506
TOTAL OPENING FUND BALANCE	5,225,214	4,136,761	2,261,227	2,261,227
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 137,183,644	\$ 169,193,211	\$ 140,223,525	\$ 170,950,725
200 CLASS SIZE REDUCTION	\$ 112,015,655	\$ 111,286,300	\$ 114,831,116	\$ 114,831,116
205 SB178 NV EDUCATION PLAN	-	34,178,400	-	30,727,200
220 VEGAS PBS	8,053,684	7,797,750	11,331,182	11,331,182
230 ADULT HIGH SCHOOL	11,889,091	11,794,000	11,800,000	11,800,000
TOTAL REVENUES	\$ 131,958,430	\$ 165,056,450	\$ 137,962,298	\$ 168,689,498

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	100 REGULAR PROGRAMS			
1000 Instruction				
100 Salaries	\$ 78,785,985	\$ 94,771,490	\$ 70,610,001	\$ 85,052,533
200 Benefits	33,229,670	39,189,020	44,221,115	51,934,961
300/400/500 Purchased Services		1,291,950		1,535,175
600 Supplies		5,899,180		4,533,446
700 Property		1,640,450		265,744
800/900 Miscellaneous & Other		22,200		15,700
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries		402,820		89,487
200 Benefits		105,210		7,044
300/400/500 Purchased Services		618,050		740,571
600 Supplies		81,510		187,200
700 Property				
800/900 Miscellaneous & Other		115,370		87,655
100 TOTAL REGULAR PROGRAMS	112,015,655	144,137,250	114,831,116	144,449,516
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries		65,220		
200 Benefits		26,260		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	91,480	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
420 ENGLISH LANGUAGE LEARNERS				
1000 Instruction				
100 Salaries		481,230		
200 Benefits		189,540		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
420 TOTAL ENGLISH LANGUAGE LEARNERS	-	670,770	-	-
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
430 TOTAL ALTERNATIVE EDUCATION	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	440 SUMMER SCHOOL			
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	4,632,564	4,855,700	4,675,700	4,675,700
200 Benefits	1,298,313	1,363,260	1,271,000	1,271,600
300/400/500 Purchased Services	16,720	158,114	52,500	52,600
600 Supplies	1,512,687	1,913,370	529,100	528,700
700 Property	468,452		7,000	7,000
800 Other	19,393	28,000	10,200	10,200
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	68,328	15,200	1,700	1,700
600 Supplies				
700 Property				
800 Other				
2900 Other Support Services				
100 Salaries	3,561,431	3,403,620	3,593,700	3,593,700
200 Benefits	1,445,559	1,457,020	1,551,600	1,551,300
300/400/500 Purchased Services	70,658	384,000	63,500	63,500
600 Supplies		13,000	3,000	3,000
700 Property	60,156		40,000	40,000
800 Other	300	11,000	1,000	1,000
600 ADULT EDUCATION PROGRAMS	13,154,561	13,602,284	11,800,000	11,800,000

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES			
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	-	-	-	-
2200 Instructional Staff Support				
100 Salaries	2,661,877	2,300,000	3,523,902	3,523,902
200 Benefits	1,051,969	950,000	1,494,626	1,494,626
300/400/500 Purchased Services	1,615,173	1,700,000	3,261,300	3,261,300
600 Supplies	730,868	1,000,000	2,167,960	2,167,960
700 Property		315,000	315,000	315,000
800/900 Miscellaneous & Other	1,816,780	1,600,000	577,500	577,500
2200 SUBTOTAL	7,876,667	7,865,000	11,340,288	11,340,288
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	-	-	-
2600 Operating/Maintenance Plant Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES (cont.)			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	-	-	-	-
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 SUBTOTAL	-	-	-	-
TOTAL SUPPORT SERVICES	7,876,667	7,865,000	11,340,288	11,340,288
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL	-	-	-	-
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES (cont.)			
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6100 Interdistrict Payments		565,200		1,108,800
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL UNDISTRIBUTED EXPENDITURES	7,876,667	8,430,200	11,340,288	12,449,088
TOTAL ALL EXPENDITURES	133,046,883	166,931,984	137,971,404	168,698,604
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Restricted Balance	3,425,255	1,549,721	1,602,121	1,602,121
Committed Balance	711,506	711,506	650,000	650,000
TOTAL ENDING FUND BALANCE	4,136,761	2,261,227	2,252,121	2,252,121
TOTAL APPLICATIONS	\$ 137,183,644	\$ 169,193,211	\$ 140,223,525	\$ 170,950,725
200 CLASS SIZE REDUCTION	\$ 112,015,655	\$ 111,286,300	\$ 114,831,116	\$ 114,831,116
205 SB178 NV EDUCATION PLAN		34,178,400		30,727,200
220 VEGAS PBS	7,876,667	7,865,000	11,340,288	11,340,288
230 ADULT HIGH SCHOOL	13,154,561	13,602,284	11,800,000	11,800,000
TOTAL EXPENDITURES	\$ 133,046,883	\$ 166,931,984	\$ 137,971,404	\$ 168,698,604

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations	174,596	-	-	-
1950/60 Services Provided Other Govts				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	174,596	-	-	-
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid	171,727,241	95,193,165	122,212,870	127,837,780
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	171,727,241	95,193,165	122,212,870	127,837,780
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	-	-	-	-

	(1) ACTUAL YEAR ENDING 6/30/17	(2) ESTIMATED YEAR ENDING 6/30/18	(3) BUDGET YEAR ENDING 6/30/19	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds	29,314,664	-	-	-
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	29,314,664	-	-	-
OPENING FUND BALANCE				
Reserved Opening Balance				
Unreserved Opening Balance				
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 201,216,501	\$ 95,193,165	\$ 122,212,870	\$ 127,837,780

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	\$ 74,049,801	\$ 5,465,530	8,644,500	8,644,450
200 Benefits	27,841,257	2,449,730	2,869,280	3,258,400
300/400/500 Purchased Services	198,399	9,108	138,110	168,110
600 Supplies	17,266,865	6,792,620	8,946,930	11,863,910
700 Property	19,025			
800/900 Miscellaneous & Other	6,692		2,780	2,780
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	548,774	1,302,770	1,094,720	1,525,280
200 Benefits	44,760	339,060	302,080	327,830
300/400/500 Purchased Services	256,663	57,550	313,810	389,400
600 Supplies	375,121	515,240	66,100	468,620
700 Property				
800/900 Miscellaneous & Other	20			
100 TOTAL REGULAR PROGRAMS	120,607,377	16,931,608	22,378,310	26,648,780
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	252,071	272,880	20,810	20,810
200 Benefits		490	490	490
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	26,080	32,000	32,000	32,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	229,863	229,860		
200 Benefits				
300/400/500 Purchased Services	6,726			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	514,740	535,230	53,300	53,300

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries	1,842,550	2,702,400	2,702,400	2,702,400
200 Benefits	738,528	1,130,580	1,130,580	1,130,580
300/400/500 Purchased Services				
600 Supplies	75,344	99,670	74,730	454,730
700 Property	131,056		24,950	106,350
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	8,998	53,730	53,740	317,740
200 Benefits	206	1,290	1,270	5,790
300/400/500 Purchased Services	47,873	22,750	22,750	283,980
600 Supplies	\$ -	23,000	23,000	403,000
700 Property	\$ -			
800/900 Miscellaneous & Other	-			
270 TOTAL GIFTED AND TALENTED	2,844,555	4,033,420	4,033,420	5,404,570
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	1,619,442	2,915,490	2,784,450	2,774,990
200 Benefits	611,862	988,540	961,950	961,850
300/400/500 Purchased Services				
600 Supplies	5,038,877	3,264,130	3,514,040	3,513,440
700 Property	494,511	591,130	518,980	560,990
800/900 Miscellaneous & Other	47,074	57,130	61,030	61,030
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		555,170	530,180	513,840
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	3,003	63,450	73,430	59,930
200 Benefits	69	19,910	20,100	19,860
300/400/500 Purchased Services	60,641	157,590	148,410	150,900
600 Supplies	-	3,890	3,870	2,070
700 Property		10,000	9,990	9,990
800/900 Miscellaneous & Other	-			
300 TOTAL VOCATIONAL & TECHNICAL	7,875,479	8,626,430	8,626,430	8,628,890

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
420 ENGLISH LANGUAGE LEARNERS				
1000 Instruction				
100 Salaries	18,702,267	22,984,330	22,738,440	22,738,400
200 Benefits	5,607,317	6,596,010	6,731,290	6,731,280
300/400/500 Purchased Services	385,025	343,000	343,000	343,000
600 Supplies	10,917,165	3,429,510	3,515,520	3,515,520
700 Property				
800/900 Miscellaneous & Other	99	77,220	42,410	42,410
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	514,551	311,160	311,160	311,160
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,068,122	3,899,620	4,028,910	4,028,880
200 Benefits	345,559	918,170	975,790	975,860
300/400/500 Purchased Services	82,428	52,200	54,700	54,710
600 Supplies				
700 Property	646,666	130,000		
800/900 Miscellaneous & Other				
420 TOTAL ENGLISH LANGUAGE LEARNERS	38,269,199	38,741,220	38,741,220	38,741,220
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	4,927	4,930		
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
430 TOTAL ALTERNATIVE EDUCATION	4,927	4,930	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	5,254	5,250		
200 Benefits		6,000	6,000	6,000
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
600 ADULT EDUCATION PROGRAMS	5,254	11,250	6,000	6,000

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	89,509	46,860	93,720	93,730
200 Benefits	49,539	25,920	51,980	51,930
300/400/500 Purchased Services	804,279	351,977	732,710	732,710
600 Supplies	92,703	61,037	48,500	48,000
700 Property				
800/900 Miscellaneous & Other			100,000	
800 TOTAL COMMUNITY SERV PROGRAMS	1,036,030	485,794	1,026,910	926,370
TOTAL INSTRUCTIONAL PROGRAMS	171,157,561	69,369,882	74,865,590	80,409,130

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES			
2100 Student Support				
100 Salaries	1,863,235	2,294,440	2,528,790	2,528,780
200 Benefits	801,051	1,018,140	1,140,630	1,140,610
300/400/500 Purchased Services	4,375,768	3,876,850	3,880,550	3,880,550
600 Supplies	39,196	10,500	20,500	20,500
700 Property				
800/900 Miscellaneous & Other	991			
2100 SUBTOTAL	7,080,241	7,199,930	7,570,470	7,570,440
2200 Instructional Staff Support				
100 Salaries	10,786,002	10,182,020	12,446,700	12,445,390
200 Benefits	3,764,768	3,754,440	4,636,560	4,665,550
300/400/500 Purchased Services	2,583,112	1,742,933	2,369,580	2,428,210
600 Supplies	659,633	586,130	589,800	587,210
700 Property	40,246	5,450	11,000	11,000
800/900 Miscellaneous & Other	32,625	28,890	30,280	30,280
2200 SUBTOTAL	17,866,386	16,299,863	20,083,920	20,167,640
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries	1,310,290	563,820	1,153,240	1,153,210
200 Benefits	345,069	204,970	408,860	408,900
300/400/500 Purchased Services	-	-		
600 Supplies	-	-		
700 Property	\$ 12,944	-		
800/900 Miscellaneous & Other	-	-		
2400 SUBTOTAL	1,668,303	768,790	1,562,100	1,562,110
2500 Central Services				
100 Salaries	97,028	21,630	1,653,550	1,653,560
200 Benefits	47,944	9,170	232,000	232,000
300/400/500 Purchased Services	96,155	5,020	14,202,740	14,202,940
600 Supplies	8,470	2,500	1,082,740	1,082,740
700 Property				
800/900 Miscellaneous & Other	260	6,000	12,000	12,000
2500 SUBTOTAL	249,857	44,320	17,183,030	17,183,240
2600 Operating/Maintenance Plant Serv				
100 Salaries	3,803	-		
200 Benefits	111	-		
300/400/500 Purchased Services	132,664	776,403	29,000	29,000
600 Supplies	3,049	5,000		
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	139,627	781,403	29,000	29,000

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	727,818	126,737	203,430	201,930
600 Supplies	\$ 13,839			
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	741,657	126,737	203,430	201,930
2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	37,448	3,160	3,160	2,120
2900 SUBTOTAL	37,448	3,160	3,160	2,120
TOTAL SUPPORT SERVICES	27,783,519	25,224,203	46,635,110	46,716,480
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries		-		
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL				
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL				
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL				
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property	-	-		
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	70,250	-		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	70,250	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL				
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	\$70,250			
6100 Interdistrict Payments	2,205,171	599,080	712,170	712,170
TOTAL UNDISTRIBUTED EXPENDITURES	30,058,940	25,823,283	47,347,280	47,428,650
TOTAL ALL EXPENDITURES	201,216,501	95,193,165	122,212,870	127,837,780
6300 Contingency (not to exceed 3% of Total Expenditures)				
ENDING FUND BALANCE:				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	\$ 201,216,501	\$ 95,193,165	\$ 122,212,870	\$ 127,837,780

	(1) ACTUAL YEAR ENDING 6/30/17	(2) ESTIMATED YEAR ENDING 6/30/18	(3) (4) BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided Other Govts				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct	261,139	1,806,120	1,816,970	1,816,980
4500 Restricted-State Agency	175,679,483	192,975,720	192,532,630	193,737,530
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District	8,144,695	8,000,000	8,500,000	8,500,000
TOTAL FEDERAL SOURCES	184,085,317	202,781,840	202,849,600	204,054,510

	(1) ACTUAL YEAR ENDING 6/30/17	(2) ESTIMATED YEAR ENDING 6/30/18	(3) (4) BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUE				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	14,323,930	13,218,269	9,922,805	9,922,805
TOTAL OPENING FUND BALANCE	14,323,930	13,218,269	9,922,805	9,922,805
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	\$ 198,409,247	\$ 216,000,109	\$ 212,772,405	\$ 213,977,315

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL	ESTIMATED	TENTATIVE	FINAL
	YEAR ENDING	YEAR ENDING		
	6/30/17	6/30/18		
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	\$ 35,982,882	\$ 31,423,970	\$ 39,081,600	\$ 38,994,270
200 Benefits	12,468,662	11,164,760	13,508,120	13,521,050
300/400/500 Purchased Services	2,089,391	3,123,750	2,043,130	2,058,900
600 Supplies	22,748,266	21,507,400	10,789,930	12,116,850
700 Property	309,252	327,460	97,800	97,800
800/900 Miscellaneous & Other	150,925	297,450	264,300	260,300
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	584,446	801,620	1,163,050	1,175,080
200 Benefits	107,840	132,090	162,170	163,070
300/400/500 Purchased Services	485,411	845,620	259,140	254,040
600 Supplies	212,954	138,470	31,110	31,110
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	75,140,029	69,762,590	67,400,350	68,672,470
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	8,605,669	10,470,990	10,306,130	10,306,130
200 Benefits	5,188,854	5,403,629	5,252,090	5,252,090
300/400/500 Purchased Services	3,868,259	4,671,490	1,101,480	1,101,480
600 Supplies	2,444,307	1,488,700	7,029,470	7,029,470
700 Property	44,481			
800/900 Miscellaneous & Other	296	72,770		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	240	11,980	4,930	4,930
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	21,351,693	22,788,498	25,109,578	25,190,519
200 Benefits	7,646,666	8,251,257	9,300,299	9,341,544
300/400/500 Purchased Services	5,493,843	8,884,570	8,187,122	8,073,402
600 Supplies	1,546,281	2,167,600	1,157,758	1,159,878
700 Property	95,365			
800/900 Miscellaneous & Other	1,006,208	2,693,630	1,295,520	1,295,520
200 TOTAL SPECIAL PROGRAMS	57,292,162	66,905,114	68,744,377	68,754,963

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL	ESTIMATED	TENTATIVE	FINAL
	YEAR ENDING	YEAR ENDING		
	6/30/17	6/30/18		
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	19,877		55,290	55,290
200 Benefits	458		1,410	1,410
300/400/500 Purchased Services	40,987		22,000	22,000
600 Supplies	36,191		28,000	28,000
700 Property				
800/900 Miscellaneous & Other			500	500
270 TOTAL GIFTED AND TALENTED	97,513	-	107,200	107,200
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	635,094	169,840	169,840	169,840
200 Benefits	312,734	69,640	71,120	71,120
300/400/500 Purchased Services	2,561	6,270	6,000	6,000
600 Supplies	1,138,082	1,191,920	1,159,960	1,255,670
700 Property	165,646	102,880	79,120	139,000
800/900 Miscellaneous & Other	122	4,600	4,900	4,900
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	94,053	124,250	119,310	119,310
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,114,491	1,398,530	1,433,180	1,381,090
200 Benefits	440,335	575,780	538,690	534,150
300/400/500 Purchased Services	349,432	959,600	908,100	908,080
600 Supplies	50,004	69,750	61,000	61,000
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	4,302,554	4,673,060	4,551,220	4,650,160

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	420 ENGLISH LANGUAGE LEARNERS			
1000 Instruction				
100 Salaries	1,203,382	937,380	1,369,390	1,767,940
200 Benefits	52,961	37,340	57,430	70,720
300/400/500 Purchased Services	75,240	13,720	10,000	2,000
600 Supplies	2,042,916	2,997,690	1,650,750	1,502,360
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	16,458	33,140	11,500	11,500
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries	1,505,389	2,421,090	3,372,970	3,747,430
200 Benefits	477,362	882,230	943,820	965,800
300/400/500 Purchased Services	539,232	1,039,030	815,330	867,740
600 Supplies	165,661	388,670	157,300	159,400
700 Property				
800/900 Miscellaneous & Other	300	1,360		
420 TOTAL ENGLISH LANGUAGE LEARNERS	6,078,901	8,751,650	8,388,490	9,094,890
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
430 TOTAL ALTERNATIVE EDUCATION	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	440 SUMMER SCHOOL			
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	9,502	7,920	114,720	111,740
200 Benefits	223	250	46,190	46,090
300/400/500 Purchased Services		2,200	2,200	1,800
600 Supplies	176	2,600	39,030	49,530
700 Property				
800 Other			2,000	6,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
600 ADULT EDUCATION PROGRAMS	9,901	12,970	204,140	215,160

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	800 COMMUNITY SERVICE PROGRAMS			
3300 Community Service Operations				
100 Salaries	1,828,566	1,954,850	1,935,460	1,937,180
200 Benefits	777,190	825,330	840,590	842,810
300/400/500 Purchased Services	100,966	234,760	291,100	290,960
600 Supplies	539,549	881,680	538,660	533,570
700 Property				
800/900 Miscellaneous & Other	11,581	6,040	7,100	7,100
800 TOTAL COMMUNITY SERV PROGRAMS	3,257,852	3,902,660	3,612,910	3,611,620

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	910 COCURRICULAR ACTIVITIES			
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	-	-	-	-
920 ATHLETICS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	-	-	-	-
TOTAL INSTRUCTIONAL PROGRAMS	146,178,912	154,008,044	153,008,687	155,106,463

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	UNDISTRIBUTED EXPENDITURES			
2100 Student Support				
100 Salaries	426,780	4,466,290	7,216,660	6,169,250
200 Benefits	191,221	1,937,710	2,945,380	2,558,260
300/400/500 Purchased Services	25,359	116,820	75,000	130,540
600 Supplies	75,938	196,380	36,950	53,950
700 Property		62,390	27,010	27,010
800/900 Miscellaneous & Other	500	4,020	2,600	5,000
2100 SUBTOTAL	719,798	6,783,610	10,303,600	8,944,010
2200 Instructional Staff Support				
100 Salaries	17,048,440	15,585,470	18,390,080	18,457,330
200 Benefits	5,741,174	5,361,470	6,192,290	6,184,650
300/400/500 Purchased Services	3,478,652	7,902,880	5,248,910	5,423,570
600 Supplies	796,314	1,441,230	713,150	714,520
700 Property				
800/900 Miscellaneous & Other	63,919	190,970	74,960	75,260
2200 SUBTOTAL	27,128,499	30,482,020	30,619,390	30,855,330
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	-	-	-	-
2400 School Administration				
100 Salaries	25,909	47,180	42,940	45,440
200 Benefits	3,000	3,470	3,120	3,200
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	28,909	50,650	46,060	48,640
2500 Central Services				
100 Salaries	3,299,320	2,636,670	3,182,100	3,196,710
200 Benefits	1,462,863	1,314,560	1,560,030	1,566,230
300/400/500 Purchased Services	188,107	359,040	319,050	325,070
600 Supplies	105,818	161,160	101,570	117,570
700 Property				13,000
800/900 Miscellaneous & Other		430	750	750
2500 SUBTOTAL	5,056,108	4,471,860	5,163,500	5,219,330
2600 Operating/Maintenance Plant Services				
100 Salaries	32,195	95,930	95,930	168,440
200 Benefits	13,370	33,830	34,300	67,070
300/400/500 Purchased Services	48,129	502,080	14,500	57,500
600 Supplies	76		160,000	160,000
700 Property			40,000	40,000
800/900 Miscellaneous & Other				
2600 SUBTOTAL	93,770	631,840	344,730	493,010

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
UNDISTRIBUTED EXPENDITURES (cont.)				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	293,790	455,180	267,420	271,020
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	293,790	455,180	267,420	271,020
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	2,906,624	4,739,780	2,998,690	3,027,430
2900 SUBTOTAL	2,906,624	4,739,780	2,998,690	3,027,430
TOTAL SUPPORT SERVICES	36,227,498	47,614,940	49,743,390	48,858,770
NONINSTRUCTIONAL SERVICES				
3100 Food Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES (cont.)				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	-	-	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6100 Interdistrict Payments	2,784,568	4,454,320	4,395,190	4,395,180
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL UNDISTRIBUTED EXPENDITURES	39,012,066	52,069,260	54,138,580	53,253,950
TOTAL ALL EXPENDITURES	185,190,978	206,077,304	207,147,267	208,360,413
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved Ending Balance (NPM)				
Ending Balance (Other)	13,218,269	9,922,805	5,625,138	5,616,902
TOTAL ENDING FUND BALANCE	13,218,269	9,922,805	5,625,138	5,616,902
TOTAL APPLICATIONS	\$ 198,409,247	\$ 216,000,109	\$ 212,772,405	\$ 213,977,315

	(1) ACTUAL YEAR ENDING 6/30/2017	(2) ESTIMATED YEAR ENDING 6/30/2018	(3) (4) BUDGET YEAR ENDING 6/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
AVAILABLE RESOURCES				
COMBINED BONDS				
1110 Property Taxes	\$ 333,648,333	\$ 348,800,000	\$ 353,000,000	\$ 369,000,000
1190 Other Resources:				
Other	75,899	25,000	25,000	25,000
Proceeds of Refunding Bonds	713,305,918	102,838,989		
1500 Earnings on Investments	634,344	1,000,000	1,000,000	1,000,000
Subtotal	1,047,664,494	452,663,989	354,025,000	370,025,000
Opening Fund Balance	43,426,485	55,863,430	71,489,675	71,489,675
Subtotal - Combined Bonds	1,091,090,979	508,527,419	425,514,675	441,514,675
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources				
Opening Fund Balance				
Subtotal - Loans				
OTHER SOURCES OF FUNDS				
5200 Transfers From Other Funds	98,459,758	97,166,718	101,372,215	94,415,915
Subtotal - Other Sources of Funds	98,459,758	97,166,718	101,372,215	94,415,915
TOTAL AVAILABLE FINANCING	1,189,550,737	605,694,137	526,886,890	535,930,590
FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	295,730,000	309,535,000	289,000,000	292,730,000
832 Interest	125,602,980	121,907,789	114,974,615	130,813,865
833 Costs of Bond Issuance	2,035,489	140,663		
834 Purchased Services	125,102	62,086		
Payment to Refunding Escrow Agent	710,193,736	102,558,924		
Reserves (Include Unappropriated Balance)	55,863,430	71,489,675	122,912,275	112,386,725
Subtotal - Combined Bonds	1,189,550,737	605,694,137	526,886,890	535,930,590
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - Medium-Term Financing	-	-	-	-
TOTAL FUND APPLICATIONS	\$ 1,189,550,737	\$ 605,694,137	\$ 526,886,890	\$ 535,930,590

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

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

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

(1) NAME OF BOND OR LOAN	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2018*	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2019		(11) (9)+(10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
DEBT SERVICE FUND:										
Clark County School Bonds (2007A)	1	18	473,045,000	03/01/07	06/15/25	4.1262	27,000,000	1,215,000	27,000,000	28,215,000
Clark County School Bonds (2008A)	1	20	675,000,000	06/03/08	06/15/28	4.1960	-	-	-	-
Clark County School Bonds (2010A)	2	14	104,000,000	07/08/10	06/15/24	0.7497	103,900,000	5,724,890	-	5,724,890
Clark County School Bonds (2010D)	5	10	6,245,000	07/08/10	06/15/20	0.7033	6,245,000	344,100	-	344,100
Clark County School Bonds (2011B)	2	8	29,420,000	03/22/11	06/15/19	2.9849	11,125,000	556,250	11,125,000	11,681,250
Clark County School Bonds (2012A)	1	9	159,425,000	10/04/12	06/15/21	1.6657	87,705,000	4,385,250	26,110,000	30,495,250
Clark County School Bonds (2013A)	5	10	32,855,000	07/31/13	06/15/23	2.5233	12,690,000	387,425	2,390,000	2,777,425
Clark County School Bonds (2013B)	1	6	95,870,000	07/31/13	06/15/19	1.7281	29,300,000	1,465,000	29,300,000	30,765,000
Clark County School Bonds (2014A)	1	6	131,175,000	04/29/14	06/15/20	1.1606	22,395,000	1,119,750	10,925,000	12,044,750
Clark County School Bonds (2014B)	2	6	62,200,000	04/29/14	06/15/20	1.3486	17,410,000	870,500	6,740,000	7,610,500
Clark County School Bonds (2015A)	1	4	257,445,000	03/18/15	06/15/19	1.0484	59,465,000	2,973,250	59,465,000	62,438,250
Clark County School Bonds (2015B)	2	7	129,080,000	03/18/15	06/15/22	1.5696	79,480,000	3,974,000	18,470,000	22,444,000
Clark County School Bonds (2015C)	1	20	338,445,000	11/23/15	06/15/35	3.0542	328,905,000	15,866,000	5,105,000	20,971,000
Clark County School Bonds (2015D)	2	20	200,000,000	11/23/15	06/15/35	3.2171	176,565,000	8,033,600	6,895,000	14,928,600
Clark County School Bonds (2016A)	1	9	186,035,000	06/16/16	06/15/25	1.9833	186,035,000	9,301,750	-	9,301,750
Clark County School Bonds (2016B)	2	11	90,775,000	06/16/16	06/15/27	2.2457	90,675,000	4,533,750	-	4,533,750
Clark County School Bonds (2016C)	5	10	33,470,000	06/16/16	06/30/26	2.2654	27,925,000	1,396,250	2,925,000	4,321,250
Clark County School Bonds (2016D)	1	8	257,215,000	12/15/16	06/15/24	2.0055	235,310,000	11,765,500	22,875,000	34,640,500
Clark County School Bonds (2016E)	2	10	59,510,000	12/15/16	06/15/26	2.3304	59,510,000	2,975,500	-	2,975,500
Clark County School Bonds (2016F)	5	10	50,435,000	12/15/16	06/15/26	2.7044	43,520,000	1,870,600	4,580,000	6,450,600
Clark County School Bonds (2017A)	1	20	407,900,000	06/28/17	06/15/37	2.5493	387,805,000	18,909,900	32,000,000	50,909,900
Clark County School Bonds (2017B)	2	3	59,315,000	06/28/17	06/15/20	1.1207	40,300,000	2,015,000	19,725,000	21,740,000
Clark County School Bonds (2017C)	1	20	291,785,000	12/07/17	06/15/37	3.1876	289,785,000	14,094,100	1,200,000	15,294,100
Clark County School Bonds (2017D)	5	10	23,945,000	12/07/17	06/15/27	2.8584	23,945,000	1,197,250	2,170,000	3,367,250
Clark County School Bonds (2018A)	11	20	200,000,000	06/26/18	06/15/38	3.5996	200,000,000	8,761,000	-	8,761,000
Clark County School Bonds (2018B)	11	20	200,000,000	12/11/18	06/15/38	(1) 6.0000	-	6,133,333	-	6,133,333
Clark County School Bonds (2018C)	11	10	36,975,000	12/11/18	06/15/28	(1) 5.0000	-	944,917	3,730,000	4,674,917
Clark County School Bonds (2019A)	11	20	200,000,000	06/01/19	06/15/39	(1) 6.0000	-	-	-	-
TOTAL DEBT SERVICE FUND							\$ 2,546,995,000	\$ 130,813,865	\$ 292,730,000	\$ 423,543,865

(1) - Estimated

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
LOCAL SOURCES				
198X Graphic Production Sales	\$ 1,976,342	\$ 1,890,000	\$ 2,000,000	\$ 2,000,000
199X Insurance Premiums	28,123,777	25,000,000	25,200,000	24,850,000
1X00 Other Local Sources	980,268	600,000	405,000	405,000
(A) TOTAL OPERATING REVENUE	31,080,387	27,490,000	27,605,000	27,255,000
OPERATING EXPENSE (OBJECT CODES)				
100 Salaries	2,636,017	2,806,000	3,014,103	3,014,103
200 Benefits	1,155,208	1,528,755	1,315,599	1,315,599
300-500 Purchased Services	5,218,919	5,900,000	7,693,200	7,823,200
600 Supplies	1,050,562	1,045,000	1,227,231	919,231
700 Property-Minor Equipment		-	-	
790 Depreciation - Amortization	97,027	105,000	125,000	125,000
800/900 Miscellaneous & Other	20,032,596	14,500,000	16,659,100	16,659,100
(B) TOTAL OPERATING EXPENSES	30,190,329	25,884,755	30,034,233	29,856,233
OPERATING INCOME (LOSS)	890,058	1,605,245	(2,429,233)	(2,601,233)
NONOPERATING REVENUE				
1500 Interest Earned	180,974	210,000	210,000	210,000
19XX Miscellaneous	1,905,962			
Subsidies:				
3000 Revenue from State Sources				
4000 Federal Sources				
4550 School Nutrition Program				
4558 Commodity Foods				
4XXX Other Federal Revenues				
(C) TOTAL NONOPERATING REVENUE	2,086,936	210,000	210,000	210,000
NONOPERATING EXPENSE				
832 Interest Expense				
Other Expense				
(D) TOTAL NONOPERATING EXPENSE	-	-	-	-
OPERATING TRANSFERS				
5200 From Other Funds				
910 To Other Funds				
(E) NET OPERATING TRANSFERS	-	-	-	-
(F) NET INCOME (LOSS)	2,976,994	1,815,245	(2,219,233)	(2,391,233)
NET ASSETS				
Beginning July 1	3,304,675	6,281,669	8,096,914	8,096,914
Ending June 30	\$ 6,281,669	\$ 8,096,914	\$ 5,877,681	\$ 5,705,681

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
	A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Graphic Sales/Insurance Premiums	\$ 30,252,506	\$ 26,890,000	\$ 27,200,000	\$ 26,850,000
Other Revenues	980,268	600,000	405,000	405,000
Services and Supplies	(6,464,502)	(6,945,000)	(8,920,431)	(8,742,431)
Claims and Other Payments	(14,232,193)	(14,500,000)	(16,659,100)	(16,659,100)
Salaries and Benefits	(3,634,488)	(4,334,755)	(4,329,702)	(4,329,702)
a. Net cash provided by (or used for) operating activities	6,901,591	1,710,245	(2,304,233)	(2,476,233)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Net Transfers In (Out)				
b. Net cash provided by (or used for) noncapital financing activities		-		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Fixed Assets	(415,769)	-	-	-
Lease Obligation				
Interest Paid Bond Payable				
Interest Paid Lease Obligation				
Receipt for Sale of Assets				
c. Net cash provided by (or used for) capital and related financing activities	(415,769)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Earnings	205,917	210,000	210,000	210,000
Other Investments	(808,000)			
d. Net cash provided by (or used for) investing activities	(602,083)	210,000	210,000	210,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,883,739	1,920,245	(2,094,233)	(2,266,233)
CASH AND CASH EQUIVALENTS AT JULY 1	29,782,813	35,666,552	37,586,797	37,586,797
CASH AND CASH EQUIVALENTS AT JUNE 30	35,666,552	37,586,797	35,492,564	35,320,564
RESTRICTED INVESTMENTS	9,134,000	9,769,000	9,769,000	9,769,000
CASH, CASH EQUIVALENTS, AND RESTRICTED INVESTMENTS AT JUNE 30	\$ 44,800,552	\$ 47,355,797	\$ 45,261,564	\$ 45,089,564

ENTERPRISE FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
LOCAL SOURCES				
1600 Food Service Revenues	\$ 11,502,902	\$ 12,000,000	\$ 12,000,000	\$ 11,500,000
19XX Other Local Sources	563,465	500,000	500,000	500,000
(A) TOTAL OPERATING REVENUE	12,066,367	12,500,000	12,500,000	12,000,000
OPERATING EXPENSE (OBJECT CODES)				
100 Salaries	28,600,427	30,000,000	30,926,366	31,405,485
200 Benefits	11,715,794	15,501,562	11,307,569	11,350,821
300-500 Purchased Services	6,308,818	5,500,000	3,792,000	3,792,000
600 Supplies	73,455,584	84,000,000	98,989,000	100,536,519
700 Property - Minor Equipment				
790 Depreciation - Amortization	1,566,953	2,100,000	1,700,000	1,700,000
800 Other	3,249,382	3,500,000	3,505,000	3,505,000
(B) TOTAL OPERATING EXPENSES	124,896,958	140,601,562	150,219,935	152,289,825
OPERATING INCOME (LOSS)	(112,830,591)	(128,101,562)	(137,719,935)	(140,289,825)
NONOPERATING REVENUE				
1500 Interest Earned	175,919	200,000	200,000	300,000
19XX Miscellaneous	(600,617)			
Subsidies:				
3000 Revenue from State Sources	478,412	475,000	475,000	475,000
4000 Federal Sources:				
4550 Child Nutrition Program	113,025,142	120,000,000	125,000,000	125,000,000
4558 Commodity Foods	9,261,987	10,100,000	10,500,000	11,047,519
4XXX Other Federal Revenues				
(C) TOTAL NONOPERATING REVENUE	122,340,843	130,775,000	136,175,000	136,822,519
NONOPERATING EXPENSE				
830 Interest Expense				
Other Expense/Prior Period Adjustment				
(D) TOTAL NONOPERATING EXPENSES	-	-	-	-
OPERATING TRANSFERS				
5200 From Other Funds				
910 To Other Funds				
(E) NET OPERATING TRANSFERS	-	-	-	-
(F) NET INCOME (LOSS)	9,510,252	2,673,438	(1,544,935)	(3,467,306)
NET ASSETS				
Beginning July 1	42,007,161	51,517,413	54,190,851	54,190,851
Ending June 30	\$ 51,517,413	\$ 54,190,851	\$ 52,645,916	\$ 50,723,545

ENTERPRISE FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/19	
	ACTUAL YEAR ENDING 6/30/17	ESTIMATED YEAR ENDING 6/30/18	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Food Sales	\$ 11,379,131	\$ 12,000,000	\$ 12,000,000	\$ 11,500,000
Other Revenues	563,465	500,000	500,000	500,000
Services and Supplies	(69,166,732)	(89,500,000)	(102,781,000)	(104,328,519)
Claims and Other Payments	(3,249,382)	(3,500,000)	(3,505,000)	(3,505,000)
Salaries and Benefits	(39,992,980)	(45,501,562)	(42,233,935)	(42,756,306)
a. Net cash provided by (or used for) operating activities	(100,466,498)	(126,001,562)	(136,019,935)	(138,589,825)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Federal Reimbursements	111,733,289	120,000,000	125,000,000	125,000,000
Net Transfers In (Out)				
Donations/Misc				
State Sources	478,412	475,000	475,000	475,000
b. Net cash provided by (or used for) noncapital financing activities	112,211,701	120,475,000	125,475,000	125,475,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Fixed Assets	(1,182,969)	(1,000,000)	(1,100,000)	(1,100,000)
Receipts from Sale of Capital Assets				
c. Net cash provided by (or used for) capital related financing activities	(1,182,969)	(1,000,000)	(1,100,000)	(1,100,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Earnings	175,919	200,000	200,000	300,000
d. Net cash provided by (or used for) investing activities	175,919	200,000	200,000	300,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	10,738,153	(6,326,562)	(11,444,935)	(13,914,825)
CASH AND CASH EQUIVALENTS AT JULY 1	46,294,962	57,033,115	50,706,553	50,706,553
CASH AND CASH EQUIVALENTS AT JUNE 30	\$ 57,033,115	\$ 50,706,553	\$ 39,261,618	\$ 36,791,728

REPORT FOR ALL FUNDS		TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
		(1) TUITION	(2) TRANSPORTATION	(3) TUITION	(4) TRANSPORTATION
REVENUES	CODES	1321	1421	1331	1431
TOTALS		\$ -	\$ -	\$ -	\$ -
EXPENDITURES	OBJECT CODES	561	511	562	512
	100 - Regular Programs				
	200 - Special Programs				
	300 - Vocational & Technical				
	400 - Other PK-12 Programs				
	500 - Nonpublic Programs				
	600 - Adult Programs				
TOTALS		\$ -	\$ -	\$ -	\$ -

(1) NAME OF FUND	TRANSFERS IN			TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL				SPECIAL EDUCATION	14	\$ 332,944,295
SPECIAL EDUCATION	GENERAL	16	\$ 332,944,295			
CAPITAL PROJECTS				DEBT SERVICE	27	\$ 94,415,915
DEBT SERVICE	CAPITAL PROJECTS	60	\$ 94,415,915			
TOTAL TRANSFERS			\$ 427,360,210			\$ 427,360,210

RECONCILIATION TO GASB 34 REPORTING

TRANSFER OF CAPITAL ASSETS TO
FOOD SERVICE FROM CAPITAL PROJECTS
(Not recorded as transfer out of Capital Projects)

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TOTAL TRANSFERS	\$ 427,360,210	\$ 427,360,210
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LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 80th Session

1. Activity:	<u>Legislative Lobbying</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ <u>32,250</u>
4. Lodging and meals		\$ <u>32,250</u>
5. Salaries and Wages		\$ <u>200,000</u>
6. Compensation to lobbyists		\$ _____
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>10,500</u>
Total		\$ <u><u>275,000</u></u>

Entity: **Clark County School District**

Lobbying Expense Estimate

**Schedule of Existing Contracts
Budget Year 2018-2019**

Local Government: Clark County School District
Contact: Steve Staggs
E-mail Address: csstaggs@interact.ccsd.net
Daytime Telephone: 702-855-5463

Total Number of Existing Contracts: 2 (multiple users)

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	40,000.00	40,000.00	Temporary labor in support of Transportation
2	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	200,000.00	200,000.00	Temporary labor in support of Warehousing
3	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	25,000.00	20,000.00	Temporary labor in support of Purchasing
4	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	172,000.00	0.00	Temporary labor in support of the Office of the Superintendent
5	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	1,800,000.00	1,850,000.00	Temporary labor in support of Food Services Department
6	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	10,000.00	10,000.00	Temporary labor in support of Graphic Arts
7	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	20,000.00	20,000.00	Temporary labor in support of Testing
8	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	40,000.00	40,000.00	Temporary labor in support of Student Services Division
9	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	10,000.00	10,000.00	Temporary labor in support of the Facilities Division
10	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	7,500.00	6,000.00	Temporary labor in support of the English Language Learner Division
11	Manpower Inc of Southern Nevada	7/1/2016	6/30/2017	200,000.00	150,000.00	Temporary labor in support of Construction Management
12	Howroyd Wright Employment Agency	7/1/2016	6/30/2017	150,000.00	140,000.00	Temporary personnel services for Central Information Services
13	Howroyd Wright Employment Agency	7/1/2016	6/30/2017	130,000.00	120,000.00	Temporary personnel services for User Support Services
14	Howroyd Wright Employment Agency	7/1/2016	6/30/2017	140,000.00	125,000.00	Temporary personnel services for Security Systems
15	Howroyd Wright Employment Agency	7/1/2016	6/30/2017	90,000.00	75,000.00	Temporary personnel services for Vegas PBS
16	Howroyd Wright Employment Agency	7/1/2016	6/30/2017	250,000.00	225,000.00	Temporary personnel services for Title I Services
Total Proposed Expenditures				3,284,500.00	3,031,000.00	

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: Clark County School District
Contact: Steve Staggs
E-mail Address: csstaggs@interact.ccsd.net
Daytime Telephone: 702-855-5463

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	None									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

CLARK COUNTY SCHOOL DISTRICT FY 2018-19 FINAL BUDGET SUPPLEMENTAL REPORT ENDING FUND BALANCE EXPLANATION

Pursuant to NAC 354.650 districts are required to provide an explanation of circumstances in recent years leading to a budgeted fund balance of less than 4 percent. Below are comments regarding the status of the District's budgeted fund balance level:

1. **Expenditure and Funding Levels:** Since the District is funded by the Legislature at a minimum level supporting a basic educational program, there continues to be inadequate discretionary funding available to maintain an ending fund balance at or above the 4 percent level and still provide adequate and necessary instructional program levels. Substantial reductions and deferrals of requested appropriations were necessary to arrive at a balanced budget with a modest ending fund balance. Given the continued need to reduce expenditures and the forced depletion of existing fund balances, achieving a 4 percent level is unattainable at this time.

NAC 354.660

NAC 354.660 Ending balance not subject to negotiations. ([NRS 354.107](#)) A budgeted ending fund balance of not more than 8.3 percent of the total budgeted expenditures, less capital outlay, for a general or special revenue fund which receives revenue from property taxes or the Local Government Tax Distribution Account is not subject to negotiations with other local governments or employee organizations.

[Tax Comm'n, Local Gov't Reg. part No. 13, eff. 1-11-73; A 2-29-80] — (NAC A 1-10-84; A by Com. on Local Gov't Finance by R201-01, 4-5-2002)

**MINUTES FOR
REVIEW AND
APPROVAL**

DRAFT
Minutes of the Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
April 25, 2018, 9:00 a.m.

The meeting was held at the Legislative Counsel Bureau, 401 S. Carson St, Room 2135, Carson City, Nevada, and video-conferenced to the Legislative Counsel Bureau, Grant Sawyer State Office Building, 555 E Washington Ave, Room 4412, Las Vegas, Nevada. This meeting was also part of a teleconference.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt, Chairman
Marty Johnson
Beth Kohn-Cole
Jessica Colvin
Alan Kalt
Jeff Cronk
Tom Ciesynski
Jeff Zander
Jim McIntosh
Christine Vuletich

COUNSEL TO COMMITTEE

Peter Keegan

DEPT OF TAXATION STAFF PRESENT:

Bill Anderson
Jeff Mitchell
Kelly Langley
Penny Hampton
Erik Rowley
Susan Lewis
Keri Gransbery
Stephanie Klapstein
Christina Griffith

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Lorinda A. Wichman	Nye County Hospital District
Savannah Rucker	Nye County
Diane Bartholomew	City of N. Las Vegas
Linda Poleski	City of N. Las Vegas
Cori Knauss	City of N. Las Vegas
Darren Adair	City of N. Las Vegas
Nikki Thorn	City of N. Las Vegas
Debbie Barton	City of N. Las Vegas
John Jay Lee	City of N. Las Vegas
Vinson Guthreau	NACO
David Jones	City of Carlin
Michael Pelham	Nevada Taxpayers
Deborah Lauchner	City of Reno
Anne Langley	Storey County
Robert Morris	Storey County
Hugh Gallagher	Storey County
Russell Klein	Lander County School District
Mona Lisa	MJ Patients
Samuelson	City of Henderson
Rosa Reynolds	Clark County School District
Andrew Feuling	Clark County School District
Jason Goudie	Clark County School District
Darette Kuque	Clark County School District
Christine Thomas	Clark County School District
Shelly Hughes	Clark County School District
Millie Sura	Clark County School District
Jeng Kenya	Clark County School District
Ryann Juden	City of N. Las Vegas

ITEM 1. ROLL CALL AND OPENING REMARKS

Chairman Leavitt called the meeting to order at 9:01 a.m. Member Walker was absent.

Kelly Langley, with the Department of Taxation (Department), introduced Bill Anderson, Executive Director of the Department. Mr. Anderson stated he is honored to be with the Department and commended the staff. He looks forward to working with the Committee on Local Government Finance.

Chairman Leavitt announced this is Member Kalt's last meeting, commending Member Kalt's service to the rural communities and adding he has been an asset to the Committee. He enjoyed working with him and he will be missed. Member Kalt thanked Chairman Leavitt for his wisdom and guidance over the years. He enjoyed his time on this Committee. He announced Gina Rackley, from Humboldt County, will replace him and will also be a voice for the rural areas.

Chairman Leavitt noted Member Zander is nearing the end of his service also. Member Zander replied that he is willing to continue if the School Board Association extends his term.

Chairman Leavitt mentioned the Technical Committee of the Economic Forum. He let the members know if they are interested in serving on that committee, to let him know after the meeting. He explained that committee handles mine revenues in the State of Nevada.

ITEM 2. PUBLIC COMMENT

Mona Lisa Samuelson, commented that she is Nevada's very first medical marijuana patient advocate and community activist. She mentioned the need for regulations to protect medical marijuana patients and that people's health is in danger. Her written testimony is in the record.

ITEM 3. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS

(a) For Possible Action: Discussion and Consideration of School Districts reporting a 4th Year of Decline in General Fund Ending Balances pursuant to NRS 387.3045:

1. Report by Lander County School District

Kelly Langley and Keri Gransbery appeared on behalf of the Department. Nan Ancho and Russ Klein appeared on behalf of Lander County School District (LCSD).

Ms. Gransbery stated the School District reported a 4th year decline in general fund balance. She noted net proceeds impact the districts revenue. The 2018 augmented budget shows an increase in the ending fund balance.

Ms. Ancho introduced Mr. Klein, Superintendent for LCSD. He briefly explained his experience and noted \$800,000 was cut from next year's budget. They built new buildings in the last four years. Measures are in place and they have not committed to spend net proceeds next year.

Chairman Leavitt noted they continually see net proceeds being relied on when they shouldn't be. He does not want to see LCSD again for this reason. Mr. Klein stated he came in person to assure the Committee steps were taken to show they are headed in a different direction.

Chairman Leavitt requested if they get to this point again, they contact their budget analyst. The budget analyst will contact the Committee to try to keep this from happening. Mr. Klein is confident they can work closely together.

Chairman Leavitt asked for clarification on the funding of the new schools. Mr. Klein explained they are paid for, and the school district does not have any debt.

Member Ciesynski asked if they are monitoring cash flow. Mr. Klein responded that in his first three days they created a budget for next year, and he will be aware of their cash flows.

(b) For Possible Action: Discussion and Consideration of the City of North Las Vegas Financial Condition:

- 1. Update on the proposed SB78 Reduction Plan**
- 2. Impact of SB78 Reduction Plan on the Tentative FY 18/19 Budget & 5 year forecast**
- 3. Review of Cash Flow Projections for the General Fund, Sewer & Waste Water Enterprise Funds**

Kelly Langley appeared on behalf of the Department. Darren Adair, Cori Knauss, and Ryann Juden appeared on behalf of the City of North Las Vegas.

Ms. Langley noted the City of North Las Vegas provided a 5 year forecast reflecting the SB78 plan. The 2018 estimated actuals anticipate a one-time reduction of the enterprise draw of \$18 million, the tentative 18/19 budget would have another one time reduction of \$9 million; all other years have a 3.3% reduction. Staffing reflects approximately a \$4 million increase in

salaries for tentative 18/19. She noted good news releases regarding staffing and a FITCH report presentation done in February.

Mr. Juden thanked the Department for their work. He noted their presentation includes suggestions and directions this committee provided in prior meetings. He referred to a letter outlining the changes recommended. They are asking for approval of the plan. Ms. Langley noted that letter was not in the packet, and asked him to provide it to her for the next Agenda. Mr. Juden offered Mr. Adair could highlight the letter. They believe they included direction from the committee and are consistent with the legislation under SB78.

Member Kohn-Cole asked if the city will adjust transfers if expenditures are less than budgeted on the 5 year plan. Mr. Adair explained the one-time reduction due to vacancy savings is not sustainable. Recurring excess from operational savings will be used to add staffing. The City implemented an "invest and reinvest" strategy presented to the Department in the tentative budget. It includes a minimal amount of funding to increase salaries and add staff. Savings will be used to meet the city's immediate needs.

Member Kalt asked for confirmation that the items mentioned in the letter, and what has been presented, were included in the tentative budget. Mr. Adair confirmed.

Member Colvin questioned if they budget the positions expecting vacancy savings or if they have a vacancy factor. Mr. Adair explained vacancy savings were previously used to provide a cushion between insolvency and financial receivership; they do not expect those savings to continue and plan to stop that practice. Member Colvin agreed vacancy savings should only be used for one time expenditures in the future and asked if the 3.6% year over year change includes a vacancy factor. Ms. Knauss replied that vacancy savings have not been factored in. They have agreements with Fire, IAFF and teamster unions and followed COLA across the board to follow up with the same negotiations as the unions.

Member Colvin asked how this forecast compares to their 5 year capital plan, if they will be able to meet the cities needs or if additional debt is contemplated. Mr. Adair stated they dipped into the general operating fund and there is potential to refinance their bonds. They are looking at lowering the costs. The City is getting where it can approach the capital markets for additional financing and refinance existing bonds to lower their debt service. He noted they are on the edge in this budget, but it is balanced. Member Colvin recommended vacancy savings be designated to their one time capital plan. Mr. Adair agreed.

Member Ciesynski asked if the policy will be presented to council yearly and how much flexibility they have to change it. Mr. Adair replied it could only be changed every 5 years, not annually.

Ms. Langley questioned if this committee will approve the plan and provide input every 5 years. Mr. Adair believes the City Council will be able to look at its financial situation every 5 years and evaluate out. They anticipate sharing the documentation and Council's decision with the Committee. The goal is to ensure the percentage allows for responsible operations. They do not contemplate the committee rejecting it, if it meets the requirements between 3-5%.

Member Vuletich questioned where the transfers on the 5 year projection would be going. Mr. Adair explained they are increases in debt service.

Member Kohn-Cole questioned why the increase does not correlate to the actuals in the 2018 estimate to the projected cash flow, and if it was due to transfers that aren't happening. Mr. Adair confirmed, adding the city approved a \$42 million capital improvement project in its utility fund which will consume the cash shown.

Chairman Leavitt is concerned and reluctant about approving a 30 year plan and reluctant to approve it without the ability to look at it based on existing conditions. The Committee agreed. He thinks if they want it approved today, it will need something like that in it.

Mr. Judan understood that was discussed in previous meetings. Those recommendations were included into a plan to bring back to this Committee. A plan has to be adopted before July 2018. He reviewed what went on at the Senate, noting it was passed and signed. He

understands and appreciates the Department and Committees concerns. The City is trying to preserve the intent of the legislation and have some sort of certainty. He anticipates the process will continue with whoever occupies the positions, and they will work forward every 5 years. It is important that a concrete plan moves forward to preserve legislative intent and the work that is done.

Chairman Leavitt asked the members how they felt if every 10 years the committee had an opportunity to review and reapprove the plan. Peter Keegan noted that after reading the Senate bill, he understood there would be a review period by CLGF. Other suggestions the Committee made are part of the plan. Per SB78, the term of a plan can be set lower than 30 years, allowing the Committee to review the plan at that completion. A shorter term forecast to allow more accurate review seems reasonable to him.

Mr. Judan agreed, noting they discussed a review period at the last meeting. He clarified a review is different than separate approvals. The Board and Taxation having oversight is consistent with legislative intent. Chairman Parks added separate approvals then withdrew it. The City has no concern with review. The floor and ceiling create time limits on the plan.

Mr. Adair is concerned with the bond market and increasing ratings. The market is focused on SB78. The biggest concern is the fiscal cliff and the ability to pay back bonds. If a plan is only good 5 or 10 years, they only reset the fiscal cliff. In 2011, a 10 year fiscal cliff impaired their bond rating and ability to move forward. The bond rating affects other municipalities in the Valley also. They have no issue with review or reporting and discussing with CLGF.

He noted they did the analysis, and with the current financial picture and staffing levels, they can't exceed 3.5%. The City Council wants to be off this as quickly as it can. He suggests annual review and compliance before this Committee as part of the budget process, and percentage review during the 5 year. The Committee will receive the same information provided to Council. CLGF can monitor the council stays within 3-5%. They need the plan included in the budget.

Mr. Judan referred to the Chairman's previous concern over PILT, and what the plan is. When the original plan was submitted before the legislative session, they accepted the Departments amendment adding language to the bill. The language agreed each plan approved by the CLGF pursuant to subsection 10 is subject to annual review by the Committee. He stressed the difference between review and approval. They believe it is important to have this body approve a plan with annual review, but do not believe the language implies it can be disapproved.

Member Ciesynski appreciates the work the City has done. He agrees with annual review and that yearly approval is not necessary. He also believes if the plan is not working, corrective action may be necessary. Mr. Judan agreed. If the plan adopted today does not work, they will go back to the legislature.

Member Johnson asked about the difference in amounts on the 5 year forecast and the cash flow. Mr. Adair replied that the cash forecasts are not on the same basis as the financial reporting so it creates a gap between them. He would have to discuss it with their finance manager and have her respond. Member Johnson asked if the 5 year forecast is meant to mimic what is in the financial statements, Mr. Adair confirmed.

Member Johnson recalled discussing triggers and asked if the plan mentions that. Mr. Adair noted the only triggers are time and changes of facts and information. He is unsure what triggers they would include. They put together a 5 year plan. The idea is CLGF will review the percentage the City Council approved each year as part of the budget process. The Committee would be able to verify they capped out the transfers. At the end of the year they could see the financials and if obligations were met. On the 5 year review, they would look at what they did, the 5 year forecast, and any growth. They do not want to take the Councils ability to discuss objectives for the city to restore services and growth. They would bring the proposed changes to CLGF.

Member Johnson clarified triggers to keep them focused on the 5% range more than the 3.5% range. The Committee doesn't want them to continue at 3.5% if they can afford more. Also if they don't meet the plan, it could be more than a year before they could go to the legislature. Mr. Juden clarified the context of the trigger conversation was the city's rudimentary 3.3% a year plan that was open over 30 years. They discussed every 5 years reassessing the percentage making it subject to a review process, having certainty, and the concept of a ceiling. They then took that back to their governing body.

Mr. Adair stressed the City is substantially understaffed. He assured the Committee if they had excess funds, they would put it back into services and the situation the Committee is concerned about will not happen. He would think CLGF wouldn't want to undercut the reason the city exists.

Chairman Leavitt asked for a copy of the letter. Ms. Langley replied she was trying to get a copy emailed to the building.

Chairman Leavitt asked the members if they were comfortable approving something that does not require or have the ability to be amended over 30 years.

Member Kalt felt with the minimum and ceiling in place, annual review for compliance, and a 5 year evaluation, he would be. It meets the Committees recommendations and addresses the statutory provisions in the approved legislation.

Member Kohn-Cole recognizes the city's ability for funding debt and the bond issue. She would approve the plan. She believes the Committee has other oversight capabilities in their basic oversight above this plan if there is a financial concern.

Member Colvin appreciated Mr. Adair's comments, noting any good finance director will budget conservatively. If they could afford additional reductions from PILT, should they have? She commented that it sounds like the needs that take priority are providing service to the population.

Member Johnson believes the City came back with 99% of what has been talked about. He struggles with what happens if they don't meet it, noting Member Kohn-Cole made a good point; there is fiscal watch. He could live with what the plan is.

Member McIntosh noted he has been on the Committee for some time, and it seems every meeting the City of North Las Vegas has been present. He feels they provided everything they asked for, listened to the Committees advice, and came in good faith. He agrees with a review.

Chairman Leavitt went on to the next agenda item, noting they would return to the City of North Las Vegas. **(Agenda Items (c) and (d) were heard at this time)**

Returning to North Las Vegas, Chairman Leavitt noted a copy of the proposal, stating number 4 doesn't sound like a 30 year plan, it notes that every 5th year the City will review and readopt. Mr. Juden clarified, *"The language is to modify the 3.3% and 5%. Every year there is a five year potential reset. That is the only thing, there would be. No other portion of the plan is intended to be looked at by the Council. Other than the 3.3% and the 5%, if that changes, and what it changes to, and once Council makes that determination it would be brought before the Committee on Local Government Finance for review and discussion."* **(Comment is on record verbatim per Chairman Leavitt's request)**

Chairman Leavitt noted he would accept a motion. Member Johnson motioned to accept North Las Vegas' plan. Member Vuletich seconded. The motion passed.

Mr. Juden noted Mayor John Lee would like to address the Committee. Mayor Lee commended the Committee's leadership noting they will ensure Council understands the intensity taken to be sure the city gets out of that hole. They are transparent and willing to do what it takes. They have respect for the Committee. He thanked the Chairman and the Committee.

Chairman Leavitt wants a discussion at the next meeting of the reconciliation of the cash flow projections related to regular projections, and the final budget. He previously indicated he wants them to give two presentations a year, one on the final budget, and one after the audit report was submitted. After the final budget is submitted, he wants to have an in depth discussion about it. Mayor Lee stated it would be their pleasure. They are looking forward to the day they are off fiscal watch and not a distraction to the Committee.

(c) For Possible Action: Discussion and Consideration of Nye County Financial Condition:

1. Brief update on FY 18/19 Tentative Budget

2. Request Committee Recommendation to the Director of Taxation for removal of Fiscal Watch

Kelly Langley and Susan Lewis, appeared on behalf of the Department. Savannah Rucker and Lorinda Wichman, appeared on behalf of Nye County.

Ms. Langley noted Nye County requested to be removed from fiscal watch. She stated the conditions that put Nye County on fiscal watch no longer exist. The Department staff recommends they be removed. She explained since the Committee placed them on fiscal watch, the Committee would need to request the Executive Director to remove them.

Chairman Leavitt agreed that Nye County has come a long way and it is time to remove them.

Member Ciesynski complimented Nye County and their professionalism. He supports the Chairman and believes it is time to move on.

Member Kalt complimented Nye County's staff and motioned to recommend to the Director of the Department of Taxation to remove Nye County from fiscal watch. Member Ciesynski seconded. Motion passed.

Ms. Rucker thanked the Committee for the guidance they have provided.

Chairman Leavitt noted an update on Nye County's budget was not necessary.

(d) For Possible Action: Discussion and Consideration of Nye County Hospital Financial Condition:

1. Brief update on FY 18/19 Tentative Budget

2. Request recommendation to the Director of Taxation for removal of Fiscal Watch

Kelly Langley appeared on behalf of the Department. Savannah Rucker, and Lorinda Wichman appeared on behalf of Nye County Hospital District.

Ms. Langley noted Nye County Hospital District requested to be removed from fiscal watch, commenting that the conditions that put the District on fiscal watch no longer exist. She added that the District has worked with the county, and she believes controls are in place and their concerns have been met. She recommended they be removed.

Member Kalt motioned to recommend to the Director of the Department of Taxation to remove Nye County Hospital District from fiscal watch. Member Ciesynski seconded. Motion passed.

(e) For Possible Action: Discussion and Consideration of Clark County School District Financial Condition:

1. Report by the School District on the following matters:

a) Review of the Cash Flow Projections – All Funds

b) Status update on Contract Negotiations

c) Brief update on FY 18/19 Tentative Budget

Member Kohn-Cole recused herself due to her relationships with the union.

Kelly Langley appeared on behalf of the Department. Jason Goudie appeared on behalf of Clark County School District.

Ms. Langley noted Clark County School District was placed on fiscal watch at the last meeting. She explained the District was requested to submit increased financial reporting, including

monthly cash-flow statements for FY17-18 and a historical monthly cash flow report for the General Fund for FY16-17. She added staff has worked with the District, but have been unable to get cash flow projections for solely the general fund.

Mr. Goudie stated they have been providing cash flow information monthly, the cash flow projections which are done on a consolidated basis, and the actuals as they transpired through March with some variances. He updated the Committee on contract negotiations, noting they received the arbitrator decision on CCA, their teacher's labor group. The arbitrator ruled in favor of CCA, a \$13 million impact to the general fund for the current fiscal year. The ESEA arbitration, their support staff labor group, ended a couple weeks ago. They anticipate a May decision. CASA, their administrators union, is scheduled to begin arbitration in June. The two others are smaller, and he believes they are moving to arbitration as well.

They submitted the Tentative Budget to the Board of School Trustees in April. It is a balanced budget but does not consider the CCA arbitration. There are currently no increases for any labor groups built into the budget due to the minimal amounts of revenue increase. The EFB budget is back to a 1.75% level. The 2018 budgeted EFB is about \$18 million, and prior to arbitration they were well within that range. They will present the final budget to the Board of Trustees in May. 2019 revenue increases were about \$34 million. He went over expenses and supply costs, as well as the increase in services to the new schools.

Chairman Leavitt asked what they may know relating to the labor situations when the final budget is filed. Mr. Goudie replied that he doesn't know if they will have the ESEA settlement, but may have some information on it. He does not anticipate having additional information on the other groups either.

Member Ciesynski thanked Mr. Goudie for supplying cash flows. He suggested NAC 354.280 provides that if they take a request to a governing body requesting property taxes in the next fiscal year, they can but it has to be done prior to June 30th. He also asked Mr. Goudie about the arbitrators ruling in terms of what they didn't consider in respect to the 8.3% EFB.

Mr. Goudie stated the decision was long, and the legal arguments unclear, specifically as it related to the ability to pay. The labor group made the point that the EFB was below 8.3%. The arbitrator decision called out use of EFB while citing 354.660 in the same sentence. That is one of the legal basis for the Motion to Vacate filed in State Court by the School Districts Legal team.

Member Ciesynski asked if the cuts made in the FY18 budget help to address the FY19 budget. He knows they are still waiting on final arbitrations, so is unsure if they have pinned down what FY19 looks like yet. Mr. Goudie explained most of the savings from FY18 have to stay in the schools and can't be used elsewhere in the general fund. He mentioned the costs and expenses for building the new schools.

Member McIntosh asked what impact this arbitration will have on the final budget and how it will affect their current year financial statements. Specifically, focusing on EFB, he would like to know what effect that will have on them trying to get back to the 1.75%.

Mr. Goudie noted arbitration this year is approximately \$13 million. They had an unassigned EFB of \$18 million in their FY18 amended budget. They don't have an ability to make drastic changes to reduce those costs. They feel comfortable that they are right there and won't have the same surprises next year. The arbitration decision turned the \$13 million to a \$51 million deficit to the district in FY19. They are coming up with plans to address this with the Board of Directors, and how to address it through the final budget process.

Member Colvin asked, regarding the pending arbitrations, if they have quantified the cost of the Union's request, worst case scenario. He replied they have, but can't discuss it publicly. They discussed the most recent one, and have not entered the arbitration as it relates to the other groups so they do not have a final offer. The amount creates a \$50 million deficit; any amount will increase that deficit and lead to changes.

Member Cronk asked him to elaborate on restricted vs unrestricted EFB relating to the arbitration finding if they are left with an unassigned balance, or if they looked at it that deeply. Mr. Goudie replied that he has focused on unassigned. The restricted or non-spendable is basically supplies and buses. The \$18 million referred to was the unassigned EFB.

Member Johnson asked the reason for not getting cash flow statements for the general fund. Mr. Goudie replied that it is possible, but not easy. Their normal operations are not set up that way, and staff is stretched thin. They track it on a fund by fund basis on the actuals. Member Johnson questioned if they could get actuals then, not projected. Mr. Goudie agreed to.

Member Johnson assumes it's easier to cut expenses at the beginning of a school year. He asked if it has an impact on the final budget, trying to get a higher fund balance in case they are not in the schools favor. Mr. Goudie stated they continually look at that. Based off current funding levels any additional money set aside, or forced to pay, comes out of cuts, 88% of their budget is people. They are being asked to terminate bodies to give other groups higher salaries. They are looking at programs that may not have the greatest cost benefit analysis. They are considering what they may need to do at the next legislative session for more funding, and convince the groups the position they are in and how they can work with them. They all want the same thing, but there are a limited amount of resources.

Chairman Leavitt asked what time period the pending labor proceedings cover. Mr. Goudie replied that they are for the current year and are very late. They are starting negotiations for next year, which are also too late, to build them in. Chairman Leavitt noted the year is almost over before they find out what costs will be. Mr. Goudie confirmed.

Chairman Leavitt outlined what they would like to see from the school district at the next meeting. The beginning balance for the next fiscal year, possible adjustments to the balance due to arbitration if it comes out negative to them, the expenditures for the next fiscal year, and ending balance, things not included in those expenditures that may be possible liabilities. He would like to see where they stand. He also wants an actual cash balance for the general fund as of June 30.

Member Ciesynski noted the general fund also subsidizes their grant funds because they are on a reimbursement basis and to look at those in combination. July and August are low points because of the lag in sales tax, government service tax, and property tax. He reminded the school district of the NAC he recommended to speed things up with property taxes.

Chairman Leavitt expressed concern that the ending fund balance is so low in relation to the expenditures; two or three arbitrations could put them close to negative water. He also wants them to compare their cash balance to their actual ending balance.

(f) For Possible Action: Discussion and Consideration of City of Carlin 2017 Audit and Findings

1. Report by the City of Carlin regarding the 2017 audit findings and corrective action

Kelly Langley and Keri Gransbery appeared on behalf of the Department. David Jones appeared on behalf of the City of Carlin.

Ms. Gransbery noted that the Department granted the city of Carlin a third extension to submit their fiscal year end audit, contingent on supplying numerous requested delinquent filings. Most have been submitted; however the letters of corrective action for 3 consecutive audit years were not brought to the City's Board or the Department until 2 days ago. The Department received a proposed letter of corrective action that has not gone before the City's Board.

Chairman Leavitt noted two problems, one is they are understaffed in the finance area, and second the people they have do not have the necessary knowledge. A lot of this is just a matter of not doing it, or not correctly. Mr. Jones agreed. Chairman Leavitt asked what they can do to solve this, suggesting training. Mr. Jones announced he has opted to seek employment elsewhere, the City will be able to hire a manager that may be better qualified.

Chairman Leavitt asked him if he has been doing the general ledgers, Mr. Jones responded he does a portion of them and he or the City Clerk will sign off on them as a checks and balance system. Chairman Leavitt asked if they have a finance department and if the City does anything regarding annual financial statements. Mr. Jones stated the finance department is a shared responsibility between the City Clerk and City Manager. He confirmed financial statements are done by the auditors.

Chairman Leavitt asked if they maintain a general ledger. Mr. Jones confirmed, noting they have gone from several pages, to 3 or 3 ½ and are trying to progress. He sought additional training when he realized the problems, and has relied on their computer accounting system. Chairman Leavitt stated the situation will continue without additional staff and training. Mr. Jones agreed.

Ms. Langley questioned if the Board has any intent to hire additional staff, adding the Department requested someone from the Committee to attend, but none did. Mr. Jones replied at the current time he does not believe there is a plan to hire additional staff, the need has been expressed. He added the Board has unofficially looked at reducing administrative staff for the City.

Member Ciesynski asked if they could bring a member of the City Council to the next meeting. He thinks there might be a disconnect between the two.

Chairman Leavitt noted when their accounting records are incorrect they risk being in violation of various statutes and agreed they should have someone from the City Council appear. Ms. Langley stated a letter to appear went out to the chairperson. The Department did not know someone from the Council was not going to appear.

Member Ciesynski noted their finances are in good shape, he believes there is financial ability to get them help, but there needs to be communication with their Council.

Member Kalt suggested they reach out to Eide Bailey for training and other resources available to get staff up to speed. He noted Elko County has talented staff they could possibly meet and work with to bring the knowledge base up. He added it needs to be a priority, financial controls and the financial house need to be in order.

Ms. Langley recommended the staff of the City reach out to the chairperson of their Council this week and have that conversation. Make them aware of the training available and the need for additional staffing to not have these compliance problems again next year. She suggested maybe they can be encouraged to put in their recommendation hiring additional staff, adding maybe that should be a request from this committee.

Chairman Leavitt stated they want them to be successful.

Member Vuletich agreed that would be a good recommendation, adding to the recommendation of additional staff, that the added staff have an accounting or financial background.

Member Colvin offered there may be an accounting firm outside Eide Bailey that could come in monthly or weekly to get a handle on it. Chairman Leavitt asked Mr. Jones if there were. Mr. Jones believes there is. Chairman Leavitt requested another report for the next meeting to see where they stand on these suggestions.

Member Johnson added he would like the Council to provide a list of positions that are responsible for these various reports. They may not know who is responsible and it would allow them to assign someone, and would give the Department a contact name. Mr. Jones responded that the majority of the reports the Department needs come from the City Manager.

Ms. Gransbery pointed out that the City Managers proposed corrective action letter notes that management is looking at hiring an outside firm to perform billing. It sounds like they are trying to work on some of the issues.

Mr. Jones noted they have worked extensively with REMSA, who does outside billing services. They are in place to help with the 2017B finding. They are waiting on approval from the Federal Government. They recognize the need for these corrections.

Chairman Leavitt added they need another person, or persons. If they don't have someone there to do the work daily, it doesn't get done. Mr. Jones noted he understood.

(g) For Possible Action: Discussion and Consideration of Audit Finding in Storey County 2017 Audit Finding # 2017-C

1. Review action taken by Board of County Commissioners regarding deferred income payment, as incentive for doing a good job, in the amount of \$185,000 upon retirement of three employees.

Member Johnson disclosed that he is under contract with Storey County, working on financing sewer and wastewater projects. He added this should have no bearing on that and he intends to participate in this discussion.

Kelly Langley and Susan Lewis appeared on behalf of the Department. Hugh Gallagher and Ann Langer appeared on behalf of Storey County.

Ms. Lewis explained Storey County was asked to appear regarding the audit filing of 2017-C as well as a phone conversation from Hugh Gallagher, the Comptroller for Storey County. She noted the cause of the 2017-C finding was payments made to three employees that retired during the year. The County Manager had noted the payments were incentives for doing good jobs over the years and similar payments had been made in the past.

Chairman Leavitt commented that in reading the documentation and in discussions with the board, among others, there seems to be two parts to this discussion. One is whether the payments were good for the county but he doesn't think that question relates to the Committee. The other is if the City Manager had the authority to make those payments and if they were legitimate payments. Those are the questions he is concerned with.

Ann Langer, Storey County District Attorney, replied that the Committee received the transcript of what went before the Board. The issues were addressed, and the Board's Decision is contained in the packet.

Chairman Leavitt noted it appeared to him that the Board wanted to establish procedures for the future. Ms. Langer stated they changed the City Manager's job description due to this. Policies have been put into place regarding contracts. The Board followed the recommendations of the Audit committee. They are still looking at the voluntary separation agreement.

Chairman Leavitt asked if the payments made last year, to the best of their knowledge, were made within his authority to make them, if they were legal payments. Ms. Langer asked if he meant if those payments went before the Board. He clarified if he had the authority or not. Ms. Langer stated she can only say what publicly went before the board and what they did. She asked if he was asking if the City Manager misappropriated funds. Chairman Leavitt clarified that if he had made a payment he wasn't authorized to, looks to him like he did something he was not authorized to do so now they are making arrangements to keep it from happening again. She clarified that the Department's issue is that the payments were made. It went before the Board, there was complete transparency, and it was addressed. The Board made a decision.

Chairman Leavitt noted it was on the Agenda to determine if he had a legal right to make a payment, but the Board did not decide on that. Ms. Langer reiterated that the information on what was done at the Board meeting is before the Committee now.

Ms. Langley clarified she believes he had the authority, and the Board is just clearing up any doubt in the future so it will be better documented, also, they did approve the payments for the three individuals, therefore she interprets that it was legal. The audit finding was unclear, so it went to the Board, and they approved the payments.

Ms. Langer stated this was a long process, they worked on this for 7 or 8 months to ensure this type of thing will not be questioned in the future, that it is in writing.

Chairman Leavitt thanked her, noting his appreciation for appearing.

ITEM 4. For Possible Action: SUBCOMMITTEE REPORT REGARDING PROPOSED GUIDANCE LETTER Regarding NRS 354.624, NRS 354.626, and NRS 354.410

Member Beth Kohn-Cole noted the summary on page 199-200 of the subcommittee finding. A letter will go out to local governments and auditors. Ms. Langley clarified it will go to local governments and they can send it to their auditors.

Member Kohn-Cole noted during the discussion they noticed some audit findings are incorrect. It was a short, good meeting. Ms. Langley added there was good attendance and she understands the goal is to get a guidance letter out to address the auditor's confusion.

Member Kohn-Cole motioned to have the Department prepare a guidance letter to the local governments on the noted NRS and NAC's regarding clarification. Member Ciesynski seconded the motion. Motion passed unanimously.

ITEM 5. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF

a) Report on audit extension requests

Ms. Langley discussed the audit summary noting many of the ending fund balances have improved.

Chairman Leavitt commented that he likes the document, and it is very informative.

Ms. Langley noted the graphs show a visual, but the actual numbers are in it as well. She also clarified that property taxes in this summary are only the property taxes in the general fund.

Member Ciesynski complimented the staff and noted he had suggested last year that the local, state, and federal be broken down, and that information should be available in their CAFR's.

Member Vuletich commended the staff also, noting that this is very helpful.

ITEM 6. REVIEW AND APPROVAL OF MINUTES

For Possible Action: CLGF Committee Meeting – January 30, 2018

For Possible Action: CLGF Subcommittee Meeting – March 8, 2018; Proposed Guidance regarding NRS 354.624, NRS 354.626, and NAC 354.410

Chairman Leavitt requested a motion to approve both sets of minutes. Member Cronk made the motion, Member Ciesynski seconded. All members were in favor.

ITEM 7. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

Chairman Leavitt asked if there were any additional items to add to the next Agenda. Ms. Langley replied that she would like the next meeting to be after June. Chairman Leavitt mentioned he was thinking three months, suggesting the first couple of weeks of August to the middle of September.

ITEM 8. PUBLIC COMMENT

There was no public comment.

ITEM 9. FOR POSSIBLE ACTION: ADJOURNMENT

Meeting adjourned at 12:20 p.m.

DRAFT