

City of Las Vegas
Municipal Golf Course Enterprise Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	860,100	354,906	(505,194)	41.3%
Miscellaneous	375,000	123,016	(251,984)	32.8%
Total operating revenues	1,235,100	477,922	(757,178)	38.7%
Operating expenses: *				
Cost of goods sold	72,894	28,418	44,476	39.0%
Professional services	750,140	293,510	456,630	39.1%
Utilities	460,076	204,968	255,108	44.6%
Communication & transport	9,000	4,833	4,167	53.7%
Maintenance & repairs	18,500	10,665	7,835	57.6%
Rentals	64,530	23,012	41,518	35.7%
Miscellaneous services	417,035	215,438	201,597	51.7%
Insurance & bonds	14,436	3,493	10,943	24.2%
Depreciation	777,065	259,178	517,887	33.4%
General supplies	78,520	42,354	36,166	53.9%
Machinery & equipment maintenance	17,280	8,057	9,223	46.6%
Miscellaneous supplies	2,700	1,152	1,548	42.7%
Contributions	409,000	206,559	202,441	50.5%
Total operating expenses	2,682,176	1,095,078	1,587,098	40.8%
Net operating income	(1,447,076)	(617,156)	829,920	42.6%
Nonoperating revenues (expenses):				
Interest revenue	15,289	3,313	(11,976)	21.7%
Interest expense	(467,677)	-	467,677	0.0%
Intergovernmental expense	(37,000)	-	37,000	0.0%
Total nonoperating revenues (expenses)	(489,388)	3,313	492,701	-0.7%
Net income before transfers & contributions	(1,936,464)	(613,843)	1,322,621	31.7%
Other Information:				
Cash & Investments	-	895,706	895,706	
Operating transfers in	1,200,000	500,000	(700,000)	
Bond principal paid	(565,000)	-	565,000	

* Includes estimate for current month expenses.

City of Las Vegas
Sanitation Enterprise Fund
November 2011
Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	81,444,600	41,415,532	(40,029,068)	50.9%
Miscellaneous	63,000	32,637	(30,363)	51.8%
Total operating revenues	81,507,600	41,448,169	(40,059,431)	50.9%
Operating expenses:				
Salaries	14,157,907	5,653,404	8,504,503	39.9%
Benefits	8,585,450	3,443,536	5,141,914	40.1%
Professional services	2,579,000	1,998,554	580,446	77.5%
Utilities	703,475	2,442,361	(1,738,886)	347.2%
Communication & transport	433,880	164,788	269,092	38.0%
Maintenance & repairs	486,500	408,743	77,757	84.0%
Rentals	-	25,241	(25,241)	#DIV/0!
Miscellaneous services	4,278,931	2,531,748	1,747,183	59.2%
Insurance premiums	-	11,508	(11,508)	#DIV/0!
Nondiscretionary services	314,633	2,134,851	(1,820,218)	678.5%
Depreciation	21,318,610	7,431,018	13,887,592	34.9%
General supplies	26,678,313	1,862,361	24,815,952	7.0%
Building maintenance	-	63,039	(63,039)	#DIV/0!
Machinery & equipment maintenance	27,500	1,123,655	(1,096,155)	4086.0%
Miscellaneous supplies	6,200	11,236	(5,036)	181.2%
Total operating expenses	79,570,399	29,306,043	50,264,356	36.8%
Net operating income	1,937,201	12,142,126	10,204,925	626.8%
Nonoperating revenues (expenses):				
Interest revenue	4,947,266	575,587	(4,371,679)	11.6%
Interest expense	(2,567,576)	(1,208,900)	1,358,676	47.1%
Sewer connection charges	4,000,000	1,646,607	(2,353,393)	41.2%
Intergovernmental revenue	8,800,000	18,243,885	9,443,885	207.3%
Intergovernmental expense	(2,846,800)	(797,101)	2,049,699	28.0%
Total nonoperating revenues (expenses)	12,332,890	18,460,078	6,127,188	149.7%
Net income before transfers & contributions	14,270,091	30,602,204	16,332,113	214.4%
Other Information:				
Cash & Investments	-	202,356,942	202,356,942	
Capital transfers & contributions	6,000,000	3,147,945	(2,852,055)	
Operating transfers out	(10,782,157)	-	10,782,157	
Bond principal paid	(9,145,000)	(2,160,000)	6,985,000	
Capital expenses	(104,752,984)	(20,953,620)	83,799,364	

City of Las Vegas
Municipal Parking Enterprise Fund
November 2011
Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	1,842,810	746,753	(1,096,057)	40.5%
Fines & forfeits	3,910,000	1,449,241	(2,460,759)	37.1%
Miscellaneous	591,000	227,609	(363,391)	38.5%
Total operating revenues	6,343,810	2,423,603	(3,920,207)	38.2%
Operating expenses:				
Salaries	1,483,680	534,330	949,350	36.0%
Benefits	902,390	316,126	586,264	35.0%
Professional services	305,000	68,815	236,185	22.6%
Utilities	321,463	150,761	170,702	46.9%
Communication & transport	84,500	24,280	60,220	28.7%
Maintenance & repairs	80,220	44,897	35,323	56.0%
Rentals	52,000	21,641	30,359	41.6%
Miscellaneous services	107,742	88,226	19,516	81.9%
Nondiscretionary services	256,796	170,361	86,435	66.3%
Depreciation	115	38	77	33.0%
General supplies	731,360	123,411	607,949	16.9%
Building maintenance	-	383	(383)	#DIV/0!
Machinery & equipment maintenance	40,000	14,236	25,764	35.6%
Miscellaneous supplies	85,000	16,103	68,897	18.9%
Total operating expenses	4,450,266	1,573,608	2,876,658	35.4%
Net operating income	1,893,544	849,995	(1,043,549)	44.9%
Nonoperating revenues (expenses):				
Interest revenue	209,298	37,248	(172,050)	17.8%
Interest expense	1,000	(5)	(1,005)	-0.5%
Total nonoperating revenues (expenses)	210,298	37,243	(173,055)	17.7%
Net income before transfers & contributions	2,103,842	887,238	(1,216,604)	42.2%
Other Information:				
Cash & Investments	-	8,341,033	8,341,033	
Operating transfers out	(2,104,100)	(4,526,912)	(2,422,812)	

City of Las Vegas
Development Services Enterprise Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
License & permits	5,736,607	2,413,763	(3,322,844)	42.1%
Charges for services	699,428	238,666	(460,762)	34.1%
Miscellaneous	953	(50)	(1,003)	-5.2%
Total operating revenues	6,436,988	2,652,379	(3,784,609)	41.2%
Operating expenses:				
Salaries	3,335,670	1,292,684	2,042,986	38.8%
Benefits	1,990,200	785,791	1,204,409	39.5%
Professional services	105,313	20,276	85,037	19.3%
Utilities	13,419	1,838	11,581	13.7%
Communication & transport	42,361	9,568	32,793	22.6%
Miscellaneous services	283,956	84,843	199,113	29.9%
Nondiscretionary services	929,580	375,709	553,871	40.4%
General supplies	18,679	9,170	9,509	49.1%
Machinery & equipment maintenance	42,032	15,773	26,259	37.5%
Total operating expenses	6,761,210	2,595,652	4,165,558	38.4%
Net operating income	(324,222)	56,727	380,949	-17.5%
Nonoperating revenues (expenses):				
Interest revenue	126,526	20,800	(105,726)	16.4%
Total nonoperating revenues (expenses)	126,526	20,800	(105,726)	16.4%
Net income before transfers & contributions	(197,696)	77,527	275,223	-39.2%
Other Information:				
Cash & Investments	-	6,341,180	6,341,180	

City of Las Vegas
Fire Communications Internal Service Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	9,364,513	2,894,041	(6,470,472)	30.9%
Miscellaneous	-	688	688	#DIV/0!
Total operating revenues	9,364,513	2,894,729	(6,469,784)	30.9%
Operating expenses:				
Salaries	4,616,449	1,862,585	2,753,864	40.3%
Benefits	2,752,740	1,191,977	1,560,763	43.3%
Professional services	215,500	125,090	90,410	58.0%
Utilities	479,819	181,371	298,448	37.8%
Communication & transport	25,125	3,896	21,229	15.5%
Maintenance & repairs	537,000	380,353	156,647	70.8%
Miscellaneous services	161,663	62,817	98,846	38.9%
Nondiscretionary services	407,975	145,363	262,612	35.6%
Depreciation	273,700	92,466	181,234	33.8%
General supplies	57,049	18,055	38,994	31.6%
Building maintenance	8,350	-	8,350	0.0%
Machinery & equipment maintenance	165,685	10,007	155,678	6.0%
Miscellaneous supplies	50,000	7,450	42,550	14.9%
Total operating expenses	9,751,055	4,081,430	5,669,625	41.9%
Net operating income	(386,542)	(1,186,701)	(800,159)	307.0%
Nonoperating revenues (expenses):				
Interest revenue	28,018	3,474	(24,544)	12.4%
Total nonoperating revenues (expenses)	28,018	3,474	(24,544)	12.4%
Net income before transfers & contributions	(358,524)	(1,183,227)	(824,703)	330.0%
Other Information:				
Cash & Investments	-	1,272,207	1,272,207	

City of Las Vegas
Print Media Internal Service Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	1,211,933	436,085	(775,848)	36.0%
Total operating revenues	<u>1,211,933</u>	<u>436,085</u>	<u>(775,848)</u>	36.0%
Operating expenses:				
Cost of goods sold	80,000	16,823	63,177	21.0%
Salaries	361,540	91,514	270,026	25.3%
Benefits	-	55,766	(55,766)	#DIV/0!
Professional services	2,857	47	2,810	100.0%
Utilities	632	114	518	18.0%
Communication & transport	180,979	60,167	120,812	33.2%
Maintenance & repairs	151,500	1,126	150,374	0.7%
Rentals	351,000	93,289	257,711	26.6%
Miscellaneous services	158,219	50,215	108,004	31.7%
Nondiscretionary services	12,710	6,203	6,507	48.8%
Depreciation	65,000	8,444	56,556	13.0%
General supplies	33,050	722	32,328	2.2%
Total operating expenses	<u>1,397,487</u>	<u>384,430</u>	<u>1,013,057</u>	27.5%
Net operating income	<u>(185,554)</u>	<u>51,655</u>	<u>237,209</u>	-27.8%
Nonoperating revenues (expenses):				
Interest revenue	5,281	592	(4,689)	11.2%
Total nonoperating revenues (expenses)	<u>5,281</u>	<u>592</u>	<u>(4,689)</u>	11.2%
Net income before transfers & contributions	<u>(180,273)</u>	<u>52,247</u>	<u>232,520</u>	-29.0%
Other Information:				
Cash & Investments	-	288,986	288,986	

City of Las Vegas
Computer Services Internal Service Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	6,398,463	2,457,962	(3,940,501)	38.4%
Total operating revenues	6,398,463	2,457,962	(3,940,501)	38.4%
Operating expenses:				
Cost of goods sold	2,278,300	680,295	1,598,005	29.9%
Salaries	912,500	370,921	541,579	40.6%
Benefits	547,470	217,682	329,788	39.8%
Professional services	3,648,792	80,082	3,568,710	2.2%
Utilities	5,100	1,976	3,124	38.7%
Communication & transport	19,900	19,689	211	98.9%
Maintenance & repairs	3,245,000	1,148,085	2,096,915	35.4%
Miscellaneous services	80,586	34,718	45,868	43.1%
Nondiscretionary services	245,081	127,698	117,383	52.1%
Depreciation	140,000	34,231	105,769	24.5%
General supplies	472,200	45,397	426,803	9.6%
Machinery & equipment maintenance	10,000	2,360	7,640	23.6%
Total operating expenses	11,604,929	2,763,134	8,841,795	23.8%
Net operating income	(5,206,466)	(305,172)	4,901,294	5.9%
Nonoperating revenues (expenses):				
Interest revenue	100,150	14,096	(86,054)	14.1%
Total nonoperating revenues (expenses)	100,150	14,096	(86,054)	14.1%
Net income before transfers & contributions	(5,106,316)	(291,076)	4,815,240	5.7%
Other Information:				
Cash & Investments	-	6,045,998	6,045,998	
Operating transfers in	1,550,000	1,550,000	-	
Capital expenses	(300,000)	-	300,000	

City of Las Vegas
Communications Internal Service Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	1,517,953	594,602	(923,351)	39.2%
Miscellaneous	-	238	238	#DIV/0!
Total operating revenues	1,517,953	594,840	(923,113)	39.2%
Operating expenses:				
Cost of goods sold	25,000	-	25,000	0.0%
Salaries	171,760	65,059	106,701	37.9%
Benefits	105,560	38,406	67,154	36.4%
Professional services	15,000	61	14,939	0.4%
Utilities	472,449	219,297	253,152	46.4%
Communication & transport	5,800	-	5,800	0.0%
Maintenance & repairs	50,500	-	50,500	0.0%
Miscellaneous services	131,121	5,439	125,682	4.1%
Nondiscretionary services	690,726	267,716	423,010	38.8%
Depreciation	52,710	17,570	35,140	33.3%
General supplies	700	-	700	0.0%
Machinery & equipment maintenance	1,000	163	837	16.3%
Miscellaneous supplies	40,000	30,134	9,866	75.3%
Total operating expenses	1,762,326	643,845	1,118,481	36.5%
Net operating income	(244,373)	(49,005)	195,368	20.1%
Nonoperating revenues (expenses):				
Interest revenue	4,403	829	(3,574)	18.8%
Total nonoperating revenues (expenses)	4,403	829	(3,574)	18.8%
Net income before transfers & contributions	(239,970)	(48,176)	191,794	20.1%
Other Information:				
Cash & Investments	-	332,329	332,329	

City of Las Vegas
Automotive Services Internal Service Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	11,596,153	4,776,827	(6,819,326)	41.2%
Miscellaneous	21,784	1,526	(20,258)	7.0%
Total operating revenues	11,617,937	4,778,353	(6,839,584)	41.1%
Operating expenses:				
Cost of goods sold	4,092,741	1,295,740	2,797,001	31.7%
Salaries	1,759,610	661,292	1,098,318	37.6%
Benefits	1,061,760	399,209	662,551	37.6%
Professional services	348,811	136,743	212,068	39.2%
Utilities	20,586	9,848	10,738	47.8%
Communication & transport	4,634	1,489	3,145	32.1%
Maintenance & repairs	72,088	25,554	46,534	35.4%
Rentals	10,078	2,290	7,788	22.7%
Miscellaneous services	208,581	83,043	125,538	39.8%
Nondiscretionary services	362,294	150,703	211,591	41.6%
Depreciation	3,995,000	979,389	3,015,611	24.5%
General supplies	145,957	12,378	133,579	8.5%
Machinery & equipment maintenance	68,333	49,563	18,770	72.5%
Miscellaneous supplies	1,855	2,324	(469)	125.3%
Total operating expenses	12,152,328	3,809,565	8,342,763	31.3%
Net operating income	(534,391)	968,788	1,503,179	-181.3%
Nonoperating revenues (expenses):				
Interest revenue	115,521	(10,138)	(125,659)	-8.8%
Gain (loss) on sale of fixed assets	11,929	78,940	67,011	661.7%
Total nonoperating revenues (expenses)	127,450	68,802	(58,648)	54.0%
Net income before transfers & contributions	(406,941)	1,037,590	1,444,531	-255.0%
Other Information:				
Cash & Investments	-	7,550,503	7,550,503	
Capital expenses	(3,100,000)	(117,449)	2,982,551	

City of Las Vegas
Employee Benefit Internal Service Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for insurance-employer	144,362,400	58,357,199	(86,005,201)	40.4%
Charges for insurance-employee	3,786,000	1,404,781	(2,381,219)	37.1%
Charges for insurance-nonemployee	453,500	524,607	71,107	115.7%
Miscellaneous	-	800	800	#DIV/0!
Total operating revenues	148,601,900	60,287,387	(88,314,513)	40.6%
Operating expenses:				
Salaries	47,122,160	19,129,459	27,992,701	40.6%
Benefits	96,508,820	40,527,581	55,981,239	42.0%
Professional services	330,000	308,940	21,060	93.6%
Utilities	360	271	89	75.3%
Communication & transport	13,050	12,702	348	97.3%
Maintenance & repairs	-	32,738	(32,738)	#DIV/0!
Miscellaneous services	2,600	492	2,108	18.9%
Insurance administration	-	280,392	(280,392)	#DIV/0!
Insurance premiums	4,352,000	2,460,568	1,891,432	56.5%
Insurance claims	17,500,000	5,576,735	11,923,265	31.9%
Nondiscretionary services	16,200	11,983	4,217	74.0%
General supplies	2,465,810	28,509	2,437,301	1.2%
Total operating expenses	168,311,000	68,370,370	99,940,630	40.6%
Net operating income	(19,709,100)	(8,082,983)	11,626,117	41.0%
Nonoperating revenues (expenses):				
Interest revenue	631,200	73,042	(558,158)	11.6%
Intergovernmental expense	(2,251,200)	(843,057)	1,408,143	37.4%
Total nonoperating revenues (expenses)	(1,620,000)	(770,015)	849,985	47.5%
Net income before transfers & contributions	(21,329,100)	(8,852,998)	12,476,102	41.5%
Other Information:				
Cash & Investments	-	28,250,843	28,250,843	
Operating transfers in	6,910,096	6,910,096	-	

City of Las Vegas
Liability Insurance & Property Damage Internal Service Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	310,000	73,976	(236,024)	23.9%
Charges for insurance-employer	1,650,000	729,795	(920,205)	44.2%
Miscellaneous	-	2,808	2,808	#DIV/0!
Total operating revenues	1,960,000	806,579	(1,153,421)	41.2%
Operating expenses:				
Salaries	287,800	125,785	162,015	43.7%
Benefits	169,760	71,221	98,539	42.0%
Professional services	125,000	38,089	86,911	30.5%
Utilities	290	131	159	45.2%
Communication & transport	8,550	1,886	6,664	22.1%
Maintenance & repairs	62,150	42,425	19,725	68.3%
Rentals	-	3,873	(3,873)	#DIV/0!
Miscellaneous services	53,550	1,202	52,348	2.2%
Insurance premiums	325,000	270,985	54,015	83.4%
Insurance claims	775,000	132,399	642,601	17.1%
Nondiscretionary services	24,200	13,288	10,912	54.9%
General supplies	143,860	11,148	132,712	7.7%
Machinery & equipment maintenance	400	184	216	46.0%
Miscellaneous supplies	7,000	-	7,000	0.0%
Total operating expenses	1,982,560	712,616	1,269,944	35.9%
Net operating income	(22,560)	93,963	116,523	-416.5%
Nonoperating revenues (expenses):				
Interest revenue	197,430	12,661	(184,769)	6.4%
Total nonoperating revenues (expenses)	197,430	12,661	(184,769)	6.4%
Net income before transfers & contributions	174,870	106,624	(68,246)	61.0%
Other Information:				
Cash & Investments	-	5,792,901	5,792,901	

City of Las Vegas
City Facilities Internal Service Fund
November 2011

Time Expired: 41.7%

	Original 2012			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	23,000,000	9,230,841	(13,769,159)	40.1%
Miscellaneous	250,000	213,192	(36,808)	85.3%
Total operating revenues	23,250,000	9,444,033	(13,805,967)	40.6%
Operating expenses:				
Salaries	4,621,800	1,833,645	2,788,155	39.7%
Benefits	2,861,580	1,114,779	1,746,801	39.0%
Professional services	-	77,366	(77,366)	#DIV/0!
Utilities	-	2,859,452	(2,859,452)	#DIV/0!
Communication & transport	-	1,191	(1,191)	#DIV/0!
Maintenance & repairs	-	553,494	(553,494)	#DIV/0!
Rentals	-	34,181	(34,181)	100.0%
Miscellaneous services	-	151,012	(151,012)	#DIV/0!
Nondiscretionary services	-	208,791	(208,791)	#DIV/0!
Depreciation	-	418	(418)	#DIV/0!
General supplies	14,000,000	9,697	13,990,303	0.1%
Building maintenance	-	240,535	(240,535)	#DIV/0!
Machinery & equipment maintenance	-	89,178	(89,178)	#DIV/0!
Miscellaneous supplies	-	22,429	(22,429)	#DIV/0!
Total operating expenses	21,483,380	7,196,168	14,287,212	33.5%
Net operating income	1,766,620	2,247,865	481,245	127.2%
Nonoperating revenues (expenses):				
Interest revenue	-	11,732	11,732	#DIV/0!
Total nonoperating revenues (expenses)	-	11,732	11,732	#DIV/0!
Net income before transfers & contributions	1,766,620	2,259,597	492,977	127.9%
Other Information:				
Cash & Investments	-	9,759,956	9,759,956	
Operating transfers out	(303,016)	-	303,016	