



Office of the County Manager

500 S. Grand Central Pkwy., Las Vegas, NV 89155-1111

Email: CCMgr@ClarkCountyNV.gov

Office: 702-455-3530 | Fax: 702-455-3558 | ClarkCountyNV.gov

April 15, 2026

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

Clark County herewith submits the consolidated Tentative Budget for the various entities under its jurisdiction for Fiscal Year 2027.

Contained in this single budget document are the following:

1. Five (5) funds requiring property tax revenues totaling \$814,672,682 and requiring a tax rate per \$100 of assessed valuation of \$0.6541 on an assessed valuation of \$156,216,580,824.

Also included is one (1) additional Fund containing levies of \$0.2800 for the Las Vegas Metropolitan Police Department (property tax revenue reported also includes the City of Las Vegas' portion) and \$0.0050 for the Las Vegas Metropolitan Police Department Emergency 9-1-1 System. These additional property tax revenues total \$265,521,980.

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

2. Ninety-three (93) County Governmental Funds, including the General Fund, Special Revenue Funds, Capital Project Funds, Expendable Trust Funds and Debt Service Funds, totaling \$10,401,500,801 in expenditures.
3. Twenty-five (25) County Proprietary Funds, including Enterprise Funds and Internal Service Funds, with total estimated expenses of \$2,851,688,470.
4. Sixteen (16) unincorporated towns and special districts with property tax revenues totaling \$265,844,419 and seventeen (17) governmental type funds with estimated expenditures of \$28,123,464. Detail of town and special district budgets and tax rates is in the "Towns and Special Districts" section of this document.



together**for**better

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Page Two

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

CERTIFICATION:

APPROVED BY THE GOVERNING BOARD:

(Signatures not required for Tentative Budget)

I, Kevin Schiller
County Manager

Chair

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

Vice Chair

Signed:  _____

Date: April 15, 2026

Schedule of Notice of Public Hearing
Date and Time: Monday, May 18, 2026, 10 a.m.
Publication Date: May 8, 2026
Place: Clark County Government Center
Commission Chambers
500 S. Grand Central Parkway
Las Vegas, NV 89155

**TENTATIVE BUDGET
COUNTY OF CLARK
FISCAL YEAR 2027**

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Clark County Finance

Budget Message

Enclosed is the Fiscal Year 2027 Tentative Budget for the County of Clark, its fourteen (14) unincorporated towns and three (3) special districts. Also included is the tentative budget for the following entities: the Clark County Regional Flood Control District, the Clark County Water Reclamation District, the Southern Nevada Health District, the University Medical Center of Southern Nevada, the Las Vegas Metropolitan Police Department, the Kyle Canyon Water District, the Eighth Judicial District Court, and the University of Nevada – Cooperative Extension.

Budget Presentation

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

Classification / Presentation Format Modification

1. One notable deviation from the classifications prescribed by the Department of Taxation is the use of the "Other General Expenditures" category as a functional classification of appropriations in the General Fund. This classification has appeared annually in the Clark County Annual Comprehensive Financial Report (ACFR) which has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. As the financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP), the use of this classification is considered appropriate. This classification was discussed extensively with the Department of Taxation prior to the preparation of the Fiscal Year 1985 budget and has been included in each of the subsequent fiscal year budget documents. For consistency within the financial statements, and prior budget documents, the "Other General Expenditures" functional classification will continue to be used in the current Fiscal Year 2027 Tentative Budget (page 31).
2. In order to present the Budget Summary in a manner that is consistent and transparent the Schedule S-1 has been modified to present a Schedule S-1 Combined Budget Summary which includes all funds, a Schedule S-1 Budget Summary for Clark County to include the General Fund, Governmental and Proprietary Funds, and a Schedule S-1 Budget Summary for Clark County Towns and Special Districts. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2026 budget (pages 1-2, 3-4, 221-222).
3. To streamline the process for preparing the County's budget document modifications were made to the Schedules A, A-1 and C-1 of the Towns and Special Districts section. The summarized schedules, as well as a summarized Transmittal Letter, are now included at the beginning of this section. Previously, schedules A, A-1, C-1 and Transmittal Letters were prepared for each town and special district. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2003 budget (pages 219-220, 223, 224, and 225).

4. Under the current Department of Taxation guidelines, Clark County is responsible for preparing a separate Schedule S-2 – Statistical Data form for each of its fourteen (14) unincorporated towns and three (3) special districts. To simplify the budget document, and reduce the number of pages, the S-2 – Statistical Data form was modified. The format, as required by the Department of Taxation, compiles all the information into one page: the population, FTE by function, assessed valuation and tax rate statistical data; however, as previously noted, a schedule is required for each unincorporated town and special districts. The schedule was modified to include four (4) separate summary pages for each statistical data section (FTE by function, population, assessed valuation and tax rate). This format provides the ability to easily compare changes between the different entities. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2011 budget (pages 226, 227, 228 and 229).
5. The Schedule T – Transfer Reconciliation was modified by adding an additional column that references the assigned “Fund” numbers to identify the Funds more easily. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2010 budget (pages 212-215).
6. The budget pages have been modified from the Department of Taxation’s forms to provide the most accurate picture of the General Fund beginning and ending fund balances. The reporting of the General Fund beginning and ending fund balances use the designation of “reserved” and “unreserved”. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2012 budget. As noted within the current Fiscal Year budget document, there are currently no “reserved” fund balances for the reported fiscal years (pages 16-17 and 31).
7. Funds may show negative interest earnings due to the net reporting of Governmental Accounting Standards Board (GASB) 31 market adjustments against the interest earnings account. All cash was properly credited to Funds that received interest earnings.

General Fund Department and/or Function Modifications

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

1. Due to reorganization and adjustments in reporting the following changes are displayed in the Fiscal Year 2027 Tentative Budget.

The Office of Community Development was formed under Commission/Administration. This office formed in Fiscal Year 2026 consolidates Community & Economic Development—previously a standalone division under Commission/Administration—and Community Resource Management, which was formerly part of the Department of Administrative Services. The changes were all within the General Government function (page 18).

In Fiscal Year 2026, the Office of Performance and Engagement was formed under Commission/Administration and includes the Organizational Development Center, which was formerly part of the Department of Human Resources. The changes were all within the General Government function (page 18).

Clinical and Community Services was also formed in Fiscal Year 2026 under the Health function to consolidate services previously being performed in the Departments of Family Services, Juvenile Justice Services, and Social Services (page 28).

2. Due to the timing of the primary and general election cycle within the County, the expenditures related to the operations for the Election Department may vary greatly from one fiscal year to another (page 19).
3. Clark County accounts for expenditures associated with aid and relief to indigent persons within the Welfare function of the General Fund. In compliance with NRS 428.050, the total amount appropriated, including a grant match, is within the statutory limit. Clark County takes great care in monitoring and controlling this area to ensure that expenditures are within statutory limits. No transfers of appropriations, or any other forms of financing, are made to supplement the statutory limit. This method of presenting the budgeted expenditures for aid and relief to indigent persons was discussed with, and approved by, the Department of Taxation prior to preparation of the Fiscal Year 1987 budget (pages 29 and 36-38).
4. To be consistent with the reporting of General Fund costs associated with the Constables whose township jurisdiction is within the Las Vegas Valley, beginning with Fiscal Year 2016, these will now be reported within one category denoted as "Urban Constable", while the costs associated with the Constables whose township jurisdiction is outside the Valley will continue to be denoted as "Outlying Constable" (page 22).

Fund Additions / Deletions

1. The 911 Surcharge Fund (2395) was established by the Board of County Commissioners (BCC) on February 17, 2026, with an effective date of April 1, 2026. The fund is designed to collect and account for revenues generated by the newly adopted 911 surcharge and to support enhancements to the Clark County 911 system, along with other related expenditures authorized under NRS 244A.7645 (pages 103).
2. The Capital Acquisition and Modernization Fund was established by the BCC on March 3, 2026, to support one-time capital investments while improving transparency and strengthening long-term financial planning (pages 121).

Department of Taxation Revenue Projection Variances

1. Due to the timing of the adoption of the Las Vegas Metropolitan Police Department's (LVMPD) Tentative Budget by the LVMPD Committee on Fiscal Affairs, and the distribution of the Department of Taxation's Pro Forma Property Tax Revenue Projections, the property tax revenues, as presented in the tentative budget document for the Las Vegas Metropolitan Police Department Fund (2080) for the County and City Manpower levy and the Emergency 9-1-1 levy, varies from the Pro Forma projections. The tentative property tax revenues reported for these two sources for Fiscal Year 2027 are approximately \$4,549,442 (1.71%) more than the Pro Forma projections. The variance will be adjusted in the Final Budget submission (page 43-44).
2. The County Option Motor Vehicle Fuel Tax (\$0.09) revenue as presented in the Master Transportation Plan Fund (2120) varies from the total Clark computed projections as provided by the Department of Taxation. A portion of Clark's County Option Motor Vehicle Fuel Tax (\$0.04) is reported directly in the Regional Transportation Commission's (RTC) Highway Improvement Project Acquisition Fund (4100), which is not presented in this budget document as the RTC files a separate budget document with the Department of Taxation. The remaining (\$0.05) revenue is reported in the Master Transportation Plan Fund (2120). A portion of the revenue proceeds will be credited to the Boat Safety Fund (2250) from the RTC and the MTP-allocated amount based upon actual sales at various County marinas (pages 49-50 and 62).
3. During the 2013 regular session of the Nevada Legislature, AB 413 allowed Clark County to impose additional taxes on motor vehicle fuel and special fuels to provide additional funding

for highway and street construction throughout the County.

On September 3, 2013, the Clark County Commission approved an ordinance to impose supplemental taxes on fuel with annual increases through December 31, 2016.

On November 8, 2016, a Countywide vote approved Question #5 which provided for annual indexed price increases for fuel by an average of 3.6 cents per gallon through 2026.

Assembly Bill 530 (Chapter 6, Statutes of Nevada 2025) authorizes the Board to continue indexing fuel taxes to inflation through December 31, 2036. On November 18, 2025, the Board of County Commissioners approved this continuation by a two-thirds majority, extending the fuel tax index through that date.

The annual increase in the indexed fuel tax is based upon certain inflationary factors and will be calculated by the County – independent of the Department of Taxation. As a result, the County gas tax revenues as reported in the Road Fund (2020), Master Transportation Plan Fund (2120), and Boat Safety Fund (2250) will not match the projections provided by the Department of Taxation (pages 34-35, 49-50 and 62).

ACFR / Budget Presentation Variations

Governmental Funds

1. Due to the differences between the Department of Taxation's presentation requirements and the generally accepted accounting practices used in the ACFR, Clark County has made several deviations from the classification/presentation requirements. Some classifications have been expanded to provide the reader more disclosure regarding entries to balance revenues and expenditures from the ACFR to the budget document. This is not in contradiction to the mandatory classifications, but rather an effort to better explain certain budgetary transactions.
2. Other changes that affect the comparability of the three-year presentation are indicated in the footnotes throughout the document in accordance with the instructions. It should be noted that comparability may also be affected by modifications made to program levels within various departments. These changes, which are most commonly a result of staffing adjustments, are not summarized within this Budget Message.
3. In some cases, due to rounding, Actual Prior Year 2025 revenue and expenditure information shown in this document does not match/tie to the information presented in the audited financial statements.
4. Also, due to rounding, some Actual Prior Year 2025 transfers between funds do not match/tie to each other to reflect the information presented in the audited financial statements.
5. For the Kyle Canyon Water District Fund (5360), the information presented in the audited financial statements for FY 2024 ending fund balance differs from the FY 2025 beginning fund balance. Prior year actual information in the FY 2027 budget reflects the most recent ACFR (pages 153-154).
6. For the Southern Nevada Health District Proprietary Fund (7620) the information presented in the audited financial statements for FY 2024 ending fund balance differs from the FY2025 beginning fund balance. Prior year actual information in the FY2027 budget reflects the most recent financial statements (page 135).

7. In accordance with GASB 31, market valuation adjustments are combined with interest earnings for reporting as “Investment Income (loss)” throughout the ACFR. On the Nevada Department of Taxation Form LGF-F004 Budget Instructions, page 10 requires the reporting of investment income as “interest earnings”. The County Finance Department will continue to comply with the State reporting requirements.
8. The objective of GASB 87 reporting requirements is to better meet informational needs of financial statement users by improving accounting and financial reporting for leases by governments. This requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract outside of the Services and Supplies category on the budget pages. The recognition of the principal and interest costs associated with the leases will be identified on the appropriate fund pages, but only within the Actual Prior Year Ending column #1. Additionally, the lease liabilities related to the standard relating to GASB 87 are not included within the Schedule C-1.
9. Actual Prior Year 2025 expenditures include GASB 96 *Subscription-Based Information Technology Arrangements* (SBITA). The objective of this reporting requirement is to better meet the informational needs of financial statement users by improving accounting and financial reporting for contracts that allow for use of a vendor’s information technology software alone or in combination with tangible capital assets.
10. For the HUD and State Housing Grants Fund (2010), as the lead agency in Clark County, the allocation payments to the other municipalities are broken out and reported as Intergovernmental Expenditures – Payments to Other Governmental Units. In the ACFR, they are reported within Services & Supplies (page 32-33).
11. For the Master Transportation Plan Fund (2120), remittance of room taxes to the cities are reported as Contributions to Cities and remittances of fuel and sales taxes to the RTC are reported as Contributions to RTC. In the ACFR, they are all reported as “Contributions to Other Local Governments”. Also for this Fund, jet aviation fuel tax remittances to the Department of Aviation were reclassified as transfers out rather than expenditures to better conform to Generally Accepted Government Accounting Standards (page 49-50).
12. For the Medical Assistance to Indigent Persons Fund (2380), services paid for indigent services are broken out as to the destination of payment, while in the ACFR they are reported as Services & Supplies (page 77).
13. Effective Fiscal Year 1998, the Regional Transportation Commission of Southern Nevada filed a separate budget which included the Regional Transportation Commission Fund (2090), Regional Transportation Question 10 (Q10) Operating Fund (2170), RTC Highway Improvement Project Acquisition Fund (4100), RTC Highway Improvements Q10 Capital Fund (4130) and Public Transit Fund (5090). Activities related to these funds have been reclassified as actual revenues and expenditures rather than transfers in or transfers out. The Regional Transportation Commission Debt Service Fund (3180/3190) will continue to be reported pursuant to NRS 373.130, which mandates that the Board of County Commissioners issue debt on behalf of the RTC (pages 141-142).
14. Effective Fiscal Year 2018, the Clark County Stadium Authority was created. This entity files its own separate budget. Since the County carries Stadium–related debt, the Football Stadium Debt Service Fund (3960) and the Baseball Stadium Debt Service Fund (3962) are included within both Budget submissions. Any activities related to transfers in/out of these Funds will be reclassified on the County’s version of these funds as Contributions from/to Stadium Authority (pages 139-140, 145, and 146).

- 15. The State Indigent Fund (7490) is reported in the ACFR as an Agency-type fund. Generally Accepted Accounting Principles (GAAP) prescribes the use of an Agency fund to report assets held in a trust or agency capacity for others. Clark County’s role related to this fund is purely custodial. The intent of including the fund in the budget document is to report the collection and disbursement of the \$0.0150 Accident Indigent ad valorem taxes owed to the State. As such, the budget page as presented cannot trace in its entirety to the ACFR (page 136).
- 16. The Clark County Regional Flood Control District, Clark County Stadium Authority, the Regional Transportation Commission of Southern Nevada and the Eighth Judicial District Court are discretely presented component units of the County for which the County is financially accountable. Separate financial statements will be completed and filed with the Department of Taxation for all these entities. Some of the revenue and/or expenditure classifications in an Agency’s ACFR may have been combined and/or reclassified in the Clark County ACFR to ensure consistency with Clark County’s reporting format. As such, the information in the Actual Prior Year column was validated against the Clark County ACFR rather than against each Agency’s ACFR with the exception of the Eighth Judicial District Court Fund which used the Agency’s ACFR (pages 89-91, 92, 93-94, 98, 100-101, 102, 124, 129, 141-142, 143, 145, 146, 185-186, 199-211).
- 17. Other examples where the Tentative Budget classifies revenue sources differently from the financial statements:

Fund Name & Number	Tentative Budget Classification	Financial Statement Classification
County Grants (2030)	Contributions & Donations from Private Sources	Other
Subdivision Park Fees (2110)	Residential Park Construction Tax	Licenses and Permits
Special Ad Valorem Distrib. (2130)	Contributions to Cities	Services & Supplies
Police Sales Tax Distrib. (2310)	Contributions to Cities	Services & Supplies
County Donations (2410)	Contributions & Donations from Private Sources	Charges for Services & Other
Southern Nevada Area Communications Council (2520)	Contributions & Donations from Private Sources	Other
Court Collection Fees (2540)	Clerk Fees & Other	Charges for Services
Just. Court Special Filing Fees (2840)	Clerk Fees & Other	Charges for Services
Crime Prevention Act Sales Tax Distribution. (2940)	Contributions to Cities	Services & Supplies
Fire Service Capital (4300)	Contributions & Donations from Private Sources	Other
Long-Term County Bonds (3170)	Proceeds from Long-Term Debt	Refunding Bonds Issued

Proprietary and Non-Expendable Trust Funds

1. The University Medical Center and the Clark County Water Reclamation District are blended component units of the County because the County and these entities all share the same governing board, and County management either has operational responsibility or financial accountability for each entity. Separate financial statements are completed and filed with the Department of Taxation for these entities. Some of the revenue and/or expenditure classifications in an Agency's ACFR may have been combined and/or reclassified in the Clark County ACFR to ensure consistency with Clark County's reporting format. As such, the information in the Actual Prior Year column is validated against the Clark County ACFR rather than against each Agency's ACFR (pages 157-158 and 163-164).
2. The Kyle Canyon Water District is a discretely presented component unit of the County. The District does not file a separate financial statement with the Department of Taxation (pages 153-154).
3. The Southern Nevada Health District funds are reported as non-expendable trusts within the County ACFR. Separate financial statements are completed and filed with the Department of Taxation for this entity. Some of the revenue and/or expenditure classifications in the Agency's ACFR may have been combined and/or reclassified to ensure consistency with the Department of Taxation's reporting format. The information in the Actual Prior Year column was taken from Southern Nevada Health District's ACFR rather than against the County ACFR. (pages 131-135 and 197-198)
4. During Fiscal Year 2009, the Las Vegas Valley Water District (LVVWD) assumed the financial administration of the Big Bend Water District. The County abolished the operating and debt funds of Big Bend and no longer includes them in the Clark County budget document. The LVVWD now prepares and submits Big Bend's budget to the Department of Taxation, but the County (known as the primary government) will continue to include the financial activity of Big Bend (along with the LVVWD) in the County's ACFR as it remains a discretely presented component unit of Clark County.
5. As a result of GASB 34, Capital Contributions in Proprietary funds are presented in the financial statements. However, as prescribed by the Department of Taxation, Capital Contributions on the F-1 Schedule are not part of the format. The budget document includes these contributions under Non-Operating Revenue to match the net income presented in the financial statements (pages 149-198).
6. The interest requirements for debt issuances disclosed in the Department of Aviation, University Medical Center, and the Clark County Water Reclamation District budgets (Schedules F-1) are prepared on a full accrual basis. The interest requirements on the respective Schedule C-1s are prepared on a cash basis (pages 149-150, 157-158, 163-164 and 199-211).
7. In the Proprietary Funds, the financial statements identify "Interest" as a separate line item for the actual prior year ending column. However, for the current and budget fiscal years, the treatment of interest expense complies with the Department of Taxation's instructions and guidelines and is included in the Services & Supplies category (pages 149-198).
8. The Department of Aviation (5200-5290) has several variable rate bond transactions. The interest rate noted on Schedule C-1 has been noted as "VAR." since the rates on these bonds are variable (page 199-211).

9. The Building Fund (5340) contains both the Building Department operations and the Civil Engineering division of the County Public Works Department. On the schedule F-1, the operating expenses of both areas are broken out separately but are included together in the ACFR (pages 151-152).
10. Other examples of Actual Prior Year revenue and expenditure differences on the Schedule F-1 are discussed below. In all instances, only the classifications are affected, not the transactions' underlying values:

Fund Name & Number	Tentative Budget Classification	Financial Statement Classification
Building (5340)	Charges for Services – Engineering Charges	Other Operating Revenues
Kyle Canyon Water District (5360)	Water Charges	Water Sales and Related Water Fees
County Parking (6830)	Billings to Departments	Other
Clark County Water Reclamation District	Connection Fees Capital Contributions	Capital Contributions
Self-Funded Group Insurance (6520) CC Workers' Comp. & Occup. Safety (6530) Employee Benefits (6540) LVMPD Self-Funded Liability Ins. (6560) LVMPD Self-Funded Industrial Ins. (6570) CCDC Self-Funded Liability Ins. (6580) CCDC Self-Funded Industrial Ins. (6590) CC Liability and Risk Mgt. Admin. (6600) CC Liability Insurance Pool (6610)	Charges for Services – Billings to Departments	Charges for Services – Insurance
Clark County Investment Pool & Special Improvement District Loan Reserve (6700) Regional Justice Center (6840) Automotive and Central Services Fund (6850) Construction Management (6860) Enterprise Resource Planning (6880)	Charges for Services – Billings to Departments	Charges for Services – Other
Regional Justice Center (6840) Automotive and Central Services Fund (6850) Construction Management (6860) Enterprise Resource Planning (6880)	Miscellaneous – Other	Other Operating Revenues

Transfers

The Transfers-In and Transfers-Out on the Schedule T – Transfer Reconciliation do not balance as required by the Nevada Department of Taxation. The reason for the discrepancy is due to the timing of the receipt of the ad valorem reports from the Nevada Department of Taxation and the scheduled meetings of the Las Vegas Metropolitan Police Department Fiscal Affairs Committee.

The \$333,562 discrepancy will be resolved at the April 30, 2026, Fiscal Affairs Committee meeting (which is after the filing of the Tentative Budget) and will be corrected in the Final Budget document. The unbalanced transfer is a transfer between the County General Fund (1010) and the Las Vegas Metropolitan Police Department Fund (2080) (pages 31, 43-44, and 212-215).

Tax Rates

1. While the Clark Board of County Commissioners did not elect to impose the \$0.0100 levy as permitted by AB 801 (1989) for local government capital during Fiscal Year 1990, the permissible levy of \$0.0300 was imposed for Fiscal Year 1991, subject to an inter-local agreement among all the recipient entities. The agreement was to aggregate the proceeds of this levy for countywide transportation capital improvements. Per the inter-local agreement, the permissible levy of \$0.0500 for Fiscal Year 1992 was imposed. During Fiscal Year 2003, the inter-local agreement expired. A new inter-local agreement between the recipient entities and the County was reestablished on October 1, 2003. Through the end of Fiscal Year 2009, the County used four funds to account for the activity related to this levy including, but not limited to, the Special Ad Valorem Distribution Fund (2130) and the Special Ad Valorem Capital Projects Fund (4160).

During Fiscal Year 2009, the Nevada State Legislature approved AB 543. This Bill diverted the \$0.0500 levy to the State. As a result, the entire levy was presented in the State of Nevada Fund (7320), and the property tax revenue no longer appeared in the County funds. The diversion invalidated the inter-local in Fiscal Year 2010.

In Fiscal Year 2012, 0.0200 of the 0.0500 ad valorem levies were restored to Clark County. The activity related to this levy was again recorded in the Special Ad Valorem Distribution Fund (2130).

As of June 30, 2012, the inter-local agreement between the County and the cities expired. As such, distributions to the jurisdictions, as prescribed in NRS 354.59815(1), are solely out of the Special Ad Valorem Distribution Fund (2130). The use of Fund 2150 and 4150 was no longer needed, and the Funds were dissolved. The Department of Taxation was notified of the dissolutions (pages 51 and 114).

2. The voters of the towns of Enterprise, Indian Springs, Laughlin, Moapa, Moapa Valley, Paradise, Spring Valley, Summerlin, Sunrise Manor, Whitney and Winchester approved a \$0.0050 tax levy for the implementation and operation of an Emergency 9-1-1 system within their Town boundaries. The additional tax levy is accounted for within the Emergency 9-1-1 System Fund (2390) since 1987 rather than the individual town funds and schedules S-2. With the abolishment of Emergency 9-1-1 Fund (2390) at the end of Fiscal Year 2020, the levy is accounted for within the Las Vegas Metropolitan Police Department Fund (2080) beginning in Fiscal Year 2021 (pages 43-44 and 229).

Additionally, the Moapa Valley \$0.0050 tax levy for the implementation and operation of an Emergency 9-1-1 system within their Town boundaries expired on June 30, 2025.

3. The tax rate totals on Schedules S-2 and S-3 do not agree with the total of the additive rates on Schedule A. Clark County, in addition to having rate components that are levied countywide

(i.e., Operating, Family Court, Capital Projects, Cooperative Extension, and Medical Assistance to Indigent Persons), has various rates that are levied over significant sub-units of the County. These include rate components for the Emergency 9-1-1 System and the Las Vegas Metropolitan Police Department (LVMPD). The Emergency 9-1-1 System rate of \$0.0050 is levied over most of the urban assessed valuation (excluding the cities of North Las Vegas, Henderson, Mesquite, and Boulder). The LVMPD rate of \$0.2800 is applied in the unincorporated areas of the County and the City of Las Vegas only. This rate includes two overrides that were approved by a vote of the people in November 1988 and 1996 for additional police officers. As these levies are not applied countywide, they do not appear on Schedules S-2 and S-3. However, when these levies are added to the total which appears on Schedules S-2 and S-3, the resulting value reconciles with the total on Schedule A (pages 5, 6, 7-10).

4. Property tax revenue in the unincorporated towns of Enterprise, Paradise, Spring Valley, Summerlin, Sunrise Manor, Whitney and Winchester is based upon application of the statutory rate parity provision. The Board of County Commissioners previously adopted a resolution triggering the provisions of the act, which provide for the equalized entity rates. The computation of this common levy appears on page 217.
5. In Schedule S-2, the full-time equivalent employees (FTEs) have been calculated based upon the number of hours worked. One full-time equivalent employee is defined as an employee working 2,080 hours per year. For example, an employee working 20 hours per week for six months would equal 520 hours divided by 2,080 resulting in a 0.25 FTE (pages 5 and 34-35).

Ending Fund Balances & Reserves

1. Reserves in debt service funds are intended to provide sufficient resources to service obligations as they come due. Reserves specifically required due to bond covenants are noted as such. All other budgeted reserves serve as general debt reserves. Except for the RTC Debt Service Fund (3180/3190), Football Stadium Debt Service Fund (3960), Baseball Stadium Debt Service Fund (3962) and the Special Assessment Bonds Fund (3990), all debt service funds contained herein have fund balances, or reserves, less than or equal to one year's principal and interest.

The Regional Transportation Commission of Southern Nevada's Debt Service Funds (3180/3190) classify all beginning and ending fund balances as reserved, which corresponds to bond covenant reserve requirements. As discussed with representatives of the Department of Taxation, for purposes of this document, bond covenant mandated reserves are treated as a reservation of the fund balance. This presentation of debt fund reserves differs from the amounts shown in the ACFR since the County's external auditors do not classify bond covenant reserve amounts as a reservation of the Regional Transportation Commission Debt Service fund balance (pages 141-142).

The Football Stadium Debt Service Fund (3960) ending fund balance includes several reserves required by the covenants of the original \$750 million debt issuance from 2018. The multiple reserve amounts are noted on the Fund page (page 145).

The Baseball Stadium Debt Service Fund (3962) ending fund balance includes reserves from the Sports and Entertainment Improvement District (SEID) with an expected bond issuance in 2027. (page 146)

The Special Assessment Bonds Fund (3990) often maintains a fund balance of more than one year's principal and interest due to the prepayment of assessments by property owners (pages 147-148).

2. Due to timing with the issuance and/or refunding of debt, the debt requirements as noted in the ACFR may differ from what is presented in the budget document. Several bonds may have been issued or refunded after the publication of the ACFR and are noted on the Schedule C-1 (pages 199-211).
3. As required by NAC 354.650, the unreserved ending fund balance of the General Fund (1010) is within the legally mandated guideline (page 31).
4. Effective Fiscal Year 2022, the interest earnings in the Tax Receiver Fund (2400) will continue to be earned within the Fund but will be recorded directly in the County General Fund (1010) rather than through an annual transfer. This Fund accounts for the proceeds from trustee tax sales until the disposition of the proceeds is determined. The County is only allowed to remit the actual proceeds – not interest earnings – and thus maintaining a zero-ending fund balance.

In an effort for the Fund page to better reflect the outstanding balances of excess proceeds received from County Treasurer auctions, all interest earnings of this Fund will be recorded directly into the County General Fund (1010) (page 78).

Refer to Budget Message note on GASB 31 adjustments for additional information on presentation of interest earnings.

5. Effective Fiscal Year 2022, the interest earnings in the County Licensing Applications Fund (2460) will continue to be earned within the Fund but will be recorded directly in the County General Fund (1010) rather than through an annual transfer. This Fund accounts for the monies placed on deposit with the County pending business license application investigations and approval.

The County is only allowed to remit the actual proceeds – not interest earnings – back to the denied licensee or, upon approval of licensing, for deposit into the County General Fund (1010) and thus maintaining a zero-ending fund balance (page 82).

Miscellaneous

1. Effective Fiscal Year 2018, at the request of the Department of Taxation, the County has adjusted the way it reports population figures within the County Budget. The County will now begin to use the population figures contained in Department of Taxation's Final Revenue Projections report for all fiscal years contained in Schedule S-2. There are currently three unincorporated Towns, and three fire districts, that are not reported within the population database report prepared by the Department of Taxation. In these cases, the County will continue to use its population estimates provided by the Clark County Department of Comprehensive Planning (pages 5 and 227).
2. The County's reporting on the various Schedule S-3 Forms will differ in the Allowed Ad Valorem Rate Revenue in column 3 from the Department of Taxation's calculation. The Department prefers that the entities use the figures from column 33 of the annually produced Local Government Finance Revenue Projections Report dated March 15th, but the County has consistently chosen to follow the formulas noted within the headers of the Department of Taxation's prescribed Schedule S-3 form for calculation of the allowed revenue for the County, its fourteen unincorporated Towns and two fire districts that levy ad valorem taxes.

The County's method of calculation allows the reader of the Budget document to recalculate the number, if desired, from the page to determine how the County calculated the amounts reported.

While the County realizes that the difference in calculation may be material in other jurisdictions, the Fiscal Year 2027 difference between the Department of Taxation produced figure of \$2,710,123,652 and the County-calculated figure of \$2,710,257,442 was \$133,790. This is difference of 0.00494%.

The County discussed this difference in philosophy with the Department of Taxation during Fiscal Year 2019. The Department allowed the County to continue to follow its preferred methodology if the County agreed that it will note any material difference identified (pages 6, 230, 232, 234, 236, 238, 240, 242, 244, 246, 248, 250, 252, 254, 256, 258, 260, and 262).

3. The County's District Attorney and Comptroller have determined that the reporting relationship between the County and the EJDC will be that of a discretely presented component unit of the County. The County is still financially accountable for funding Court operations despite the two entities not sharing a governing body. This determination will require that the EJDC prepare separate financial statements to be filed with the Department of Taxation for the newly created entity. Any County-provided funding to the EJDC will be identified as Contributions to EJDC (Fund 2760).

The EJDC does not have the ability to levy a property tax so the Family Court levy on the Clark County property tax billing will continue to be accounted for by the County within the General Fund (1010). As required by law, the retained proceeds will be used by the County to fund the EJDC's operation of the Family Court. The County's budgeted calculation of the Family Court's 0.0192 levy per \$100 of assessed valuation for Fiscal Year 2027 would generate \$23,913,340.

The County's committed funding includes the direct operational cost of Family Court and the portion of the Clerk of the Court expenditures dedicated to Family Court totals \$33,083,163. The County's committed funding exceeds the levy – in addition to indirect costs relating to the Family Court that are not included within the Court's operational funding request.

As noted in NRS 176.062 (3) (a), the EJDC can levy an Administrative Assessment fee in certain circumstances within daily Court operations. The current law requires that those fees be deposited into the County's General Fund. As a result of the separation of operations, the County will continue to account for these revenues, but the proceeds will be sent to the EJDC for use within their operation per their interpretation of the statutes as part of the annual contribution toward the EJDC's operations.

As noted in NRS 19.013 to 19.0335, and as passed by the 2015 Nevada State Legislature through SB 388, the EJDC will collect specific additional fees for filing certain motions in a divorce action. The current law requires that those fees be deposited into a County special revenue fund. The County will account for these revenues and the proceeds will be sent to the EJDC for use within their operation per their interpretation of the statutes as part of the annual contribution toward the EJDC's operations.

Per NRS 19.0335, the District Court may collect an \$8 technology assessment upon the commencement of any civil action within the District Court for which a filing fee is required. The current law requires that those fees be deposited into the County's General Fund (1010) and then transferred to a special revenue fund Technology Fees Fund (2290) for carryover to future years. As a result of the separation of operations, the County will continue to account for these revenues, but the proceeds will then be sent to the EJDC for use within their operation for technology improvements.

While not included within the MOU, the EJDC has asked the County to continue to maintain, account for and retain any/all donations made on behalf of the Court within the County Donations fund (Fund 2410). The County will contribute any donation collections due to the Court upon request.

It was further agreed that all other fees, fines, and forfeits allowed by Nevada Revised Statutes that were previously collected by the EJDC on behalf of the County, will be retained, and accounted for by the EJDC. These revenues will be reported by the EJDC within their financial statements. The contribution made by the County to the EJDC for their operational needs will be adjusted by these collections (pages 7-10,16-17, 31, 67, 89-91, 92, and 93-94).

4. Clark County's Stadium Authority Debt Service Fund (3960) was created in Fiscal Year 2018. This fund was created by the Stadium Authority at their April 12, 2018, Board of Directors meeting because the Clark County Board of County Commissioners adopted an ordinance authorizing the issuance of up to \$750,000,000 of General Obligation (Limited Tax) Stadium Improvement Bonds.

These bonds were issued to finance a portion of the construction of a National Football League stadium within the unincorporated Town of Paradise. The fund was later renamed to the Football Stadium Debt Service Fund (3960) by the Stadium Authority on October 17, 2024.

Additionally on October 17, 2024, the Stadium Authority created the Baseball Stadium Debt Service Fund (3962) which will account for required transfers from the Baseball Stadium Fund to fund debt service payments, related fees, and bond reserve requirements.

The Authority was created by Senate Bill 1 of the 30th Special Session (2016) of the Nevada State Legislature as a separate legal entity. It is not under the jurisdiction of Clark County even though the project they are charged with overseeing is within the County's (unincorporated) jurisdiction.

While the Stadium Authority files its own separate budget with the Nevada Department of Taxation, the County felt that, since the debt was issued using the full faith and credit of the County, and in our effort to be transparent regarding the reporting of the public's contribution toward the project, it was appropriate to include this portion of the Stadium Authority budget within the County's Budget document. The County will continue to include these pages in our submission until the debt is repaid (pages 145 and 146).

Conclusion

We extend our sincere appreciation to the Board of County Commissioners, the County Manager and Executive Management Team—including our Chief Financial Officer, Jessica Colvin—and Department leadership and finance staff for their guidance and support throughout the preparation and administration of this budget.

In addition, we thankfully acknowledge the valuable partnerships we maintain with external agencies, whose collaboration is essential to the comprehensive compilation of the information contained in this Budget filing.

We are also grateful for the continued collaboration and assistance provided by the staff of the Local Government Division of the Department of Taxation.

Finally, we would like to recognize the dedication and outstanding work of the staff within the Clark County Department of Finance, including the Chief Financial Officer and her staff, Budget & Financial Planning, the Comptroller's Office, Enterprise Resources Planning, Fiscal Services, and Purchasing.


Staff from Budget & Financial Planning that were instrumental in compiling this budget include:

Chris Wardlaw, Budget Manager
Sekea Davis, Principal Financial Analyst
Patrice Key, Principal Financial Analyst
Darren Relyea, Sr. Financial Analyst
Pedro Solano, Sr. Financial Analyst
Kristen Stout, Sr. Financial Analyst
Erica Love, Financial Analyst II

Daniel McCloud, Financial Analyst II
Derek Tacason, Financial Analyst II
Kim Vu, Financial Analyst II
Austine Ramos, Financial Analyst I
Nancy Hayes, Administrative Specialist
Paula Hernberger, Administrative Specialist
Teri Bierer, Advisor

Their efforts in compiling and preparing this complex document are commendable. This team remains one of Clark County's most valuable assets.

Sincerely,



Jennifer Green
Director of Budget & Financial Planning
Clark County, Nevada

COMBINED BUDGET SUMMARY FOR CLARK COUNTY (ALL FUNDS)
 SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES:					
Property Taxes	\$1,160,964,073	\$1,266,890,168	\$1,346,045,857	\$0	\$1,346,045,857
Other Taxes	95,836,586	86,857,311	90,068,045	0	90,068,045
Licenses and Permits	413,119,268	410,827,320	415,719,387	49,822,500	465,541,887
Intergovernmental Resources	2,978,882,673	2,898,900,974	3,471,263,947	141,716,626	3,612,980,573
Charges for Services	304,786,415	304,391,642	309,797,105	2,733,434,997	3,043,232,102
Fines and Forfeits	18,797,108	18,254,091	20,134,181	0	20,134,181
Special Assessment	10,186,026	10,061,945	10,029,163	0	10,029,163
Miscellaneous	571,332,116	377,559,072	370,236,348	156,878,594	527,114,942
TOTAL REVENUES	5,553,904,265	5,373,742,523	6,033,294,033	3,081,852,717	9,115,146,750
EXPENDITURES-EXPENSES:					
General Government	364,375,543	352,980,219	1,691,005,213	575,594,565	2,266,599,778
Judicial	320,668,606	331,862,419	460,188,771	5,893,693	466,082,464
Public Safety	2,106,617,838	2,155,220,722	2,775,168,079	150,062,549	2,925,230,628
Public Works	1,019,360,405	1,035,547,112	2,750,169,807	15,269,743	2,765,439,550
Sanitation	0	0	0	0	0
Health	193,283,403	267,502,912	385,174,501	0	385,174,501
Welfare	464,967,857	467,166,118	969,382,559	0	969,382,559
Culture and Recreation	66,116,865	64,235,146	541,350,240	25,978,102	567,328,342
Community Support	46,666,548	28,918,464	70,543,268	0	70,543,268
Intergovernmental Expenditures	393,504,607	311,944,622	348,068,482	0	348,068,482
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	261,662,464	261,662,464
Hospitals	0	0	0	1,132,062,641	1,132,062,641
Transit Systems	0	0	0	0	0
Airports	0	0	0	685,164,713	685,164,713
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	179,078,302	186,160,302	206,222,574	0	206,222,574
Debt Service: - Interest	164,766,939	166,946,948	181,840,021	0	181,840,021
Interest Cost\Fiscal Charges	139,898,618	963,750	50,510,750	0	50,510,750
TOTAL EXPENDITURES-EXPENSES	5,459,305,531	5,369,448,734	10,429,624,265	2,851,688,470	13,281,312,735
Excess of Revenues over (under) Expenditures-Expenses	94,598,734	4,293,789	(4,396,330,232)	230,164,247	(4,166,165,985)

COMBINED BUDGET SUMMARY FOR CLARK COUNTY (ALL FUNDS)
 SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Medium/Long-Term Debt	152,861,984	0	201,200,000	0	201,200,000
Sale of General Fixed Assets	0	0	0	0	0
Lease and SBITA Financing	25,362,647	0	0	0	0
Reserves	0	3,000,000	3,000,000	0	3,000,000
Operating Transfers (in)	2,153,731,492	2,385,510,717	2,180,226,642	38,981,000	2,219,207,642
Operating Transfers (out)	2,187,098,333	2,419,605,277	2,218,541,204	1,000,000	2,219,541,204
TOTAL OTHER FINANCING SOURCES (USES)	144,857,790	(37,094,560)	159,885,438	37,981,000	197,866,438
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	239,456,524	(29,800,771)	(4,233,444,794)	268,145,247	(3,968,299,547)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	5,463,886,001	5,704,385,444	5,671,584,673	XXXXXXXXXXXX	XXXXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	5,704,385,444	5,671,584,673	1,435,139,879	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 5,704,385,444	\$ 5,671,584,673	\$ 1,435,139,879		

BUDGET SUMMARY FOR CLARK COUNTY (GENERAL, GOVERNMENTAL, AND PROPRIETARY)
 SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES:					
Property Taxes	\$931,604,946	\$1,019,778,988	\$1,080,194,662	\$0	\$1,080,194,662
Other Taxes	95,836,586	86,857,311	90,068,045	0	90,068,045
Licenses and Permits	403,701,295	400,993,799	405,885,866	49,822,500	455,708,366
Intergovernmental Resources	2,695,393,223	2,614,082,011	3,179,972,839	141,716,626	3,321,689,465
Charges for Services	304,488,619	304,036,808	309,687,105	2,733,434,997	3,043,122,102
Fines and Forfeits	18,797,108	18,254,091	20,134,181	0	20,134,181
Special Assessment	10,186,026	10,061,945	10,029,163	0	10,029,163
Miscellaneous	567,637,665	376,144,175	368,586,552	156,878,594	525,465,146
TOTAL REVENUES	5,027,645,468	4,830,209,128	5,464,558,413	3,081,852,717	8,546,411,130
EXPENDITURES-EXPENSES:					
General Government	363,536,065	352,065,441	1,689,051,614	575,594,565	2,264,646,179
Judicial	320,668,606	331,862,419	460,188,771	5,893,693	466,082,464
Public Safety	2,089,747,816	2,139,011,686	2,749,412,418	150,062,549	2,899,474,967
Public Works	1,019,360,405	1,035,547,112	2,750,169,807	15,269,743	2,765,439,550
Sanitation	0	0	0	0	0
Health	193,283,403	267,502,912	385,174,501	0	385,174,501
Welfare	464,967,857	467,166,118	969,382,559	0	969,382,559
Culture and Recreation	66,099,457	63,889,179	540,936,036	25,978,102	566,914,138
Community Support	46,666,548	28,918,464	70,543,268	0	70,543,268
Intergovernmental Expenditures	393,504,607	311,944,622	348,068,482	0	348,068,482
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	261,662,464	261,662,464
Hospitals	0	0	0	1,132,062,641	1,132,062,641
Transit Systems	0	0	0	0	0
Airports	0	0	0	685,164,713	685,164,713
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	179,078,302	186,160,302	206,222,574	0	206,222,574
Debt Service: - Interest	164,766,939	166,946,948	181,840,021	0	181,840,021
Interest Cost\Fiscal Charges	139,898,618	963,750	50,510,750	0	50,510,750
TOTAL EXPENDITURES-EXPENSES	5,441,578,623	5,351,978,953	10,401,500,801	2,851,688,470	13,253,189,271
Excess of Revenues over (under) Expenditures-Expenses	(413,933,155)	(521,769,825)	(4,936,942,388)	230,164,247	(4,706,778,141)

BUDGET SUMMARY FOR CLARK COUNTY (GENERAL, GOVERNMENTAL, AND PROPRIETARY)
 SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Medium/Long-Term Debt	152,861,984	0	201,200,000	0	201,200,000
Sale of General Fixed Assets	0	0	0	0	0
Lease and SBITA Financing	25,362,647	0	0	0	0
Reserves	0	3,000,000	3,000,000	0	3,000,000
Operating Transfers (in)	2,151,231,492	2,383,010,717	2,177,726,642	38,981,000	2,216,707,642
Operating Transfers (out)	1,686,955,879	1,911,244,308	1,659,570,829	1,000,000	1,660,570,829
TOTAL OTHER FINANCING SOURCES (USES)	642,500,244	468,766,409	716,355,813	37,981,000	754,336,813
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	228,567,089	(50,003,416)	(4,217,586,575)	268,145,247	(3,952,441,328)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	5,302,875,981	5,532,485,989	5,479,482,573	XXXXXXXXXXXX	XXXXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	5,532,485,989	5,479,482,573	1,258,895,998	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 5,532,485,989	\$ 5,479,482,573	\$ 1,258,895,998		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	1,742	1,745	1,853
Judicial	2,212	2,187	2,348
Public Safety	2,778	2,685	3,030
Public Works	518	531	538
Sanitation	435	439	448
Health	936	1,081	1,147
Welfare	282	275	295
Culture and Recreation	153	153	308
Community Support	12	12	12
Intergovernmental/Other	511	535	537
TOTAL GENERAL GOVERNMENT	9,579	9,643	10,516
Utilities			
Hospitals	3,978	3,987	3,966
Airports	1,665	1,665	1,698
Other			
TOTAL	15,222	15,295	16,180
Metro/Detention	6,364	6,402	6,402

POPULATION (AS OF JULY 1)	2,361,285	2,392,490	2,448,576
Source of Population Estimate	STATE OF NEVADA	STATE OF NEVADA	STATE OF NEVADA

<u>ASSESSED VALUATION</u>			
Assessed Valuation (Secured & Unsecured Only)	146,275,699,121	152,562,633,220	156,209,861,253
Net Proceeds of Minerals (NPM)*	8,877,723	8,438,688	6,719,571
TOTAL ASSESSED VALUE	146,284,576,844	152,571,071,908	156,216,580,824

<u>OPERATING TAX RATE</u>			
General Fund	0.4599	0.4599	0.4599
General Fund - Family Court Levy	0.0192	0.0192	0.0192
Special Revenue Funds	0.1100	0.1100	0.1100
Capital Projects Funds**	0.0200	0.0200	0.0200
Debt Service Funds			
Enterprise Fund			
Other - State Accident Indigent	0.0150	0.0150	0.0150
Other - Capital Acquisition - Diverted to State**	0.0300	0.0300	0.0300

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

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

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

Clark County
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	0.7587	156,209,861,253	1,185,164,217	0.4699	734,030,138	148,807,634	585,222,504	XXXXXXXXXXXXXX	585,222,504
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	6,719,571	50,981	SAME AS ABOVE	XXXXXXXXXXXXXX	-	-	31,575	31,575
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	156,216,580,824	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0150	"	23,432,487	0.0150	23,432,487	4,751,198	18,681,289	1,008	18,682,297
E. Medical Indigent - NRS 428.285	0.1000	"	156,216,581	0.1000	156,216,581	31,674,657	124,541,924	6,720	124,548,644
F. Capital Acquisition - NRS 354.59815	0.0500	"	78,108,290	0.0500	78,108,290	15,837,328	62,270,962	3,360	62,274,322
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1539	"	240,417,318	0.0000	-	-	-	-	-
J. Other: Family Court - NRS 3.0107	0.0192	"	29,993,584	0.0192	29,993,584	6,080,244	23,913,340	-	23,913,340
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3381	XXXXXXXXXX	528,168,260	0.1842	287,750,942	58,343,427	229,407,515	11,088	229,418,603
M. Subtotal A, B, C, L	1.0968	XXXXXXXXXX	1,713,383,458	0.6541	1,021,781,080	207,151,061	814,630,019	42,663	814,672,682
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	1.0968	XXXXXXXXXX	1,713,383,458	0.6541	1,021,781,080	207,151,061	814,630,019	42,663	814,672,682

Clark County
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For

Clark County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TENTATIVE TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Fund	319,288,221	600,723,350	596,712,555	0.4791	481,828,643		532,984,041	2,531,536,810
HUD and State Housing Grants					52,926,171			52,926,171
Road	53,945,307				41,861,073		2,063,492	97,869,872
County Grants	95,270,215				83,764,389		21,508,528	200,543,132
Cooperative Extension	7,397,727		12,454,864	0.0100	273,004			20,125,595
LVMPD Forfeitures	868,891				152,600		241,581	1,263,072
Detention Services	58,928,955				4,020,596		345,633,221	408,582,772
Forensic Services	734,270				959,000			1,693,270
Las Vegas Metropolitan Police Department	1,540,086		265,521,980	0.2800	284,040,782		394,623,606	945,726,454
LVMPD Grants					20,000,000		8,000,000	28,000,000
General Purpose	78,166,607				20,117,409		14,577,621	112,861,637
Subdivision Park Fees	34,157,398				5,521,359		2,000,000	41,678,757
Master Transportation Plan					659,996,483			659,996,483
Spec Ad Valorem Distrib (NRS 354.59815)			62,274,322	0.0500	565,692			62,840,014
Law Library	2,059,979				1,262,187			3,322,166
Court Education Program	10,882,816				10,151,665			21,034,481
Citizen Review Board Administration	52,928				118,320		225,459	396,707
Justice Court Administrative Assessment	8,170,169				2,533,984			10,704,153
Specialty Courts	3,186,134				11,374,947			14,561,081
District Attorney Family Support	28,388,553				30,356,239		13,364,842	72,109,634
Wetlands Park	2,024,476				46,513			2,070,989
Boat Safety	11,214				25,758			36,972
District Attorney Check Restitution	9,550,054				2,736,498			12,286,552
Environment and Sustainability Management	40,134,569				17,258,399			57,392,968
Air Quality Transportation Tax	68,613,220				14,226,630			82,839,850
Technology Fees	13,193,689				219,400		4,200,000	17,613,089
Entitlements	94,035,617				37,637,493			131,673,110
Subtotal Governmental Fund Types, Expendable Trust Funds	930,601,095	600,723,350	936,963,721	0.8191	1,783,975,234	0	1,339,422,391	5,591,685,791
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For

Clark County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TENTATIVE TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Police Sales Tax Distribution					196,991,796			196,991,796
LVMPD Sales Tax	102,597,893				2,100,000		142,025,728	246,723,621
LVMPD Shared State Forfeitures					2,550,000			2,550,000
Fort Mohave Valley Development	17,980,414				1,137,244			19,117,658
Habitat Conservation	42,781,364				2,621,333			45,402,697
Child Welfare	8,712,498				142,193,034		45,000,000	195,905,532
Med Assist to Indigent Prsns (NRS 428.285)			124,548,644	0.1000	46,664,097			171,212,741
Tax Receiver								0
County Donations	2,309,842				1,062,166			3,372,008
Fire Prevention Bureau	5,157,777				7,140,137		10,400,000	22,697,914
County Licensing Applications								0
Special Improvement District Administration	482,546				356,808			839,354
Special Assessment Maintenance	1,395,587				1,967,009			3,362,596
Veterinary Service	1,262,421				262,943			1,525,364
Justice Court Bail	7,574,379				6,500,000			14,074,379
Southern NV Area Communications Council	7,278,208				5,592,711			12,870,919
Court Collection Fees	5,824,115				1,032,557			6,856,672
Eighth Judicial District Court	8,481,059				113,295,494			121,776,553
Eighth Judicial District Court Grant					5,200,000		1,000,000	6,200,000
Eighth Judicial District Court Supported Prgms	3,411,122				1,075,259		410,000	4,896,381
Community Housing	256,277,570				12,605,750		21,264,097	290,147,417
Opioid Settlement	151,909,899				21,652,041		25,000,000	198,561,940
In-Transit	2,421,852							2,421,852
District Court Special Filing Fees	2,922,558				6,842,565			9,765,123
Justice Court Special Filing Fees	4,144,239				2,570,027			6,714,266
Regional Flood Control District	21,793,716				164,250,000		1,750,000	187,793,716
Regional Flood Control District Facility Maint	9,199,323				350,000		16,000,000	25,549,323
911 Surcharge	4,250,000				17,500,000			21,750,000
Crime Prevention Act Sales Tax Distribution					65,655,350			65,655,350
Crime Prevention Act LVMPD Sales Tax	33,194,097				540,000		50,453,272	84,187,369
Human Services & Education Sales Tax	81,552,479				80,200,000			161,752,479
Community Reinvestment	92,292,613				9,889,805			102,182,418
Post-Employment Benefits Reserve	218,046,930				20,891,195			238,938,125
Subtotal Governmental Fund Types, Expendable Trust Funds	1,093,254,501	0	124,548,644	0.1000	940,689,321	0	313,303,097	2,471,795,563
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For

Clark County
 (Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TENTATIVE TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Recreation Capital Improvement	37,264,346				816,754		40,678,757	78,759,857
Master Transportation Plan Capital	443,512,584				8,987,762	100,000,000	99,564,892	652,065,238
Parks and Recreation Improvements	245,169,131				7,792,298		8,000,000	260,961,429
Special Ad Valorem Capital Projects	65,112,235				1,352,775		17,960,351	84,425,361
Master Transportation Room Tax Imprv	306,592,748				4,912,253	100,000,000	38,828,817	450,333,818
LVMPD Capital Improvements	9,038,901				400,000			9,438,901
Fire Service Capital	218,972,793				8,185,869		7,731,334	234,889,996
Fort Mohave Valley Development Cap Imprv	368,720				9,414		8,117,658	8,495,792
County Capital Projects	446,960,699				11,934,389		38,447,408	497,342,496
Capital Acquisition & Modernization	274,556,497				1,000,000			275,556,497
Information Technology Capital Projects	226,115,720				5,110,588		24,000,000	255,226,308
Public Works Capital Improvements	64,046,619				4,688,066			68,734,685
RFCD Construction	403,295,455				3,600,000		95,000,000	501,895,455
Summerlin Capital Construction	6,322,405				74,638			6,397,043
Mountain's Edge Capital Construction	18,971				213			19,184
Special Assessment Capital Construction	4,510,876				67,596		1,000,000	5,578,472
SNPLMA Capital Construction	25,406,939				138,253,695			163,660,634
Eighth Judicial District Court Capital	3,680,856				54,559			3,735,415
Public Works Regional Improvements					419,929,789			419,929,789
Subtotal Governmental Fund Types, Expendable Trust Funds	2,780,946,495	0	0	0	617,170,658	200,000,000	379,329,217	3,977,446,370
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For

Clark County
 (Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TENTATIVE TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Southern Nevada Health District	53,853,012				124,397,507			178,250,519
SNHD Capital Improvement	3,375,850				116,133		2,500,000	5,991,983
SNHD Bond Reserve	3,312,421				135,000			3,447,421
SNHD Grant	121,453				42,529,957		4,899,376	47,550,786
State Indigent			18,682,297	0.0150	34,351			18,716,648
Bond Stabilization	5,879,425						1,022,950	6,902,375
Medium-Term Financing Debt Service								0
Long-Term County Bonds Debt Service	161,104,158				93,313,468		88,024,051	342,441,677
RTC Debt Service	213,333,645				117,934,876			331,268,521
Flood Control Debt Service	28,106,473				800,000		47,225,560	76,132,033
Special Assessment Surplus & Deficiency	7,396,145				160,000		1,000,000	8,556,145
Football Stadium Debt Service	113,841,605				41,534,000			155,375,605
Baseball Stadium Debt Service	10,467,042				11,275,000	1,200,000		22,942,042
Special Assessment Bonds	73,889,253				9,574,896		1,000,000	84,464,149
Subtotal Governmental Fund Types, Expendable Trust Funds	674,680,482	0	18,682,297	0.0150	441,805,188	1,200,000	145,671,937	1,282,039,904
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	5,479,482,573	600,723,350	1,080,194,662	0.9341	3,783,640,401	201,200,000	2,177,726,642	13,322,967,628

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For

Clark County
(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	TENTATIVE TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Fund	X	479,935,678	270,908,035	617,015,630			933,461,273	230,216,194	2,531,536,810
HUD and State Housing Grants	R	1,258,312	721,379	48,946,480			2,000,000		52,926,171
Road	R	19,080,972	10,537,191	22,880,136	30,562,491			14,809,082	97,869,872
County Grants	R	12,081,551	3,662,796	59,913,539	6,243,811			118,641,435	200,543,132
Cooperative Extension	R			20,125,595					20,125,595
LVMPD Forfeitures	R			368,549	894,523				1,263,072
Detention Services	R	170,299,802	103,857,536	90,637,056	7,226,951		13,945,000	22,616,427	408,582,772
Forensic Services	R	321,217	170,583	1,074,413	0			127,057	1,693,270
Las Vegas Metropolitan Police Department	R	479,460,980	300,843,767	146,743,881	10,677,826		8,000,000		945,726,454
LVMPD Grants	R	7,100,000	900,000	9,300,000	2,700,000		8,000,000		28,000,000
General Purpose	R	2,512,194	1,243,037	105,631,406	3,475,000				112,861,637
Subdivision Park Fees	R			1,000,000			40,678,757		41,678,757
Master Transportation Plan	R			459,256,711			200,739,772		659,996,483
Spec Ad Valorem Distrib (NRS 354.59815)	R			44,879,663			17,960,351		62,840,014
Law Library	R	621,020	329,831	1,659,212	171,595			540,508	3,322,166
Court Education Program	R	1,815,730	1,084,023	16,451,970				1,682,758	21,034,481
Citizen Review Board Administration	R	211,470	104,121	50,600				30,516	396,707
Justice Court Administrative Assessment	R			9,696,752				1,007,401	10,704,153
Specialty Courts	R	2,500,000	1,000,000	11,061,081					14,561,081
District Attorney Family Support	R	21,791,228	12,421,297	12,275,813				25,621,296	72,109,634
Wetlands Park	R	77,897	45,672	1,947,420					2,070,989
Boat Safety	R			36,972					36,972
District Attorney Check Restitution	R	1,199,486	669,740	7,965,702				2,451,624	12,286,552
Environment and Sustainability Management	R	8,570,132	4,326,715	36,655,906	3,165,000			4,675,215	57,392,968
Air Quality Transportation Tax	R	3,785,041	1,904,053	65,551,373	925,302		2,000,000	8,674,081	82,839,850
Technology Fees	R	1,208,905	618,561	14,074,831	1,710,792				17,613,089
Entitlements	R	4,435,051	2,905,512	79,332,547			45,000,000		131,673,110
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)		1,218,266,666	718,253,849	1,884,533,238	67,753,291	0	1,271,785,153	431,093,594	5,591,685,791

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For

Clark County
(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	TENTATIVE TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Police Sales Tax Distribution	R			54,966,068			142,025,728		196,991,796
LVMPD Sales Tax	R	88,656,150	68,297,039	18,323,461	1,375,000			70,071,971	246,723,621
LVMPD Shared State Forfeitures	R	474,469	246,611	1,587,339			241,581		2,550,000
Fort Mohave Valley Development	R						8,117,658	11,000,000	19,117,658
Habitat Conservation	R	1,547,778	787,029	37,004,381				6,063,509	45,402,697
Child Welfare	R	44,502,352	21,311,347	127,093,395			2,998,438		195,905,532
Med Assist to Indigent Prsns (NRS 428.285)	R			171,212,741					171,212,741
Tax Receiver	R								0
County Donations	R			3,372,008					3,372,008
Fire Prevention Bureau	R	10,086,969	5,607,372	2,623,299				4,380,274	22,697,914
County Licensing Applications	R								0
Special Improvement District Administration	R	215,361	96,125	128,930				398,938	839,354
Special Assessment Maintenance	R			3,362,596					3,362,596
Veterinary Service	R	15,000	548	1,509,816					1,525,364
Justice Court Bail	R			14,074,379					14,074,379
Southern NV Area Communications Council	R	447,846	221,126	8,701,947	3,500,000				12,870,919
Court Collection Fees	R	210,126	103,913	6,542,633					6,856,672
Eighth Judicial District Court	R	54,347,108	30,584,593	35,434,852			1,410,000		121,776,553
Eighth Judicial District Court Grant	R	2,250,000	1,200,000	2,750,000					6,200,000
Eighth Judicial District Court Supported Prgms	R	590,458	294,347	3,732,592				278,984	4,896,381
Community Housing	R	970,926	536,183	275,640,308				13,000,000	290,147,417
Opioid Settlement	R			9,000,000	144,561,940			45,000,000	198,561,940
In-Transit	R			2,421,852					2,421,852
District Court Special Filing Fees	R	4,210,697	2,313,172	1,500,000				1,741,254	9,765,123
Justice Court Special Filing Fees	R	389,999	236,414	6,087,853					6,714,266
Regional Flood Control District	R	3,740,386	1,814,495	7,233,917	973,000		158,225,560	15,806,358	187,793,716
Regional Flood Control District Facility Maint	R			23,000,000				2,549,323	25,549,323
911 Surcharge	R			21,750,000					21,750,000
Crime Prevention Act Sales Tax Distribution	R			15,202,078			50,453,272		65,655,350
Crime Prevention Act LVMPD Sales Tax	R	29,718,854	23,262,059	6,987,521	385,000			23,833,935	84,187,369
Human Services & Education Sales Tax	R	6,819,936	2,993,890	151,938,653					161,752,479
Community Reinvestment	R	2,059,740	1,156,547	80,086,156	18,879,975				102,182,418
Post-Employment Benefits Reserve	R		1,500,000	237,438,125					238,938,125
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)		251,254,155	162,562,810	1,330,706,900	169,674,915	0	363,472,237	194,124,546	2,471,795,563

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For

Clark County
(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	TENTATIVE TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Recreation Capital Improvement	C			250,000	76,509,857		2,000,000		78,759,857
Master Transportation Plan Capital	C	3,899,102	2,058,361	2,476,488	643,631,287				652,065,238
Parks and Recreation Improvements	C				260,961,429				260,961,429
Special Ad Valorem Capital Projects	C				83,347,740		1,077,621		84,425,361
Master Transportation Room Tax Imprv	C			12,120,700	436,149,626		2,063,492		450,333,818
LVMPD Capital Improvements	C			1,438,901	8,000,000				9,438,901
Fire Service Capital	C			10,000,000	224,889,996				234,889,996
Fort Mohave Valley Development Cap Imprv	C				8,495,792				8,495,792
County Capital Projects	C			20,000,000	471,342,496		6,000,000		497,342,496
Capital Acquisition & Modernization	C			10,000,000	265,556,497				275,556,497
Information Technology Capital Projects	C	625,076	228,536	169,690,676	84,682,020				255,226,308
Public Works Capital Improvements	C			35,000,000	33,734,685				68,734,685
RFCD Construction	C				500,145,455		1,750,000		501,895,455
Summerlin Capital Construction	C				6,397,043				6,397,043
Mountain's Edge Capital Construction	C				19,184				19,184
Special Assessment Capital Construction	C				4,578,472		1,000,000		5,578,472
SNPLMA Capital Construction	C				163,660,634				163,660,634
Eighth Judicial District Court Capital	C			500,000	3,235,415				3,735,415
Public Works Regional Improvements	C			4,000,000	415,929,789				419,929,789
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)		4,524,178	2,286,897	265,476,765	3,691,267,417	0	13,891,113	0	3,977,446,370

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For

Clark County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TENTATIVE TOTAL (8)
FUND NAME	*								
Southern Nevada Health District	T	56,376,980	27,943,318	42,940,596	697,000	3,000,000	7,399,376	39,893,249	178,250,519
SNHD Capital Improvement	T			301,000	1,961,500			3,729,483	5,991,983
SNHD Bond Reserve	T							3,447,421	3,447,421
SNHD Grant	T	18,406,801	9,139,957	15,901,795	3,980,780			121,453	47,550,786
State Indigent	T			18,716,648					18,716,648
Bond Stabilization	D						1,022,950	5,879,425	6,902,375
Medium-Term Financing Debt Service	D								0
Long-Term County Bonds Debt Service	D			182,474,926				159,966,751	342,441,677
RTC Debt Service	D			115,985,000				215,283,521	331,268,521
Flood Control Debt Service	D			46,885,986				29,246,047	76,132,033
Special Assessment Surplus & Deficiency	D						1,000,000	7,556,145	8,556,145
Football Stadium Debt Service	D			39,034,000				116,341,605	155,375,605
Baseball Stadium Debt Service	D			8,567,485				14,374,557	22,942,042
Special Assessment Bonds	D			45,625,948			1,000,000	37,838,201	84,464,149
Subtotal		74,783,781	37,083,275	516,433,384	6,639,280	3,000,000	10,422,326	633,677,858	1,282,039,904
TOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS		1,548,828,780	920,186,831	3,997,150,287	3,935,334,903	3,000,000	1,659,570,829	1,258,895,998	13,322,967,628

*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, 2027

Budget Summary For Clark County
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		TENTATIVE
						IN (5)	OUT (6)	NET INCOME (7)
Department of Aviation	E	706,150,579	603,805,465	220,894,236	81,359,248	16,781,000		258,661,102
Building	E	50,011,251	66,682,767	1,225,446				(15,446,070)
Kyle Canyon Water District	E	400,000	599,207	76,164				(123,043)
Recreation Activity	E	15,649,419	21,986,407	55,116		5,200,000		(1,081,872)
University Medical Center	E	1,076,119,847	1,130,964,821	4,777,188	1,097,820	5,000,000		(46,165,606)
Shooting Complex	E	2,975,000	3,991,695	42,092		1,000,000		25,397
Constables	E	4,410,000	4,993,693	75,375				(508,318)
Clark County Water Reclamation District	E	263,770,466	233,905,561	95,805,066	27,157,696			98,512,275
Self-Funded Group Insurance	I	298,138,373	321,243,191	1,826,588				(21,278,230)
CC Workers' Comp & Occ Safety	I	32,700,000	40,519,999	1,346,097				(6,473,902)
Employee Benefits	I	200,000	5,737,000	89,056		4,000,000		(1,447,944)
LVMPD Self-Funded Insurance	I	49,200,000	28,295,000	1,500,000				22,405,000
LVMPD Self-Funded Industrial Insurance	I	52,105,000	52,786,650	3,250,000				2,568,350
Detention Self-Funded Liability Insurance	I	5,502,473	2,402,000	250,000				3,350,473
Detention Self-Funded Industrial Insurance	I	14,671,462	15,165,875	503,000				8,587
CC Liab & Risk Mgmt Admin	I	4,445,050	5,484,650	136,438				(903,162)
Clark County Liability Insurance Pool	I	14,073,827	16,611,870	148,200				(2,389,843)
CC Invest Pool & SID Loan Reserve	I	3,060,000	5,438,627	101,759		1,000,000	1,000,000	(2,276,868)
EJDC Employee Benefits	I	800,000	900,000	19,115				(80,885)
County Parking	I	1,000,000	5,077,548	201,313				(3,876,235)
RJC Maintenance & Operations	I	7,000,000	12,811,572	158,069				(5,653,503)
Automotive and Central Services	I	19,732,000	23,598,343	310,158				(3,556,185)
Construction Management	I	3,700,000	12,578,545	89,868		6,000,000		(2,788,677)
Enterprise Resource Planning	I	121,505,636	126,493,220	1,649,990				(3,337,594)
SNHD - Proprietary Fund	I			2,000				2,000
TOTAL		2,747,320,383	2,742,073,706	334,532,334	109,614,764	38,981,000	1,000,000	268,145,247

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

** Including Depreciation

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
Property Tax	515,224,295	568,152,147	596,681,652	
Property Tax - Net Proceeds of Minerals	42,608	38,810	30,903	
Other (Penalties/Interest)	13,780,363	11,300,000	11,910,200	
SUBTOTAL TAXES	529,047,266	579,490,957	608,622,755	
LICENSES & PERMITS				
Business Licenses & Permits				
Business Licenses	61,788,569	61,050,103	61,050,103	
Liquor Licenses	10,510,224	10,483,778	10,693,454	
County Gaming Licenses	56,632,312	56,501,750	57,376,785	
Franchise Fees				
Electric	71,941,234	68,026,116	72,254,912	
Phone	6,405,487	15,127,940	11,062,625	
Other	33,766,231	34,293,762	34,979,638	
Other	81,685,139	77,164,178	78,875,461	
Non-Business Licenses & Permits				
Marriage Licenses	1,596,882	1,506,346	1,536,473	
SUBTOTAL LICENSES & PERMITS	324,326,078	324,153,973	327,829,451	
INTERGOVERNMENTAL REVENUES				
Federal Grants	6,458,526			
Federal Payments in Lieu of Taxes	4,558,495	4,000,000	4,000,000	
State Shared Revenues				
State Gaming Licenses	115,083	130,000	130,000	
Consolidated Tax	583,913,424	586,832,991	600,723,350	
Court Administrative Assessments	417,299	450,000	450,000	
Other				
Other Local Government Shared Revenues	2,560,602	2,000,000	2,000,000	
SUBTOTAL INTERGOVERNMENTAL REVENUES	598,023,429	593,412,991	607,303,350	
CHARGES FOR SERVICES				
General Government				
Clerk Fees	5,309,792	5,304,441	5,410,529	
Recorder Fees	18,995,692	18,287,893	18,653,651	
Map Fees	29,812	125,000	125,000	
Assessor Collection Fees	21,024,678	21,445,172	21,874,075	
Building & Zoning Fees	3,510,888	3,581,106	3,652,728	
Room Tax Collection Commission	8,983,104	8,500,000	8,670,000	
Administration Fees	15,285,559	15,511,602	17,795,834	
Other	10,297,580	6,913,982	7,112,262	
Subtotal	83,437,105	79,669,196	83,294,079	
Judicial				
Clerk Fees	7,986,998	8,125,000	8,279,500	
Other	3,690,083	3,700,000	3,774,000	
Subtotal	11,677,081	11,825,000	12,053,500	

Continued to next page

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire	13,868,243	14,375,935	15,079,732	
Other	1,770,212	1,700,000	1,700,000	
Subtotal	15,638,455	16,075,935	16,779,732	
Public Works				
Engineering Charges	6,383,010	2,000,000	2,000,000	
SUBTOTAL CHARGES FOR SERVICES	117,135,651	109,570,131	114,127,311	
FINES & FORFEITS				
Fines				
Court	15,542,527	15,574,863	15,886,360	
Forfeits				
Bail	1,498,049	1,466,001	1,495,321	
SUBTOTAL FINES & FORFEITS	17,040,576	17,040,864	17,381,681	
MISCELLANEOUS				
Interest Earnings	36,238,702	1,000,000	1,000,000	
Other	9,941,818	3,000,000	3,000,000	
SUBTOTAL MISCELLANEOUS	46,180,520	4,000,000	4,000,000	
SUBTOTAL REVENUES ALL SOURCES	1,631,753,520	1,627,668,916	1,679,264,548	
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Fund 2930 (Clark County Fire Service District)	171,830,000	175,040,000	192,558,454	
From Fund 2980 (Community Reinvestment)	3,681			
From Fund 4370 (County Capital Projects)		26,697,567		
From Town Funds (Various)	303,819,600	307,800,900	340,425,587	
SUBTOTAL TRANSFERS IN	475,653,281	509,538,467	532,984,041	
Lease and SBITA financing	1,042,919			
SUBTOTAL OTHER FINANCING SOURCES	476,696,200	509,538,467	532,984,041	
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,108,449,720	2,137,207,383	2,212,248,589	
BEGINNING FUND BALANCE				
Reserved				
Unreserved	432,445,182	341,554,737	319,288,221	
TOTAL BEGINNING FUND BALANCE	432,445,182	341,554,737	319,288,221	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,540,894,902	2,478,762,120	2,531,536,810	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
COMMISSION/ADMINISTRATION				
Commission/Manager				
Salaries & Wages	2,670,605	2,941,388	3,355,178	
Employee Benefits	1,223,769	1,413,138	1,692,722	
Services & Supplies	383,326	418,121	457,400	
Capital Outlay				
Subtotal	4,277,700	4,772,647	5,505,300	
Office of Community Development				
Salaries & Wages	504,500	846,480	983,111	
Employee Benefits	238,526	431,336	516,651	
Services & Supplies	1,104,066	1,286,984	1,448,270	
Capital Outlay				
Subtotal	1,847,092	2,564,800	2,948,032	
Communications & Strategy				
Salaries & Wages	2,047,339	1,927,328	2,214,955	
Employee Benefits	896,871	958,464	1,132,936	
Services & Supplies	685,741	697,201	882,850	
Capital Outlay				
Subtotal	3,629,951	3,582,993	4,230,741	
Intergovernmental Relations				
Salaries & Wages	410,899	423,418	495,377	
Employee Benefits	191,388	211,683	254,859	
Services & Supplies	198,989	30,089	253,400	
Capital Outlay				
Subtotal	801,276	665,190	1,003,636	
Office of Appointed Counsel				
Salaries & Wages	366,140	426,956	448,406	
Employee Benefits	166,679	208,704	235,754	
Services & Supplies	16,198,799	15,943,809	19,861,630	
Capital Outlay				
Subtotal	16,731,618	16,579,469	20,545,790	
Office of Diversity				
Salaries & Wages	825,750	913,694	1,201,105	
Employee Benefits	376,014	463,821	629,804	
Services & Supplies	126,443	133,298	144,600	
Capital Outlay				
Subtotal	1,328,207	1,510,813	1,975,509	
Office of Traffic Safety				
Salaries & Wages	77,652	79,396	84,330	
Employee Benefits	36,773	40,121	44,011	
Services & Supplies	4,834	102,401	306,900	
Capital Outlay				
Subtotal	119,259	221,918	435,241	
Office of Performance and Engagement*				
Salaries & Wages		797,454	924,987	
Employee Benefits		423,348	503,953	
Services & Supplies		310,469	346,000	
Capital Outlay				
Subtotal		1,531,271	1,774,940	
SUBTOTAL COMMISSION/ADMINISTRATION	28,735,103	31,429,101	38,419,189	

Continued to next page

*NOTE: Created In FY2026

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
AUDIT				
Audit				
Salaries & Wages	1,111,612	1,100,540	1,226,465	
Employee Benefits	513,718	569,544	616,475	
Services & Supplies	22,239	22,422	37,170	
Capital Outlay				
SUBTOTAL AUDIT	1,647,569	1,692,506	1,880,110	
FINANCE				
Finance				
Salaries & Wages	3,282,272	3,721,694	4,346,089	
Employee Benefits	1,465,705	1,933,811	2,336,731	
Services & Supplies	90,008	206,680	235,355	
Capital Outlay				
Subtotal	4,837,985	5,862,185	6,918,175	
Comptroller				
Salaries & Wages	4,276,026	4,581,566	5,174,645	
Employee Benefits	2,122,937	2,484,988	2,906,866	
Services & Supplies	99,397	132,921	202,695	
Capital Outlay				
Subtotal	6,498,360	7,199,475	8,284,206	
Treasurer				
Salaries & Wages	1,584,812	2,104,920	2,378,101	
Employee Benefits	789,620	1,141,012	1,365,211	
Services & Supplies	960,475	1,250,996	1,381,115	
Capital Outlay				
Subtotal	3,334,907	4,496,928	5,124,427	
SUBTOTAL FINANCE	14,671,252	17,558,588	20,326,808	
ELECTIONS				
Elections				
Salaries & Wages	11,421,640	12,329,158	13,469,209	
Employee Benefits	1,864,993	2,369,419	3,210,921	
Services & Supplies	9,575,407	10,911,286	14,084,789	
Capital Outlay				
SUBTOTAL ELECTIONS	22,862,040	25,609,863	30,764,919	
ASSESSOR				
Assessor				
Salaries & Wages	9,631,679	9,927,490	11,563,503	
Employee Benefits	4,664,174	5,324,656	6,341,454	
Services & Supplies	1,400,720	1,318,369	1,471,190	
Capital Outlay				
SUBTOTAL ASSESSOR	15,696,573	16,570,515	19,376,147	
Continued to next page				

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
RECORDER				
Recorder				
Salaries & Wages	3,039,705	3,077,605	3,648,738	
Employee Benefits	1,560,708	1,710,759	2,006,886	
Services & Supplies	98,852	122,919	178,260	
Capital Outlay				
SUBTOTAL RECORDER	4,699,265	4,911,283	5,833,884	
CLERK				
Clerk				
Salaries & Wages	3,183,260	3,306,710	3,625,357	
Employee Benefits	1,656,139	1,871,899	2,137,009	
Services & Supplies	321,719	313,489	357,065	
Capital Outlay				
SUBTOTAL CLERK	5,161,118	5,492,098	6,119,431	
OPERATIONS				
Administrative Services				
Salaries & Wages	13,610,023	13,818,060	15,555,901	
Employee Benefits	6,870,400	7,842,741	9,232,726	
Services & Supplies	9,357,324	12,089,797	14,377,394	
Capital Outlay				
Subtotal	29,837,747	33,750,598	39,166,021	
Human Resources				
Salaries & Wages	3,976,186	3,845,661	4,372,154	
Employee Benefits	1,868,607	1,954,375	2,281,976	
Services & Supplies	203,430	227,197	268,270	
Capital Outlay				
Subtotal	6,048,223	6,027,233	6,922,400	
SUBTOTAL OPERATIONS	35,885,970	39,777,831	46,088,421	
COMPREHENSIVE PLANNING				
Comprehensive Planning				
Salaries & Wages	5,285,356	5,631,451	6,655,621	
Employee Benefits	2,521,114	2,860,244	3,479,585	
Services & Supplies	797,770	807,046	818,695	
Capital Outlay				
SUBTOTAL COMPREHENSIVE PLANNING	8,604,240	9,298,741	10,953,901	

Continued to next page

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
BUSINESS LICENSE				
Business License				
Salaries & Wages	6,267,109	6,904,937	7,653,680	
Employee Benefits	2,996,997	3,556,772	4,202,545	
Services & Supplies	594,066	606,248	642,828	
Capital Outlay				
SUBTOTAL BUSINESS LICENSE	9,858,172	11,067,957	12,499,053	
REAL PROPERTY MANAGEMENT				
Real Property Management				
Salaries & Wages	17,533,329	18,020,674	20,119,457	
Employee Benefits	8,238,576	9,616,112	11,262,230	
Services & Supplies	20,525,871	22,077,653	24,921,271	
Capital Outlay				
SUBTOTAL REAL PROPERTY MGMT	46,297,776	49,714,439	56,302,958	
FUNCTION SUMMARY				
GENERAL GOVERNMENT				
Salaries & Wages	91,105,894	96,726,580	109,496,369	
Employee Benefits	40,263,708	47,386,947	56,391,305	
Services and Supplies	62,749,476	69,009,395	82,677,147	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	194,119,078	213,122,922	248,564,821	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027	
			(4) TENTATIVE APPROVED	FINAL APPROVED
			CONSTABLE	
Outlying Constable				
Salaries & Wages	114,487	120,315	163,246	
Employee Benefits	141,349	155,398	176,751	
Services & Supplies	4,751	5,686	10,000	
Capital Outlay				
Subtotal	260,587	281,399	349,997	
Urban Constable				
Salaries & Wages	339,928	329,796	348,449	
Employee Benefits	172,950	183,215	192,200	
Services & Supplies	83,803	85,873	98,958	
Capital Outlay				
Subtotal	596,681	598,884	639,607	
SUBTOTAL CONSTABLE	857,268	880,283	989,604	
DISTRICT ATTORNEY				
District Attorney				
Salaries & Wages	39,987,392	39,452,197	42,669,287	
Employee Benefits	17,592,394	19,812,358	22,413,160	
Services & Supplies	1,847,879	1,493,219	1,695,583	
Capital Outlay				
Subtotal	59,427,665	60,757,774	66,778,030	
Witness/Legal Fees				
Services & Supplies	921,948	923,717	1,600,000	
SUBTOTAL DISTRICT ATTORNEY	60,349,613	61,681,491	68,378,030	
Continued to next page				

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027		(4) FINAL APPROVED
			TENTATIVE APPROVED	FINAL APPROVED	
SPECIAL PUBLIC DEFENDER					
Special Public Defender					
Salaries & Wages	4,974,470	4,631,259	5,500,727		
Employee Benefits	1,999,872	2,263,477	2,813,291		
Services & Supplies	326,716	317,033	542,925		
Capital Outlay					
SUBTOTAL SPECIAL PUBLIC DEFENDER	7,301,058	7,211,769	8,856,943		
JUSTICE COURT					
Las Vegas Justice Court					
Salaries & Wages	18,721,570	20,103,838	22,415,427		
Employee Benefits	8,879,364	10,430,418	12,052,399		
Services & Supplies	2,113,759	2,396,483	3,117,100		
Capital Outlay					
Subtotal	29,714,693	32,930,739	37,584,926		
Henderson Justice Court					
Salaries & Wages	2,739,706	2,839,769	3,065,986		
Employee Benefits	1,349,614	1,484,395	1,630,357		
Services & Supplies	237,516	232,192	301,542		
Capital Outlay					
Subtotal	4,326,836	4,556,356	4,997,885		
Continued to next page					

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
North Las Vegas Justice Court				
Salaries & Wages	2,803,916	2,846,695	3,123,806	
Employee Benefits	1,357,146	1,518,773	1,694,593	
Services & Supplies	148,758	170,444	181,722	
Capital Outlay				
Subtotal	4,309,820	4,535,912	5,000,121	
Outlying Justice Courts				
Salaries & Wages	2,887,169	2,862,589	3,003,476	
Employee Benefits	1,252,779	1,374,150	1,594,637	
Services & Supplies	301,198	312,936	325,299	
Capital Outlay				
Subtotal	4,441,146	4,549,675	4,923,412	
SUBTOTAL JUSTICE COURT	42,792,495	46,572,682	52,506,344	
PUBLIC DEFENDER				
Public Defender				
Salaries & Wages	25,532,756	25,661,034	28,100,707	
Employee Benefits	11,173,481	12,578,487	14,500,005	
Services & Supplies	1,186,982	1,127,381	1,231,455	
Capital Outlay				
SUBTOTAL PUBLIC DEFENDER	37,893,219	39,366,902	43,832,167	
NEIGHBORHOOD JUSTICE CENTER				
Neighborhood Justice Center				
Salaries & Wages	553,767	508,164	650,214	
Employee Benefits	258,821	268,765	324,843	
Services & Supplies	296,872	310,380	334,880	
Capital Outlay				
SUBTOTAL NEIGHBORHOOD JUSTICE CENTER	1,109,460	1,087,309	1,309,937	
FUNCTION SUMMARY				
JUDICIAL				
Salaries & Wages	98,655,161	99,355,656	109,041,325	
Employee Benefits	44,177,770	50,069,436	57,392,236	
Services & Supplies	7,470,182	7,375,344	9,439,464	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	150,303,113	156,800,436	175,873,025	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
POLICE				
Office of the Sheriff				
Salaries & Wages	177,365	260,213	276,889	
Employee Benefits	98,206	106,443	121,132	
Services & Supplies				
Capital Outlay				
SUBTOTAL POLICE	275,571	366,656	398,021	
FIRE				
Fire Department				
Salaries & Wages	124,015,822	122,320,902	125,997,438	
Employee Benefits	67,126,340	73,192,185	81,897,289	
Services & Supplies	14,103,008	14,381,255	15,950,176	
Capital Outlay				
Subtotal	205,245,170	209,894,342	223,844,903	
Volunteer Fire & Ambulance				
Salaries & Wages	828			
Employee Benefits	216			
Services & Supplies	224,746	319,669	370,702	
Subtotal	225,790	319,669	370,702	
SUBTOTAL FIRE	205,470,960	210,214,011	224,215,605	
PROTECTIVE SERVICES				
Public Guardian				
Salaries & Wages	3,752,760	4,218,733	4,508,523	
Employee Benefits	1,741,901	2,070,438	2,466,699	
Services & Supplies	396,692	403,975	451,733	
Capital Outlay				
Subtotal	5,891,353	6,693,146	7,426,955	
Public Administrator				
Salaries & Wages	1,025,132	1,323,889	1,657,348	
Employee Benefits	374,174	601,949	765,049	
Services & Supplies	77,480	85,218	96,023	
Capital Outlay				
Subtotal	1,476,786	2,011,056	2,518,420	
Coroner				
Salaries & Wages	4,987,780	5,397,784	6,121,027	
Employee Benefits	1,992,017	2,471,557	3,089,696	
Services & Supplies	3,485,121	3,714,413	3,822,191	
Capital Outlay				
Subtotal	10,464,918	11,583,754	13,032,914	
SUBTOTAL PROTECTIVE SERVICES	17,833,057	20,287,956	22,978,289	
Continued to next page				

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
JUVENILE JUSTICE SERVICES				
Juvenile Justice Services				
Salaries & Wages	33,547,076	31,157,776	33,912,968	
Employee Benefits	17,938,821	20,144,244	23,037,121	
Services & Supplies	8,711,280	4,065,005	4,662,545	
Capital Outlay				
SUBTOTAL JUVENILE JUSTICE SERVICES	60,197,177	55,367,025	61,612,634	
FAMILY SERVICES				
Family Services				
Salaries & Wages	47,390,865	47,253,822	48,193,171	
Employee Benefits	20,480,324	21,709,026	24,360,029	
Services & Supplies	7,749,214	6,706,027	7,477,685	
Capital Outlay				
SUBTOTAL FAMILY SERVICES	75,620,403	75,668,875	80,030,885	
FUNCTION SUMMARY				
PUBLIC SAFETY				
Salaries & Wages	214,897,628	211,933,119	220,667,364	
Employee Benefits	109,751,999	120,295,842	135,737,015	
Services & Supplies	34,747,541	29,675,562	32,831,055	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	359,397,168	361,904,523	389,235,434	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
ENGINEERING				
Public Works				
Salaries & Wages	8,961,375	9,463,846	10,723,208	
Employee Benefits	4,335,140	4,960,963	5,640,192	
Services & Supplies	1,765,677	5,388,207	5,924,651	
Capital Outlay				
SUBTOTAL ENGINEERING	15,062,192	19,813,016	22,288,051	
FUNCTION SUMMARY				
PUBLIC WORKS				
Salaries & Wages	8,961,375	9,463,846	10,723,208	
Employee Benefits	4,335,140	4,960,963	5,640,192	
Services & Supplies	1,765,677	5,388,207	5,924,651	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	15,062,192	19,813,016	22,288,051	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Works

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) (4) BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC HEALTH ADMINISTRATION				
EMERGENCY SERVICES				
Emergency Room Admittance Services & Supplies	3,944,336	6,000,000	6,000,000	
Sexual Assault/Emergency Medical Care Services & Supplies	5,780,704	6,726,478	7,200,000	
SUBTOTAL EMERGENCY SERVICES	9,725,040	12,726,478	13,200,000	
CLINICAL & COMMUNITY SERVICES*				
Clinical & Community Services				
Salaries & Wages		3,382,502	3,922,222	
Employee Benefits		1,620,622	2,035,151	
Services & Supplies		10,762,592	13,821,037	
Capital Outlay				
SUBTOTAL CLINICAL & COMMUNITY SERVICES		15,765,716	19,778,410	
FUNCTION SUMMARY				
HEALTH				
Salaries & Wages	0	3,382,502	3,922,222	
Employee Benefits	0	1,620,622	2,035,151	
Services & Supplies	9,725,040	23,489,070	27,021,037	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	9,725,040	28,492,194	32,978,410	

*NOTE: Created In FY2026

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Health

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
DIRECT ASSISTANCE				
Social Service*				
Salaries & Wages	12,414,819	13,432,456	15,651,135	
Employee Benefits	5,973,183	7,111,776	8,681,338	
Services & Supplies	50,781,957	60,542,627	110,996,749	
Capital Outlay				
SUBTOTAL DIRECT ASSISTANCE	69,169,959	81,086,859	135,329,222	
FUNCTION SUMMARY				
WELFARE				
Salaries & Wages	12,414,819	13,432,456	15,651,135	
Employee Benefits	5,973,183	7,111,776	8,681,338	
Services & Supplies	50,781,957	60,542,627	110,996,749	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	69,169,959	81,086,859	135,329,222	

* NOTE: In FY 2027, \$18,665,234 and \$20,000,000 of Social Service appropriations are budgeted as a transfer to the County Grants Fund (2030) and the Community Housing Fund (2770) respectively.

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Welfare

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
PARKS				
Parks & Recreation				
Salaries & Wages	9,403,642	9,398,133	10,434,055	
Employee Benefits	3,981,771	4,402,263	5,030,798	
Services & Supplies	2,282,995	2,218,397	2,408,043	
Capital Outlay				
SUBTOTAL PARKS	15,668,408	16,018,793	17,872,896	
FUNCTION SUMMARY				
CULTURE AND RECREATION				
Salaries & Wages	9,403,642	9,398,133	10,434,055	
Employee Benefits	3,981,771	4,402,263	5,030,798	
Services & Supplies	2,282,995	2,218,397	2,408,043	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	15,668,408	16,018,793	17,872,896	

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Culture and Recreation

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027		FINAL APPROVED
			TENTATIVE APPROVED		
PAGE / FUNCTION SUMMARY					
21 General Government	194,119,078	213,122,922	248,564,821		
24 Judicial	150,303,113	156,800,436	175,873,025		
26 Public Safety	359,397,168	361,904,523	389,235,434		
27 Public Works	15,062,192	19,813,016	22,288,051		
28 Health	9,725,040	28,492,194	32,978,410		
29 Welfare	69,169,959	81,086,859	135,329,222		
30 Culture & Recreation	15,668,408	16,018,793	17,872,896		
Other General Expenditures					
Utilities	25,675,208	27,714,120	33,548,810		
Building Rental	1,028,356	1,300,056	1,431,682		
Principal	1,036,323				
Interest	74,337				
Capital Replacement	24,783,788	13,300,000	17,500,000		
Insurance & Official Bonds	84,897,243	5,038,820	5,393,070		
Misc. Refunds & Expenditures	13,742,635	21,300,000	25,700,000		
Charges for Internal Services	90,937,957	86,581,666	88,882,609		
Publications & Professional Services	6,953,212	14,000,000	20,000,000		
Contributions - So. NV Health District	37,651,176	41,508,419	43,749,874		
Contributions - Eighth Judicial District Court	98,494,043	98,959,041	109,511,439		
Subtotal Other General Expenditures	385,274,278	309,702,122	345,717,484		
TOTAL EXPENDITURES - ALL FUNCTIONS	1,198,719,236	1,186,940,865	1,367,859,343		
OTHER USES					
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX		
Operating Transfers Out (Schedule T)					
To Fund 2030 (County Grants)	25,350,651	25,407,883	21,508,528		
To Fund 2060 (Detention Services)	339,409,221	345,633,221	345,633,221		
To Fund 2080 (LVMPD)	347,209,589	353,545,597	382,607,168		
To Fund 2100 (General Purpose)	11,685,031	13,500,000	13,500,000		
To Fund 2180 (Citizen Review Board Administration)	173,633	236,328	225,459		
To Fund 2210 (District Attorney Family Support)	12,367,845	12,728,420	13,364,842		
To Fund 2290 (Technology Fees)	4,007,346	4,000,000	4,200,000		
To Fund 2770 (Community Housing)	36,140,779	20,175,946	21,264,097		
To Fund 2780 (Opioid Settlement)	25,000,000	25,000,000	25,000,000		
To Fund 2900 (Mt. Charleston Fire District)	2,500,000	2,500,000	2,500,000		
To Fund 2980 (Community Reinvestment)	6,458,526				
To Fund 3120 (Bond Stabilization)	1,022,450	1,025,950	1,022,950		
To Fund 3170 (L-T County Bonds Debt Service)	18,989,768	18,987,475	18,987,600		
To Fund 4140 (Parks and Recreation Improvements)		15,857,000	8,000,000		
To Fund 4370 (County Capital Projects)	114,756,090	76,485,214	36,447,408		
To Fund 4380 (IT Capital Projects)	43,100,000	44,000,000	24,000,000		
To Fund 5410 (Recreation Activity)	3,200,000	4,200,000	5,200,000		
To Fund 5420 (University Medical Center)	5,000,000	5,000,000	5,000,000		
To Fund 5450 (Shooting Complex)	250,000	250,000	1,000,000		
To Fund 6540 (Employee Benefits)	4,000,000	4,000,000	4,000,000		
Subtotal Transfers	1,000,620,929	972,533,034	933,461,273		
TOTAL EXPENDITURES AND OTHER USES	2,199,340,165	2,159,473,899	2,301,320,616		
ENDING FUND BALANCE					
Reserved					
Unreserved	341,554,737	319,288,221	230,216,194		
TOTAL ENDING FUND BALANCE	341,554,737	319,288,221	230,216,194		
TOTAL GENERAL FUND					
COMMITMENTS AND FUND BALANCE	2,540,894,902	2,478,762,120	2,531,536,810		

Clark County
(Local Government)

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

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Housing & Urban Development Grants	33,194,731	12,248,038	40,857,698	
State Grants				
Affordable Housing Trust Funds	3,240,206	2,569,439	11,906,473	
Other	145,409			
Subtotal	36,580,346	14,817,477	52,764,171	
Miscellaneous				
Interest Earnings	111,494	162,000	162,000	
Other	673	36,554		
Subtotal	112,167	198,554	162,000	
Subtotal Revenues	36,692,513	15,016,031	52,926,171	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Lease and SBITA financing	76,066			
BEGINNING FUND BALANCE	194,743	1,103,159	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	194,743	1,103,159	0	
TOTAL AVAILABLE RESOURCES	36,963,322	16,119,190	52,926,171	

Clark County
(Local Government)

SCHEDULE B

Fund 2010
HUD and State Housing Grants

EXPENDITURES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Administrative Services				
Salaries & Wages	990,736	914,462	1,258,312	
Employee Benefits	570,699	450,564	721,379	
Services & Supplies	20,763,324	12,554,164	48,437,982	
Capital Outlay	6,800,000			
Principal	5,458			
Interest	542			
Subtotal	29,130,759	13,919,190	50,417,673	
Intergovernmental Expenditures				
Payments to Other Governmental Units				
City of North Las Vegas				
Services & Supplies	3,766,687			
City of Boulder City				
Services & Supplies	720,166	200,000	254,249	
City of Mesquite				
Services & Supplies	1,900,976	200,000	254,249	
Subtotal	6,387,829	400,000	508,498	
Subtotal Expenditures	35,518,588	14,319,190	50,926,171	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)	341,575	1,800,000	2,000,000	
ENDING FUND BALANCE	1,103,159	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	36,963,322	16,119,190	52,926,171	

Clark County
(Local Government)

SCHEDULE B

Fund 2010
HUD and State Housing Grants

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
US Forest Service Grants	9,798			
State Shared Revenues				
MVFT-\$0.0360* (NRS 365.180)	24,230,069	23,503,167	23,268,135	
MVFT-\$0.0175 (NRS 365.190)	10,319,548	10,009,962	9,909,862	
County Option Motor Vehicle Fuel \$0.0100 (NRS 365.192)	5,020,453	4,869,839	4,821,141	
Intergovernmental Revenues				
State Shared Revenues				
Other	20,697			
Subtotal	39,600,565	38,382,968	37,999,138	
Charges for Services				
Public Works				
Engineering Charges	3,111,246	2,893,749	2,920,000	
Miscellaneous				
Interest Earnings	4,208,928	941,935	941,935	
Other	868,896	206,488		
Subtotal	5,077,824	1,148,423	941,935	
Subtotal Revenues	47,789,635	42,425,140	41,861,073	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4180 (Mstr Transf Room Tax Imp)	2,279,363	1,995,922	2,063,492	
BEGINNING FUND BALANCE	76,524,730	71,682,611	53,945,307	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	76,524,730	71,682,611	53,945,307	
TOTAL AVAILABLE RESOURCES	126,593,728	116,103,673	97,869,872	

* Includes the \$0.0235 and \$0.0125 MVFT Collections.

Clark County
(Local Government)

SCHEDULE B

Fund 2020
Road

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Road Maintenance				
Salaries & Wages	15,245,366	15,881,965	19,080,972	
Employee Benefits	7,600,233	8,624,438	10,537,191	
Services & Supplies	19,997,725	22,551,963	22,880,136	
Capital Outlay	12,067,793	15,100,000	30,562,491	
Subtotal Expenditures	54,911,117	62,158,366	83,060,790	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	71,682,611	53,945,307	14,809,082	
TOTAL FUND COMMITMENTS AND FUND BALANCE	126,593,728	116,103,673	97,869,872	

Clark County
(Local Government)

SCHEDULE B

Fund 2020
Road

REVENUES	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Justice	7,260,240	588,832	3,153,395	
Department of Homeland Security	3,541,753	4,688,765	17,947,952	
Department of Health & Human Services	25,735,736	27,420,175	28,545,994	
Department of Treasury	5,987,522			
Other	9,244,271	15,226,286	13,709,390	
State Grants				
Department of Business & Industry	6,330,581	15,408,975	13,425,744	
Department of Health & Human Services	2,898,934	5,009,549	4,720,343	
Other	3,134,398	594,387	154,000	
Other Local Government Grants				
Other		697,942	460,942	
Subtotal	64,133,435	69,634,911	82,117,760	
Charges for Services				
Miscellaneous				
Interest Earnings	2,721,497	1,296,629	1,296,629	
Contributions & Donations from Private Sources	2,209,141	350,000	350,000	
Other	684,114			
Subtotal	5,614,752	1,646,629	1,646,629	
Subtotal Revenues	69,748,187	71,281,540	83,764,389	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)*	25,350,651	25,407,883	21,508,528	
Lease and SBITA financing	13,058,555			
BEGINNING FUND BALANCE	48,865,260	57,306,762	95,270,215	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	48,865,260	57,306,762	95,270,215	
TOTAL AVAILABLE RESOURCES	157,022,653	153,996,185	200,543,132	

* NOTE: In FY 2027, \$18,665,234 of Social Service appropriations are budgeted as a transfer from the General Fund (1010).

Clark County
(Local Government)

SCHEDULE B

Fund 2030
County Grants

EXPENDITURES	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	704,633	880,315	880,315	
Employee Benefits	(16,786)	10,000	10,000	
Services & Supplies	3,311,580	40,000	40,000	
Capital Outlay				
Subtotal	3,999,427	930,315	930,315	
Judicial				
Other				
Salaries & Wages	654,162	477,544	317,544	
Employee Benefits	252,568	258,279	123,583	
Services & Supplies	1,133,357	319,580	198,000	
Principal	360,747			
Interest	41,003			
Subtotal	2,441,837	1,055,403	639,127	
Public Safety				
Other				
Salaries & Wages	7,138,482	5,694,682	9,621,441	
Employee Benefits	2,303,314	2,180,799	2,944,691	
Services & Supplies	24,828,375	17,891,585	20,024,156	
Capital Outlay	783,990	1,314,330	6,243,811	
Principal				
Interest				
Subtotal	35,054,161	27,081,396	38,834,099	
Welfare				
Other				
Salaries & Wages	2,406,867	1,055,143	1,113,353	
Employee Benefits	1,060,518	509,462	562,821	
Services & Supplies	48,477,832	23,881,904	34,360,717	
Capital Outlay				
Principal	844,462			
Interest	101,455			
Subtotal	52,891,134	25,446,509	36,036,891	
Culture & Recreation				
Other				
Salaries & Wages	24,495	10,625		
Services & Supplies	359,829		75,000	
Capital Outlay	1,235,066			
Subtotal	1,619,390	10,625	75,000	

Continued to next page

Clark County
(Local Government)

SCHEDULE B

Fund 2030
County Grants

<u>EXPENDITURES</u>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Other				
Salaries & Wages	122,008			
Employee Benefits	40,401			
Services & Supplies	3,547,533			
Subtotal	3,709,942	0	0	
Health				
Other				
Salaries & Wages		1,701	148,898	
Employee Benefits		119,768	21,701	
Services & Supplies		4,080,253	5,215,666	
Subtotal	0	4,201,722	5,386,265	
Subtotal Expenditures	99,715,891	58,725,970	81,901,697	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	57,306,762	95,270,215	118,641,435	
TOTAL FUND COMMITMENTS AND FUND BALANCE	157,022,653	153,996,185	200,543,132	

Clark County
(Local Government)

SCHEDULE B

Fund 2030
County Grants

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	10,756,695	11,858,704	12,454,192	
Property Tax - Net Proceeds of Minerals	889	844	672	
Subtotal	10,757,584	11,859,548	12,454,864	
Miscellaneous				
Interest Earnings	842,289	273,004	273,004	
Subtotal Revenues	11,599,873	12,132,552	12,727,868	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	12,490,423	10,264,449	7,397,727	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	12,490,423	10,264,449	7,397,727	
TOTAL AVAILABLE RESOURCES	24,090,296	22,397,001	20,125,595	
EXPENDITURES				
Community Support				
Cooperative Extension				
Services & Supplies*	13,825,847	14,999,274	20,125,595	
Subtotal Expenditures	13,825,847	14,999,274	20,125,595	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	10,264,449	7,397,727	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	24,090,296	22,397,001	20,125,595	

* NOTE: Designated for subsequent years' operations and specific projects.

Clark County
(Local Government)

SCHEDULE B

Fund 2040
Cooperative Extension

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	36,762		100,000	
Miscellaneous				
Interest Earnings	91,779	63,488	52,600	
Other	2,090			
Subtotal	93,869	63,488	52,600	
Subtotal Revenues	130,631	63,488	152,600	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2330 (LVMPD Shared State Forfeits)	290,688	139,007	241,581	
BEGINNING FUND BALANCE	1,798,226	1,779,063	868,891	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	1,798,226	1,779,063	868,891	
TOTAL AVAILABLE RESOURCES	2,219,545	1,981,558	1,263,072	
EXPENDITURES				
Public Safety				
Police				
Services & Supplies	253,762	872,231	368,549	
Capital Outlay	93,900	240,436	894,523	
Principal	87,159			
Interest	5,661			
Subtotal Expenditures	440,482	1,112,667	1,263,072	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,779,063	868,891	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,219,545	1,981,558	1,263,072	

Clark County
(Local Government)

SCHEDULE B

Fund 2050
Las Vegas Metropolitan Police Department Forfeitures

<u>REVENUES</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027		
			TENTATIVE APPROVED		FINAL APPROVED
Charges for Services					
Public Safety					
Police	4,603,495	3,417,984	3,003,000		
Miscellaneous					
Interest Earnings	1,892,760	917,596	917,596		
Other	319,869	182,559	100,000		
Subtotal	2,212,629	1,100,155	1,017,596		
Subtotal Revenues	6,816,124	4,518,139	4,020,596		
OTHER FINANCING SOURCES (specify)					
Operating Transfers In (Schedule T)					
From Fund 1010 (General Fund)	339,409,221	345,633,221	345,633,221		
Lease and SBITA Financing	911,018				
BEGINNING FUND BALANCE	16,337,786	39,192,778	58,928,955		
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	16,337,786	39,192,778	58,928,955		
TOTAL AVAILABLE RESOURCES	363,474,149	389,344,138	408,582,772		
<u>EXPENDITURES</u>					
Public Safety					
Corrections					
Salaries & Wages	153,099,870	148,535,259	170,299,802		
Employee Benefits	80,214,714	93,377,218	103,857,536		
Services & Supplies	71,479,903	72,003,437	90,637,056		
Capital Outlay	3,189,698	2,554,019	7,226,951		
Principal	1,726,659				
Interest	68,804				
Subtotal Expenditures	309,779,648	316,469,933	372,021,345		
OTHER USES					
Contingency (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
To Fund 3170 (L-T County Bonds Debt Svc)	13,947,500	13,945,250	13,945,000		
To Fund 4370 (County Capital Projects)	554,223				
Subtotal	14,501,723	13,945,250	13,945,000		
ENDING FUND BALANCE	39,192,778	58,928,955	22,616,427		
TOTAL FUND COMMITMENTS AND FUND BALANCE	363,474,149	389,344,138	408,582,772		

Clark County
(Local Government)

SCHEDULE B

Fund 2060
Detention Services

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other	853,286	785,000	760,000	
Charges for Services				
Judicial				
Other	197,565	163,000	180,000	
Miscellaneous				
Interest Earnings	65,004	37,600	19,000	
Subtotal Revenues	1,115,855	985,600	959,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,193,096	1,208,100	734,270	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,193,096	1,208,100	734,270	
TOTAL AVAILABLE RESOURCES	2,308,951	2,193,700	1,693,270	
EXPENDITURES				
Public Safety				
Police				
Salaries & Wages	290,391	296,794	321,217	
Employee Benefits	148,078	155,579	170,583	
Services & Supplies	504,593	835,996	1,074,413	
Capital Outlay	38,612	171,061		
Principal	116,645			
Interest	2,532			
Subtotal Expenditures	1,100,851	1,459,430	1,566,213	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,208,100	734,270	127,057	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,308,951	2,193,700	1,693,270	

Clark County
(Local Government)

SCHEDULE B

Fund 2070
Forensic Services

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	224,252,884	239,900,398	261,012,820	
Property Tax - Net Proceeds of Minerals	28,066	29,400	30,800	
Property Tax - E-911	3,815,487	4,115,615	4,477,810	
Property Tax - E-911 Net Proceeds of Minerals	501	525	550	
Subtotal	228,096,938	244,045,938	265,521,980	
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other - Contributions City of Las Vegas	180,682,077	185,167,935	201,059,573	
Subtotal	180,682,077	185,167,935	201,059,573	
Charges for Services				
Public Safety				
Other - Airport	31,717,608	34,333,968	36,186,209	
Other	42,162,127	44,387,000	43,995,000	
Subtotal	73,879,735	78,720,968	80,181,209	
Miscellaneous				
Interest Earnings	5,557,190	5,200,000	1,500,000	
Other	1,056,902	1,165,943	1,300,000	
Subtotal	6,614,092	6,365,943	2,800,000	
Subtotal Revenues	489,272,842	514,300,784	549,562,762	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	347,209,589	353,545,597	382,273,606	
From Fund 2081 (LVMPD Grants)	8,000,000	8,000,000	8,000,000	
From Fund 2570 (Moapa Valley Town)	150,000	150,000	150,000	
From Fund 2640 (Laughlin Town)	3,700,000	4,074,000	4,200,000	
Subtotal	359,059,589	365,769,597	394,623,606	
Lease and SBITA Financing	2,474,916			
BEGINNING FUND BALANCE	17,269,714	18,045,127	1,540,086	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	17,269,714	18,045,127	1,540,086	
TOTAL AVAILABLE RESOURCES	868,077,061	898,115,508	945,726,454	

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

Clark County
(Local Government)

SCHEDULE B

Fund 2080
Las Vegas Metropolitan Police Department

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Salaries & Wages	453,430,950	468,106,705	479,460,980	
Employee Benefits	257,360,781	281,055,264	300,843,767	
Services & Supplies	97,617,972	122,698,536	146,743,881	
Capital Outlay	14,014,414	15,714,917	10,677,826	
Principal	12,234,833			
Interest	872,984			
Subtotal Expenditures	835,531,934	887,575,422	937,726,454	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2081 (LVMPD Grants)	8,000,000	8,000,000	8,000,000	
To Fund 4280 (LVMPD Capital Improvements)	6,500,000	1,000,000		
Subtotal	14,500,000	9,000,000	8,000,000	
ENDING FUND BALANCE	18,045,127	1,540,086	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	868,077,061	898,115,508	945,726,454	

Clark County
(Local Government)

SCHEDULE B

Fund 2080
Las Vegas Metropolitan Police Department

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Justice	5,230,923	3,944,000	5,508,000	
Department of Homeland Security	3,415,644	2,606,000	4,844,000	
Office of National Drug Control Policy	4,061,215	2,125,000	3,950,000	
Other	6,341,605	4,054,000	5,662,000	
State Grants				
Other	26,574	29,000	36,000	
Subtotal	19,075,961	12,758,000	20,000,000	
Subtotal Revenues*	19,075,961	12,758,000	20,000,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2080 (LVMPD)	8,000,000	8,000,000	8,000,000	
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	27,075,961	20,758,000	28,000,000	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Salaries & Wages	4,948,058	4,690,000	7,100,000	
Employee Benefits	707,657	590,000	900,000	
Services & Supplies	8,901,908	6,053,000	9,300,000	
Capital Outlay	4,518,338	1,425,000	2,700,000	
Principal				
Interest				
Subtotal Expenditures	19,075,961	12,758,000	20,000,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2080 (LVMPD)	8,000,000	8,000,000	8,000,000	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	27,075,961	20,758,000	28,000,000	

* Any interest earnings will be reported in LVMPD Fund (2080).

Clark County
(Local Government)

SCHEDULE B

Fund 2081
Las Vegas Metropolitan Police Department Grants

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Business Licenses & Permits				
Franchise Fees				
Other	12,704,860	13,000,000	14,405,454	
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other	1,266,222	1,348,096	1,373,050	
Charges for Services				
General Government				
Billings to Departments	67,848	76,756	74,232	
Other	1,581,860	1,544,712	1,730,940	
Judicial				
Other	485,931	622,027	656,200	
Public Safety				
Other	478,750	897,427	897,427	
Subtotal	2,614,389	3,140,922	3,358,799	
Fines and Forfeits				
Fines				
Other	54,450	60,000	75,000	
Miscellaneous				
Interest Earnings	3,140,817	687,784	505,106	
Other	387,017	104,270	400,000	
Subtotal	3,527,834	792,054	905,106	
Subtotal Revenues	20,167,755	18,341,072	20,117,409	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	11,685,031	13,500,000	13,500,000	
From Fund 4160 (Sp Ad Valorem Cap Proj)	862,590	998,730	1,077,621	
Subtotal	12,547,621	14,498,730	14,577,621	
BEGINNING FUND BALANCE	69,374,839	74,338,977	78,166,607	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	69,374,839	74,338,977	78,166,607	
TOTAL AVAILABLE RESOURCES	102,090,215	107,178,779	112,861,637	

Clark County
(Local Government)

SCHEDULE B

Fund 2100
General Purpose

<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	584,363	726,261	1,088,304	
Employee Benefits	294,833	361,760	562,021	
Services & Supplies	1,428,188	631,912	27,861,871	
Capital Outlay	1,239,203			
Principal				
Subtotal	3,546,587	1,719,933	29,512,196	
Judicial				
Other				
Salaries & Wages	156,147	42,997	53,000	
Employee Benefits	56,830	507		
Services & Supplies	154,264	296,008	7,369,274	
Subtotal	367,241	339,512	7,422,274	
Public Safety				
Other				
Salaries & Wages	313,365	473,374	496,020	
Employee Benefits	138,788	206,809	251,345	
Services & Supplies	997,476	1,465,942	5,346,350	
Capital Outlay	827,409	1,864,968	3,475,000	
Subtotal	2,277,038	4,011,093	9,568,715	
Welfare				
Other				
Salaries & Wages	372,257	440,493	483,107	
Employee Benefits	163,495	213,269	255,970	
Services & Supplies	7,678,010	8,748,823	47,724,274	
Subtotal	8,213,762	9,402,585	48,463,351	
Culture & Recreation				
Other				
Salaries & Wages	303,262	365,106	391,763	
Employee Benefits	88,557	129,936	173,701	
Services & Supplies	12,954,791	13,044,007	17,329,637	
Subtotal	13,346,610	13,539,049	17,895,101	
Subtotal Expenditures	27,751,238	29,012,172	112,861,637	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	74,338,977	78,166,607	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	102,090,215	107,178,779	112,861,637	

Clark County
(Local Government)

SCHEDULE B

Fund 2100
General Purpose

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Park Construction Tax	4,285,954	4,384,150	3,500,000	
Miscellaneous				
Interest Earnings	1,847,102	721,359	721,359	
Other	1,866,610	1,300,000	1,300,000	
Subtotal	3,713,712	2,021,359	2,021,359	
Subtotal Revenues	7,999,666	6,405,509	5,521,359	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 4110 (Recreation Capital Improvement)		20,122	2,000,000	
BEGINNING FUND BALANCE	30,025,216	34,694,872	34,157,398	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	30,025,216	34,694,872	34,157,398	
TOTAL AVAILABLE RESOURCES	38,024,882	41,120,503	41,678,757	
EXPENDITURES				
Culture & Recreation				
Parks				
Services & Supplies			1,000,000	
Subtotal Expenditures	0	0	1,000,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4110 (Recreation Capital Improvement)	3,330,010	6,963,105	40,678,757	
ENDING FUND BALANCE	34,694,872	34,157,398	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	38,024,882	41,120,503	41,678,757	

Clark County
(Local Government)

SCHEDULE B

Fund 2110
Subdivision Park Fees

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax (NRS 244.3351)	77,770,269	71,173,161	74,657,845	
Licenses & Permits				
Non-Business Licenses & Permits				
Other (New Development Fees)	23,054,311	18,461,767	19,200,238	
Intergovernmental Revenues				
State Shared Revenues				
Jet Aircraft Fuel Tax (NRS 365.170)	4,078,155	4,148,640	4,195,250	
Jet Aircraft Fuel Tax - Q10 (NRS 365.203)	12,234,463	12,445,920	12,585,750	
Motor Vehicle Privilege Tax (Supp GST)	89,237,162	91,184,316	94,603,728	
County Option Motor Vehicle Fuel-Reg Tran	129,941,010	126,042,780	124,782,352	
County Option (0.50%) Sales & Use Tax (Regional Transportation)	315,636,579	320,600,000	328,000,000	
Subtotal	551,127,369	554,421,656	564,167,080	
Miscellaneous				
Interest Earnings	8,495,395	1,971,320	1,971,320	
Subtotal Revenues	660,447,344	646,027,904	659,996,483	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	660,447,344	646,027,904	659,996,483	

Clark County
(Local Government)

SCHEDULE B

Fund 2120
Master Transportation Plan

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Master Transportation Plan				
Contributions to Cities	7,647,308	6,172,166	6,474,359	
Contributions to Reg Trans Commission*	129,941,010	126,042,780	124,782,352	
Contributions to RTC - Public Transit*	315,636,579	320,600,000	328,000,000	
Subtotal Expenditures	453,224,897	452,814,946	459,256,711	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3170 (L-T County Bonds Debt Service)	32,379,649	32,465,275	45,565,063	
To Fund 4120 (Master Transportation Plan Capital)	111,086,119	101,914,653	99,564,892	
To Fund 4180 (Master Trans Room Tax Imprv)	47,444,061	42,238,470	38,828,817	
To Fund 5240 (Department of Aviation)	16,312,618	16,594,560	16,781,000	
Subtotal	207,222,447	193,212,958	200,739,772	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	660,447,344	646,027,904	659,996,483	

* NOTE: Effective FY 1998, RTC files a separate budget with the State. Transfers to RTC are reported as Contributions.

Clark County
(Local Government)

SCHEDULE B

Fund 2120
Master Transportation Plan

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	53,782,129	59,293,522	62,270,962	
Property Tax - Net Proceeds of Minerals	4,447	4,219	3,360	
Subtotal	53,786,576	59,297,741	62,274,322	
Miscellaneous				
Interest Earnings	1,005,448	565,692	565,692	
Subtotal Revenues	54,792,024	59,863,433	62,840,014	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	54,792,024	59,863,433	62,840,014	
EXPENDITURES				
Public Works				
Highways & Streets				
Services & Supplies				
Contributions to City of Las Vegas	3,220,046	3,198,563	3,144,133	
Contributions to City of North Las Vegas	1,546,436	1,518,891	1,493,045	
Contributions to City of Henderson	2,376,266	2,312,089	2,272,744	
Contributions to City of Boulder City	113,065	119,014	116,989	
Contributions to City of Mesquite	159,211	151,319	148,744	
Contributions to State of Nevada	32,875,215	35,918,060	37,704,008	
Subtotal Expenditures	40,290,239	43,217,936	44,879,663	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4160 (Special Ad Valorem Capital Proj)	14,501,785	16,645,497	17,960,351	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	54,792,024	59,863,433	62,840,014	

Clark County
(Local Government)

SCHEDULE B

Fund 2130
Special Ad Valorem Distribution

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	1,210,449	1,150,880	1,154,000	
Fines and Forfeits				
Library	50,800	54,550	60,000	
Miscellaneous				
Interest Earnings	123,887	48,187	48,187	
Other	200			
Subtotal	124,087	48,187	48,187	
Subtotal Revenues	1,385,336	1,253,617	1,262,187	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Lease and SBITA Financing	118,488			
BEGINNING FUND BALANCE	2,196,698	2,196,546	2,059,979	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,196,698	2,196,546	2,059,979	
TOTAL AVAILABLE RESOURCES	3,700,522	3,450,163	3,322,166	

Clark County
(Local Government)

SCHEDULE B

Fund 2140
Law Library

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>EXPENDITURES</u>				
Judicial				
Libraries				
Salaries & Wages	475,043	518,673	621,020	
Employee Benefits	207,896	269,086	329,831	
Services & Supplies	488,071	512,249	1,659,212	
Capital Outlay	95,435	90,176	171,595	
Principal	225,140			
Interest	12,391			
Subtotal Expenditures	1,503,976	1,390,184	2,781,658	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,196,546	2,059,979	540,508	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,700,522	3,450,163	3,322,166	

Clark County
(Local Government)

SCHEDULE B

Fund 2140
Law Library

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other - Contributions City of Las Vegas	101,567	109,915	117,259	
Miscellaneous				
Interest Earnings	2,624	1,061	1,061	
Subtotal Revenues	104,191	110,976	118,320	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	173,633	236,328	225,459	
BEGINNING FUND BALANCE	38,472	20,079	52,928	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	38,472	20,079	52,928	
TOTAL AVAILABLE RESOURCES	316,296	367,383	396,707	
EXPENDITURES				
Public Safety				
Police				
Salaries & Wages	179,465	181,271	211,470	
Employee Benefits	82,946	92,310	104,121	
Services & Supplies	33,806	40,874	50,600	
Subtotal Expenditures	296,217	314,455	366,191	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	20,079	52,928	30,516	
TOTAL FUND COMMITMENTS AND FUND BALANCE	316,296	367,383	396,707	

Clark County
(Local Government)

SCHEDULE B

Fund 2180
Citizen Review Board Administration

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Court Administrative Assessments	878,506	888,250	935,840	
Court Facility Administrative Assessments	1,251,579	1,233,000	1,306,020	
Subtotal	2,130,085	2,121,250	2,241,860	
Miscellaneous				
Interest Earnings	299,764	292,124	292,124	
Subtotal Revenues	2,429,849	2,413,374	2,533,984	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,846,356	6,493,295	8,170,169	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,846,356	6,493,295	8,170,169	
TOTAL AVAILABLE RESOURCES	7,276,205	8,906,669	10,704,153	
<u>EXPENDITURES</u>				
Judicial				
Justice Court				
Services & Supplies	782,910	736,500	9,696,752	
Subtotal Expenditures	782,910	736,500	9,696,752	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,493,295	8,170,169	1,007,401	
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,276,205	8,906,669	10,704,153	

Clark County
(Local Government)

SCHEDULE B

Fund 2190
Justice Court Administrative Assessment

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Specialty Courts				
Salaries & Wages	1,291,619	1,329,731	2,500,000	
Employee Benefits	581,176	659,023	1,000,000	
Services & Supplies	5,267,803	5,427,754	11,061,081	
Subtotal Expenditures	7,140,598	7,416,508	14,561,081	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,588,772	3,186,134	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	10,729,370	10,602,642	14,561,081	

Clark County
(Local Government)

SCHEDULE B

Fund 2200
Specialty Courts

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Attorney				
Salaries & Wages	18,487,662	19,327,733	21,791,228	
Employee Benefits	9,080,915	10,668,435	12,421,297	
Services & Supplies	3,858,074	3,916,862	12,275,813	
Principal	64,404			
Interest	4,949			
Subtotal Expenditures	31,496,004	33,913,030	46,488,338	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	26,824,728	28,388,553	25,621,296	
TOTAL FUND COMMITMENTS AND FUND BALANCE	58,320,732	62,301,583	72,109,634	

Clark County
(Local Government)

SCHEDULE B

Fund 2210
District Attorney Family Support

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	116,808	46,513	46,513	
Subtotal Revenues	116,808	46,513	46,513	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,056,861	2,112,354	2,024,476	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,056,861	2,112,354	2,024,476	
TOTAL AVAILABLE RESOURCES	2,173,669	2,158,867	2,070,989	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Salaries & Wages		51,273	77,897	
Employee Benefits		27,448	45,672	
Services & Supplies	61,315	55,670	1,947,420	
Subtotal Expenditures	61,315	134,391	2,070,989	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,112,354	2,024,476	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,173,669	2,158,867	2,070,989	

Clark County
(Local Government)

SCHEDULE B

Fund 2240
Wetlands Park

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
County Option Motor Vehicle Fuel	31,080	29,327	25,000	
Miscellaneous				
Interest Earnings	2,083	758	758	
Subtotal Revenues	33,163	30,085	25,758	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	16,358	11,561	11,214	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	16,358	11,561	11,214	
TOTAL AVAILABLE RESOURCES	49,521	41,646	36,972	
EXPENDITURES				
Public Safety				
Boat Safety				
Services & Supplies	37,960	30,432	36,972	
Subtotal Expenditures	37,960	30,432	36,972	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	11,561	11,214	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	49,521	41,646	36,972	

Clark County
(Local Government)

SCHEDULE B

Fund 2250
Boat Safety

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	2,263,129	1,918,484	2,500,000	
Miscellaneous				
Interest Earnings	539,592	236,498	236,498	
Other				
Subtotal	539,592	236,498	236,498	
Subtotal Revenues	2,802,721	2,154,982	2,736,498	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Lease and SBITA Financing	2,764			
BEGINNING FUND BALANCE	8,705,243	9,446,196	9,550,054	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,705,243	9,446,196	9,550,054	
TOTAL AVAILABLE RESOURCES	11,510,728	11,601,178	12,286,552	
EXPENDITURES				
Judicial				
District Attorney				
Salaries & Wages	1,169,720	1,089,740	1,199,486	
Employee Benefits	546,927	600,543	669,740	
Services & Supplies	347,482	360,841	7,965,702	
Principal	378			
Interest	25			
Subtotal Expenditures	2,064,532	2,051,124	9,834,928	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	9,446,196	9,550,054	2,451,624	
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,510,728	11,601,178	12,286,552	

Clark County
(Local Government)

SCHEDULE B

Fund 2260
District Attorney Check Restitution

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Non-Business Licenses and Permits				
Other	13,380,466	13,915,686	14,472,312	
Intergovernmental Revenues				
Federal Grants				
Environmental Protection Agency	1,514,177	965,584	965,586	
Other State Govt. Shared Revenues				
Other (Dept. of Motor Vehicles & Public Safety)	1,399,787	1,308,387	1,177,548	
Subtotal	2,913,964	2,273,971	2,143,134	
Charges for Services				
Health				
Other	27,395	3,200	11,700	
Fines and Forfeits				
Fines				
Other	17,500	17,500	17,500	
Miscellaneous				
Interest Earnings	2,162,186	613,753	613,753	
Other	50			
Subtotal	2,162,236	613,753	613,753	
Subtotal Revenues	18,501,561	16,824,110	17,258,399	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	37,321,580	41,371,052	40,134,569	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	37,321,580	41,371,052	40,134,569	
TOTAL AVAILABLE RESOURCES	55,823,141	58,195,162	57,392,968	

Clark County
(Local Government)

SCHEDULE B

Fund 2270
Environment and Sustainability Management

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Health				
Environment & Sustainability Management				
Salaries & Wages	7,834,521	9,223,264	8,570,132	
Employee Benefits	3,499,491	4,394,601	4,326,715	
Services & Supplies	2,979,272	3,657,894	36,655,906	
Capital Outlay	138,805	784,834	3,165,000	
Subtotal Expenditures	14,452,089	18,060,593	52,717,753	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	41,371,052	40,134,569	4,675,215	
TOTAL FUND COMMITMENTS AND FUND BALANCE	55,823,141	58,195,162	57,392,968	

Clark County
(Local Government)

SCHEDULE B

Fund 2270
Environment and Sustainability Management

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.25%) Sales & Use Tax (Q-10 Reg Transportation Commission)	12,096,561	12,824,000	13,120,000	
Miscellaneous				
Interest Earnings	3,425,683	1,160,630	1,106,630	
Other	11,283			
Subtotal	3,436,966	1,160,630	1,106,630	
Subtotal Revenues	15,533,527	13,984,630	14,226,630	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	60,095,340	67,789,236	68,613,220	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	60,095,340	67,789,236	68,613,220	
TOTAL AVAILABLE RESOURCES	75,628,867	81,773,866	82,839,850	
EXPENDITURES				
Health				
Air Quality				
Salaries & Wages	2,046,960	3,064,559	3,785,041	
Employee Benefits	926,479	1,613,133	1,904,053	
Services & Supplies	2,389,285	5,784,454	65,551,373	
Capital Outlay	476,907	698,500	925,302	
Subtotal Expenditures	5,839,631	11,160,646	72,165,769	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 3170 (L-T County Bonds Debt Service)	2,000,000	2,000,000	2,000,000	
ENDING FUND BALANCE	67,789,236	68,613,220	8,674,081	
TOTAL FUND COMMITMENTS AND FUND BALANCE	75,628,867	81,773,866	82,839,850	

Clark County
(Local Government)

SCHEDULE B

Fund 2280
Air Quality Transportation Tax

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	564,657	219,400	219,400	
Other				
Subtotal Revenues	564,657	219,400	219,400	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	4,007,346	4,000,000	4,200,000	
BEGINNING FUND BALANCE				
	9,351,901	11,681,576	13,193,689	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,351,901	11,681,576	13,193,689	
TOTAL AVAILABLE RESOURCES	13,923,904	15,900,976	17,613,089	
EXPENDITURES				
General Government				
Other				
Salaries & Wages	853,731	998,211	1,208,905	
Employee Benefits	394,896	498,359	618,561	
Services & Supplies	993,701	1,210,717	14,074,831	
Capital Outlay			1,710,792	
Subtotal Expenditures	2,242,328	2,707,287	17,613,089	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	11,681,576	13,193,689	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	13,923,904	15,900,976	17,613,089	

Clark County
(Local Government)

SCHEDULE B

Fund 2290
Technology Fees

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Salaries & Wages	113,068	118,319	124,617	
Employee Benefits	54,524	64,503	78,748	
Subtotal	167,592	182,822	203,365	
Public Safety				
Juvenile Justice Services				
Salaries & Wages	1,215,230	1,208,486	1,260,160	
Employee Benefits	719,797	864,813	1,025,227	
Services & Supplies	2,577,031	2,653,153	3,319,937	
Subtotal	4,512,058	4,726,452	5,605,324	
Family Services				
Salaries & Wages	1,314,126	1,266,365	2,667,905	
Employee Benefits	596,080	669,262	1,590,255	
Services & Supplies	1,807,142	3,164,606	72,336,610	
Subtotal	3,717,348	5,100,233	76,594,770	
Health*				
Salaries & Wages		342,448	382,369	
Employee Benefits		174,040	211,282	
Services & Supplies		1,652,712	3,676,000	
Subtotal	0	2,169,200	4,269,651	
Subtotal Expenditures	8,396,998	12,178,707	86,673,110	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2370 (Child Welfare)	30,034,914		45,000,000	
ENDING FUND BALANCE	68,651,808	94,035,617	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	107,083,720	106,214,324	131,673,110	

*NOTE: Reclassification of expenses
previously allocated in Public Safety Function,
which have now been moved to the Health Function.

Clark County
(Local Government)

SCHEDULE B

Fund 2300
Entitlements

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.30%) Sales & Use Tax (Additional Police Officers)	189,270,919	192,360,000	196,800,000	
Miscellaneous				
Interest Earnings	330,417	191,796	191,796	
Subtotal Revenues	189,601,336	192,551,796	196,991,796	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	189,601,336	192,551,796	196,991,796	
EXPENDITURES				
Public Safety				
Police				
Services & Supplies				
Contributions to City of Boulder City	1,219,121	1,229,930	1,257,930	
Contributions to City of Henderson	27,174,818	27,682,206	28,320,206	
Contributions to City of Mesquite	1,803,344	1,837,408	1,879,408	
Contributions to City of North Las Vegas	22,629,863	22,978,524	23,508,524	
Subtotal Expenditures	52,827,146	53,728,068	54,966,068	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2320 (LVMPD Sales Tax)	136,774,190	138,823,728	142,025,728	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	189,601,336	192,551,796	196,991,796	

Clark County
(Local Government)

SCHEDULE B

Fund 2310
Police Sales Tax Distribution

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	5,682,425	2,850,000	2,100,000	
Other	31,638	31,730		
Subtotal Revenues	5,714,063	2,881,730	2,100,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2310 (Police Sales Tax Distribution)	136,774,190	138,823,728	142,025,728	
BEGINNING FUND BALANCE	132,338,528	119,775,408	102,597,893	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	132,338,528	119,775,408	102,597,893	
TOTAL AVAILABLE RESOURCES	274,826,781	261,480,866	246,723,621	
EXPENDITURES				
Public Safety				
Police				
Salaries & Wages	78,724,269	79,948,834	88,656,150	
Employee Benefits	55,174,611	60,382,321	68,297,039	
Services & Supplies	14,239,582	14,704,402	18,323,461	
Capital Outlay	5,779,079	3,847,416	1,375,000	
Principal	1,064,676			
Interest	69,156			
Subtotal Expenditures	155,051,373	158,882,973	176,651,650	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	119,775,408	102,597,893	70,071,971	
TOTAL FUND COMMITMENTS AND FUND BALANCE	274,826,781	261,480,866	246,723,621	

Clark County
(Local Government)

SCHEDULE B

Fund 2320
Las Vegas Metropolitan Police Department Sales Tax

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	1,597,020	1,081,177	2,500,000	
Miscellaneous				
Interest Earnings	29,997	12,222	10,000	
Other	9,765	20,184	40,000	
Subtotal	39,762	32,406	50,000	
Subtotal Revenues	1,636,782	1,113,583	2,550,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	1,636,782	1,113,583	2,550,000	
EXPENDITURES				
Public Safety				
Police				
Salaries & Wages	423,772	447,592	474,469	
Employee Benefits	229,801	248,093	246,611	
Services & Supplies	692,521	278,891	1,587,339	
Subtotal Expenditures	1,346,094	974,576	2,308,419	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2050 (LVMPD Forfeitures)	290,688	139,007	241,581	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,636,782	1,113,583	2,550,000	

Clark County
(Local Government)

SCHEDULE B

Fund 2330
LVMPD Shared State Forfeitures

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,222,452	327,244	327,244	
Other	748,134	1,170,325	810,000	
Subtotal Revenues	1,970,586	1,497,569	1,137,244	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	14,532,107	16,502,693	17,980,414	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,532,107	16,502,693	17,980,414	
TOTAL AVAILABLE RESOURCES	16,502,693	18,000,262	19,117,658	
EXPENDITURES				
General Government				
Other				
Services & Supplies		19,848		
Subtotal Expenditures	0	19,848	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4340 (Ft Mohave Valley Dev Cap Imprv)			8,117,658	
ENDING FUND BALANCE	16,502,693	17,980,414	11,000,000	
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,502,693	18,000,262	19,117,658	

NOTE: In FY 2025 there were no expenditures.

Clark County
(Local Government)

SCHEDULE B

Fund 2340
Fort Mohave Valley Development

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Non-Business Licenses & Permits				
Other	1,753,455	2,378,558	1,328,800	
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Coop Agreements (SNPLMA)	222,897	250,115	500,000	
Charges for Services				
Public Safety				
Other	132,335	110,382	50,000	
Miscellaneous				
Interest Earnings	2,541,844	742,533	742,533	
Subtotal Revenues	4,650,531	3,481,588	2,621,333	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	45,012,399	44,454,742	42,781,364	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	45,012,399	44,454,742	42,781,364	
TOTAL AVAILABLE RESOURCES	49,662,930	47,936,330	45,402,697	
EXPENDITURES				
General Government				
Habitat Conservation				
Salaries & Wages	1,132,723	1,015,038	1,547,778	
Employee Benefits	492,327	411,067	787,029	
Services & Supplies	3,583,138	3,728,861	37,004,381	
Capital Outlay				
Subtotal Expenditures	5,208,188	5,154,966	39,339,188	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	44,454,742	42,781,364	6,063,509	
TOTAL FUND COMMITMENTS AND FUND BALANCE	49,662,930	47,936,330	45,402,697	

Clark County
(Local Government)

SCHEDULE B

Fund 2360
Habitat Conservation

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Child Welfare				
Salaries & Wages	1,507,360	1,510,434	1,562,396	
Employee Benefits	639,889	713,473	797,612	
Services & Supplies	109,894	72,810	83,600	
Principal	7,945			
Interest	532			
Subtotal	2,265,620	2,296,717	2,443,608	
Public Safety				
Child Welfare				
Salaries & Wages	35,484,706	35,640,145	41,201,508	
Employee Benefits	16,074,452	17,338,300	19,594,531	
Services & Supplies	105,689,239	114,335,112	123,012,375	
Principal	6,007			
Interest	89			
Subtotal	157,254,493	167,313,557	183,808,414	
Health*				
Child Welfare				
Salaries & Wages		1,141,296	1,204,994	
Employee Benefits		527,891	604,281	
Services & Supplies		2,200,000	3,997,420	
Subtotal	0	3,869,187	5,806,695	
Welfare*				
Child Welfare				
Salaries & Wages		418,672	533,454	
Employee Benefits		233,570	314,923	
Subtotal	0	652,242	848,377	
Subtotal Expenditures	159,520,113	174,131,703	192,907,094	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 3170 (L-T County Bonds Debt Service)	2,998,438	2,998,438	2,998,438	
ENDING FUND BALANCE	45,152,864	8,712,498	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	207,671,415	185,842,639	195,905,532	

*NOTE: Reclassification of expenses previously allocated in Public Safety Function, which have now been moved to the Health and Welfare Functions.

Clark County
(Local Government)

SCHEDULE B

Fund 2370
Child Welfare

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	107,563,947	118,587,043	124,541,924	
Property Tax - Net Proceeds of Minerals	8,893	8,439	6,720	
Subtotal	107,572,840	118,595,482	124,548,644	
Miscellaneous				
Interest Earnings	1,839,144	425,000	425,000	
Other	38,510,675	45,150,946	46,239,097	
Subtotal	40,349,819	45,575,946	46,664,097	
Subtotal Revenues	147,922,659	164,171,428	171,212,741	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	13,742,679	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,742,679	0	0	
TOTAL AVAILABLE RESOURCES	161,665,338	164,171,428	171,212,741	
EXPENDITURES				
Welfare				
Direct Assistance				
Services & Supplies				
Intergovernmental Transfers	114,312,614	111,175,138	112,900,669	
Transmittal to State (UCO)	21,999,553	25,000,000	25,000,000	
Transmittal to State (Supplemental Account)	10,759,446	11,860,448	12,499,074	
Other	14,593,725	16,135,842	20,812,998	
Subtotal Expenditures	161,665,338	164,171,428	171,212,741	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	161,665,338	164,171,428	171,212,741	

Clark County
(Local Government)

SCHEDULE B

Fund 2380
Medical Assistance to Indigent Persons

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*	(8,429)	(20,777)		
Subtotal Revenues	(8,429)	(20,777)	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	29,206	20,777	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	29,206	20,777	0	
TOTAL AVAILABLE RESOURCES	20,777	0	0	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	20,777	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	20,777	0	0	

* See Budget Message.

NOTE: In FY 2027, there are no expenditures.

Clark County
(Local Government)

SCHEDULE B

Fund 2400
Tax Receiver

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	103,916	95,166	95,166	
Contributions & Donations from Private Sources	399,485	184,598	967,000	
Subtotal	503,401	279,764	1,062,166	
Subtotal Revenues	503,401	279,764	1,062,166	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,066,262	2,311,012	2,309,842	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,066,262	2,311,012	2,309,842	
TOTAL AVAILABLE RESOURCES	2,569,663	2,590,776	3,372,008	

Clark County
(Local Government)

SCHEDULE B

Fund 2410
County Donations

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Fire				
Other	5,456,273	6,045,143	7,000,000	
Miscellaneous				
Interest Earnings	331,848	110,136	110,137	
Other	35,368	30,000	30,000	
Subtotal	367,216	140,136	140,137	
Subtotal Revenues	5,823,489	6,185,279	7,140,137	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2930 (Clark County Fire Svc Dist)	10,400,000	10,400,000	10,400,000	
BEGINNING FUND BALANCE	4,362,872	4,676,566	5,157,777	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,362,872	4,676,566	5,157,777	
TOTAL AVAILABLE RESOURCES	20,586,361	21,261,845	22,697,914	
EXPENDITURES				
Public Safety				
Fire				
Salaries & Wages	8,992,422	9,012,260	10,086,969	
Employee Benefits	4,666,243	4,809,868	5,607,372	
Services & Supplies	2,251,130	2,281,940	2,623,299	
Subtotal Expenditures	15,909,795	16,104,068	18,317,640	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,676,566	5,157,777	4,380,274	
TOTAL FUND COMMITMENTS AND FUND BALANCE	20,586,361	21,261,845	22,697,914	

Clark County
(Local Government)

SCHEDULE B

Fund 2420
Fire Prevention Bureau

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*				
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	28,443	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	28,443	0	0	
TOTAL AVAILABLE RESOURCES	28,443	0	0	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)	28,443			
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	28,443	0	0	

*Any future interest earnings will be reported in General Fund (1010).

NOTE: In FY 2027, there are no expenditures.

Clark County
(Local Government)

SCHEDULE B

Fund 2460
County Licensing Applications

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	394,168	350,000	350,000	
Miscellaneous				
Interest Earnings	25,254	6,808	6,808	
Subtotal Revenues	419,422	356,808	356,808	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	592,461	406,706	482,546	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	592,461	406,706	482,546	
TOTAL AVAILABLE RESOURCES	1,011,883	763,514	839,354	
EXPENDITURES				
General Government				
Special Assessment				
Salaries & Wages	203,103	8,302	14,480	
Employee Benefits	80,952	426	2,000	
Services & Supplies			3,930	
Subtotal	284,055	8,728	20,410	
Public Works				
Special Assessment				
Salaries & Wages	222,073	165,558	200,881	
Employee Benefits	99,049	106,682	94,125	
Services & Supplies			125,000	
Subtotal	321,122	272,240	420,006	
Subtotal Expenditures	605,177	280,968	440,416	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	406,706	482,546	398,938	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,011,883	763,514	839,354	

Clark County
(Local Government)

SCHEDULE B

Fund 2480

Special Improvement District Administration

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Special Assessment				
Capital Improvement				
LV Blvd South Maintenance (SID 97B)	1,197,352	1,404,696	1,313,323	
LV Blvd South Maintenance (SID 114B)	162,272	237,982	184,195	
Boulder Highway Maintenance (SID 126B)	154,522	180,314	339,828	
Laughlin Lagoon Maintenance (SID 162B)	47,903	87,058	100,756	
Subtotal	1,562,049	1,910,050	1,938,102	
Miscellaneous				
Interest Earnings	79,070	28,907	28,907	
Other	5,621			
Subtotal	84,691	28,907	28,907	
Subtotal Revenues	1,646,740	1,938,957	1,967,009	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,033,099	1,135,098	1,395,587	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,033,099	1,135,098	1,395,587	
TOTAL AVAILABLE RESOURCES	2,679,839	3,074,055	3,362,596	
EXPENDITURES				
Public Works				
Special Assessment				
Services & Supplies	1,544,741	1,678,468	3,362,596	
Subtotal Expenditures	1,544,741	1,678,468	3,362,596	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,135,098	1,395,587	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,679,839	3,074,055	3,362,596	

Clark County
(Local Government)

SCHEDULE B

Fund 2490
Special Assessment Maintenance

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	359,610	382,203	200,000	
Miscellaneous				
Interest Earnings	44,546	22,943	22,943	
Other	71,583	75,567	40,000	
Subtotal	116,129	98,510	62,943	
Subtotal Revenues	475,739	480,713	262,943	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	711,593	984,319	1,262,421	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	711,593	984,319	1,262,421	
TOTAL AVAILABLE RESOURCES	1,187,332	1,465,032	1,525,364	
EXPENDITURES				
General Government				
Other				
Salaries & Wages	197		15,000	
Employee Benefits	7		548	
Services & Supplies	202,809	202,611	1,509,816	
Subtotal Expenditures	203,013	202,611	1,525,364	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	984,319	1,262,421	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,187,332	1,465,032	1,525,364	

Clark County
(Local Government)

SCHEDULE B

Fund 2500
Veterinary Service

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	6,728,014	6,304,804	6,500,000	
Subtotal Revenues	6,728,014	6,304,804	6,500,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,659,483	5,416,909	7,574,379	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,659,483	5,416,909	7,574,379	
TOTAL AVAILABLE RESOURCES	12,387,497	11,721,713	14,074,379	
EXPENDITURES				
Judicial				
Justice Courts				
Services & Supplies	6,970,588	4,147,334	14,074,379	
Subtotal Expenditures	6,970,588	4,147,334	14,074,379	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,416,909	7,574,379	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	12,387,497	11,721,713	14,074,379	

Clark County
(Local Government)

SCHEDULE B

Fund 2510
Justice Court Bail

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	345,397	178,152	178,152	
Contributions & Donations from Private Sources	4,075,854	4,493,287	5,414,559	
Subtotal	4,421,251	4,671,439	5,592,711	
Subtotal Revenues	4,421,251	4,671,439	5,592,711	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Lease Financed Purchase	6,986,813			
BEGINNING FUND BALANCE	5,225,894	5,985,681	7,278,208	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	5,225,894	5,985,681	7,278,208	
TOTAL AVAILABLE RESOURCES	16,633,958	10,657,120	12,870,919	
<u>EXPENDITURES</u>				
Public Safety				
Other				
Salaries & Wages	349,583	362,645	447,846	
Employee Benefits	161,606	193,458	221,126	
Services & Supplies	1,949,849	1,907,521	7,799,308	
Capital Outlay	7,001,217	40,000	3,500,000	
Principal*	998,019	604,241	604,241	
Interest*	188,003	271,047	298,398	
Subtotal Expenditures	10,648,277	3,378,912	12,870,919	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,985,681	7,278,208	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,633,958	10,657,120	12,870,919	

* NOTE: The SNACC Board entered into a lease in FY 2025. The lease qualify as a capital lease per GAAP.

Clark County
(Local Government)

SCHEDULE B

Fund 2520
Southern Nevada Area Communications Council

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	433,925	348,081	375,000	
Other	524,118	396,121	450,000	
Subtotal	958,043	744,202	825,000	
Miscellaneous				
Interest Earnings	315,975	185,557	185,557	
Other	37,137	21,337	22,000	
Subtotal	353,112	206,894	207,557	
Subtotal Revenues	1,311,155	951,096	1,032,557	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,812,758	5,440,184	5,824,115	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	5,812,758	5,440,184	5,824,115	
TOTAL AVAILABLE RESOURCES	7,123,913	6,391,280	6,856,672	
EXPENDITURES				
Judicial				
Other				
Salaries & Wages	946,328	90,048	210,126	
Employee Benefits	408,799	59,044	103,913	
Services & Supplies	328,602	418,073	6,542,633	
Subtotal Expenditures	1,683,729	567,165	6,856,672	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,440,184	5,824,115	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,123,913	6,391,280	6,856,672	

Clark County
(Local Government)

SCHEDULE B

Fund 2540
Court Collection Fees

<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Family Court				
Salaries & Wages	9,338,657	9,578,298	10,536,530	
Employee Benefits	3,813,281	4,191,995	5,613,448	
Services & Supplies	3,714,816	3,884,568	4,717,619	
Subtotal	16,866,754	17,654,861	20,867,597	
Civil/Criminal				
Salaries & Wages	23,321,783	25,306,394	27,864,859	
Employee Benefits	10,664,717	11,337,508	15,660,817	
Services & Supplies	19,818,441	22,887,440	27,666,956	
Capital Outlay	541,215	204,500		
Principal	367,122	305,000		
Interest	36,675	30,500		
Subtotal	54,749,953	60,071,342	71,192,632	
Clerk of the Court				
Salaries & Wages	12,959,905	13,806,322	15,351,389	
Employee Benefits	6,160,351	6,855,807	8,985,309	
Services & Supplies	597,270	529,082	1,006,774	
Subtotal	19,717,526	21,191,211	25,343,472	
Administrative Assessments				
Salaries & Wages	31,208			
Employee Benefits	14,063			
Services & Supplies	101,756			
Subtotal	147,027	0	0	
Court Jury Services				
Salaries & Wages	511,146	541,166	594,330	
Employee Benefits	222,319	253,641	325,019	
Services & Supplies	1,097,063	1,166,520	1,575,396	
Subtotal Court Jury Services	1,830,528	1,961,327	2,494,745	
Subtotal Court Operations	93,311,788	100,878,741	119,898,446	

Continued to next page

Clark County
(Local Government)

SCHEDULE B

Fund 2760
Eighth Judicial District Court

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Grand Jury				
Services & Supplies	400,836	432,400	468,107	
Subtotal Grand Jury	400,836	432,400	468,107	
Subtotal Expenditures	93,712,624	101,311,141	120,366,553	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2761 (EJDC Grant)	618,967	780,000	1,000,000	
To Fund 2762 (EJDC Supported Programs)		3,396,744	410,000	
To Fund 4760 (EJDC Capital)	1,977,983	1,965,568		
Subtotal	2,596,950	6,142,312	1,410,000	
ENDING FUND BALANCE	13,104,416	8,481,059	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	109,413,990	115,934,512	121,776,553	

Clark County
(Local Government)

SCHEDULE B

Fund 2760
Eighth Judicial District Court

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health and Human Services	2,343,513	1,873,608	3,300,000	
Other		400,432	1,500,000	
Other Local Government Grants	358,935	385,951	400,000	
Other				
Subtotal Revenues*	2,702,448	2,659,991	5,200,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2760 (Eighth Judicial District Ct)	618,967	780,000	1,000,000	
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	3,321,415	3,439,991	6,200,000	
EXPENDITURES				
Judicial				
Eighth Judicial District Court				
Salaries & Wages	1,595,870	1,812,297	2,250,000	
Employee Benefits	712,691	769,329	1,200,000	
Services & Supplies	814,410	858,365	2,750,000	
Capital Outlay	198,444			
Subtotal Expenditures	3,321,415	3,439,991	6,200,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,321,415	3,439,991	6,200,000	

*NOTE: Any interest earnings will be reported in EJDC Fund (2760).

Clark County
(Local Government)

SCHEDULE B

Fund 2761
Eighth Judicial District Court Grant

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Court Administrative Assessments				
Services & Supplies		7,500	40,000	
Subtotal		7,500	40,000	
Family Court Administrative Assessments				
Salaries & Wages		43,059	250,000	
Employee Benefits		22,882	100,000	
Services & Supplies		35,160	1,900,000	
Subtotal		101,101	2,250,000	
Technology				
Services & Supplies		117,748	243,000	
Subtotal		117,748	243,000	
Foreclosure Mediation				
Services & Supplies		32,400	214,000	
Subtotal		32,400	214,000	
Guardianship Compliance				
Salaries & Wages		243,478	340,458	
Employee Benefits		104,110	194,347	
Services & Supplies		469,196	1,095,592	
Subtotal		816,784	1,630,397	
Divorce Fees				
Services & Supplies			240,000	
Subtotal		0	240,000	
Subtotal Expenditures		1,075,533	4,617,397	
OTHER USES				
Contingency (not to exceed 3% of Total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE		3,411,122	278,984	
TOTAL FUND COMMITMENTS AND FUND BALANCE		4,486,655	4,896,381	

Clark County
(Local Government)

SCHEDULE B

Fund 2762
Eighth Judicial District Court Supported Programs

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	3,136,982	2,883,251	2,883,251	
Other - Proceeds from Settlement	16,675,561	16,279,772	18,768,790	
Subtotal Revenues	19,812,543	19,163,023	21,652,041	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	25,000,000	25,000,000	25,000,000	
BEGINNING FUND BALANCE	84,058,794	111,465,438	151,909,899	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	84,058,794	111,465,438	151,909,899	
TOTAL AVAILABLE RESOURCES	128,871,337	155,628,461	198,561,940	
EXPENDITURES				
Welfare				
Other				
Salaries & Wages				
Services & Supplies	2,189,454	3,179,605	9,000,000	
Capital Outlay	15,216,445	538,957	144,561,940	
Subtotal Expenditures	17,405,899	3,718,562	153,561,940	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	111,465,438	151,909,899	45,000,000	
TOTAL FUND COMMITMENTS AND FUND BALANCE	128,871,337	155,628,461	198,561,940	

Clark County
(Local Government)

SCHEDULE B

Fund 2780
Opioid Settlement

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	949,186			
Subtotal Revenues	949,186	0	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,682,665	2,421,852	2,421,852	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,682,665	2,421,852	2,421,852	
TOTAL AVAILABLE RESOURCES	2,631,851	2,421,852	2,421,852	
EXPENDITURES				
General Government				
Other				
Services & Supplies			2,421,852	
Subtotal Expenditures	0	0	2,421,852	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)	209,999			
ENDING FUND BALANCE	2,421,852	2,421,852	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,631,851	2,421,852	2,421,852	

Clark County
(Local Government)

SCHEDULE B

Fund 2800
In-Transit

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	6,694,842	6,700,000	6,800,000	
Miscellaneous				
Interest Earnings	96,089	42,565	42,565	
Subtotal Revenues	6,790,931	6,742,565	6,842,565	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Lease and SBITA Financing				
BEGINNING FUND BALANCE	1,600,645	2,440,435	2,922,558	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,600,645	2,440,435	2,922,558	
TOTAL AVAILABLE RESOURCES	8,391,576	9,183,000	9,765,123	
EXPENDITURES				
Judicial				
District Court				
Salaries & Wages	3,725,842	3,967,838	4,210,697	
Employee Benefits	1,579,403	1,711,807	2,313,172	
Services & Supplies	638,897	572,762	1,500,000	
Principal	5,827	7,035		
Interest	1,172	1,000		
Subtotal Expenditures	5,951,141	6,260,442	8,023,869	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,440,435	2,922,558	1,741,254	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,391,576	9,183,000	9,765,123	

Clark County
(Local Government)

SCHEDULE B

Fund 2830
District Court Special Filing Fees

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	2,407,190	2,339,468	2,456,441	
Miscellaneous				
Interest Earnings	176,427	113,586	113,586	
Other				
Subtotal	176,427	113,586	113,586	
Subtotal Revenues	2,583,617	2,453,054	2,570,027	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,202,643	2,989,978	4,144,239	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,202,643	2,989,978	4,144,239	
TOTAL AVAILABLE RESOURCES	5,786,260	5,443,032	6,714,266	
EXPENDITURES				
Judicial				
Justice Courts				
Salaries & Wages	326,177	286,233	389,999	
Employee Benefits	159,553	157,560	236,414	
Services & Supplies	2,310,552	855,000	6,087,853	
Capital Outlay				
Subtotal Expenditures	2,796,282	1,298,793	6,714,266	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,989,978	4,144,239	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,786,260	5,443,032	6,714,266	

Clark County
(Local Government)

SCHEDULE B

Fund 2840
Justice Court Special Filing Fees

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.25%) Sales & Use Tax (Flood Control)	157,818,906	160,300,000	164,000,000	
Miscellaneous				
Interest Earnings	634,063	300,000	200,000	
Other	57,068	50,000	50,000	
Subtotal	691,131	350,000	250,000	
Subtotal Revenues	158,510,037	160,650,000	164,250,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 4430 (Reg Flood Ctrl Dt Const)	1,250,000	1,750,000	1,750,000	
BEGINNING FUND BALANCE	21,346,439	17,686,588	21,793,716	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	21,346,439	17,686,588	21,793,716	
TOTAL AVAILABLE RESOURCES	181,106,476	180,086,588	187,793,716	

Clark County
(Local Government)

SCHEDULE B

Fund 2860
Regional Flood Control District

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Regional Flood Control				
Salaries & Wages	3,320,210	2,960,547	3,740,386	
Employee Benefits	1,317,446	1,356,342	1,814,495	
Services & Supplies	3,985,585	5,053,100	7,233,917	
Capital Outlay	230,772	221,069	973,000	
Subtotal Expenditures	8,854,013	9,591,058	13,761,798	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2870 (Reg Flood Ctrl Dist Fac Maint)	15,000,000	15,000,000	16,000,000	
To Fund 3300 (Flood Control Debt Service)	47,565,875	46,701,814	47,225,560	
To Fund 4430 (Reg Flood Ctrl Dist Const)	92,000,000	87,000,000	95,000,000	
Subtotal	154,565,875	148,701,814	158,225,560	
ENDING FUND BALANCE *	17,686,588	21,793,716	15,806,358	
TOTAL FUND COMMITMENTS AND FUND BALANCE	181,106,476	180,086,588	187,793,716	

* NOTE: Designated for subsequent year's operations and specific projects.

Clark County
(Local Government)

SCHEDULE B

Fund 2860
Regional Flood Control District

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	599,317	300,000	300,000	
Other		50,000	50,000	
Subtotal	599,317	350,000	350,000	
Subtotal Revenues	599,317	350,000	350,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2860 (Reg Flood Control District)	15,000,000	15,000,000	16,000,000	
BEGINNING FUND BALANCE	10,642,964	10,586,609	9,199,323	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,642,964	10,586,609	9,199,323	
TOTAL AVAILABLE RESOURCES	26,242,281	25,936,609	25,549,323	
EXPENDITURES				
Public Works				
Regional Flood Control				
Services & Supplies	15,655,672	16,737,286	23,000,000	
Subtotal Expenditures	15,655,672	16,737,286	23,000,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	10,586,609	9,199,323	2,549,323	
TOTAL FUND COMMITMENTS AND FUND BALANCE	26,242,281	25,936,609	25,549,323	

Clark County
(Local Government)

SCHEDULE B

Fund 2870
Regional Flood Control District Facility Maintenance

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services 911 Surcharge		4,250,000	17,000,000	
Miscellaneous Interest Earnings			500,000	
Subtotal Revenues		4,250,000	17,500,000	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE		0	4,250,000	
Prior Period Adjustments Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE		0	4,250,000	
TOTAL AVAILABLE RESOURCES		4,250,000	21,750,000	
EXPENDITURES				
Public Safety 911 System Services & Supplies			21,750,000	
Subtotal Expenditures		0	21,750,000	
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE		4,250,000	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE		4,250,000	21,750,000	

* See Budget Message.

NOTE: Created in FY2026

Clark County
(Local Government)

SCHEDULE B

Fund 2935
911 Surcharge

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.10%) Sales & Use Tax (Additional Police Officers)	63,077,532	64,120,000	65,600,000	
Miscellaneous				
Interest Earnings	100,719	55,350	55,350	
Subtotal Revenues	63,178,251	64,175,350	65,655,350	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	63,178,251	64,175,350	65,655,350	
EXPENDITURES				
Public Safety				
Police				
Services & Supplies				
Contributions to City of Boulder City	335,379	333,205	335,205	
Contributions to City of Henderson	7,491,857	7,666,690	7,889,690	
Contributions to City of Mesquite	499,919	507,309	531,309	
Contributions to City of North Las Vegas	6,239,016	6,332,874	6,445,874	
Subtotal Expenditures	14,566,171	14,840,078	15,202,078	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2950 (Crm Prv Act LVMPD Sales Tx)	48,612,080	49,335,272	50,453,272	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	63,178,251	64,175,350	65,655,350	

Clark County
(Local Government)

SCHEDULE B

Fund 2940
Crime Prevention Act Sales Tax Distribution

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,557,900	825,000	540,000	
Other	11,875	4,275		
Subtotal Revenues	1,569,775	829,275	540,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2940 (Crime Prev Act Sales Tax Dist)	48,612,080	49,335,272	50,453,272	
BEGINNING FUND BALANCE	37,826,736	37,337,840	33,194,097	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	37,826,736	37,337,840	33,194,097	
TOTAL AVAILABLE RESOURCES	88,008,591	87,502,387	84,187,369	
EXPENDITURES				
Public Safety				
Police				
Salaries & Wages	26,016,335	25,869,907	29,718,854	
Employee Benefits	18,312,722	19,864,631	23,262,059	
Services & Supplies	5,173,822	5,399,051	6,987,521	
Capital Outlay	733,764	3,174,701	385,000	
Principal	407,630			
Interest	26,478			
Subtotal Expenditures	50,670,751	54,308,290	60,353,434	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	37,337,840	33,194,097	23,833,935	
TOTAL FUND COMMITMENTS AND FUND BALANCE	88,008,591	87,502,387	84,187,369	

Clark County
(Local Government)

SCHEDULE B

Fund 2950
Crime Prevention Act LVMPD Sales Tax

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.125%) Sales & Use Tax (Community Initiative Programs)	78,784,136	80,150,000	80,200,000	
Miscellaneous				
Other	131,829			
Subtotal Revenues	78,915,965	80,150,000	80,200,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	145,723,500	137,702,240	81,552,479	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	145,723,500	137,702,240	81,552,479	
TOTAL AVAILABLE RESOURCES	224,639,465	217,852,240	161,752,479	

Clark County
(Local Government)

SCHEDULE B

Fund 2970
Human Services & Education Sales Tax

EXPENDITURES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Juvenile Justice				
Salaries & Wages	2,081,779			
Employee Benefits	731,192			
Services & Supplies	3,786,664			
Subtotal	6,599,635	0	0	
Health*				
Clinical & Community Services				
Salaries & Wages		1,776,976	3,805,628	
Employee Benefits		876,024	1,367,895	
Services & Supplies	5,731	8,987,934	28,768,936	
Subtotal	5,731	11,640,934	33,942,459	
Welfare				
Social Service				
Salaries & Wages	2,582,900	3,283,942	3,014,308	
Employee Benefits	1,243,912	1,776,191	1,625,995	
Services & Supplies	76,505,047	119,598,694	123,169,717	
Capital Outlay				
Principal				
Interest				
Subtotal	80,331,859	124,658,827	127,810,020	
Subtotal Expenditures	86,937,225	136,299,761	161,752,479	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	137,702,240	81,552,479	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	224,639,465	217,852,240	161,752,479	

*NOTE: Reclassification of expenses previously allocated in Public Safety Function, which have now been moved to the Health Function.

Clark County
(Local Government)

SCHEDULE B

Fund 2970
Human Services & Education Sales Tax

<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	303,457	480,155	597,683	
Employee Benefits	159,363	262,330	337,319	
Services & Supplies	22,929,782	17,714,451	58,994,944	
Capital Outlay	685,691	2,844,790	18,671,102	
Subtotal	24,078,293	21,301,726	78,601,048	
Public Safety				
Other				
Salaries & Wages	1,512,038	1,244,873	1,173,988	
Employee Benefits	637,225	614,446	665,829	
Services & Supplies	2,765,526	1,354,872	19,386,634	
Subtotal	4,914,789	3,214,191	21,226,451	
Health				
Other				
Salaries & Wages		90,421	163,370	
Employee Benefits		50,715	94,402	
Subtotal		141,136	257,772	
Welfare				
Other				
Salaries & Wages	116,171	114,266	124,699	
Employee Benefits	52,907	58,128	58,997	
Services & Supplies	24,868,643	4,279,072	1,704,578	
Capital Outlay	971,798		208,873	
Subtotal	26,009,519	4,451,466	2,097,147	
Subtotal Expenditures	55,002,601	29,108,519	102,182,418	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	3,681			
To Fund 4370 (County Capital Projects)	18,061,705			
To Fund 4375 (Capital Acquisition & Modern)		75,632,418		
To Fund 4550 (SNPLMA Capital Construction)		12,702,510		
Subtotal	18,065,386	88,334,928	0	
ENDING FUND BALANCE	201,391,176	92,292,613	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	274,459,163	209,736,060	102,182,418	

Clark County
(Local Government)

SCHEDULE B

Fund 2980
Community Reinvestment

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	10,940,405	4,289,144	4,289,144	
Other	15,484,244	16,020,508	16,602,051	
Subtotal Revenues	26,424,649	20,309,652	20,891,195	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	188,275,615	207,168,926	218,046,930	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	188,275,615	207,168,926	218,046,930	
TOTAL AVAILABLE RESOURCES	214,700,264	227,478,578	238,938,125	
EXPENDITURES				
General Government				
Other				
Employee Benefits	1,023,544	1,525,810	1,500,000	
Services & Supplies*	6,507,794	7,905,838	237,438,125	
Subtotal Expenditures	7,531,338	9,431,648	238,938,125	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	207,168,926	218,046,930	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	214,700,264	227,478,578	238,938,125	

* NOTE: There is no FY 2027 anticipated transfer to the County's irrevocable OPEB Trust.

Clark County
(Local Government)

SCHEDULE B

Fund 2990
Post-Employment Benefits Reserve

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,742,362	816,754	816,754	
Subtotal	1,742,362	816,754	816,754	
Subtotal Revenues	1,742,362	816,754	816,754	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2110 (Subdivision Park Fees)	3,330,010	6,963,105	40,678,757	
BEGINNING FUND BALANCE	29,406,571	31,860,473	37,264,346	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	29,406,571	31,860,473	37,264,346	
TOTAL AVAILABLE RESOURCES	34,478,943	39,640,332	78,759,857	
EXPENDITURES				
Culture & Recreation				
Parks				
Services & Supplies	212,628		250,000	
Capital Outlay	2,405,842	2,355,864	76,509,857	
Subtotal Expenditures	2,618,470	2,355,864	76,759,857	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2110 (Subdivision Park Fees)		20,122	2,000,000	
ENDING FUND BALANCE	31,860,473	37,264,346	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	34,478,943	39,640,332	78,759,857	

Clark County
(Local Government)

SCHEDULE B

Fund 4110
Recreation Capital Improvement

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
National Highway and Traffic Administration		1,003,393		
Charges for Services				
Public Works				
Other	3,259,639	4,045,070	3,000,000	
Miscellaneous				
Interest Earnings	21,375,526	5,987,762	5,987,762	
Other	1,993,317			
Subtotal	23,368,843	5,987,762	5,987,762	
Subtotal Revenues	26,628,482	11,036,225	8,987,762	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2120 (Master Transportation Plan)	111,086,119	101,914,653	99,564,892	
Proceeds of Long-Term Debt			100,000,000	
BEGINNING FUND BALANCE	465,528,861	465,355,551	443,512,584	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	465,528,861	465,355,551	443,512,584	
TOTAL AVAILABLE RESOURCES	603,243,462	578,306,429	652,065,238	
EXPENDITURES				
Public Works				
Master Transportation Plan				
Salaries & Wages	3,238,230	3,407,741	3,899,102	
Employee Benefits	1,515,772	1,754,665	2,058,361	
Services & Supplies	1,525,133	1,847,011	2,476,488	
Capital Outlay	131,608,776	127,784,428	643,631,287	
Subtotal Expenditures	137,887,911	134,793,845	652,065,238	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	465,355,551	443,512,584	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	603,243,462	578,306,429	652,065,238	

Clark County
(Local Government)

SCHEDULE B

Fund 4120
Master Transportation Plan Capital

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges For Services				
Culture and Recreation				
Other	2,994,368	3,456,940	3,000,000	
Miscellaneous				
Interest Earnings	12,741,779	4,792,298	4,792,298	
Other				
Subtotal	12,741,779	4,792,298	4,792,298	
Subtotal Revenues	15,736,147	8,249,238	7,792,298	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)		15,857,000	8,000,000	
BEGINNING FUND BALANCE	254,036,114	239,508,764	245,169,131	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	254,036,114	239,508,764	245,169,131	
TOTAL AVAILABLE RESOURCES	269,772,261	263,615,002	260,961,429	
EXPENDITURES				
Culture & Recreation				
Parks				
Services & Supplies	10,451,654	298,084		
Capital Outlay	19,751,843	18,147,787	260,961,429	
Subtotal Expenditures	30,203,497	18,445,871	260,961,429	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4370 (County Capital Projects)	60,000			
Subtotal	60,000	0	0	
ENDING FUND BALANCE	239,508,764	245,169,131	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	269,772,261	263,615,002	260,961,429	

Clark County
(Local Government)

SCHEDULE B

Fund 4140
Parks and Recreation Improvements

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings	3,201,821	1,352,775	1,352,775	
Subtotal Revenues	3,201,821	1,352,775	1,352,775	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 2130 (Special Ad Valorem Dist)	14,501,785	16,645,497	17,960,351	
BEGINNING FUND BALANCE	58,273,964	60,152,518	65,112,235	
Prior Period Adjustments Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	58,273,964	60,152,518	65,112,235	
TOTAL AVAILABLE RESOURCES	75,977,570	78,150,790	84,425,361	
EXPENDITURES				
Public Safety Police Capital Outlay	14,962,462	12,039,825	83,347,740	
Subtotal Expenditures	14,962,462	12,039,825	83,347,740	
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 2100 (General Purpose)	862,590	998,730	1,077,621	
ENDING FUND BALANCE	60,152,518	65,112,235	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	75,977,570	78,150,790	84,425,361	

Clark County
(Local Government)

SCHEDULE B

Fund 4160
Special Ad Valorem Capital Projects

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	1,017,127	896,515	500,000	
Miscellaneous				
Interest Earnings	14,882,514	4,412,253	4,412,253	
Other	12,000			
Subtotal	14,894,514	4,412,253	4,412,253	
Subtotal Revenues	15,911,641	5,308,768	4,912,253	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2120 (Master Transportation Plan)	47,444,061	42,238,470	38,828,817	
Proceeds of Long-Term Debt			100,000,000	
BEGINNING FUND BALANCE	296,481,760	326,541,281	306,592,748	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	296,481,760	326,541,281	306,592,748	
TOTAL AVAILABLE RESOURCES	359,837,462	374,088,519	450,333,818	
EXPENDITURES				
Public Works				
Master Transportation Plan				
Services & Supplies	9,799,168	10,345,848	12,120,700	
Capital Outlay	21,217,650	55,154,001	436,149,626	
Subtotal Expenditures	31,016,818	65,499,849	448,270,326	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2020 (Road)	2,279,363	1,995,922	2,063,492	
ENDING FUND BALANCE	326,541,281	306,592,748	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	359,837,462	374,088,519	450,333,818	

Clark County
(Local Government)

SCHEDULE B

Fund 4180
Master Transportation Room Tax Improvements

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,613,307	668,382	400,000	
Other	45,000			
Subtotal	1,658,307	668,382	400,000	
Subtotal Revenues	1,658,307	668,382	400,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 2080 (LVMPD)	6,500,000	1,000,000		
BEGINNING FUND BALANCE	27,456,535	21,167,118	9,038,901	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	27,456,535	21,167,118	9,038,901	
TOTAL AVAILABLE RESOURCES	35,614,842	22,835,500	9,438,901	
EXPENDITURES				
Public Safety				
Police				
Services & Supplies	14,187,227	13,592,893	1,438,901	
Capital Outlay	260,497	203,706	8,000,000	
Subtotal Expenditures	14,447,724	13,796,599	9,438,901	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	21,167,118	9,038,901	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	35,614,842	22,835,500	9,438,901	

Clark County
(Local Government)

SCHEDULE B

Fund 4280
LVMPD Capital Improvements

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other	30,523,896	2,709,489	826,000	
Charges for Services				
Public Safety				
Other	44,087			
Miscellaneous				
Interest Earnings	10,236,564	4,591,695	4,591,695	
Contributions & Donations				
from Private Sources	4,343,563	5,384,926	2,500,000	
Other	216,994	180,000	268,174	
Subtotal	14,797,121	10,156,621	7,359,869	
Subtotal Revenues	45,365,104	12,866,110	8,185,869	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2930 (Clark County Fire Service Dist)	6,740,854	7,393,319	7,731,334	
BEGINNING FUND BALANCE	183,458,460	216,404,058	218,972,793	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	183,458,460	216,404,058	218,972,793	
TOTAL AVAILABLE RESOURCES	235,564,418	236,663,487	234,889,996	
EXPENDITURES				
Public Safety				
Fire				
Services & Supplies	4,314,987	4,691,295	10,000,000	
Capital Outlay	14,845,373	12,999,399	224,889,996	
Subtotal Expenditures	19,160,360	17,690,694	234,889,996	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	216,404,058	218,972,793	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	235,564,418	236,663,487	234,889,996	

Clark County
(Local Government)

SCHEDULE B

Fund 4300
Fire Service Capital

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	25,693	9,414	9,414	
Subtotal Revenues	25,693	9,414	9,414	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2340 (Ft Mohave Valley Development)			8,117,658	
BEGINNING FUND BALANCE	408,396	371,354	368,720	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	408,396	371,354	368,720	
TOTAL AVAILABLE RESOURCES	434,089	380,768	8,495,792	
EXPENDITURES				
General Government				
Other				
Capital Outlay	62,735	12,048	8,495,792	
Subtotal Expenditures	62,735	12,048	8,495,792	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	371,354	368,720	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	434,089	380,768	8,495,792	

Clark County
(Local Government)

SCHEDULE B

Fund 4340
Fort Mohave Valley Development Capital Improvement

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other	19,820			
Charges for Services				
General Government				
Other	2,714	21,275		
Miscellaneous				
Interest Earnings	34,519,199	11,934,389	11,934,389	
Other	1,927,429	5,000,000		
Subtotal	36,446,628	16,934,389	11,934,389	
Subtotal Revenues	36,469,162	16,955,664	11,934,389	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	114,756,090	76,485,214	36,447,408	
From Fund 2010 (HUD & State Housing Grants)	341,575	1,800,000	2,000,000	
From Fund 2060 (Detention Services)	554,223			
From Fund 2460 (County Licensing Apps)	28,443			
From Fund 2800 (In-Transit)	209,999			
From Fund 2980 (Community Reinvestment)	18,061,705			
From Fund 4140 (Parks and Rec Imprv)	60,000			
Subtotal	134,012,035	78,285,214	38,447,408	
Lease and SBITA Financing	6,538,720			
BEGINNING FUND BALANCE	581,430,427	652,715,279	446,960,699	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	581,430,427	652,715,279	446,960,699	
TOTAL AVAILABLE RESOURCES	758,450,344	747,956,157	497,342,496	

Clark County
(Local Government)

SCHEDULE B

Fund 4370
County Capital Projects

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Services & Supplies	23,761,796	15,998,791	20,000,000	
Capital Outlay	60,146,195	46,920,452	471,342,496	
Principal	6,538,720			
Subtotal Expenditures	90,446,711	62,919,243	491,342,496	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)		26,697,567		
To Fund 4375 (Capital Acquisition & Modernization)		200,000,000		
To Fund 4380 (IT Capital Projects)	10,684,131	7,328,648		
To Fund 5430 (University Medical Center)	554,223			
To Fund 6860 (Construction Management)	4,050,000	4,050,000	6,000,000	
Subtotal	15,288,354	238,076,215	6,000,000	
ENDING FUND BALANCE	652,715,279	446,960,699	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	758,450,344	747,956,157	497,342,496	

Clark County
(Local Government)

SCHEDULE B

Fund 4370
County Capital Projects

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings			1,000,000	
Subtotal Revenues			1,000,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2980 (Community Reinvestment)		75,632,418		
From Fund 4370 (County Capital Projects)		200,000,000		
Subtotal		275,632,418	0	
BEGINNING FUND BALANCE			274,556,497	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE			274,556,497	
TOTAL AVAILABLE RESOURCES		275,632,418	275,556,497	
EXPENDITURES				
General Government				
Other				
Services & Supplies			10,000,000	
Capital Outlay		1,075,921	265,556,497	
Subtotal Expenditures		1,075,921	275,556,497	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE		274,556,497	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE		275,632,418	275,556,497	

NOTE: Created in FY2026

Clark County
(Local Government)

SCHEDULE B

Fund 4375
Capital Acquisition & Modernization

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	9,847,696	5,110,588	5,110,588	
Subtotal Revenues	9,847,696	5,110,588	5,110,588	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	43,100,000	44,000,000	24,000,000	
From Fund 4370 (County Capital Projects)	10,684,131	7,328,648		
Subtotal	53,784,131	51,328,648	24,000,000	
Lease and SBITA Financing	991,552			
BEGINNING FUND BALANCE	170,307,935	203,117,002	226,115,720	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	170,307,935	203,117,002	226,115,720	
TOTAL AVAILABLE RESOURCES	234,931,314	259,556,238	255,226,308	
EXPENDITURES				
General Government				
Other				
Salaries & Wages	4,880	274,206	625,076	
Employee Benefits	1,456	146,567	228,536	
Services & Supplies	17,290,096	25,879,963	169,690,676	
Capital Outlay	7,594,228	7,139,782	84,682,020	
Principal	6,617,905			
Interest	305,747			
Subtotal Expenditures	31,814,312	33,440,518	255,226,308	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	203,117,002	226,115,720	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	234,931,314	259,556,238	255,226,308	

Clark County
(Local Government)

SCHEDULE B

Fund 4380
Information Technology Capital Projects

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other		894,656		
Charges for Services				
Public Works				
Other	16,906,760	13,667,207	2,000,000	
Miscellaneous				
Interest Earnings	7,070,942	2,588,066	2,588,066	
Other			100,000	
Subtotal	7,070,942	2,588,066	2,688,066	
Subtotal Revenues	23,977,702	17,149,929	4,688,066	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	79,390,908	81,090,858	64,046,619	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	79,390,908	81,090,858	64,046,619	
TOTAL AVAILABLE RESOURCES	103,368,610	98,240,787	68,734,685	
EXPENDITURES				
Public Works				
Street Improvement				
Services & Supplies	11,503,492	22,270,933	35,000,000	
Capital Outlay	10,774,260	11,923,235	33,734,685	
Subtotal Expenditures	22,277,752	34,194,168	68,734,685	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	81,090,858	64,046,619	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	103,368,610	98,240,787	68,734,685	

Clark County
(Local Government)

SCHEDULE B

Fund 4420
Public Works Capital Improvements

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	19,616,797	5,500,000	3,500,000	
Other	68,082	50,000	100,000	
Subtotal	19,684,879	5,550,000	3,600,000	
Subtotal Revenues	19,684,879	5,550,000	3,600,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2860 (Regional Flood Cntrl Dist)	92,000,000	87,000,000	95,000,000	
BEGINNING FUND BALANCE	351,847,268	391,138,945	403,295,455	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	351,847,268	391,138,945	403,295,455	
TOTAL AVAILABLE RESOURCES	463,532,147	483,688,945	501,895,455	
EXPENDITURES				
Public Works				
Regional Flood Control District				
Capital Outlay	71,143,202	78,643,490	500,145,455	
Subtotal Expenditures	71,143,202	78,643,490	500,145,455	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2860 (Regional Flood Control District)	1,250,000	1,750,000	1,750,000	
ENDING FUND BALANCE	391,138,945	403,295,455	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	463,532,147	483,688,945	501,895,455	

Clark County
(Local Government)

SCHEDULE B

Fund 4430
Regional Flood Control District Construction

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	495,402	74,638	74,638	
Subtotal Revenues	495,402	74,638	74,638	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,739,669	6,247,767	6,322,405	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,739,669	6,247,767	6,322,405	
TOTAL AVAILABLE RESOURCES	9,235,071	6,322,405	6,397,043	
EXPENDITURES				
Public Works				
Special Assessment Capital				
Capital Outlay	2,987,304		6,397,043	
Subtotal Expenditures	2,987,304	0	6,397,043	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,247,767	6,322,405	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,235,071	6,322,405	6,397,043	

Clark County
(Local Government)

SCHEDULE B

Fund 4450
Summerlin Capital Construction

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,011	213	213	
Subtotal Revenues	1,011	213	213	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	17,747	18,758	18,971	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	17,747	18,758	18,971	
TOTAL AVAILABLE RESOURCES	18,758	18,971	19,184	
<u>EXPENDITURES</u>				
Public Works				
Special Assessment Capital				
Capital Outlay			19,184	
Subtotal Expenditures	0	0	19,184	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	18,758	18,971	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	18,758	18,971	19,184	

Clark County
(Local Government)

SCHEDULE B

Fund 4460
Mountain's Edge Capital Construction

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	239,024	67,596	67,596	
Subtotal Revenues	239,024	67,596	67,596	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 6700 (CC Invest Pool & SID Loan Res)			1,000,000	
BEGINNING FUND BALANCE	4,204,256	4,443,280	4,510,876	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,204,256	4,443,280	4,510,876	
TOTAL AVAILABLE RESOURCES	4,443,280	4,510,876	5,578,472	
EXPENDITURES				
Public Works				
Special Assessment Capital				
Capital Outlay			4,578,472	
Subtotal Expenditures	0	0	4,578,472	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 6700 (CC Invest Pool & SID Loan Res)			1,000,000	
ENDING FUND BALANCE	4,443,280	4,510,876	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,443,280	4,510,876	5,578,472	

NOTE: In FY 2025, there are no expenditures.

Clark County
(Local Government)

SCHEDULE B

Fund 4480
Special Assessment Capital Construction

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	75,488	54,559	54,559	
Other				
Subtotal Revenues	75,488	54,559	54,559	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2760 (EJDC)	1,977,983	1,965,568		
BEGINNING FUND BALANCE	2,336,775	2,783,403	3,680,856	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,336,775	2,783,403	3,680,856	
TOTAL AVAILABLE RESOURCES	4,390,246	4,803,530	3,735,415	
EXPENDITURES				
Judicial				
District Court				
Services & Supplies	136,332	652,207	500,000	
Capital Outlay	1,470,511	470,467	3,235,415	
Subtotal Expenditures	1,606,843	1,122,674	3,735,415	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,783,403	3,680,856	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,390,246	4,803,530	3,735,415	

Clark County
(Local Government)

SCHEDULE B

Fund 4760
Eighth Judicial District Court Capital

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Cooperative Agreements	165,695,009	113,700,312	419,809,034	
Charges for Service				
Public Works				
Engineering Charges	7,205	43,495		
Miscellaneous				
Interest Earnings	297,600	120,755	120,755	
Subtotal Revenues	165,999,814	113,864,562	419,929,789	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	451,493	2,267,882	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	451,493	2,267,882	0	
TOTAL AVAILABLE RESOURCES	166,451,307	116,132,444	419,929,789	
EXPENDITURES				
Public Works				
Services & Supplies	1,519,990	1,611,189	4,000,000	
Capital Outlay	162,663,435	114,521,255	415,929,789	
Subtotal Expenditures	164,183,425	116,132,444	419,929,789	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,267,882	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	166,451,307	116,132,444	419,929,789	

Clark County
(Local Government)

SCHEDULE B

Fund 4990
Public Works Regional Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Business Licenses & Permits				
Business Licenses	28,482,125	29,083,815	28,649,611	
Intergovernmental Revenues				
State Shared Revenues				
Other	37,651,176	41,508,419	43,749,874	
Charges for Services				
Health				
Other	46,360,664	47,581,391	47,077,681	
Miscellaneous				
Interest Earnings	3,155,818		2,310,000	
Other	7,188,098	4,518,443	2,610,341	
Subtotal	10,343,916	4,518,443	4,920,341	
Subtotal Revenues	122,837,881	122,692,068	124,397,507	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Leases Issued	422,069			
Subscriptions	576,230			
BEGINNING FUND BALANCE	54,872,828	65,128,565	53,853,012	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	54,872,828	65,128,565	53,853,012	
TOTAL AVAILABLE RESOURCES	178,709,008	187,820,633	178,250,519	

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Health				
Health District				
Salaries & Wages	49,581,055	53,323,124	56,376,980	
Employee Benefits	22,697,396	25,546,862	27,943,318	
Services & Supplies	32,990,815	42,505,525	42,940,596	
Capital Outlay	1,543,923	790,084	697,000	
Subtotal Expenditures	106,813,189	122,165,595	127,957,894	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Reserves		3,000,000	3,000,000	
Operating Transfers Out (Schedule T)				
To Fund 7060 (SNHD Capital Improvement)	2,000,000	3,000,000	2,500,000	
To Fund 7090 (SNHD Grant)	4,767,254	5,802,026	4,899,376	
Subtotal	6,767,254	8,802,026	7,399,376	
ENDING FUND BALANCE	65,128,565	53,853,012	39,893,249	
TOTAL FUND COMMITMENTS AND FUND BALANCE	178,709,008	187,820,633	178,250,519	

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings	202,104	109,559	116,133	
Subtotal Revenues	202,104	109,559	116,133	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 7050 (Southern Nevada Health District)	2,000,000	3,000,000	2,500,000	
BEGINNING FUND BALANCE	2,730,175	3,570,482	3,375,850	
Prior Period Adjustments Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	2,730,175	3,570,482	3,375,850	
TOTAL AVAILABLE RESOURCES	4,932,279	6,680,041	5,991,983	
<u>EXPENDITURES</u>				
Health Health District Services and Supplies	489,261	219,000	301,000	
Capital Outlay	872,536	3,085,191	1,961,500	
Subtotal Expenditures	1,361,797	3,304,191	2,262,500	
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,570,482	3,375,850	3,729,483	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,932,279	6,680,041	5,991,983	

Clark County
(Local Government)

SCHEDULE B

Fund 7060
Southern Nevada Health District Capital Improvement

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	172,993	96,620	135,000	
Subtotal Revenues	172,993	96,620	135,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,042,808	3,215,801	3,312,421	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	3,042,808	3,215,801	3,312,421	
TOTAL AVAILABLE RESOURCES	3,215,801	3,312,421	3,447,421	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,215,801	3,312,421	3,447,421	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,215,801	3,312,421	3,447,421	

Clark County
(Local Government)

SCHEDULE B

Fund 7070
Southern Nevada Health District Bond Reserve

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Agriculture	44,274,736	34,577,746	30,513,966	
Department of Homeland Security	127,251	90,341	89,223	
Department of Justice	382,948	586,763	497,318	
Department of Treasury	49,113	1,149,211	1,619	
Environmental Protection Agency	149,203	144,128	169,548	
State Grants				
Department of Health & Human Services	3,533,607	14,748,960	6,310,298	
Other Grants				
Clark County	296,286	4,283,178	4,191,254	
City of Las Vegas	497,577	121,726		
Other	1,047,323	793,435	756,731	
Subtotal Revenues	50,358,044	56,495,488	42,529,957	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	4,767,254	5,802,026	4,899,376	
BEGINNING FUND BALANCE	82,081	121,453	121,453	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	82,081	121,453	121,453	
TOTAL AVAILABLE RESOURCES	55,207,379	62,418,967	47,550,786	
EXPENDITURES				
Health				
Health District				
Salaries & Wages	19,627,863	19,467,075	18,406,801	
Employee Benefits	8,842,165	9,249,224	9,139,957	
Services & Supplies	25,057,736	23,034,742	15,901,795	
Capital Outlay	1,558,162	10,546,473	3,980,780	
Subtotal Expenditures	55,085,926	62,297,514	47,429,333	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	121,453	121,453	121,453	
TOTAL FUND COMMITMENTS AND FUND BALANCE	55,207,379	62,418,967	47,550,786	

Clark County
(Local Government)

SCHEDULE B

Fund 7090
Southern Nevada Health District Grant

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	16,121,933	17,788,056	18,681,289	
Property Tax - Net Proceeds of Minerals	1,334	1,266	1,008	
Subtotal	16,123,267	17,789,322	18,682,297	
Miscellaneous				
Interest Earnings	72,463	34,351	34,351	
Subtotal Revenues	16,195,730	17,823,673	18,716,648	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	16,195,730	17,823,673	18,716,648	
EXPENDITURES				
Welfare				
Direct Assistance				
Transmittal to State	16,195,730	17,823,673	18,716,648	
Subtotal Expenditures	16,195,730	17,823,673	18,716,648	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	16,195,730	17,823,673	18,716,648	

NOTE: In FY 2009, this fund was requested to be included in the County budget by the Department of Taxation.

Clark County
(Local Government)

SCHEDULE B

Fund 7490
State Indigent

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*				
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 1010 (General Fund)	1,022,450	1,025,950	1,022,950	
BEGINNING FUND BALANCE	6,109,861	5,879,425	5,879,425	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,109,861	5,879,425	5,879,425	
TOTAL AVAILABLE RESOURCES	7,132,311	6,905,375	6,902,375	
<u>EXPENDITURES AND RESERVES</u>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services**				
Transfers to Fund 3170 (L-T County Bonds Debt Svc)	1,252,886	1,025,950	1,022,950	
Subtotal	1,252,886	1,025,950	1,022,950	
ENDING FUND BALANCE	5,879,425	5,879,425	5,879,425	
TOTAL COMMITMENTS AND FUND BALANCE	7,132,311	6,905,375	6,902,375	

*NOTE: Any future interest earnings will be reported in L-T County Bonds Debt Svc (3170).

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

Clark County
(Local Government)

SCHEDULE C

Fund 3120
Bond Stabilization

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*				
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE		0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	0	0	0	
<u>EXPENDITURES AND RESERVES</u>				
TYPE: Medium-Term Financing				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services**				
Transfers to Fund 1010 (General Fund)				
Transfers to Fund 3170 (L-T County Bonds Debt Svc)				
Subtotal	0	0	0	
ENDING FUND BALANCE	0	0	0	
TOTAL COMMITMENTS AND FUND BALANCE	0	0	0	

*Future interest earnings will be reported in L-T County Bonds Debt Svc (3170).

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

NOTE: Estimated principal and interest for FY 2028 is \$0.

Clark County
(Local Government)

SCHEDULE C

Fund 3160
Medium-Term Financing Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	838			
Intergovernmental Revenues				
Other Local Government Grants				
Inter-local Cooperative Agreements				
City of Las Vegas (RJC)				
City of Las Vegas (Car Rental)	583	583	583	
SNWA (Bond Bank)	81,001,400	81,034,275	89,448,730	
Subtotal	81,001,983	81,034,858	89,449,313	
Miscellaneous				
Interest Earnings	8,598,157	3,864,155	3,864,155	
Subtotal Revenues	89,600,978	84,899,013	93,313,468	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 1010 (General Fund)	18,989,768	18,987,475	18,987,600	
From Fund 2060 (Detention Services)	13,947,500	13,945,250	13,945,000	
From Fund 2120 (Master Transportation Plan)	32,379,649	32,465,275	45,565,063	
From Fund 2280 (Air Quality Transportation Tax)	2,000,000	2,000,000	2,000,000	
From Fund 2370 (Child Welfare)	2,998,438	2,998,438	2,998,438	
From Fund 2930 (Clark County Fire Service Dist)	3,502,000	3,502,750	3,505,000	
From Fund 3120 (Bond Stabilization)	1,252,886	1,025,950	1,022,950	
Subtotal	75,070,241	74,925,138	88,024,051	
BEGINNING FUND BALANCE	138,654,623	152,441,565	161,104,158	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	138,654,623	152,441,565	161,104,158	
TOTAL AVAILABLE RESOURCES	303,325,842	312,265,716	342,441,677	

Clark County
(Local Government)

SCHEDULE C

Fund 3170
Long-Term County Bonds Debt Service

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

<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
TYPE: General Obligation Bonds				
Principal	88,453,000	93,015,000	103,175,287	
Interest	62,390,351	57,946,558	69,299,639	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	40,926	200,000	10,000,000	
Subtotal	150,884,277	151,161,558	182,474,926	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)*				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)*				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	152,441,565	161,104,158	159,966,751	
TOTAL COMMITMENTS AND FUND BALANCE	303,325,842	312,265,716	342,441,677	

* NOTE: Includes legal fees, escrow securities on refunding issue, discount on bonds issued, bond bank, distribution to SNWA, etc.

NOTE: Estimated principal and interest for FY 2028 is \$172,526,621.

Clark County
(Local Government)

SCHEDULE C

Fund 3170
Long-Term County Bonds Debt Service

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

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	9,426,615			
Contributions from Reg Transportation Commission*	101,246,750	119,470,642	117,934,876	
Subtotal Revenues	110,673,365	119,470,642	117,934,876	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Proceeds from Long-Term Debt	8,788,282			
BEGINNING FUND BALANCE	185,356,515	203,577,645	213,333,645	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	185,356,515	203,577,645	213,333,645	
TOTAL AVAILABLE RESOURCES	304,818,162	323,048,287	331,268,521	

* NOTE: Effective FY 1998, RTC filed a separate budget with the State. Transfers In are now reported as Contributions.

Clark County
(Local Government)

SCHEDULE C

Fund 3180/3190
RTC Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Revenue Bonds				
Principal	50,560,000	53,160,000	59,605,000	
Interest	50,677,142	56,551,142	56,370,000	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	3,375	3,500	10,000	
Other - Bond Refunding				
Subtotal	101,240,517	109,714,642	115,985,000	
Reserves-Bond Covenants (318)	71,357,313	81,113,313	83,063,189	
Reserves-Bond Covenants (319)	132,220,332	132,220,332	132,220,332	
TOTAL RESERVED (MEMO ONLY)	203,577,645	213,333,645	215,283,521	
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	203,577,645	213,333,645	215,283,521	
TOTAL COMMITMENTS AND FUND BALANCE	304,818,162	323,048,287	331,268,521	

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

NOTE: Estimated principal and interest for FY 2028 is \$116,358,500.

NOTE: Effective FY 1998, RTC filed a separate budget with the State. Transfers between funds 3180 & 3190 are not reported. Transfers to other RTC funds not included in this document are reported as "Other Services."

Clark County
(Local Government)

SCHEDULE C

Fund 3180/3190
RTC Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,402,608	800,000	800,000	
Subtotal Revenues	1,402,608	800,000	800,000	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 2860 (Regional Flood Control District)	47,565,875	46,701,814	47,225,560	
Proceeds from Long-Term Debt	136,543,430			
BEGINNING FUND BALANCE	25,103,296	26,848,743	28,106,473	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	25,103,296	26,848,743	28,106,473	
TOTAL AVAILABLE RESOURCES	210,615,209	74,350,557	76,132,033	
EXPENDITURES AND RESERVES				
TYPE: G.O Revenue Supported Bonds				
Principal	27,195,000	27,215,000	28,175,000	
Interest	17,704,288	19,019,084	17,910,986	
Fiscal Agent Charges	138,863,303			
Reserves - Increase or (Decrease)				
Other (specify) Services*	3,875	10,000	800,000	
Subtotal	183,766,466	46,244,084	46,885,986	
ENDING FUND BALANCE	26,848,743	28,106,473	29,246,047	
TOTAL COMMITMENTS AND FUND BALANCE	210,615,209	74,350,557	76,132,033	

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

NOTE: Estimated principal and interest for FY 2028 is \$46,876,208.

Clark County
(Local Government)

SCHEDULE C

Fund 3300
Flood Control Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	390,296	160,000	160,000	
Subtotal Revenues	390,296	160,000	160,000	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 3990 (Special Assessment Bonds)			1,000,000	
BEGINNING FUND BALANCE	6,845,849	7,236,145	7,396,145	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,845,849	7,236,145	7,396,145	
TOTAL AVAILABLE RESOURCES	7,236,145	7,396,145	8,556,145	
EXPENDITURES AND RESERVES				
TYPE: Special Assessment Bonds				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*				
Transfers to Fund 3990 (Spec Assessment Bonds)			1,000,000	
Subtotal	0	0	1,000,000	
ENDING FUND BALANCE	7,236,145	7,396,145	7,556,145	
TOTAL COMMITMENTS AND FUND BALANCE	7,236,145	7,396,145	8,556,145	

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

Clark County
(Local Government)

SCHEDULE C

Fund 3680
Special Assessment Surplus and Deficiency

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Contributions from Stadium Authority*	36,365,742	38,270,500	39,034,000	
Interest Earnings	5,674,670	2,500,000	2,500,000	
Subtotal Revenues	42,040,412	40,770,500	41,534,000	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	106,820,192	111,341,605	113,841,605	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	106,820,192	111,341,605	113,841,605	
TOTAL AVAILABLE RESOURCES	148,860,604	152,112,105	155,375,605	
<u>EXPENDITURES AND RESERVES</u>				
TYPE: G.O. Revenue Supported Bonds				
Principal	6,170,000	7,230,000	8,355,000	
Interest	31,348,750	31,040,250	30,678,750	
Fiscal Agent Charges	249	250	250	
Reserves - Increase or (Decrease)				
Other (specify) Services**				
Subtotal	37,518,999	38,270,500	39,034,000	
Reserves-Bond Proceeds	41,378,944	42,658,868	43,938,793	
Reserves-Bond Proceeds Replenishment	26,255,589	27,067,721	27,879,853	
Reserves-Room Tax Revenues	29,353,073	30,261,016	31,168,960	
TOTAL RESERVED (MEMO ONLY)	96,987,606	99,987,605	102,987,606	
ENDING FUND BALANCE	111,341,605	113,841,605	116,341,605	
TOTAL COMMITMENTS AND FUND BALANCE	148,860,604	152,112,105	155,375,605	

*NOTE: The Stadium Authority files a separate budget with the State. Transfers In are reported as Contributions.

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

Clark County
(Local Government)

SCHEDULE C

Fund 3960
Football Stadium Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Contributions from Stadium Authority*		10,467,042	11,000,000	
Interest Earnings			275,000	
Subtotal Revenues		10,467,042	11,275,000	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Proceeds of Long-Term Debt			1,200,000	
BEGINNING FUND BALANCE		0	10,467,042	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE			10,467,042	
TOTAL AVAILABLE RESOURCES		10,467,042	22,942,042	
<u>EXPENDITURES AND RESERVES</u>				
TYPE: G.O. Revenue Supported Bonds				
Principal			1,966,985	
Interest			5,400,000	
Fiscal Agent Charges			500	
Reserves - Increase or (Decrease)				
Other (specify) Services**			1,200,000	
Subtotal		0	8,567,485	
Reserves-SEID Revenues		10,467,042	14,374,557	
TOTAL RESERVED (MEMO ONLY)		10,467,042	14,374,557	
ENDING FUND BALANCE		10,467,042	14,374,557	
TOTAL COMMITMENTS AND FUND BALANCE		10,467,042	22,942,042	

*NOTE: The Stadium Authority files a separate budget with the State. Transfers In are reported as Contributions.

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

Clark County
(Local Government)

SCHEDULE C

Fund 3962
Baseball Stadium Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Special Assessment				
Capital Improvement	8,623,977	8,151,895	8,091,061	
Miscellaneous				
Interest Earnings	3,704,941	1,483,835	1,483,835	
Other	79,670	50,000		
Subtotal	3,784,611	1,533,835	1,483,835	
Subtotal Revenues	12,408,588	9,685,730	9,574,896	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 3680 (Spc Assessment Sur & Def)			1,000,000	
BEGINNING FUND BALANCE	70,808,751	72,883,739	73,889,253	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	70,808,751	72,883,739	73,889,253	
TOTAL AVAILABLE RESOURCES	83,217,339	82,569,469	84,464,149	

Clark County
(Local Government)

SCHEDULE C

Fund 3990
Special Assessment Bonds

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Special Assessment Bonds				
Principal	6,700,302	5,540,302	4,945,302	
Interest	2,646,408	2,389,914	2,180,646	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	986,890	750,000	38,500,000	
Transfer to Fund 3680 (Spc Assessment Sur & Def)			1,000,000	
Subtotal	10,333,600	8,680,216	46,625,948	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
ENDING FUND BALANCE	72,883,739	73,889,253	37,838,201	
TOTAL COMMITMENTS AND FUND BALANCE	83,217,339	82,569,469	84,464,149	

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

NOTE: Estimated principal and interest for FY 2028 is \$7,085,083.

Clark County
(Local Government)

SCHEDULE C

Fund 3990
Special Assessment Bonds

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027		
			TENTATIVE APPROVED		FINAL APPROVED
OPERATING REVENUE					
Terminal Building and Use Fees	149,142,144	193,282,402	213,768,299		
Landing Fees and Other Aircraft Fees	50,678,886	56,111,045	59,957,652		
Gate Use Fees	27,873,247	36,282,687	29,310,981		
Terminal Concession Fees	110,275,083	110,036,304	108,022,058		
Rental Car Facility and Concession Fees	92,889,408	89,209,758	83,639,990		
Parking and Ground Transportation Fees	109,164,453	109,792,206	108,046,117		
Gaming Fees	59,565,083	55,701,889	58,678,331		
Ground Rents and Use Fees	28,326,868	28,291,015	26,975,633		
Other	14,404,499	14,994,573	17,751,518		
Total Operating Revenue	642,319,671	693,701,879	706,150,579		
OPERATING EXPENSE					
Airports					
Salaries & Wages	110,583,766	117,987,688	122,288,142		
Employee Benefits	56,258,312	53,890,728	69,583,633		
Contracted & Professional Services	97,194,363	100,519,669	105,900,021		
Utilities & Communications	27,687,892	30,301,899	37,276,665		
Repairs & Maintenance	31,140,502	29,655,651	30,429,311		
Materials & Supplies	21,429,432	19,144,252	23,788,576		
Administrative Expenses	10,070,344	11,884,766	9,539,117		
Depreciation/Amortization	200,257,616	206,878,315	205,000,000		
Total Operating Expense	554,622,227	570,262,968	603,805,465		
Operating Income or (Loss)	87,697,444	123,438,911	102,345,114		
NONOPERATING REVENUES					
Interest Earnings	55,485,942	43,762,579	49,624,260		
Passenger Facility Charge	106,471,106	99,066,196	99,000,000		
Capital Contributions	66,928,607	62,611,345	64,769,976		
Other	7,404,529	7,000,000	7,500,000		
Total Nonoperating Revenues	236,290,184	212,440,120	220,894,236		
NONOPERATING EXPENSES					
Interest Expense*	82,057,952	106,478,268	94,268,110		
(Gain)/Loss on Disposal of Property & Equipment	(25,192,323)	(625,400)	(12,908,862)		
Total Nonoperating Expenses	56,865,629	105,852,868	81,359,248		
Net Income (Loss) before					
Operating Transfers	267,121,999	230,026,163	241,880,102		
Operating Transfers (Schedule T)					
In From Fund 2120 (MTP) - Jet "A" Fuel**	16,312,618	16,594,560	16,781,000		
Out					
Net Operating Transfers	16,312,618	16,594,560	16,781,000		
NET INCOME (LOSS)	283,434,617	246,620,723	258,661,102		

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

** NOTE: Jet "A" Fuel Tax revenues are recorded
in the ACFR as Transfers In.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME
Funds 5200-5290
Department of Aviation

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	629,719,201	685,289,463	692,297,925	
Cash paid to employees & benefits	(165,704,804)	(168,223,854)	(190,563,887)	
Cash paid for services & supplies	(187,254,278)	(186,738,720)	(206,637,667)	
a. Net cash provided by (or used for) operating activities	276,760,119	330,326,889	295,096,371	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided from federal grants				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfers from other Funds (Jet "A" Fuel)	16,461,894	16,594,560	16,781,000	
Collateralized Agreements	(2,933,058)	(2,000,000)	(2,500,000)	
Passenger facility charges	110,186,367	99,066,196	99,000,000	
Bond subsidy	14,350,061	14,000,000	14,000,000	
Cash provided from federal grants	81,267,217	62,611,345	64,769,976	
Acquisition, construction or improvement of capital assets	(264,094,805)	(240,000,000)	(298,000,000)	
Sale or disposal of capital assets	154,662,600	1,000,000	25,000,000	
Payment for sale of capital assets	(31,819,417)	(90,000,000)	(30,000,000)	
Principal	(135,275,000)	(149,530,000)	(178,835,000)	
Interest	(113,652,151)	(110,753,900)	(111,419,908)	
Lease interest received	1,178,469	1,200,000	1,500,000	
Lease interest payments	(345,787)	(350,000)	(400,000)	
SBITA interest payments	(92,550)	(124,587)	(124,587)	
c. Net cash provided by (or used for) capital and related financing activities	(170,106,160)	(398,286,386)	(400,228,519)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds of maturities of investments	135,747,054	100,000,000	120,000,000	
Purchase of investments	(29,727,109)	(25,000,000)	(30,000,000)	
Interest earnings	65,751,427	43,762,579	49,624,260	
d. Net cash provided by (or used in) investing activities	171,771,372	118,762,579	139,624,260	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	278,425,331	50,803,082	34,492,112	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,045,862,846	1,324,288,177	1,375,091,259	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,324,288,177	1,375,091,259	1,409,583,371	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
Funds 5200-5290
Department of Aviation

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	48,249,778	47,040,442	49,822,500	
Charges for Services				
Engineering Charges	155,642	150,433	188,751	
Total Operating Revenue	48,405,420	47,190,875	50,011,251	
OPERATING EXPENSE				
Public Safety				
Salaries & Wages	18,756,520	20,515,557	21,989,870	
Employee Benefits	9,411,272	9,577,282	11,006,197	
Services & Supplies	6,249,928	7,645,454	16,694,993	
Subtotal	34,417,720	37,738,293	49,691,060	
Public Works				
Salaries & Wages	7,425,570	7,236,633	8,570,582	
Employee Benefits	3,584,842	3,658,213	4,387,591	
Services & Supplies	2,220,700	2,429,946	2,311,570	
Subtotal	13,231,112	13,324,792	15,269,743	
Depreciation/Amortization	2,129,796	1,784,497	1,721,964	
Total Operating Expense	49,778,628	52,847,582	66,682,767	
Operating Income or (Loss)	(1,373,208)	(5,656,707)	(16,671,516)	
NONOPERATING REVENUES				
Interest Earnings	5,201,940	1,225,446	1,225,446	
Total Nonoperating Revenues	5,201,940	1,225,446	1,225,446	
NONOPERATING EXPENSES				
(Gain)/Loss on Disposal of Property & Equipment				
Interest Expense	6,643	(1,746)		
Total Nonoperating Expenses	6,643	(1,746)	0	
Net Income (Loss) before				
Operating Transfers	3,822,089	(4,429,515)	(15,446,070)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	3,822,089	(4,429,515)	(15,446,070)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	51,220,994	47,040,442	49,822,500	
Cash paid to employees & benefits	(36,740,964)	(40,987,685)	(45,954,240)	
Cash paid for services & supplies	(8,251,823)	(10,075,400)	(19,006,563)	
Other operating receipts	155,642	150,433	188,751	
a. Net cash provided by (or used for) operating activities	6,383,849	(3,872,210)	(14,949,552)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(5,261,978)	(1,483,902)	(15,326,964)	
Sale of capital assets				
Principal	(394,122)			
Interest	(6,643)			
c. Net cash provided by (or used for) capital and related financing activities	(5,662,743)	(1,483,902)	(15,326,964)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	5,219,751	1,225,446	1,225,446	
d. Net cash provided by (or used in) investing activities	5,219,751	1,225,446	1,225,446	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,940,857	(4,130,666)	(29,051,070)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	92,608,756	98,549,613	94,418,947	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	98,549,613	94,418,947	65,367,877	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5340
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	364,948	386,401	400,000	
Miscellaneous				
Other	2,578,947			
Total Operating Revenue	2,943,895	386,401	400,000	
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	257,829	208,696	256,500	
Depreciation/Amortization	406,395	344,581	342,707	
Total Operating Expense	664,224	553,277	599,207	
Operating Income or (Loss)	2,279,671	(166,876)	(199,207)	
NONOPERATING REVENUES				
Consolidated Tax	11,208	10,346	10,346	
Interest Earnings	22,152	5,818	5,818	
County Option (0.25%) Sales and Use Tax (Water Infrastructure)	57,988	60,243	60,000	
Total Nonoperating Revenues	91,348	76,407	76,164	
NONOPERATING EXPENSES				
Interest Expense*				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	2,371,019	(90,469)	(123,043)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	2,371,019	(90,469)	(123,043)	

* NOTE: Schedule F-1 on full accrual basis.

Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5360
Kyle Canyon Water District

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	293,424	386,401	400,000	
Cash paid for services & supplies	(257,829)	(208,696)	(256,500)	
Other operating receipts				
a. Net cash provided by (or used for) operating activities	35,595	177,705	143,500	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided by consolidated tax	11,208	10,346	10,346	
b. Net cash provided by (or used for) noncapital financing activities	11,208	10,346	10,346	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
County option (0.25%) sales & use tax (Water Infrastructure)	57,988	60,243	60,000	
Insurance proceeds				
Advance from LVVWD				
Acquisition, construction or improvement of capital assets	(104,428)	(218,661)	(520,277)	
c. Net cash provided by (or used for) capital and related financing activities	(46,440)	(158,418)	(460,277)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	22,128	5,818	5,818	
d. Net cash provided by (or used in) investing activities	22,128	5,818	5,818	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	22,491	35,451	(300,613)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	242,671	265,162	300,613	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	265,162	300,613	0	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5360
Kyle Canyon Water District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	14,780,706	15,289,192	15,649,419	
Total Operating Revenue	14,780,706	15,289,192	15,649,419	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	11,790,966	12,396,716	13,130,598	
Employee Benefits	1,348,799	1,730,183	1,755,036	
Services & Supplies	5,764,795	5,645,942	7,057,772	
Depreciation/Amortization	113,823	43,237	43,001	
Total Operating Expense	19,018,383	19,816,078	21,986,407	
Operating Income or (Loss)	(4,237,677)	(4,526,886)	(6,336,988)	
NONOPERATING REVENUES				
Interest Earnings	188,663	55,116	55,116	
Total Nonoperating Revenues	188,663	55,116	55,116	
NONOPERATING EXPENSES				
Interest Expense	3,016			
Total Nonoperating Expenses	3,016	0	0	
Net Income (Loss) before				
Operating Transfers	(4,052,030)	(4,471,770)	(6,281,872)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	3,200,000	4,200,000	5,200,000	
Out				
Net Operating Transfers	3,200,000	4,200,000	5,200,000	
NET INCOME (LOSS)	(852,030)	(271,770)	(1,081,872)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	14,790,417	15,289,192	15,649,419	
Cash paid to employees & benefits	(13,363,250)	(14,126,899)	(14,885,634)	
Cash paid for services & supplies	(5,745,330)	(5,645,942)	(7,057,772)	
a. Net cash provided by (or used for) operating activities	(4,318,163)	(4,483,649)	(6,293,987)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	3,200,000	4,200,000	5,200,000	
b. Net cash provided by (or used for) noncapital financing activities	3,200,000	4,200,000	5,200,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets				
Principal	(68,043)			
Interest	(3,016)			
c. Net cash provided by (or used for) capital and related financing activities	(71,059)	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	194,882	55,116	55,116	
d. Net cash provided by (or used in) investing activities	194,882	55,116	55,116	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(994,340)	(228,533)	(1,038,871)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,620,835	2,626,495	2,397,962	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,626,495	2,397,962	1,359,091	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410
Recreation Activity

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Grants	2,945,866	2,336,702	2,186,368	
Charges for Services				
Total Patient Revenue	628,016,648	653,067,177	684,371,012	
MCO Enhanced Rate - Current Year	244,950,380	227,591,197	234,476,749	
Upper Payment Limit (UPL)	87,837,324	104,300,289	97,967,269	
Practitioner UPL	7,675,313	10,511,080	4,401,059	
Indigent Accident Fund (IAF) Supplemental	10,130,512	10,970,745	10,007,071	
Disproportionate Share (DSH)	10,251,867			
Cost Report Settlement	4,758,215	3,631,709	3,076,031	
Other	46,374,079	41,509,685	39,634,288	
Total Operating Revenue	1,042,940,204	1,053,918,584	1,076,119,847	
OPERATING EXPENSE				
Hospital				
Salaries & Wages	467,609,795	482,278,444	479,478,173	
Employee Benefits	198,485,268	234,222,326	240,308,045	
Services & Supplies	197,734,785	194,360,896	203,062,939	
Professional Fees	28,425,712	32,263,884	32,722,555	
Purchased Services	84,411,740	79,707,797	81,829,283	
Repairs and Maintenance	12,627,364	11,453,003	12,068,331	
Other	13,232,735	20,038,469	20,482,026	
Rent	1,944,587	1,351,916	1,320,833	
Depreciation/Amortization	49,455,802	56,052,857	59,692,636	
Total Operating Expense	1,053,927,788	1,111,729,592	1,130,964,821	
Operating Income or (Loss)	(10,987,584)	(57,811,008)	(54,844,974)	
NONOPERATING REVENUES				
Interest Earnings	11,382,309	6,304,365	4,777,188	
Total Nonoperating Revenues	11,382,309	6,304,365	4,777,188	
NONOPERATING EXPENSES				
Interest Expense*				
Interest Expense- SBITA	398,950	312,235	414,720	
Interest Expense - Capital Leases	663,199	1,418,007	683,100	
Other	87,177			
Total Nonoperating Expenses	1,149,326	1,730,242	1,097,820	
Net Income (Loss) before				
Operating Transfers	(754,601)	(53,236,885)	(51,165,606)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	5,000,000	5,000,000	5,000,000	
In From Fund 4370 (County Capital Projects)	554,223			
Out				
Net Operating Transfers	5,554,223	5,000,000	5,000,000	
NET INCOME (LOSS)	4,799,622	(48,236,885)	(46,165,606)	

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5420-5440
University Medical Center

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	899,537,045	1,010,072,197	1,034,299,191	
Cash paid to employees & benefits	(631,334,909)	(716,500,770)	(719,786,218)	
Cash paid for services & supplies	(414,707,670)	(339,175,965)	(351,485,967)	
Other operating receipts	49,657,531	43,846,387	41,820,656	
a. Net cash provided by (or used for) operating activities	(96,848,003)	(1,758,151)	4,847,662	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Contrib: County Subsidy	5,000,000	5,000,000	5,000,000	
Contrib: County Capital	554,223			
b. Net cash provided by (or used for) noncapital financing activities	5,554,223	5,000,000	5,000,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(34,164,429)	(35,575,410)	(33,445,014)	
Principal Interest Other	(87,175)			
c. Net cash provided by (or used for) capital and related financing activities	(34,251,604)	(35,575,410)	(33,445,014)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	11,382,309	6,304,365	4,777,188	
d. Net cash provided by (or used in) investing activities	11,382,309	6,304,365	4,777,188	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(114,163,075)	(26,029,196)	(18,820,164)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	246,682,817	132,519,742	106,490,546	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	132,519,742	106,490,546	87,670,382	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5420-5440
University Medical Center

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	2,773,160	2,899,101	2,975,000	
Total Operating Revenue	2,773,160	2,899,101	2,975,000	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	1,355,535	1,336,210	1,431,346	
Employee Benefits	326,290	349,155	405,785	
Services & Supplies	1,623,395	1,723,405	2,142,859	
Depreciation/Amortization	11,705	11,705	11,705	
Total Operating Expense	3,316,925	3,420,475	3,991,695	
Operating Income or (Loss)	(543,765)	(521,374)	(1,016,695)	
NONOPERATING REVENUES				
Interest Earnings	194,750	42,092	42,092	
Total Nonoperating Revenues	194,750	42,092	42,092	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(349,015)	(479,282)	(974,603)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	250,000	250,000	1,000,000	
Out				
Net Operating Transfers	250,000	250,000	1,000,000	
NET INCOME (LOSS)	(99,015)	(229,282)	25,397	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,603,686	2,899,101	2,975,000	
Cash paid to employees & benefits	(1,638,849)	(1,685,365)	(1,837,131)	
Cash paid for services & supplies	(1,628,493)	(1,723,405)	(2,142,859)	
a. Net cash provided by (or used for) operating activities	(663,656)	(509,669)	(1,004,990)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	250,000	250,000	1,000,000	
b. Net cash provided by (or used for) noncapital financing activities	250,000	250,000	1,000,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets		(1,946,873)		
c. Net cash provided by (or used for) capital and related financing activities	0	(1,946,873)	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	197,056	42,092	42,092	
d. Net cash provided by (or used in) investing activities	197,056	42,092	42,092	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(216,600)	(2,164,450)	37,102	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,583,545	3,366,945	1,202,495	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,366,945	1,202,495	1,239,597	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	3,955,520	4,149,797	4,410,000	
Miscellaneous				
Other	68,609	101,195		
Total Operating Revenue	4,024,129	4,250,992	4,410,000	
OPERATING EXPENSE				
Judicial				
Salaries & Wages	1,207,552	1,158,589	1,471,767	
Employee Benefits	566,766	612,770	803,877	
Services & Supplies	2,082,946	2,345,506	2,548,250	
Depreciation/Amortization	142,334	169,799	169,799	
Total Operating Expense	3,999,598	4,286,664	4,993,693	
Operating Income or (Loss)	24,531	(35,672)	(583,693)	
NONOPERATING REVENUES				
Interest Earnings	224,102	75,375	75,375	
Total Nonoperating Revenues	224,102	75,375	75,375	
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	248,633	39,703	(508,318)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	248,633	39,703	(508,318)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5460
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,955,520	4,149,797	4,410,000	
Cash paid to employees & benefits	(1,772,968)	(1,771,629)	(2,275,644)	
Cash paid for services & supplies	(2,098,402)	(2,345,506)	(2,548,250)	
Other operating receipts	106,140	101,195		
a. Net cash provided by (or used for) operating activities	190,290	133,857	(413,894)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(469,923)	(70,900)	(130,000)	
c. Net cash provided by (or used for) capital and related financing activities	(469,923)	(70,900)	(130,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	228,106	75,375	75,375	
d. Net cash provided by (or used in) investing activities	228,106	75,375	75,375	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(51,527)	138,332	(468,519)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,590,884	3,539,357	3,677,689	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,539,357	3,677,689	3,209,170	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5460
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sewer Charges	207,205,888	230,123,188	237,264,510	
Connection Fees / SDA Revenues*	22,845,233	20,078,180	19,011,706	
Effluent Sales - Water Reuse Sales	1,160,834	1,005,006	888,250	
Pretreatment Fees	431,763	910,920	516,000	
Septage Fees	801,744	960,249	825,000	
Miscellaneous				
Other	6,759,526	6,084,928	5,265,000	
Total Operating Revenue	239,204,988	259,162,471	263,770,466	
OPERATING EXPENSE				
Utility Enterprise				
Salaries & Wages	34,337,666	35,761,590	37,849,664	
Employee Benefits	17,492,015	19,142,727	20,062,300	
Services & Supplies	56,770,573	61,696,535	70,752,100	
Depreciation/Amortization	100,093,459	101,193,747	105,241,497	
Total Operating Expense	208,693,713	217,794,599	233,905,561	
Operating Income or (Loss)	30,511,275	41,367,872	29,864,905	
NONOPERATING REVENUES				
Interest Earnings	41,303,050	23,584,310	18,560,796	
County Option (0.25%) Sales and Use Tax (Waste Water Infrastructure)	1,346,662	332,562	365,818	
Capital Contributions*	28,967,786	28,030,088	26,067,982	
Federal and State Grants	51,011,710	46,400,130	48,256,136	
Other	249,143	2,519,067	2,554,334	
Total Nonoperating Revenues	122,878,351	100,866,157	95,805,066	
NONOPERATING EXPENSES				
Interest Expense**	26,446,058	28,366,120	27,157,696	
Total Nonoperating Expenses	26,446,058	28,366,120	27,157,696	
Net Income (Loss) before Operating Transfers	126,943,568	113,867,909	98,512,275	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	126,943,568	113,867,909	98,512,275	

* NOTE: Schedule F-1 on full accrual basis.

Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Clark County Water Reclamation District

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	237,242,671	259,162,471	263,770,466	
Cash paid to employees & benefits	(50,546,423)	(54,904,317)	(57,911,964)	
Cash paid for services & supplies	(57,311,561)	(61,696,535)	(70,752,100)	
Other operating receipts	249,143	2,519,067	2,554,334	
a. Net cash provided by (or used for) operating activities	129,633,830	145,080,686	137,660,736	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(338,643,622)	(262,292,535)	(161,172,769)	
County option (0.25%) sales & use tax	27,808,488	28,030,088	26,067,982	
Federal and State Grants				
Principal	(24,638,913)	(25,788,961)	(26,997,511)	
Interest	(29,596,000)	(28,366,120)	(27,157,696)	
SBITA	(1,549,298)	(1,252,023)	(1,231,423)	
Proceeds from capital debt	128,157			
c. Net cash provided by (or used for) capital and related financing activities	(366,491,188)	(289,669,551)	(190,491,417)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	28,359,812	23,916,872	18,926,614	
Purchase of investments	(394,846,162)	(279,386,992)	(198,290,244)	
Proceeds from sales of investments	388,882,564	335,044,157	302,969,695	
d. Net cash provided by (or used in) investing activities	22,396,214	79,574,037	123,606,065	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(214,461,144)	(65,014,828)	70,775,384	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	280,705,124	66,243,980	1,229,151	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	66,243,980	1,229,152	72,004,535	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	224,393,781	243,508,122	262,138,373	
Miscellaneous				
Other	41,475,931	39,226,735	36,000,000	
Total Operating Revenue	265,869,712	282,734,857	298,138,373	
OPERATING EXPENSE				
General Government				
Services & Supplies	280,674,919	299,852,889	321,243,191	
Depreciation/Amortization				
Total Operating Expense	280,674,919	299,852,889	321,243,191	
Operating Income or (Loss)	(14,805,207)	(17,118,032)	(23,104,818)	
NONOPERATING REVENUES				
Interest Earnings	6,178,591	1,826,588	1,826,588	
Total Nonoperating Revenues	6,178,591	1,826,588	1,826,588	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(8,626,616)	(15,291,444)	(21,278,230)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(8,626,616)	(15,291,444)	(21,278,230)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6520
Self-Funded Group Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	225,915,825	243,508,122	262,138,373	
Cash paid for services & supplies	(279,905,564)	(299,852,889)	(321,243,191)	
Other operating receipts	36,887,931	39,226,735	36,000,000	
a. Net cash provided by (or used for) operating activities	(17,101,808)	(17,118,032)	(23,104,818)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	6,271,005	1,826,588	1,826,588	
d. Net cash provided by (or used in) investing activities	6,271,005	1,826,588	1,826,588	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(10,830,803)	(15,291,444)	(21,278,230)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	95,855,470	85,024,667	69,733,223	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	85,024,667	69,733,223	48,454,993	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6520
Self-Funded Group Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	29,406,943	30,658,467	32,300,000	
Miscellaneous				
Other	2,963,200	483,278	400,000	
Total Operating Revenue	32,370,143	31,141,745	32,700,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	804,761	931,905	1,102,279	
Employee Benefits	401,360	506,804	594,438	
Services & Supplies	33,293,009	30,591,007	38,816,185	
Depreciation/Amortization	79,408	7,097	7,097	
Total Operating Expense	34,578,538	32,036,813	40,519,999	
Operating Income or (Loss)	(2,208,395)	(895,068)	(7,819,999)	
NONOPERATING REVENUES				
Interest Earnings	3,115,394	1,346,097	1,346,097	
Total Nonoperating Revenues	3,115,394	1,346,097	1,346,097	
NONOPERATING EXPENSES				
Interest Expense	4,004			
Total Nonoperating Expenses	4,004	0	0	
Net Income (Loss) before				
Operating Transfers	902,995	451,029	(6,473,902)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	902,995	451,029	(6,473,902)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6530
Clark County Workers' Compensation & Occupational Safety

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	29,424,573	30,658,467	32,300,000	
Cash paid to employees & benefits	(1,175,505)	(1,438,709)	(1,696,717)	
Cash paid for services & supplies	(26,676,139)	(30,591,007)	(38,816,185)	
Other operating receipts	1,613,921	483,278	400,000	
a. Net cash provided by (or used for) operating activities	3,186,850	(887,971)	(7,812,902)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets				
Principal Interest	(85,534) (4,004)			
c. Net cash provided by (or used for) capital and related financing activities	(89,538)	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	3,102,568	1,346,097	1,346,097	
d. Net cash provided by (or used in) investing activities	3,102,568	1,346,097	1,346,097	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	6,199,880	458,126	(6,466,805)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	52,879,236	59,079,116	59,537,242	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	59,079,116	59,537,242	53,070,437	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6530
Clark County Workers' Compensation & Occupational Safety

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Miscellaneous				
Other			200,000	
Total Operating Revenue	0	0	200,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	2,645,273	1,203,470	3,000,000	
Employee Benefits	212,040	100,538	200,000	
Services & Supplies	847,591	918,827	2,537,000	
Depreciation/Amortization				
Total Operating Expense	3,704,904	2,222,835	5,737,000	
Operating Income or (Loss)	(3,704,904)	(2,222,835)	(5,537,000)	
NONOPERATING REVENUES				
Interest Earnings	147,354	89,056	89,056	
Total Nonoperating Revenues	147,354	89,056	89,056	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(3,557,550)	(2,133,779)	(5,447,944)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	4,000,000	4,000,000	4,000,000	
Out				
Net Operating Transfers	4,000,000	4,000,000	4,000,000	
NET INCOME (LOSS)	442,450	1,866,221	(1,447,944)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6540
Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers				
Cash paid to employees & benefits	(2,852,235)	(1,304,008)	(3,200,000)	
Cash paid for services & supplies	(643,179)	(918,827)	(2,537,000)	
Other operating receipts			200,000	
a. Net cash provided by (or used for) operating activities	(3,495,414)	(2,222,835)	(5,537,000)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	4,000,000	4,000,000	4,000,000	
b. Net cash provided by (or used for) noncapital financing activities	4,000,000	4,000,000	4,000,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	145,132	89,056	89,056	
d. Net cash provided by (or used in) investing activities	145,132	89,056	89,056	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	649,718	1,866,221	(1,447,944)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,995,878	3,645,596	5,511,817	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,645,596	5,511,817	4,063,873	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6540
Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	24,000,000	24,000,000	49,000,000	
Miscellaneous				
Other	823,628	200,000	200,000	
Total Operating Revenue	24,823,628	24,200,000	49,200,000	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	68,835,969	30,780,000	28,295,000	
Depreciation/Amortization				
Total Operating Expense	68,835,969	30,780,000	28,295,000	
Operating Income or (Loss)	(44,012,341)	(6,580,000)	20,905,000	
NONOPERATING REVENUES				
Interest Earnings	1,589,816	1,000,000	1,500,000	
Total Nonoperating Revenues	1,589,816	1,000,000	1,500,000	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(42,422,525)	(5,580,000)	22,405,000	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(42,422,525)	(5,580,000)	22,405,000	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6560
LVMPD Self-Funded Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	24,000,000	24,000,000	49,000,000	
Cash paid for services & supplies	(18,692,839)	(30,780,000)	(28,395,000)	
Other operating receipts	925,003	200,000	200,000	
a. Net cash provided by (or used for) operating activities	6,232,164	(6,580,000)	20,805,000	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing Activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	1,558,951	1,000,000	1,500,000	
d. Net cash provided by (or used in) investing activities	1,558,951	1,000,000	1,500,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	7,791,115	(5,580,000)	22,305,000	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	24,788,568	32,579,683	26,999,683	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	32,579,683	26,999,683	49,304,683	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6560
LVMPD Self-Funded Insurance

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	55,331,585	48,169,574	51,345,000	
Miscellaneous				
Other	2,877,342	3,000,000	760,000	
Total Operating Revenue	58,208,927	51,169,574	52,105,000	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	52,585,222	47,485,654	52,786,650	
Depreciation/Amortization				
Total Operating Expense	52,585,222	47,485,654	52,786,650	
Operating Income or (Loss)	5,623,705	3,683,920	(681,650)	
NONOPERATING REVENUES				
Interest Earnings	3,627,800	3,178,000	3,250,000	
Total Nonoperating Revenues	3,627,800	3,178,000	3,250,000	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	9,251,505	6,861,920	2,568,350	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	9,251,505	6,861,920	2,568,350	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6570
LVMPD Self-Funded Industrial Insurance

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	55,331,585	48,169,574	51,345,000	
Cash paid for services & supplies	(40,272,965)	(47,845,654)	(52,786,650)	
Other operating receipts	2,770,725	3,000,000	760,000	
a. Net cash provided by (or used for) operating activities	17,829,345	3,323,920	(681,650)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	3,538,586	3,178,000	3,250,000	
d. Net cash provided by (or used in) investing activities	3,538,586	3,178,000	3,250,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	21,367,931	6,501,920	2,568,350	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	55,970,328	77,338,259	83,840,179	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	77,338,259	83,840,179	86,408,529	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6570
LVMPD Self-Funded Industrial Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	3,500,000	2,200,000	5,502,473	
Total Operating Revenue	3,500,000	2,200,000	5,502,473	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	6,426,034	1,448,320	2,402,000	
Depreciation/Amortization				
Total Operating Expense	6,426,034	1,448,320	2,402,000	
Operating Income or (Loss)	(2,926,034)	751,680	3,100,473	
NONOPERATING REVENUES				
Interest Earnings	370,107	300,000	250,000	
Total Nonoperating Revenues	370,107	300,000	250,000	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(2,555,927)	1,051,680	3,350,473	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(2,555,927)	1,051,680	3,350,473	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6580
Detention Self-Funded Liability Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,500,000	2,200,000	5,502,473	
Cash paid for services & supplies	(1,694,221)	(1,448,320)	(2,402,000)	
a. Net cash provided by (or used for) operating activities	1,805,779	751,680	3,100,473	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	361,256	300,000	250,000	
d. Net cash provided by (or used in) investing activities	361,256	300,000	250,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,167,035	1,051,680	3,350,473	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,193,424	8,360,459	9,412,139	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	8,360,459	9,412,139	12,762,612	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6580
Detention Self-Funded Liability Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	8,639,866	12,882,333	14,671,462	
Miscellaneous				
Other	173,920	200,000		
Total Operating Revenue	8,813,786	13,082,333	14,671,462	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	11,139,124	12,239,164	15,165,875	
Depreciation/Amortization				
Total Operating Expense	11,139,124	12,239,164	15,165,875	
Operating Income or (Loss)	(2,325,338)	843,169	(494,413)	
NONOPERATING REVENUES				
Interest Earnings	813,603	503,000	503,000	
Total Nonoperating Revenues	813,603	503,000	503,000	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(1,511,735)	1,346,169	8,587	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(1,511,735)	1,346,169	8,587	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6590
Detention Self-Funded Industrial Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	8,639,866	12,882,333	14,671,462	
Cash paid for services & supplies	(8,709,446)	(12,239,164)	(15,165,875)	
Other operating receipts	26,468	200,000		
a. Net cash provided by (or used for) operating activities	(43,112)	843,169	(494,413)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	814,708	503,000	503,000	
d. Net cash provided by (or used in) investing activities	814,708	503,000	503,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	771,596	1,346,169	8,587	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	13,409,189	14,180,785	15,526,954	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,180,785	15,526,954	15,535,541	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6590
Detention Self-Funded Industrial Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	2,547,510	4,193,410	4,445,050	
Miscellaneous				
Other	494,838	200		
Total Operating Revenue	3,042,348	4,193,610	4,445,050	
OPERATING EXPENSE				
General Government				
Salaries & Wages	1,403,398	1,455,971	1,565,279	
Employee Benefits	669,355	731,707	804,232	
Services & Supplies	1,456,645	1,528,255	3,115,139	
Depreciation/Amortization				
Total Operating Expense	3,529,398	3,715,933	5,484,650	
Operating Income or (Loss)	(487,050)	477,677	(1,039,600)	
NONOPERATING REVENUES				
Interest Earnings	428,659	136,438	136,438	
Total Nonoperating Revenues	428,659	136,438	136,438	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(58,391)	614,115	(903,162)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(58,391)	614,115	(903,162)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6600
Clark County Liability & Risk Management Administration

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,547,510	4,193,410	4,445,050	
Cash paid to employees & benefits	(2,030,063)	(2,187,678)	(2,369,511)	
Cash paid for services & supplies	(1,611,748)	(1,528,255)	(3,115,139)	
Other operating receipts	494,766	200		
a. Net cash provided by (or used for) operating activities	(599,535)	477,677	(1,039,600)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	432,718	136,438	136,438	
d. Net cash provided by (or used in) investing activities	432,718	136,438	136,438	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(166,817)	614,115	(903,162)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	8,415,470	8,248,653	8,862,768	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	8,248,653	8,862,768	7,959,606	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6600
Clark County Liability & Risk Management Administration

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	89,814,351	13,567,187	14,073,827	
Miscellaneous				
Other	1,977,600	781		
Total Operating Revenue	91,791,951	13,567,968	14,073,827	
OPERATING EXPENSE				
General Government				
Services & Supplies	11,151,750	10,934,777	16,611,870	
Depreciation/Amortization				
Total Operating Expense	11,151,750	10,934,777	16,611,870	
Operating Income or (Loss)	80,640,201	2,633,191	(2,538,043)	
NONOPERATING REVENUES				
Interest Earnings	641,366	148,200	148,200	
Total Nonoperating Revenues	641,366	148,200	148,200	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	81,281,567	2,781,391	(2,389,843)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	81,281,567	2,781,391	(2,389,843)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6610
Clark County Liability Insurance Pool

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	89,869,720	13,567,187	14,073,827	
Cash paid for services & supplies	(94,012,535)	(10,934,777)	(16,611,870)	
Other Operating Receipts	1,977,600	781		
a. Net cash provided by (or used for) operating activities	(2,165,215)	2,633,191	(2,538,043)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	655,927	148,200	148,200	
d. Net cash provided by (or used in) investing activities	655,927	148,200	148,200	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,509,288)	2,781,391	(2,389,843)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	17,788,461	16,279,173	19,060,564	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	16,279,173	19,060,564	16,670,721	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6610
Clark County Liability Insurance Pool

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	3,213,972	3,060,000	3,060,000	
Total Operating Revenue	3,213,972	3,060,000	3,060,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	897,722	907,238	1,078,975	
Employee Benefits	452,297	493,456	582,418	
Services & Supplies	1,563,260	1,581,924	3,777,234	
Depreciation/Amortization				
Total Operating Expense	2,913,279	2,982,618	5,438,627	
Operating Income or (Loss)	300,693	77,382	(2,378,627)	
NONOPERATING REVENUES				
Interest Earnings	145,468	101,759	101,759	
Total Nonoperating Revenues	145,468	101,759	101,759	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	446,161	179,141	(2,276,868)	
Operating Transfers (Schedule T)				
In From Fund 4480 (Spc Assessment Cap Const)			1,000,000	
Out To Fund 4480 (Spc Assessment Cap Const)			(1,000,000)	
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	446,161	179,141	(2,276,868)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,213,972	3,060,000	3,060,000	
Cash paid to employees & benefits	(1,349,228)	(1,400,694)	(1,661,393)	
Cash paid for services & supplies	(1,278,286)	(1,581,924)	(3,777,234)	
a. Net cash provided by (or used for) operating activities	586,458	77,382	(2,378,627)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds			1,000,000	
Transfers to other funds			(1,000,000)	
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	142,595	101,759	101,759	
d. Net cash provided by (or used in) investing activities	142,595	101,759	101,759	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	729,053	179,141	(2,276,868)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,368,674	3,097,727	3,276,868	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,097,727	3,276,868	1,000,000	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	600,000	200,000	800,000	
Miscellaneous				
Other	1,372	5,175		
Total Operating Revenue	601,372	205,175	800,000	
OPERATING EXPENSE				
Judicial				
Services & Supplies	839,228	643,536	900,000	
Depreciation/Amortization				
Total Operating Expense	839,228	643,536	900,000	
Operating Income or (Loss)	(237,856)	(438,361)	(100,000)	
NONOPERATING REVENUES				
Interest Earnings	49,984	19,115	19,115	
Total Nonoperating Revenues	49,984	19,115	19,115	
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(187,872)	(419,246)	(80,885)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(187,872)	(419,246)	(80,885)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6760
Eighth Judicial District Court Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	603,134	200,000	800,000	
Cash paid for services & supplies	(334,979)	(643,536)	(900,000)	
Other operating receipts	1,372	5,175		
a. Net cash provided by (or used for) operating activities	269,527	(438,361)	(100,000)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	48,663	19,115	19,115	
d. Net cash provided by (or used in) investing activities	48,663	19,115	19,115	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	318,190	(419,246)	(80,885)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	833,631	1,151,821	732,575	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,151,821	732,575	651,690	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6760
Eighth Judicial District Court Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	2,000,000	1,000,000	1,000,000	
Parking Fees	292,589	308,307		
Total Operating Revenue	2,292,589	1,308,307	1,000,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	95,983	110,433	165,949	
Employee Benefits	47,326	61,439	76,570	
Services & Supplies	531,655	573,690	4,601,199	
Depreciation/Amortization	233,830	233,830	233,830	
Total Operating Expense	908,794	979,392	5,077,548	
Operating Income or (Loss)	1,383,795	328,915	(4,077,548)	
NONOPERATING REVENUES				
Interest Earnings	423,675	201,313	201,313	
Total Nonoperating Revenues	423,675	201,313	201,313	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	1,807,470	530,228	(3,876,235)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	1,807,470	530,228	(3,876,235)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6830
County Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,315,997	1,308,307	1,000,000	
Cash paid to employees & benefits	(146,582)	(171,872)	(242,519)	
Cash paid for services & supplies	(530,656)	(573,690)	(4,601,199)	
a. Net cash provided by (or used for) operating activities	1,638,759	562,745	(3,843,718)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	415,812	201,313	201,313	
d. Net cash provided by (or used in) investing activities	415,812	201,313	201,313	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,054,571	764,058	(3,642,405)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	7,142,849	9,197,420	9,961,478	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,197,420	9,961,478	6,319,073	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6830
County Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	11,000,000	9,989,318	7,000,000	
Miscellaneous				
Other	10,368	7,014		
Total Operating Revenue	11,010,368	9,996,332	7,000,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	2,359,374	2,475,494	2,814,371	
Employee Benefits	1,208,910	1,345,526	1,635,417	
Services & Supplies	4,107,180	5,434,710	8,343,352	
Depreciation/Amortization	45,534	19,981	18,432	
Total Operating Expense	7,720,998	9,275,711	12,811,572	
Operating Income or (Loss)	3,289,370	720,621	(5,811,572)	
NONOPERATING REVENUES				
Interest Earnings	385,576	158,068	158,069	
Total Nonoperating Revenues	385,576	158,068	158,069	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	3,674,946	878,689	(5,653,503)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	3,674,946	878,689	(5,653,503)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6840
Regional Justice Center Maintenance & Operations

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	11,001,248	9,996,332	7,000,000	
Cash paid to employees & benefits	(3,571,890)	(3,821,020)	(4,449,788)	
Cash paid for services & supplies	(4,183,621)	(5,434,710)	(8,343,352)	
Other operating receipts	10,368	7,014		
a. Net cash provided by (or used for) operating activities	3,256,105	747,616	(5,793,140)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	369,456	158,069	158,069	
d. Net cash provided by (or used in) investing activities	369,456	158,069	158,069	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,625,561	905,685	(5,635,071)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,910,571	10,536,132	11,441,817	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	10,536,132	11,441,817	5,806,746	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6840
Regional Justice Center Maintenance & Operations

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	20,232,286	20,285,554	19,732,000	
Miscellaneous				
Other	73,579	45,047		
Total Operating Revenue	20,305,865	20,330,601	19,732,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	4,404,096	4,331,654	4,981,430	
Employee Benefits	2,045,596	2,231,984	2,587,315	
Services & Supplies	12,034,791	13,465,560	15,763,778	
Depreciation/Amortization	563,134	352,243	265,820	
Total Operating Expense	19,047,617	20,381,441	23,598,343	
Operating Income or (Loss)	1,258,248	(50,840)	(3,866,343)	
NONOPERATING REVENUES				
Interest Earnings	933,300	310,158	310,158	
Gain on Disposal of Property & Equipment				
Total Nonoperating Revenues	933,300	310,158	310,158	
NONOPERATING EXPENSES				
Interest Expense	11,621			
Total Nonoperating Expenses	11,621	0	0	
Net Income (Loss) before				
Operating Transfers	2,179,927	259,318	(3,556,185)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	2,179,927	259,318	(3,556,185)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6850
Automotive and Central Services

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	19,983,135	20,330,601	19,732,000	
Cash paid to employees & benefits	(6,314,206)	(6,563,638)	(7,568,745)	
Cash paid for services & supplies	(12,295,063)	(13,465,560)	(15,763,778)	
Other operating receipts	84,551	45,047		
a. Net cash provided by (or used for) operating activities	1,458,417	346,450	(3,600,523)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(292,808)	(826,765)	(9,581,517)	
Sale of capital assets				
Principal	(174,276)			
Interest	(11,621)			
c. Net cash provided by (or used for) capital and related financing activities	(478,705)	(826,765)	(9,581,517)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	930,217	310,158	310,158	
d. Net cash provided by (or used in) investing activities	930,217	310,158	310,158	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,909,929	(170,157)	(12,871,882)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	16,639,433	18,549,362	18,379,205	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	18,549,362	18,379,205	5,507,323	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6850
Automotive and Central Services

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	2,112,459	3,459,773	3,700,000	
Miscellaneous				
Other				
Total Operating Revenue	2,112,459	3,459,773	3,700,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	4,791,738	5,263,219	6,314,270	
Employee Benefits	2,165,962	2,648,547	3,258,320	
Services & Supplies	1,390,649	1,739,887	3,000,000	
Depreciation/Amortization	5,955	5,955	5,955	
Total Operating Expense	8,354,304	9,657,608	12,578,545	
Operating Income or (Loss)	(6,241,845)	(6,197,835)	(8,878,545)	
NONOPERATING REVENUES				
Interest Earnings	323,269	89,868	89,868	
Total Nonoperating Revenues	323,269	89,868	89,868	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(5,918,576)	(6,107,967)	(8,788,677)	
Operating Transfers (Schedule T)				
In From Fund 4370 (County Capital Projects)	4,050,000	4,050,000	6,000,000	
Out				
Net Operating Transfers	4,050,000	4,050,000	6,000,000	
NET INCOME (LOSS)	(1,868,576)	(2,057,967)	(2,788,677)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6860
Construction Management

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,311,273	3,459,773	3,700,000	
Cash paid to employees & benefits	(6,796,360)	(7,911,766)	(9,572,590)	
Cash paid for services & supplies	(1,311,881)	(1,739,887)	(3,000,000)	
Other operating receipts				
a. Net cash provided by (or used for) operating activities	(5,796,968)	(6,191,880)	(8,872,590)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	4,050,000	4,050,000	6,000,000	
b. Net cash provided by (or used for) noncapital financing activities	4,050,000	4,050,000	6,000,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets			(50,000)	
c. Net cash provided by (or used for) capital and related financing activities	0	0	(50,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	333,583	89,868	89,868	
d. Net cash provided by (or used in) investing activities	333,583	89,868	89,868	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,413,385)	(2,052,012)	(2,832,722)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	7,911,212	6,497,827	4,445,815	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,497,827	4,445,815	1,613,093	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6860
Construction Management

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	112,732,555	104,848,676	121,205,636	
Miscellaneous				
Other	315,052	321,436	300,000	
Total Operating Revenue	113,047,607	105,170,112	121,505,636	
OPERATING EXPENSE				
General Government				
Salaries & Wages	24,026,601	25,194,322	28,653,639	
Employee Benefits	10,499,509	12,499,037	14,600,028	
Services & Supplies	42,540,844	59,244,306	83,188,588	
Depreciation/Amortization	18,752,942	47,759	50,965	
Total Operating Expense	95,819,896	96,985,424	126,493,220	
Operating Income or (Loss)	17,227,711	8,184,688	(4,987,584)	
NONOPERATING REVENUES				
Interest Earnings	4,127,237	1,649,990	1,649,990	
Total Nonoperating Revenues	4,127,237	1,649,990	1,649,990	
NONOPERATING EXPENSES				
Interest Expense	837,255			
Total Nonoperating Expenses	837,255	0	0	
Net Income (Loss) before				
Operating Transfers	20,517,693	9,834,678	(3,337,594)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	20,517,693	9,834,678	(3,337,594)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6880
Enterprise Resource Planning

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	104,185,334	104,848,676	121,205,636	
Cash paid to employees & benefits	(33,335,633)	(37,693,359)	(43,253,667)	
Cash paid for services & supplies	(44,350,556)	(59,244,306)	(83,188,588)	
Other operating receipts	315,052	321,436	300,000	
a. Net cash provided by (or used for) operating activities	26,814,197	8,232,447	(4,936,619)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(6,962,558)	(64,110)	(55,232,456)	
Principal	(18,507,840)			
Interest	(808,824)			
c. Net cash provided by (or used for) capital and related financing activities	(26,279,222)	(64,110)	(55,232,456)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	4,130,008	1,649,990	1,649,990	
d. Net cash provided by (or used in) investing activities	4,130,008	1,649,990	1,649,990	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,664,983	9,818,327	(58,519,085)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	70,782,525	75,447,508	85,265,835	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	75,447,508	85,265,835	26,746,750	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6880
Enterprise Resource Planning

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Total Operating Revenue	0	0	0	
OPERATING EXPENSE				
Health				
Services & Supplies				
Depreciation/Amortization				
Total Operating Expense	0	0	0	
Operating Income or (Loss)	0	0	0	
NONOPERATING REVENUES				
Interest Earnings	2,081	794	2,000	
Total Nonoperating Revenues	2,081	794	2,000	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	2,081	794	2,000	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	2,081	794	2,000	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 7620
Southern Nevada Health District - Proprietary Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES: Cash paid for services & supplies				
a. Net cash provided by (or used for) operating activities	0	0	0	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: Transfers from other funds				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: Repayment of advances received from other funds	(989)			
c. Net cash provided by (or used for) capital and related financing activities	(989)	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES: Interest earnings	2,141	794	2,000	
d. Net cash provided by (or used in) investing activities	2,141	794	2,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,152	794	2,000	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	111,083	112,235	113,029	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	112,235	113,029	115,029	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 7620
Southern Nevada Health District - Proprietary Fund

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

* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Southern Nevada Area Communications Council										
P25 Communications System (2520.000)	7	10 yrs	6,986,813	07/01/24	01/15/34	4.74	5,716,828	271,047	604,241	875,288
TOTAL - ALL DEBT SERVICE			6,986,813				5,716,828	271,047	604,241	875,288

NOTE: This schedule excludes lease liabilities in accordance with
 GASB 87. See Budget Message.

Southern Nevada Area Communications Council (2520)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND: Medium-Term Financing Debt Service										
TOTAL - ALL DEBT SERVICE			0				0	0	0	0

NOTE: This schedule excludes lease liabilities in accordance with GASB 87. See Budget Message.

Medium Term County Bonds Debt Service (3160)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Long-Term County Bonds Debt Service										
Car Rental Fee Series 2009 (3170.050)	4	50 yrs	10,000	04/01/09	04/01/59	5.83	10,000	583		583
Bond Bank Series 2016 A (3170.061)	2	14 yrs	263,955,000	03/03/16	11/01/29	5.00	40,315,000	1,785,375	9,215,000	11,000,375
Bond Bank Series 2016 B (3170.062)	2	18 yrs	271,670,000	08/03/16	11/01/34	4.00/5.00	181,325,000	7,669,100	35,660,000	43,329,100
Bond Bank Series 2017 (3170.063)	2	21 yrs	321,640,000	03/22/17	06/01/38	4.00/5.00	227,030,000	9,712,100	14,635,000	24,347,100
Detention Center Bonds 2019 (3170.064)	2	20 yrs	185,815,000	07/31/19	06/01/39	3.00/*5.00	139,415,000	5,960,000	7,985,000	13,945,000
Park Improvement Bonds 2018 (3170.065)	2	20 yrs	150,000,000	11/20/18	12/01/38	4.00/5.00	129,730,000	5,817,800	7,320,000	13,137,800
Master Transportation Plan Series 2018B (3170.066)	2	20 yrs	272,565,000	11/20/18	12/01/39	4.00/5.00	232,185,000	10,531,025	8,285,000	18,816,025
Master Transportation Refunding Series 2019B (3170.067)	2	10 yrs	31,225,000	03/12/19	06/01/29	5.00	10,970,000	548,500	3,485,000	4,033,500
Public Facilities/RJC Series 2019 B Bonds (3170.068)	2	20 yrs	13,405,000	07/31/19	06/01/39	3.00/5.00	10,245,000	437,950	585,000	1,022,950
Public Facilities/Family Service 2019 Bonds (3170.069)	2	20 yrs	80,000,000	11/01/19	06/01/40	3.00/5.00	63,170,000	2,534,800	3,315,000	5,849,800
Master Transportation Plan Series 2019A Refunding (3170.071)	2	10 yrs	76,360,000	09/11/19	12/01/29	5.00	35,180,000	1,555,250	8,150,000	9,705,250
TOTAL - ALL DEBT SERVICE (continued)										

NOTE: This schedule excludes lease liabilities in accordance with
 GASB 87. See Budget Message.

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

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

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Long-Term County Bonds Debt Service										
Bond Bank Series 2021 (3170.073)	2	15 yrs	67,620,000	11/02/21	11/01/36	2.125/3.00	67,620,000	1,623,475		1,623,475
Bond Bank Series 2022A (3170.074)	2	10 yrs	75,090,000	05/10/22	06/01/32	4.00	75,090,000	3,003,600		3,003,600
Fire Station/Fire Training Center Series 2023 (3170.075)	2	20 yrs	43,660,000	04/19/23	06/01/43	5.00	39,500,000	1,975,000	1,530,000	3,505,000
*Bond Bank Refunding Series 2026AB	11	TBD	177,140,000	TBD	TBD	TBD	177,140,000	6,145,080		6,145,080
*Master Transportation Plan Series 2026A	11	20 yrs	200,000,000	TBD	12/01/46	5.00	200,000,000	10,000,000	3,010,288	13,010,288
TOTAL - ALL DEBT SERVICE			2,230,155,000				1,628,925,000	69,299,638	103,175,288	172,474,926

NOTE: This schedule excludes lease liabilities in accordance with GASB 87. See Budget Message.

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

* The County is contemplating issuing these bonds in FY 2027.

SCHEDULE C-1 - INDEBTEDNESS

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

* - TYPE

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
FUND: RTC Debt Service											
Sales Tax Revenue Bond - 2016 (3180.200)	4	13 yrs	36,405,000	11/09/16	07/01/29	5	16,815,000	743,500	3,890,000	4,633,500	
MVFT Revenue Bond - 2016B (3180.050)	4	12 yrs	43,495,000	11/09/16	07/01/28	5	35,430,000	1,663,125	4,335,000	5,998,125	
FTI Revenue Bond - 2017 (3180.703)	4	20 yrs	150,000,000	06/13/17	07/01/37	3.50/5.00	106,580,000	5,161,625	6,695,000	11,856,625	
FTI Revenue Bond - 2019 (3180.704)	4	10 yrs	60,000,000	11/27/19	07/01/29	5	28,445,000	1,257,250	6,600,000	7,857,250	
MVFT Revenue Bond - 2020C (3180.060)	4	10 yrs	91,590,000	10/29/20	07/01/30	5	76,640,000	3,446,125	15,435,000	18,881,125	
FTI Revenue Bond - 2021 (3180.705)	4	20 yrs	100,000,000	05/12/21	07/01/41	2.00/5.00	86,695,000	2,808,125	3,885,000	6,693,125	
FTI Revenue Bond - 2022 (3180.706)	4	20 yrs	200,000,000	05/10/22	07/01/42	3.00/5.00	196,620,000	8,373,675	1,815,000	10,188,675	
MVFT Revenue Bond - 2023 (3180.070)	4	20 yrs	200,000,000	06/07/23	07/01/43	4.00/5.00	200,000,000	9,605,650	0	9,605,650	
Sales Tax Revenue Bond - 2023 (3180.230)	4	20 yrs	100,000,000	06/21/23	07/01/43	4.00/5.00	100,000,000	4,726,850	0	4,726,850	
FTI Revenue Bond - 2024 (3180.707)	4	20 yrs	206,405,000	06/12/24	07/01/44	4.00/5.00	197,845,000	9,231,125	9,515,000	18,746,125	
FTI Revenue Bond - 2025 (3180.708)	4	20 yrs	202,325,000	06/03/25	07/01/45	4.00/5.00	202,325,000	9,352,950	7,435,000	16,787,950	
TOTAL - ALL DEBT SERVICE			1,390,220,000				1,247,395,000	56,370,000	59,605,000	115,975,000	

NOTE: Bonds are sorted by "Issue Date".

NOTE: This schedule excludes lease liabilities in accordance with
GASB 87. See Budget Message.

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

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE		
FUND: Flood Control Debt Service											
Flood Control Refunding (3300.011)	2	21 yrs	109,955,000	12/07/17	11/01/38	2.375/5.00	83,545,000	2,711,138	5,200,000	7,911,138	
Flood Control Bonds (3300.012)	2	20 yrs	115,000,000	03/26/19	11/01/38	3.00/5.00	80,515,000	3,259,563	5,680,000	8,939,563	
Flood Control Refunding (3300.013)	2	18 yrs	185,465,000	10/28/20	11/01/38	0.29/2.80	173,035,000	4,036,253	5,875,000	9,911,253	
Flood Control Bonds (3300.014)	2	25 yrs	85,000,000	10/28/20	11/01/45	2.25/5.00	74,360,000	2,450,407	2,465,000	4,915,407	
Flood Control Bonds (3300.015)	2	10 yrs	122,150,000	03/25/25	11/01/35	4.00/5.00	113,550,000	5,453,625	8,955,000	14,408,625	
TOTAL - ALL DEBT SERVICE			617,570,000				525,005,000	17,910,986	28,175,000	46,085,986	

NOTE: Bonds are sorted by "Issue Date".

NOTE: This schedule excludes lease liabilities in accordance with
 GASB 87. See Budget Message.

Flood Control Debt Service (3300)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

* - TYPE

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Department of Aviation										
Senior Lien Revenue Bonds:										
2010C Build America Bonds (5220.054)	4	35 yrs	454,280,000	02/23/10	07/01/45	6.82	454,280,000	30,981,896		30,981,896
2015A Bonds (5220.023)	4	25 yrs	59,915,000	04/30/15	07/01/40	5.00	59,915,000	2,995,750		2,995,750
2019B Bonds (5220.050)	4	23 yrs	240,800,000	07/01/19	07/01/42	5.00	240,800,000	12,040,000		12,040,000
Subordinate Lien Revenue Bonds:										
2008C1 Bonds (5220.043)	4	32 yrs	122,900,000	03/19/08	07/01/40	VAR.	122,900,000	7,927,050		7,927,050
2008D2 Bonds (5220.045)	4	32 yrs	199,605,000	03/19/08	07/01/40	VAR.	199,605,000	9,656,837		9,656,837
2017A2 Bonds (5220.041)	4	23 yrs	47,800,000	04/25/17	07/01/40	5.00	47,800,000	2,390,000		2,390,000
2019A Bonds (5220.051)	4	7 yrs	107,530,000	07/01/19	07/01/26	5.00	35,400,000	885,000	35,400,000	36,285,000
2019D Bonds (5220.053)	4	13 yrs	296,155,000	11/27/19	07/01/32	5.00	124,455,000	5,338,750	35,360,000	40,698,750
2021A Bonds (5220.501)	4	15 yrs	71,270,000	06/30/21	07/01/36	5.00	71,270,000	3,563,500		3,563,500
2024A Bonds (5220.015)	4	8 yrs	319,375,000	04/02/24	07/01/32	5.00	296,405,000	14,297,000	20,930,000	35,227,000
TOTAL - ALL DEBT SERVICE (continued)										

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

NOTE: Bonds are sorted by "Issue Date".

NOTE: This schedule excludes lease liabilities in accordance with GASB 87. See Budget Message.

Department of Aviation (5200-5290)
 (Local Government)
 SCHEDULE C-1 - INDEBTEDNESS
 (Continued on next page)

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Department of Aviation										
Junior Subordinate and Jet A Revenue Bonds:										
2021 Notes Series B (5220.056)	4	6 yrs	125,310,000	06/30/21	07/01/27	5.00	59,340,000	2,461,625	20,215,000	22,676,625
2022A Jet A Bonds (5220.013)	4	4 yrs	40,230,000	11/23/22	07/01/26	5.00	11,330,000	283,250	11,330,000	11,613,250
2024 Notes Series B (5220.057)	4	5 yrs	150,920,000	04/02/24	07/01/29	5.00	150,920,000	7,546,000		7,546,000
General Obligation Bonds:										
N/A										
PFC Revenue Bonds:										
2015C PFC Bonds (5234.041)	4	12 yrs	98,965,000	07/22/15	07/01/27	5.00	42,615,000	1,647,125	19,345,000	20,992,125
2019E PFC Bonds (5234.043)	4	14 yrs	369,045,000	11/27/19	07/01/33	5.00	186,375,000	8,654,750	26,560,000	35,214,750
2022B PFC Bonds (5234.006)	4	5 yrs	43,400,000	11/23/22	07/01/27	5.00	19,875,000	751,375	9,695,000	10,446,375
TOTAL - ALL DEBT SERVICE			2,747,500,000				2,123,285,000	111,419,908	178,835,000	290,254,908

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

NOTE: Bonds are sorted by "Issue Date".

NOTE: This schedule excludes lease liabilities in accordance with
 GASB 87. See Budget Message.

Department of Aviation (5200-5290)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: University Medical Center										
TOTAL - ALL DEBT SERVICE			0				0	0	0	0

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

NOTE: This schedule excludes lease liabilities in accordance with
 GASB 87. See Budget Message.

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

SCHEDULE C-1 - INDEBTEDNESS

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

* - TYPE

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Clark County Water Reclamation District										
State Revolving Loan Bond - ARRA 2009 C (3270.008)	2	20 yrs	5,744,780	10/16/09	07/01/29	0.00	1,086,850		310,529	310,529
State Revolving Loan Bond - Series 2011A (3270.009)	2	20 yrs	40,000,000	03/25/11	01/01/31	3.19	13,764,285	418,327	2,581,555	2,999,882
State Revolving Loan Bond - Series 2012 (3270.010)	2	20 yrs	30,000,000	07/13/12	07/01/32	2.36	12,944,249	294,068	1,865,427	2,159,495
General Obligation - Series 2015 (3270.011)	2	23 yrs	103,625,000	08/04/15	07/01/38	3.25/5.00	74,930,000	2,993,400	4,970,000	7,963,400
General Obligation - Series 2016 Refunding (3270.012)	2	22 yrs	269,465,000	08/30/16	07/01/38	3.00/5.00	205,825,000	7,036,750	11,790,000	18,826,750
General Obligation - Series 2023 (3270.013)	2	30 yrs	340,000,000	07/18/23	07/01/53	5.00/6.00	329,825,000	16,415,150	5,480,000	21,895,150
TOTAL - ALL DEBT SERVICE			788,834,780				638,375,384	27,157,695	26,997,511	54,155,206

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

NOTE: Bonds are sorted by "Issue Date".

NOTE: This schedule excludes lease liabilities in accordance with
 GASB 87. See Budget Message.

Clark County Water Reclamation District
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND: Stadium Authority Debt Service										
Clark County Stadium Authority Bond Series 2018A (3960.000)	2	30 yrs	645,145,000	05/01/18	05/01/48	4.00/5.00	613,575,000	30,678,750	8,355,000	39,033,750
TOTAL - ALL DEBT SERVICE			645,145,000				613,575,000	30,678,750	8,355,000	39,033,750

NOTE: This schedule excludes lease liabilities in accordance with GASB 87. See Budget Message.

Football Stadium Authority Debt Service (3960)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE OUTSTANDING	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Stadium Authority Debt Service										
*Clark County Baseball Stadium Bond Series 2027 (3962.000)	11	30 yrs	120,000,000	TBD	TBD	TBD	120,000,000	5,400,000	1,966,985	7,366,985
TOTAL - ALL DEBT SERVICE			120,000,000				120,000,000	5,400,000	1,966,985	7,366,985

NOTE: This schedule excludes lease liabilities in accordance with
 GASB 87. See Budget Message.

* The Stadium Authority is contemplating issuing this bond in FY 2027.

Baseball Stadium Authority Debt Service (3962)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

* - TYPE

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Special Assessment Bonds										
Flamingo Underground #112 (3990.102)	3	20 yrs	54,110,000	08/24/17	08/01/37	2.00/4.00	36,495,000	1,162,625	2,535,000	3,697,625
Southern Highlands #121 (3990.101)	8	14 yrs	14,880,000	05/31/16	12/01/29	2.00/3.125	1,815,000	49,012	440,000	489,012
Summerlin Centre #128-2031 (3990.090)	8	24 yrs	11,235,000	05/01/07	02/01/31	3.95/5.05	3,205,000	161,853	580,000	741,853
LV BLVD - St. Rose Parkway #158 (3990.099)	8	20 yrs	12,130,000	07/11/17	08/01/37	5.00	5,340,000	255,750	450,000	705,750
Summerlin - Village 16A #159 (3990.098)	8	20 yrs	24,500,000	12/08/15	08/01/35	2.00/5.00	11,390,000	546,750	910,000	1,456,750
Laughlin Lagoon #162A (3990.103)	8	10 yrs	1,803,030	10/16/18	08/01/28	6.93	74,755	4,656	30,302	34,958
TOTAL - ALL DEBT SERVICE			118,658,030				58,319,755	2,180,646	4,945,302	7,125,948

NOTE: Bonds are sorted by SID number.

NOTE: This schedule excludes lease liabilities in accordance with
 GASB 87. See Budget Message.

Special Assessment Bonds (3990)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2027

FUND	FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
1010	GENERAL FUND	2930	Clark County Fire Service District	17	192,558,454	2030	County Grants	31	21,508,528
		Various	Town Funds	17	340,425,587	2060	Detention Services	31	345,633,221
						2080	LVMPD	31	382,607,168
						2100	General Purpose	31	13,500,000
						2180	Citizen Review Board Administration	31	225,459
						2210	District Attorney Family Support	31	13,364,842
						2290	Technology Fees	31	4,200,000
						2770	Community Housing	31	21,264,097
						2780	Opioid Settlement	31	25,000,000
						2900	Mt. Charleston Fire District	31	2,500,000
						3120	Bond Stabilization	31	1,022,950
						3170	L-T County Bonds Debt Service	31	18,987,600
						4140	Parks and Recreation Improvements	31	8,000,000
						4370	County Capital Projects	31	36,447,408
						4380	IT Capital Projects	31	24,000,000
						5410	Recreation Activity	31	5,200,000
						5420	University Medical Center	31	5,000,000
						5450	Shooting Complex	31	1,000,000
						6540	Employee Benefits	31	4,000,000
	Subtotal				532,984,041				933,461,273
	SPECIAL REVENUE FUNDS								
2010	HUD and State Housing Grants					4370	County Capital Projects	33	2,000,000
2020	Road	4180	Master Tran Room Tax Imprv	34	2,063,492				
2030	County Grants	1010	General Fund	36	21,508,528				
2050	LVMPD Forfeitures	2330	LVMPD Shared State Forfeitures	40	241,581				
2060	Detention Services	1010	General Fund	41	345,633,221	3170	L-T County Bonds Debt Service	41	13,945,000
2080	LVMPD	1010	General Fund	43	382,273,606	2081	LVMPD Grants	44	8,000,000
		2081	LVMPD Grants	43	8,000,000				
		2570	Moapa Valley Town	43	150,000				
		2640	Laughlin Town	43	4,200,000				
2081	LVMPD Grants	2080	LVMPD	45	8,000,000	2080	LVMPD	45	8,000,000
2100	General Purpose	1010	General Fund	46	13,500,000				
		4160	Special Ad Valorem Cap Projects	46	1,077,621				
2110	Subdivision Park Fees	4110	Recreation Capital Improvement	48	2,000,000	4110	Recreation Capital Improvement	48	40,678,757
2120	Master Transportation Plan					3170	L-T County Bonds Debt Service	50	45,565,063
						4120	Master Transportation Plan Capital	50	99,564,892
						4180	Master Trans Room Tax Imprv	50	38,828,817
						5240	Department of Aviation	50	16,781,000
						4160	Special Ad Valorem Capital Projects	51	17,960,351
2180	Citizen Review Board Administration	1010	General Fund	55	225,459				
2210	District Attorney Family Support	1010	General Fund	59	13,364,842				
2280	Air Quality Transportation Tax					3170	L-T County Bonds Debt Service	66	2,000,000
2290	Technology Fees	1010	General Fund	67	4,200,000				
2300	Entitlements					2370	Child Welfare	69	45,000,000

Clark County
(Local Government)

Transfer Schedule for Fiscal Year 2027

FUND	FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
	SPECIAL REVENUE FUNDS (Cont)								
2310	Police Sales Tax Distribution					2320	LVMPD Sales Tax	70	142,025,728
2320	LVMPD Sales Tax	2310	Police Sales Tax Distribution	71	142,025,728				
2330	LVMPD Shared State Forfeitures					2050	LVMPD Forfeitures	72	241,581
2340	Fort Mohave Valley Development					4340	Ft Mohave Valley Dev Cap Imprv	73	8,117,658
2370	Child Welfare	2300	Entitlements	75	45,000,000	3170	L-T County Bonds Debt Service	76	2,998,438
2420	Fire Prevention Bureau	2930	Clark County Fire Service District	81	10,400,000				
2760	Eighth Judicial District Court					2761	Eighth Jud Dist Court Grant	91	1,000,000
						2762	Eighth Jud Dist Court Support Program	91	410,000
2761	Eighth Judicial District Court Grant	2760	Eighth Judicial District Court	92	1,000,000				
2762	Eighth Judicial District Court Supported Programs	2760	Eighth Jud Dist Court General Fund	93	410,000				
2770	Community Housing	1010	General Fund	95	21,264,097				
2780	Opioid Settlement	1010	General Fund	96	25,000,000				
2860	Regional Flood Control District	4430	Reg Flood Control Dist Const	100	1,750,000	2870	Reg Flood Control Dist Facility Maint	101	16,000,000
						3300	Flood Control Debt Service	101	47,225,560
						4430	Reg Flood Control Dist Const	101	95,000,000
2870	Reg Flood Control Dist Facility Maint	2860	Regional Flood Control District	102	16,000,000				
2940	Crime Prev Act Sales Tax Dist					2950	Crime Prev Act LVMPD Sales Tax	103	50,453,272
2950	Crime Prev Act LVMPD Sales Tax	2940	Crime Prev Act Sales Tax Dist	105	50,453,272				
2550	Bunkerville Town					1010	General Fund	228	765,188
2930	Clark County Fire Service District					1010	General Fund	230	192,558,454
						2420	Fire Prevention Bureau	230	10,400,000
						3170	L-T County Bonds Debt Service	230	3,505,000
						4300	Fire Service Capital	230	7,731,334
2710	Enterprise Town					1010	General Fund	232	41,176,713
2660	Indian Springs Town					1010	General Fund	234	17,076
2640	Laughlin Town					2080	LVMPD	237	4,200,000
2690	Moapa Town					1010	General Fund	239	19,900
2570	Moapa Valley Town					1010	General Fund	241	1,080,496
						2080	LVMPD	241	150,000
2650	Mt. Charleston Town					1010	General Fund	245	14,150
2900	Mt. Charleston Fire District	1010	General Fund	247	2,500,000				
2600	Paradise Town					1010	General Fund	249	159,373,402
2610	Searchlight Town					1010	General Fund	251	586,368
2680	Spring Valley Town					1010	General Fund	253	65,509,849
2700	Summerlin Town					1010	General Fund	255	10,397,254
2620	Sunrise Manor Town					1010	General Fund	257	27,982,842
2560	Whitney Town					1010	General Fund	259	3,740,133
2630	Winchester Town					1010	General Fund	261	29,762,216
	Subtotal				1,122,241,447				1,260,766,492

Transfer Schedule for Fiscal Year 2027

FUND	FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS									
4110	Recreation Capital Improvement	2110	Subdivision Park Fees	111	40,678,757	2110	Subdivision Park Fees	111	2,000,000
4120	Master Transportation Plan Capital	2120	Master Transportation Plan	112	99,564,892				
4140	Parks and Recreation Improvements	1010	General Fund	113	8,000,000				
4160	Special Ad Valorem Capital Projects	2130	Special Ad Valorem Distribution	114	17,960,351	2100	General Purpose	114	1,077,621
4180	Master Trans Room Tax Imprv	2120	Master Transportation Plan	115	38,828,817	2020	Road	115	2,063,492
4300	Fire Service Capital	2930	Clark County Fire Service Dist	117	7,731,334				
4340	Ft Mohave Valley Dev Cap Imprv	2340	Ft Mohave Valley Development	118	8,117,658				
4370	County Capital Projects	1010	General Fund	119	36,447,408	6860	Construction Management	120	6,000,000
		2010	HUD & State Housing Grants	119	2,000,000				
4380	Information Technology Capital Projects	1010	General Fund	122	24,000,000				
4430	RFCD Construction	2860	Reg Flood Control District	124	95,000,000	2860	Reg Flood Control District	124	1,750,000
4480	Special Assessment Capital Construction	6700	CC Invest Pool & SID Loan Res	127	1,000,000	6700	CC Invest Pool & SID Loan Res	127	1,000,000
	Subtotal				379,329,217				13,891,113
EXPENDABLE TRUST FUNDS									
7050	Southern Nevada Health District					7060	SNHD Capital Improvement	132	2,500,000
						7090	SNHD Grant	132	4,899,376
7060	SNHD Capital Improvement	7050	Southern Nevada Health District	133	2,500,000				
7090	SNHD Grant	7050	Southern Nevada Health District	135	4,899,376				
	Subtotal				7,399,376				7,399,376
DEBT SERVICE FUNDS									
3120	Bond Stabilization	1010	General Fund	137	1,022,950	3170	L-T County Bonds Debt Service	137	1,022,950
3170	L-T County Bonds Debt Service	1010	General Fund	139	18,987,600				
		2060	Detention Services	139	13,945,000				
		2120	Master Transportation Plan	139	45,565,063				
		2280	Air Quality Transportation Tax	139	2,000,000				
		2370	Child Welfare	139	2,998,438				
		2930	CC Fire Service District	139	3,505,000				
		3120	Bond Stabilization	139	1,022,950				
3300	Flood Control Debt Service	2860	Regional Flood Control District	143	47,225,560				
3680	Spc Assessment Sur & Def	3990	Special Assessment Bonds	144	1,000,000	3990	Special Assessment Bonds	144	1,000,000
3990	Special Assessment Bonds	3680	Spc Assessment Sur & Def	147	1,000,000	3680	Spc Assessment Sur & Def	148	1,000,000
	Subtotal				138,272,561				3,022,950
ENTERPRISE FUNDS									
5200-5290	Department of Aviation	2120	Master Transportation Plan	149	16,781,000				
5410	Recreation Activity	1010	General Fund	155	5,200,000				
5420-5440	University Medical Center	1010	General Fund	157	5,000,000				
5450	Shooting Complex	1010	General Fund	159	1,000,000				
	Subtotal				27,981,000				-

Transfer Schedule for Fiscal Year 2027

FUND	FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
6540	INTERNAL SERVICE FUNDS Employee Benefits	1010	General Fund	169	4,000,000				
6700	CC Invest Pool & SID Loan Reserve	4480	Spc Assessment Cap Const	183	1,000,000	4480	Spc Assessment Cap Const	183	1,000,000
6860	Construction Management	4370	County Capital Projects	193	6,000,000				
	Subtotal				11,000,000				1,000,000
	RESIDUAL EQUITY TRANSFERS								
	Subtotal								
	TRUST & AGENCY FUNDS								
	Subtotal								
	TOTAL TRANSFERS*				2,219,207,642				2,219,541,204

* Transfers between Fund 1010 and 2080 are not in balance. The difference of \$333,562 will be resolved by the filing of the Final Budget. (See Budget Message)

Clark County
(Local Government)

LEGAL NOTICE

NOTICE IS HEREBY given that the Board of County Commissioners of Clark County, Nevada, will hold a public hearing on Monday, May 18, 2026, at the hour of 10:00 a.m. in the Clark County Government Center, Commission Chambers, 500 South Grand Central Parkway, Las Vegas, Nevada, on the Tentative Clark County, Unincorporated Town and Special District Budgets.

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



LYNN MARIE GOYA, County Clerk
and Ex-Officio Clerk of the
Board of County Commissioners
Clark County, Nevada

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

Computation of Common Levy

Unincorporated Town	Fiscal Year 2027 Allowable Property Tax Revenue	Fiscal Year 2027 Assessed Valuation
Enterprise	\$ 69,274,618	\$ 19,513,977,010
Paradise	328,138,891	25,520,212,416
Spring Valley	57,422,751	13,326,236,020
Summerlin	20,171,724	6,256,738,277
Sunrise Manor	41,620,615	5,703,798,153
Whitney	5,427,017	1,437,620,415
Winchester	61,285,119	2,556,742,528
	\$ 583,340,735	\$ 74,315,324,819

\$583,340,735
\$743,153,248
\$0.7850
\$0.2064

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

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

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

FISCAL YEAR 2027
PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION

ENTITY	ALLOWED TAX RATE	ALLOWED PROPERTY TAX REVENUE INCLUDING NET PROCEEDS	ACTUAL TAX RATE	TOTAL PROPERTY TAX REVENUE INCLUDING NET PROCEEDS WITH NO CAP	AD VALOREM TAX ABATEMENT	BUDGETED PROPERTY TAX REVENUE INCLUDING NET PROCEEDS WITH CAP
CLARK COUNTY OPERATING	0.9026	\$ 1,409,950,208	0.4599	\$ 718,440,055	\$ 145,640,840	\$ 572,799,215
FAMILY COURT	0.0192	\$ 29,992,293	0.0192	\$ 29,993,584	\$ 6,080,244	\$ 23,913,340
COOPERATIVE EXTENSION	0.0100	\$ 15,620,986	0.0100	\$ 15,621,658	\$ 3,166,794	\$ 12,454,864
COMBINED CLARK COUNTY BONDS DEBT	0.0000	\$ -	0.0000	\$ -	\$ -	\$ -
MEDICAL ASSISTANCE TO INDIGENT PERSONS	0.1000	\$ 156,209,861	0.1000	\$ 156,216,581	\$ 31,667,937	\$ 124,548,644
CLARK COUNTY CAPITAL	0.0500	\$ 78,104,931	0.0500	\$ 78,108,291	\$ 15,833,969	\$ 62,274,322
ACCIDENT INDIGENT	0.0150	\$ 23,431,479	0.0150	\$ 23,432,487	\$ 4,750,190	\$ 18,682,297
BUNKERVILLE TOWN	2.3125	\$ 1,012,498	0.0200	\$ 8,757	\$ 1,638	\$ 7,119
CLARK COUNTY FIRE SERVICE DISTRICT	0.4553	\$ 354,416,046	0.2197	\$ 171,019,559	\$ 33,451,065	\$ 137,568,494
ENTERPRISE TOWN	0.3550	\$ 69,274,618	0.2064	\$ 40,276,849	\$ 8,583,491	\$ 31,693,358
INDIAN SPRINGS TOWN	1.5837	\$ 901,739	0.0200	\$ 11,388	\$ 2,578	\$ 8,810
LAUGHLIN TOWN	7.6713	\$ 47,735,299	0.8416	\$ 5,236,926	\$ 993,240	\$ 4,243,686
MOAPA TOWN	4.6370	\$ 3,820,097	1.0940	\$ 90,127	\$ 28,676	\$ 61,451
MOAPA VALLEY TOWN	0.5699	\$ 1,573,198	0.0200	\$ 56,552	\$ 10,819	\$ 45,733
MOAPA VALLEY FIRE DISTRICT	0.1577	\$ 471,814	0.0000	\$ -	\$ -	\$ -
MT. CHARLESTON TOWN	0.4240	\$ 356,072	0.0200	\$ 16,796	\$ 4,364	\$ 12,432
MT. CHARLESTON FIRE DISTRICT	2.3915	\$ 2,024,474	0.8813	\$ 746,046	\$ 192,496	\$ 553,550
PARADISE TOWN	1.2858	\$ 328,138,891	0.2064	\$ 52,673,718	\$ 8,379,002	\$ 44,294,716
SEARCHLIGHT TOWN	2.8400	\$ 1,198,463	0.0200	\$ 8,440	\$ 924	\$ 7,516
SPRING VALLEY TOWN	0.4309	\$ 57,422,751	0.2064	\$ 27,505,351	\$ 4,268,080	\$ 23,237,271
SUMMERLIN TOWN	0.3224	\$ 20,171,724	0.2064	\$ 12,913,908	\$ 2,798,161	\$ 10,115,747
SUNRISE MANOR TOWN	0.7297	\$ 41,620,615	0.2064	\$ 11,772,639	\$ 3,439,367	\$ 8,333,272
WHITNEY TOWN	0.3775	\$ 5,427,017	0.2064	\$ 2,967,249	\$ 1,006,136	\$ 1,961,113
WINCHESTER TOWN	2.3970	\$ 61,285,118	0.2064	\$ 5,277,117	\$ 1,579,391	\$ 3,697,726
LVMPD EMERGENCY 9-1-1	0.0050	\$ 5,527,858	0.0050	\$ 5,528,194	\$ 1,412,054	\$ 4,116,140
LVMPD MANPOWER SUPPLEMENT (County)	0.2800	\$ 223,964,771	0.2800	\$ 223,983,565	\$ 53,326,475	\$ 170,657,090
LVMPD MANPOWER SUPPLEMENT (City)	0.2800	\$ 91,535,020	0.2800	\$ 91,535,020	\$ 22,262,312	\$ 69,272,708
TOTALS		\$ 3,031,187,841		\$ 1,673,440,857	\$ 348,880,243	\$ 1,324,560,614

NOTE: The State Accident Indigent rate of \$0.0150, will be included in this schedule per a request by the Department of Taxation beginning in FY 2009.



together**forbetter**

Office of the County Manager

500 S. Grand Central Pkwy., Las Vegas, NV 89155-1111

Email: CCMgr@ClarkCountyNV.gov

Office: 702-455-3530 | Fax: 702-455-3558 | ClarkCountyNV.gov

April 15, 2026

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

Clark County herewith submits the Tentative Budget for various unincorporated towns and special districts under its jurisdiction for Fiscal Year 2027.

The budgets for the unincorporated towns and special districts contain sixteen (16) funds requiring property tax revenues totaling \$265,844,419.

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

The budgets for the unincorporated towns and special districts contain seventeen (17) governmental type funds with estimated expenditures of \$28,123,464 and no proprietary funds with estimated expenses of \$0.



together**for**better

Office of the County Manager

500 S. Grand Central Pkwy., Las Vegas, NV 89155-1111

Email: CCMgr@ClarkCountyNV.gov

Office: 702-455-3530 | Fax: 702-455-3558 | ClarkCountyNV.gov

Nevada Department of Taxation
April 15, 2026
Page Two

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

CERTIFICATION:

APPROVED BY THE GOVERNING BOARD:

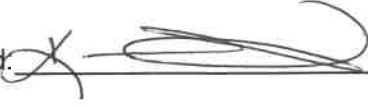
(Signatures not required for Tentative Budget)

I, Kevin Schiller
County Manager

Chair

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

Vice Chair

Signed: 

Date: April 15, 2026

Schedule of Notice of Public Hearing
Date and Time: Monday, May 18, 2026, 10 a.m.
Publication Date: May 8, 2026
Place: Clark County Government Center
Commission Chambers
500 S. Grand Central Parkway
Las Vegas, NV 89155

BUDGET SUMMARY FOR CLARK COUNTY (TOWNS AND SPECIAL DISTRICTS)
 SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES:					
Property Taxes	\$229,359,127	\$247,111,180	\$265,851,195	\$0	\$265,851,195
Other Taxes	0	0	0	0	0
Licenses and Permits	9,417,973	9,833,521	9,833,521	0	9,833,521
Intergovernmental Resources	283,489,450	284,818,963	291,291,108	0	291,291,108
Charges for Services	297,796	354,834	110,000	0	110,000
Fines and Forfeits	0	0	0	0	0
Special Assessment	0	0	0	0	0
Miscellaneous	3,694,451	1,414,897	1,649,796	0	1,649,796
TOTAL REVENUES	526,258,797	543,533,395	568,735,620	0	568,735,620
EXPENDITURES-EXPENSES:					
General Government	839,478	914,778	1,953,599	0	1,953,599
Judicial	0	0	0	0	0
Public Safety	16,870,022	16,209,036	25,755,661	0	25,755,661
Public Works	0	0	0	0	0
Sanitation	0	0	0	0	0
Health	0	0	0	0	0
Welfare	0	0	0	0	0
Culture and Recreation	17,408	345,967	414,204	0	414,204
Community Support	0	0	0	0	0
Intergovernmental Expenditures	0	0	0	0	0
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	0	0
Hospitals	0	0	0	0	0
Transit Systems	0	0	0	0	0
Airports	0	0	0	0	0
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	0	0	0	0	0
Debt Service: - Interest	0	0	0	0	0
Interest Cost\Fiscal Charges	0	0	0	0	0
TOTAL EXPENDITURES-EXPENSES	17,726,908	17,469,781	28,123,464	0	28,123,464
Excess of Revenues over (under) Expenditures-Expenses	508,531,889	526,063,614	540,612,156	0	540,612,156

BUDGET SUMMARY FOR CLARK COUNTY (TOWNS AND SPECIAL DISTRICTS)
 SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Medium/Long-Term Debt	0	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0
Lease and SBITA Financing	0	0	0	0	0
Operating Transfers (in)	2,500,000	2,500,000	2,500,000	0	2,500,000
Operating Transfers (out)	500,142,454	508,360,969	558,970,375	0	558,970,375
TOTAL OTHER FINANCING SOURCES (USES)	(497,642,454)	(505,860,969)	(556,470,375)	0	(556,470,375)
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	10,889,435	20,202,645	(15,858,219)	0	(15,858,219)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	161,010,020	171,899,455	192,102,100	XXXXXXXXXX	XXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXX	XXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	171,899,455	192,102,100	176,243,881	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 171,899,455	\$ 192,102,100	\$ 176,243,881		

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

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For Towns and Special Districts
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TENTATIVE TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Bunkerville Town	224,704	720,745	7,119	0.0200				952,568
Clark County Fire Service District	65,359,706	77,600,344	137,568,494	0.2197				280,528,544
Enterprise Town	12,520,190	9,526,964	31,693,358	0.2064	674,955			54,415,467
Indian Springs Town	10,850		8,810	0.0200	8,280			27,940
Laughlin Town	13,896,617	11,471,531	4,246,111	0.8416	1,102,256			30,716,515
Moapa Town	236,417		61,451	0.1094	7,023			304,891
Moapa Valley Town	367,462	1,119,424	45,733	0.0200	6,588			1,539,207
Moapa Valley Fire District	10,546,703	1,175,596			945,180			12,667,479
Mt. Charleston Town	4,583		12,432	0.0200	1,390			18,405
Mt. Charleston Fire District	1,476,199	227,588	553,550	0.8813	842,474		2,500,000	5,599,811
Paradise Town	45,553,974	104,797,610	44,294,716	0.2064	6,175,657			200,821,957
Searchlight Town	166,740	534,975	7,516	0.0200	16,377			725,608
Spring Valley Town	19,874,735	40,253,703	23,237,271	0.2064	227,600			83,593,309
Summerlin Town	3,148,102	309,186	10,115,747	0.2064	384,566			13,957,601
Sunrise Manor Town	8,296,222	18,147,764	8,333,272	0.2064	648,900			35,426,158
Whitney Town	1,178,692	1,613,956	1,961,113	0.2064	44,990			4,798,751
Winchester Town	9,240,204	23,490,361	3,697,726	0.2064	808,442			37,236,733
Subtotal Governmental Fund Types, Expendable Trust Funds	192,102,100	290,989,747	265,844,419		11,894,678	0	2,500,000	763,330,944
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	192,102,100	290,989,747	265,844,419		11,894,678	0	2,500,000	763,330,944

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For Towns and Special Districts
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				SERVICES SUPPLIES, AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TENTATIVE TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Bunkerville Town	R						765,188	187,380	952,568
Clark County Fire Service District	R						214,194,788	66,333,756	280,528,544
Enterprise Town	R						41,176,713	13,238,754	54,415,467
Indian Springs Town	R						17,076	10,864	27,940
Laughlin Town	R	6,895,671	3,941,041	2,339,440	1,064,217		4,200,000	12,276,146	30,716,515
Moapa Town	R	26,000	1,000	3,250			19,900	254,741	304,891
Moapa Valley Town	R						1,230,496	308,711	1,539,207
Moapa Valley Fire District	R	275,000	267,000	7,243,094	900,000			3,982,385	12,667,479
Mt. Charleston Town	R						14,150	4,255	18,405
Mt. Charleston Fire District	R	2,155,715	1,325,193	1,271,843	415,000			432,060	5,599,811
Paradise Town	R						159,373,402	41,448,555	200,821,957
Searchlight Town	R						586,368	139,240	725,608
Spring Valley Town	R						65,509,849	18,083,460	83,593,309
Summerlin Town	R						10,397,254	3,560,347	13,957,601
Sunrise Manor Town	R						27,982,842	7,443,316	35,426,158
Whitney Town	R						3,740,133	1,058,618	4,798,751
Winchester Town	R						29,762,216	7,474,517	37,236,733
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		9,352,386	5,534,234	10,857,627	2,379,217	0	558,970,375	176,237,105	763,330,944

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

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

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2027		(11) (9) + (10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND: Towns/Special Districts										
TOTAL - ALL DEBT SERVICE			0				0	0	0	0

Towns and Special Districts
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government			
Laughlin Town	2	2	4
Judicial			
Public Safety			
Laughlin Town	32	33	33
Moapa Valley Fire District	2	2	2
Mt. Charleston Fire District	15	15	15
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Laughlin Town	6	6	6
Moapa Town	1	1	1
Community Support			
TOTAL GENERAL GOVERNMENT	<u>58</u>	<u>59</u>	<u>61</u>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	<u><u>58</u></u>	<u><u>59</u></u>	<u><u>61</u></u>

Towns and Special Districts
(Local Government)

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

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

Source of Population Estimate:	ACTUAL PRIOR YEAR ENDING 06/30/25		ESTIMATED CURRENT YEAR ENDING 06/30/26		BUDGET YEAR ENDING 06/30/27	
	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning
Town/Special District Name:						
Bunkerville Town	925		934		944	
CC Fire Service District		1,047,522		1,060,511		1,082,894
Enterprise Town	243,834		249,741		259,959	
Indian Springs Town		1,613		1,675		1,597
Laughlin Town	8,888		8,858		8,810	
Moapa Town		1,295		1,299		1,322
Moapa Valley Town	6,292		6,242		6,277	
Moapa Valley Fire District		7,620		7,628		7,647
Mt. Charleston Town		754		762		701
Mt. Charleston Fire District		754		762		701
Paradise Town	189,229		188,387		191,215	
Searchlight Town	413		416		413	
Spring Valley Town	219,492		224,164		227,835	
Summerlin Town	34,256		34,532		35,593	
Sunrise Manor Town	209,587		208,974		212,012	
Whitney Town	45,901		46,606		47,407	
Winchester Town	33,402		33,366		33,894	

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
POPULATION

**TOWNS & SPECIAL DISTRICTS
ASSESSED VALUATION**

(Secured & Unsecured Only)

Town/Special District Name:	ACTUAL PRIOR YEAR ENDING 06/30/25			ESTIMATED CURRENT YEAR ENDING 06/30/26			BUDGET YEAR ENDING 06/30/27		
	Assessed Valuation	Net Proceeds of Minerals	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Minerals	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Minerals*	Total Assessed Valuation
Bunkerville Town	39,020,919		39,020,919	41,340,448		41,340,448	43,783,707		43,783,707
CC Fire Service District	73,147,986,063		73,147,986,063	74,438,282,137		74,438,282,137	77,842,311,911		77,842,311,911
Enterprise Town	18,064,062,613		18,064,062,613	18,412,128,588		18,412,128,588	19,513,977,010		19,513,977,010
Indian Springs Town	52,424,092		52,424,092	54,793,446		54,793,446	56,938,725		56,938,725
Laughlin Town	603,507,323		603,507,323	635,362,370		635,362,370	622,258,269		622,258,269
Moapa Town	81,528,606		81,528,606	84,339,599		84,339,599	82,382,940		82,382,940
Moapa Valley Town	260,711,565	8,877,723	269,589,288	268,237,130	8,438,688	276,675,818	276,048,048	6,712,050	282,760,098
Moapa Valley Fire District	282,987,334		282,987,334	293,472,053		293,472,053	299,184,596		299,184,596
Mt. Charleston Town	72,206,198		72,206,198	82,772,584		82,772,584	83,979,275		83,979,275
Mt. Charleston Fire District	73,626,475		73,626,475	83,520,319		83,520,319	84,652,916		84,652,916
Paradise Town	24,354,788,144		24,354,788,144	25,002,044,498		25,002,044,498	25,520,212,416		25,520,212,416
Searchlight Town	46,345,187		46,345,187	45,509,329		45,509,329	42,199,411		42,199,411
Spring Valley Town	12,463,109,129		12,463,109,129	12,715,023,881		12,715,023,881	13,326,236,020		13,326,236,020
Summerlin Town	5,657,416,921		5,657,416,921	5,993,521,477		5,993,521,477	6,256,738,277		6,256,738,277
Sunrise Manor Town	5,400,747,654		5,400,747,654	5,495,258,112		5,495,258,112	5,703,798,153		5,703,798,153
Whitney Town	1,408,140,411		1,408,140,411	1,407,337,735		1,407,337,735	1,437,620,415		1,437,620,415
Winchester Town	2,549,627,392		2,549,627,392	2,572,282,583		2,572,282,583	2,556,742,528		2,556,742,528

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

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
ASSESSED VALUATION

**TOWNS & SPECIAL DISTRICTS
TAX RATES**

	ACTUAL PRIOR YEAR ENDING 06/30/25			ESTIMATED CURRENT YEAR ENDING 06/30/26			BUDGET YEAR ENDING 06/30/27		
	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate
Town/Special District Name:									
Bunkerville Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
CC Fire Service District	0.2197		0.2197	0.2197		0.2197	0.2197		0.2197
Enterprise Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Indian Springs Town*	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Laughlin Town*	0.8416		0.8416	0.8416		0.8416	0.8416		0.8416
Moapa Town*	0.1094		0.1094	0.1094		0.1094	0.1094		0.1094
Moapa Valley Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Moapa Valley Fire District	0.0000		0.0000	0.0000		0.0000	0.0000		0.0000
Mt. Charleston Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Mt. Charleston Fire District	0.8813		0.8813	0.8813		0.8813	0.8813		0.8813
Paradise Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Searchlight Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Spring Valley Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Summerlin Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Sunrise Manor Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Whitney Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Winchester Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064

* The tax levy for Emergency 9-1-1 services is accounted for in the Las Vegas Metropolitan Police Department Fund (2080).

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
TAX RATES

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	1.9668	43,783,707	861,138	0.0200	8,757	1,638	7,119	XXXXXXXXXXXXXXXXXX	7,119
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	43,783,707	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.3457	"	151,360	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3457	XXXXXXXXXX	151,360	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	2.3125	XXXXXXXXXX	1,012,498	0.0200	8,757	1,638	7,119	-	7,119
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	2.3125	XXXXXXXXXX	1,012,498	0.0200	8,757	1,638	7,119	-	7,119

Bunkerville Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,978	6,512	7,119	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	700,556	704,059	720,745	
Subtotal Revenues	706,534	710,571	727,864	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	182,599	194,133	224,704	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	182,599	194,133	224,704	
TOTAL AVAILABLE RESOURCES	889,133	904,704	952,568	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	695,000	680,000	765,188	
ENDING FUND BALANCE	194,133	224,704	187,380	
TOTAL FUND COMMITMENTS AND FUND BALANCE	889,133	904,704	952,568	

Clark County
(Local Government)

SCHEDULE B

Fund 2550
Bunkerville Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	0.4200	77,842,311,911	326,937,710	0.2197	171,019,559	33,451,065	137,568,494	XXXXXXXXXXXXXXXXXX	137,568,494
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	77,842,311,911	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCRT Loss - NRS 354.59813	0.0353	"	27,478,336	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0353	XXXXXXXXXX	27,478,336	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.4553	XXXXXXXXXX	354,416,046	0.2197	171,019,559	33,451,065	137,568,494	-	137,568,494
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.4553	XXXXXXXXXX	354,416,046	0.2197	171,019,559	33,451,065	137,568,494	-	137,568,494

Clark County Fire Service District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	118,148,867	127,219,632	137,568,494	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	75,426,661	75,803,794	77,600,344	
Subtotal Revenues	193,575,528	203,023,426	215,168,838	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	57,569,675	58,672,349	65,359,706	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	57,569,675	58,672,349	65,359,706	
TOTAL AVAILABLE RESOURCES	251,145,203	261,695,775	280,528,544	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	171,830,000	175,040,000	192,558,454	
To Fund 2420 (Fire Prevention Bureau)	10,400,000	10,400,000	10,400,000	
To Fund 3170 (L-T County Bonds Debt Svc)	3,502,000	3,502,750	3,505,000	
To Fund 4300 (Fire Service Capital)	6,740,854	7,393,319	7,731,334	
Subtotal	192,472,854	196,336,069	214,194,788	
ENDING FUND BALANCE	58,672,349	65,359,706	66,333,756	
TOTAL FUND COMMITMENTS AND FUND BALANCE	251,145,203	261,695,775	280,528,544	

Clark County
(Local Government)

SCHEDULE B

Fund 2930
Clark County Fire Service District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	0.3304	19,513,977,010	64,474,180	0.2064	40,276,849	8,583,491	31,693,358	XXXXXXXXXXXXXXXX	31,693,358
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	19,513,977,010	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0246	"	4,800,438	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0246	XXXXXXXXXX	4,800,438	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.3550	XXXXXXXXXX	69,274,618	0.2064	40,276,849	8,583,491	31,693,358	-	31,693,358
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.3550	XXXXXXXXXX	69,274,618	0.2064	40,276,849	8,583,491	31,693,358	-	31,693,358

*Allowed parity rate=\$0.7850. See Page 217.

Enterprise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	26,635,853	28,780,437	31,693,358	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	653,940	674,955	674,955	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	9,260,101	9,306,402	9,526,964	
Subtotal Revenues	36,549,894	38,761,794	41,895,277	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	10,357,902	11,558,396	12,520,190	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,357,902	11,558,396	12,520,190	
TOTAL AVAILABLE RESOURCES	46,907,796	50,320,190	54,415,467	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	35,349,400	37,800,000	41,176,713	
ENDING FUND BALANCE	11,558,396	12,520,190	13,238,754	
TOTAL FUND COMMITMENTS AND FUND BALANCE	46,907,796	50,320,190	54,415,467	

Clark County
(Local Government)

SCHEDULE B

Fund 2710
Enterprise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2_line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	1.5787	56,938,725	898,892	0.0200	11,388	2,578	8,810	XXXXXXXXXXXXXXXXXX	8,810
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides*	0.0050	56,938,725	2,847	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0000	"	-	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	1.5837	XXXXXXXXXX	901,739	0.0200	11,388	2,578	8,810	-	8,810
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	1.5837	XXXXXXXXXX	901,739	0.0200	11,388	2,578	8,810	-	8,810

*As of FY 2000-01, the tax levy for Emergency 9-1-1 services was accounted for in the LVMPD Fund (2080).

Indian Springs Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	8,225	8,393	8,810	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	7,140	8,280	8,280	
Subtotal Revenues	15,365	16,673	17,090	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	10,812	10,177	10,850	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,812	10,177	10,850	
TOTAL AVAILABLE RESOURCES	26,177	26,850	27,940	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	16,000	16,000	17,076	
ENDING FUND BALANCE	10,177	10,850	10,864	
TOTAL FUND COMMITMENTS AND FUND BALANCE	26,177	26,850	27,940	

Clark County
(Local Government)

SCHEDULE B

Fund 2660
Indian Springs Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	7.4712	622,258,269	46,490,160	0.8416	5,236,926	990,815	4,246,111	XXXXXXXXXXXXXXX	4,246,111
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides*	0.0050	622,258,269	31,113	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1951	"	1,214,026	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1951	XXXXXXXXXX	1,214,026	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	7.6713	XXXXXXXXXX	47,735,299	0.8416	5,236,926	990,815	4,246,111	-	4,246,111
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	7.6713	XXXXXXXXXX	47,735,299	0.8416	5,236,926	990,815	4,246,111	-	4,246,111

*As of FY 2000-01, the tax levy for Emergency 9-1-1 services was accounted for in the LVMPD Fund (2080).

Laughlin Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2. line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	4.6320	82,382,940	3,815,978	0.1094	90,127	28,676	61,451	XXXXXXXXXXXXXXXX	61,451
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides**	0.0050	82,382,940	4,119	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0000	"	-	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	4.6370	XXXXXXXXXX	3,820,097	0.1094	90,127	28,676	61,451	-	61,451
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	4.6370	XXXXXXXXXX	3,820,097	0.1094	90,127	28,676	61,451	-	61,451

* See Budget Message for a discussion of the Park Override.

Moapa Town
(Local Government)

**As of FY 2000-01, the tax levy for Emergency 9-1-1 services was accounted for in the LVMPD Fund (2080).

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	58,687	63,172	61,451	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	3,660	5,060	5,060	
Miscellaneous				
Interest Earnings	10,602	1,963	1,963	
Subtotal Revenues	72,949	70,195	68,474	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	176,808	212,749	236,417	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	176,808	212,749	236,417	
TOTAL AVAILABLE RESOURCES	249,757	282,944	304,891	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Salaries & Wages	15,811	24,772	26,000	
Employee Benefits	537	855	1,000	
Services & Supplies	1,060	1,000	3,250	
Subtotal Expenditures	17,408	26,627	30,250	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	19,600	19,900	19,900	
ENDING FUND BALANCE	212,749	236,417	254,741	
TOTAL FUND COMMITMENTS AND FUND BALANCE	249,757	282,944	304,891	

Clark County
(Local Government)

SCHEDULE B

Fund 2690
Moapa Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2. line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	0.4960	276,048,048	1,369,198	0.0200	55,210	10,819	44,391	XXXXXXXXXXXXXXXXXX	44,391
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	6,712,050	33,292	SAME AS ABOVE	XXXXXXXXXXXXXXXXXXXX	-	-	1,342	1,342
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	282,760,098	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0739	"	208,960	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0739	XXXXXXXXXX	208,960	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.5699	XXXXXXXXXX	1,611,450	0.0200	55,210	10,819	44,391	1,342	45,733
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.5699	XXXXXXXXXX	1,611,450	0.0200	55,210	10,819	44,391	1,342	45,733

Moapa Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	41,581	41,672	44,391	
Property Tax - Net Proceeds of Minerals	1,779	1,688	1,342	
Subtotal	43,360	43,360	45,733	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,400	6,588	6,588	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,088,068	1,093,508	1,119,424	
Subtotal Revenues	1,136,828	1,143,456	1,171,745	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	321,178	351,006	367,462	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	321,178	351,006	367,462	
TOTAL AVAILABLE RESOURCES	1,458,006	1,494,462	1,539,207	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	957,000	977,000	1,080,496	
To Fund 2080 (LVMPD)	150,000	150,000	150,000	
Subtotal	1,107,000	1,127,000	1,230,496	
ENDING FUND BALANCE	351,006	367,462	308,711	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,458,006	1,494,462	1,539,207	

Clark County
(Local Government)

SCHEDULE B

Fund 2570
Moapa Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	0.0410	299,184,596	122,666	0.0000	-	-	-	XXXXXXXXXXXXXXXX	-
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	299,184,596	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1167	"	349,148	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1167	XXXXXXXXXX	349,148	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.1577	XXXXXXXXXX	471,814	0.0000	-	-	-	-	-
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.1577	XXXXXXXXXX	471,814	0.0000	-	-	-	-	-

Moapa Valley Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Other		569,293	301,361	
State Shared Revenues				
Consolidated Tax	1,430,081	1,148,379	1,175,596	
Subtotal	1,430,081	1,717,672	1,476,957	
Charges for Services				
Public Safety				
Other	297,796	354,834	75,000	
Miscellaneous				
Interest Earnings	462,855	168,820	168,819	
Other	1,855,978	500,000	400,000	
Subtotal	2,318,833	668,820	568,819	
Subtotal Revenues	4,046,710	2,741,326	2,120,776	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,127,960	10,023,714	10,546,703	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,127,960	10,023,714	10,546,703	
TOTAL AVAILABLE RESOURCES	12,174,670	12,765,040	12,667,479	
<u>EXPENDITURES</u>				
Public Safety				
Fire				
Salaries & Wages	186,801	212,707	275,000	
Employee Benefits	129,382	174,590	267,000	
Services & Supplies	1,636,751	1,187,629	7,243,094	
Capital Outlay	198,022	643,411	900,000	
Subtotal Expenditures	2,150,956	2,218,337	8,685,094	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	10,023,714	10,546,703	3,982,385	
TOTAL FUND COMMITMENTS AND FUND BALANCE	12,174,670	12,765,040	12,667,479	

Clark County
(Local Government)

SCHEDULE B

Fund 2920
Moapa Valley Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2. line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	0.4240	83,979,275	356,072	0.0200	16,796	4,364	12,432	XXXXXXXXXXXXXXXX	12,432
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	83,979,275	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0000	"	-	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.4240	XXXXXXXXXX	356,072	0.0200	16,796	4,364	12,432	-	12,432
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.4240	XXXXXXXXXX	356,072	0.0200	16,796	4,364	12,432	-	12,432

Mt. Charleston Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	10,783	11,806	12,432	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,050	1,390	1,390	
Subtotal Revenues	11,833	13,196	13,822	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,554	4,387	4,583	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,554	4,387	4,583	
TOTAL AVAILABLE RESOURCES	17,387	17,583	18,405	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	13,000	13,000	14,150	
ENDING FUND BALANCE	4,387	4,583	4,255	
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,387	17,583	18,405	

Clark County
(Local Government)

SCHEDULE B

Fund 2650
Mt. Charleston Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2. line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	2.2739	84,652,916	1,924,923	0.8813	746,046	192,496	553,550	XXXXXXXXXXXXXXXX	553,550
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	84,652,916	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1176	"	99,552	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1176	XXXXXXXXXX	99,552	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	2.3915	XXXXXXXXXX	2,024,475	0.8813	746,046	192,496	553,550	-	553,550
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	2.3915	XXXXXXXXXX	2,024,475	0.8813	746,046	192,496	553,550	-	553,550

Mt. Charleston Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	BUDGET YEAR ENDING 06/30/2027	
<u>REVENUES</u>			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	480,322	571,266	553,550	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	221,213	222,319	227,588	
Other	3,458			
Subtotal	224,671	222,319	227,588	
Miscellaneous				
Interest Earnings	112,234	42,474	42,474	
Other	669,468	500,000	800,000	
Subtotal	781,702	542,474	842,474	
Subtotal Revenues	1,486,695	1,336,059	1,623,612	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	2,500,000	2,500,000	2,500,000	
BEGINNING FUND BALANCE	1,717,403	1,835,784	1,476,199	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,717,403	1,835,784	1,476,199	
TOTAL AVAILABLE RESOURCES	5,704,098	5,671,843	5,599,811	
<u>EXPENDITURES</u>				
Public Safety				
Fire				
Salaries & Wages	1,776,966	2,071,155	2,155,715	
Employee Benefits	870,805	1,049,494	1,325,193	
Services & Supplies	620,807	684,209	1,271,843	
Capital Outlay	598,536	390,786	415,000	
Principal	938			
Interest	262			
Subtotal Expenditures	3,868,314	4,195,644	5,167,751	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,835,784	1,476,199	432,060	
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,704,098	5,671,843	5,599,811	

Clark County
(Local Government)

SCHEDULE B

Fund 2900
Mt. Charleston Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	1.1654	25,520,212,416	297,412,555	0.2064	52,673,718	8,379,002	44,294,716	XXXXXXXXXXXXXXXX	44,294,716
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	25,520,212,416	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1204	"	30,726,336	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1204	XXXXXXXXXX	30,726,336	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	1.2858	XXXXXXXXXX	328,138,891	0.2064	52,673,718	8,379,002	44,294,716	-	44,294,716
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	1.2858	XXXXXXXXXX	328,138,891	0.2064	52,673,718	8,379,002	44,294,716	-	44,294,716

*Allowed parity rate=\$0.7850. See Page 217.

Paradise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	38,685,034	42,408,172	44,294,716	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,630,240	6,175,657	6,175,657	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	101,862,098	102,371,408	104,797,610	
Subtotal Revenues	146,177,372	150,955,237	155,267,983	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	36,771,365	37,448,737	45,553,974	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	36,771,365	37,448,737	45,553,974	
TOTAL AVAILABLE RESOURCES	182,948,737	188,403,974	200,821,957	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	145,500,000	142,850,000	159,373,402	
ENDING FUND BALANCE	37,448,737	45,553,974	41,448,555	
TOTAL FUND COMMITMENTS AND FUND BALANCE	182,948,737	188,403,974	200,821,957	

Clark County
(Local Government)

SCHEDULE B

Fund 2600
Paradise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2. line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	2.6149	42,199,411	1,103,472	0.0200	8,440	924	7,516	XXXXXXXXXXXXXXXX	7,516
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	42,199,411	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.2251	"	94,991	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2251	XXXXXXXXXX	94,991	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	2.8400	XXXXXXXXXX	1,198,463	0.0200	8,440	924	7,516	-	7,516
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	2.8400	XXXXXXXXXX	1,198,463	0.0200	8,440	924	7,516	-	7,516

Searchlight Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	7,986	7,394	7,516	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	16,020	16,377	16,377	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	519,990	522,590	534,975	
Subtotal Revenues	543,996	546,361	558,868	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	135,383	145,379	166,740	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	135,383	145,379	166,740	
TOTAL AVAILABLE RESOURCES	679,379	691,740	725,608	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	534,000	525,000	586,368	
ENDING FUND BALANCE	145,379	166,740	139,240	
TOTAL FUND COMMITMENTS AND FUND BALANCE	679,379	691,740	725,608	

Clark County
(Local Government)

SCHEDULE B

Fund 2610
Searchlight Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	0.3287	13,326,236,020	43,803,338	0.2064	27,505,351	4,268,080	23,237,271	XXXXXXXXXXXXXXXX	23,237,271
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	13,326,236,020	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1022	"	13,619,413	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1022	XXXXXXXXXX	13,619,413	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.4309	XXXXXXXXXX	57,422,751	0.2064	27,505,351	4,268,080	23,237,271	-	23,237,271
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.4309	XXXXXXXXXX	57,422,751	0.2064	27,505,351	4,268,080	23,237,271	-	23,237,271

*Allowed parity rate=\$0.7850. See Page 217.

Spring Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	20,123,124	21,421,346	23,237,271	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	209,550	227,600	227,600	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	39,126,146	39,321,777	40,253,703	
Subtotal Revenues	59,458,820	60,970,723	63,718,574	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	15,425,192	17,884,012	19,874,735	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,425,192	17,884,012	19,874,735	
TOTAL AVAILABLE RESOURCES	74,884,012	78,854,735	83,593,309	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	57,000,000	58,980,000	65,509,849	
ENDING FUND BALANCE	17,884,012	19,874,735	18,083,460	
TOTAL FUND COMMITMENTS AND FUND BALANCE	74,884,012	78,854,735	83,593,309	

Clark County
(Local Government)

SCHEDULE B

Fund 2680
Spring Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	0.3200	6,256,738,277	20,021,562	0.2064	12,913,908	2,798,161	10,115,747	XXXXXXXXXXXXXXXX	10,115,747
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	6,256,738,277	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0024	"	150,162	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0024	XXXXXXXXXX	150,162	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.3224	XXXXXXXXXX	20,171,724	0.2064	12,913,908	2,798,161	10,115,747	-	10,115,747
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.3224	XXXXXXXXXX	20,171,724	0.2064	12,913,908	2,798,161	10,115,747	-	10,115,747

*Allowed parity rate=\$0.7850. See Page 217.

Summerlin Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	8,483,073	9,193,066	10,115,747	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	364,260	384,566	384,566	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	300,525	302,028	309,186	
Subtotal Revenues	9,147,858	9,879,660	10,809,499	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,001,584	3,458,442	3,148,102	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,001,584	3,458,442	3,148,102	
TOTAL AVAILABLE RESOURCES	12,149,442	13,338,102	13,957,601	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	8,691,000	10,190,000	10,397,254	
ENDING FUND BALANCE	3,458,442	3,148,102	3,560,347	
TOTAL FUND COMMITMENTS AND FUND BALANCE	12,149,442	13,338,102	13,957,601	

Clark County
(Local Government)

SCHEDULE B

Fund 2700
Summerlin Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	0.6363	5,703,798,153	36,293,268	0.2064	11,772,639	3,439,367	8,333,272	XXXXXXXXXXXXXXX	8,333,272
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	5,703,798,153	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0934	"	5,327,347	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0934	XXXXXXXXXX	5,327,347	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.7297	XXXXXXXXXX	41,620,615	0.2064	11,772,639	3,439,367	8,333,272	-	8,333,272
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.7297	XXXXXXXXXX	41,620,615	0.2064	11,772,639	3,439,367	8,333,272	-	8,333,272

*Allowed parity rate=\$0.7850. See Page 217.

Sunrise Manor Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	7,200,114	7,698,390	8,333,272	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	632,518	648,900	648,900	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	17,639,422	17,727,619	18,147,764	
Subtotal Revenues	25,472,054	26,074,909	27,129,936	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,833,859	6,221,313	8,296,222	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,833,859	6,221,313	8,296,222	
TOTAL AVAILABLE RESOURCES	31,305,913	32,296,222	35,426,158	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	25,084,600	24,000,000	27,982,842	
ENDING FUND BALANCE	6,221,313	8,296,222	7,443,316	
TOTAL FUND COMMITMENTS AND FUND BALANCE	31,305,913	32,296,222	35,426,158	

Clark County
(Local Government)

SCHEDULE B

Fund 2620
Sunrise Manor Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	0.3471	1,437,620,415	4,989,980	0.2064	2,967,249	1,006,136	1,961,113	XXXXXXXXXXXXXXXX	1,961,113
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	1,437,620,415	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0304	"	437,037	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0304	XXXXXXXXXX	437,037	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.3775	XXXXXXXXXX	5,427,017	0.2064	2,967,249	1,006,136	1,961,113	-	1,961,113
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.3775	XXXXXXXXXX	5,427,017	0.2064	2,967,249	1,006,136	1,961,113	-	1,961,113

*Allowed parity rate=\$0.7850. See Page 217.

Whitney Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	1,756,216	1,839,963	1,961,113	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	44,050	44,990	44,990	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,568,747	1,576,591	1,613,956	
Subtotal Revenues	3,369,013	3,461,544	3,620,059	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,048,135	1,167,148	1,178,692	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,048,135	1,167,148	1,178,692	
TOTAL AVAILABLE RESOURCES	4,417,148	4,628,692	4,798,751	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	3,250,000	3,450,000	3,740,133	
ENDING FUND BALANCE	1,167,148	1,178,692	1,058,618	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,417,148	4,628,692	4,798,751	

Clark County
(Local Government)

SCHEDULE B

Fund 2560
Whitney Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	1.9553	2,556,742,528	49,991,987	0.2064	5,277,117	1,579,391	3,697,726	XXXXXXXXXXXXXXX	3,697,726
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	2,556,742,528	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.4417	"	11,293,132	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4417	XXXXXXXXXX	11,293,132	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	2.3970	XXXXXXXXXX	61,285,119	0.2064	5,277,117	1,579,391	3,697,726	-	3,697,726
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	2.3970	XXXXXXXXXX	61,285,119	0.2064	5,277,117	1,579,391	3,697,726	-	3,697,726

*Allowed parity rate=\$0.7850. See Page 217.

Winchester Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,911,730	3,778,289	3,697,726	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	986,670	808,442	808,442	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	22,832,367	22,946,529	23,490,361	
Subtotal Revenues	27,730,767	27,533,260	27,996,529	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,986,177	10,006,944	9,240,204	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,986,177	10,006,944	9,240,204	
TOTAL AVAILABLE RESOURCES	36,716,944	37,540,204	37,236,733	
EXPENDITURES				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	26,710,000	28,300,000	29,762,216	
ENDING FUND BALANCE	10,006,944	9,240,204	7,474,517	
TOTAL FUND COMMITMENTS AND FUND BALANCE	36,716,944	37,540,204	37,236,733	

Clark County
(Local Government)

SCHEDULE B

Fund 2630
Winchester Town