



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

June 1, 2026

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Clark County herewith submits the consolidated Final 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 \$260,941,188.

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 \$10,407,575,023 in expenditures.
3. Twenty-five (25) County Proprietary Funds, including Enterprise Funds and Internal Service Funds, with total estimated expenses of \$2,891,018,635.
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**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

Nevada Department of Taxation
June 1, 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:

I, Kevin Schiller
County Manager

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

APPROVED BY THE GOVERNING BOARD:

(Signatures not required for Tentative Budget)

Chair

Vice Chair

Signed: [Signature]

Date: June 1, 2026

Schedule of Notice of Public Hearing
Date and Time: Monday, May 18, 2026, 11 a.m.
Publication Date: May 8, 2026
Place: Clark County Government Center
Commission Chambers
500 S. Grand Central Parkway
Las Vegas, NV 89155

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

TABLE OF CONTENTS

I. INTRODUCTION		JUDICIAL	
Transmittal Letter		Outlying Constable	22
Table of Contents		Urban Constable	22
		District Attorney	22
		Witness/Legal Fees	22
		Special Public Defender	23
II. SUMMARY FORMS		Las Vegas Justice Court	23
Schedule S-1/Combined Budget Summary-All Funds	1	Henderson Justice Court	23
Schedule S-1/Budget Summary-General, Governmental	3	North Las Vegas Justice Court	24
And Proprietary		Outlying Justice Courts	24
Schedule S-2/Statistical Data	5	Public Defender	24
Schedule S-3/Property Tax Rate & Revenue Reconciliation	6	Neighborhood Justice Center	24
Schedule A/Estimated Revenues & Other Resources	7		
Governmental Fund Types, Expendable Trust Funds		PUBLIC SAFETY	
& Tax Supported Proprietary Fund Types		Office of the Sheriff	25
Schedule A-1/Estimated Expenditures & Other Financing	11	Fire Department	25
Uses		Volunteer Fire & Ambulance	25
Schedule A-2/Proprietary & Nonexpendable Trust Funds	15	Public Guardian	25
		Public Administrator	25
III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		Coroner	25
GENERAL FUND RESOURCES	16	Juvenile Justice Services	26
GENERAL FUND EXPENDITURES BY FUNCTION AND ACTIVITY	18	Family Services	26
		PUBLIC WORKS	
GENERAL GOVERNMENT		Public Works	27
Commission/Administration	18		
Office of Community Development	18	HEALTH	
Communications & Strategy	18	Emergency Room Admittance	28
Intergovernmental Relations	18	Sexual Assault/Emergency Medical Care	28
Office of Appointed Counsel	18	Clinical & Community Services	28
Office of Diversity	18		
Office of Traffic Safety	18	WELFARE	
Office of Performance and Engagement	18	Social Service	29
Audit	19		
Finance	19	CULTURE AND RECREATION	
Comptroller	19	Parks & Recreation	30
Treasurer	19		
Elections	19		
Assessor	19		
Recorder	20		
Clerk	20		
Administrative Services	20		
Human Resources	20		
Comprehensive Planning	20		
Business License	21		
Real Property Management	21		

TABLE OF CONTENTS (Continued)

OTHER GENERAL EXPENDITURES	31
OPERATING TRANSFERS	31
SPECIAL REVENUE FUNDS:	
HUD and State Housing Grants (2010)	32
Road (2020)	34
County Grants (2030)	36
Cooperative Extension (2040)	39
Las Vegas Metropolitan Police Department Forfeitures (2050)	40
Detention Services (2060)	41
Forensic Services (2070)	42
Las Vegas Metropolitan Police Department (2080)	43
Las Vegas Metropolitan Police Department Grants (2081)	45
General Purpose (2100)	46
Subdivision Park Fees (2110)	48
Master Transportation Plan (2120)	49
Special Ad Valorem Distribution (2130)	51
Law Library (2140)	52
Court Education Program (2160)	54
Citizen Review Board Administration (2180)	55
Justice Court Administrative Assessment (2190)	56
Specialty Courts (2200)	57
District Attorney Family Support (2210)	59
Wetlands Park (2240)	61
Boat Safety (2250)	62
District Attorney Check Restitution (2260)	63
Environment and Sustainability Management (2270)	64
Air Quality Transportation Tax (2280)	66
Technology Fees (2290)	67
Entitlements (2300)	68
Police Sales Tax Distribution (2310)	70
Las Vegas Metropolitan Police Department Sales Tax (2320)	71
LVMPD Shared State Forfeitures (2330)	72
Fort Mohave Valley Development (2340)	73
Habitat Conservation (2360)	74
Child Welfare (2370)	75
Medical Assistance to Indigent Persons (2380)	77
Tax Receiver (2400)	78
County Donations (2410)	79
Fire Prevention Bureau (2420)	81
County Licensing Applications (2460)	82
Special Improvement District Administration (2480)	83
Special Assessment Maintenance (2490)	84
Veterinary Services (2500)	85
Justice Court Bail (2510)	86
Southern Nevada Area Communications Council (2520)	87
Court Collection Fees (2540)	88
Eighth Judicial District Court (2760)	89
Eighth Judicial District Court Grant (2761)	92
Eighth Judicial District Court Supported Programs (2762)	93
Community Housing (2770)	95
Opioid Settlement (2780)	96

SPECIAL REVENUE FUNDS: (Continued)

In-Transit (2800)	97
District Court Special Filing Fees (2830)	98
Justice Court Special Filing Fees (2840)	99
Regional Flood Control District (2860)	100
Regional Flood Control District Facility Maintenance (2870)	102
911 Surcharge (2935)	103
Crime Prevention Act Sales Tax Distribution (2940)	104
Crime Prevention Act LVMPD Sales Tax (2950)	105
Human Services & Education Sales Tax (2970)	106
Community Reinvestment (2980)	108
Post-Employment Benefits Reserve (2990)	110

CAPITAL PROJECTS FUNDS:

Recreation Capital Improvement (4110)	111
Master Transportation Plan Capital (4120)	112
Parks and Recreation Improvements (4140)	113
Special Ad Valorem Capital Projects (4160)	114
Master Transportation Room Tax Improvements (4180)	115
LVMPD Capital Improvements (4280)	116
Fire Service Capital (4300)	117
Fort Mohave Valley Development Capital Imprv (4340)	118
County Capital Projects (4370)	119
Capital Acquisition & Modernization (4375)	121
Information Technology Capital Projects (4380)	122
Public Works Capital Improvements (4420)	123
Regional Flood Control District Construction (4430)	124
Summerlin Capital Construction (4450)	125
Mountain's Edge Capital Construction (4460)	126
Special Assessment Capital Construction (4480)	127
SNPLMA Capital Construction (4550)	128
Eighth Judicial District Court Capital (4760)	129
Public Works Regional Improvements (4990)	130

EXPENDABLE TRUST AND AGENCY FUNDS:

Southern Nevada Health District (7050)	131
Southern Nevada Health District Capital Imprv (7060)	133
Southern Nevada Health District Bond Reserve (7070)	134
Southern Nevada Health District Grant (7090)	135
State Indigent (7490)	136

DEBT SERVICE FUNDS:

Bond Stabilization (3120)	137
Medium-Term Financing Debt Service (3160)	138
Long-Term County Bonds Debt Service (3170)	139
RTC Debt Service (3180/3190)	141
Flood Control Debt Service (3300)	143
Special Assessment Surplus and Deficiency (3680)	144
Football Stadium Debt Service (3960)	145
Baseball Stadium Debt Service (3962)	146
Special Assessment Bonds (3990)	147

TABLE OF CONTENTS (Continued)

IV. PROPRIETARY FUNDS

ENTERPRISE FUNDS:

Department of Aviation (5200-5290)	149
Building (5340)	151
Kyle Canyon Water District (5360)	153
Recreation Activity (5410)	155
University Medical Center (5420-5440)	157
Shooting Complex (5450)	159
Constables (5460)	161
Clark County Water Reclamation District	163

INTERNAL SERVICE FUNDS:

Self-Funded Group Insurance (6520)	165
CC Workers' Compensation & Occupational Safety (6530)	167
Employee Benefits (6540)	169
LVMPD Self-Funded Insurance (6560)	171
LVMPD Self-Funded Industrial Insurance (6570)	173
Detention Self-Funded Liability Insurance (6580)	175
Detention Self-Funded Industrial Insurance (6590)	177
CC Liability & Risk Management Administration (6600)	179
Clark County Liability Insurance Pool (6610)	181
CC Investment Pool & Spec Improv Dist Loan Reserve (6700)	183
Eighth Judicial District Court Employee Benefits (6760)	185
County Parking (6830)	187
Regional Justice Center Maintenance & Operations (6840)	189
Automotive and Central Services (6850)	191
Construction Management (6860)	193
Enterprise Resource Planning (6880)	195
Southern Nevada Health District - Proprietary Fund (7620)	197

V. SUPPLEMENTARY INFORMATION

Schedule C-1/Indebtedness	199
Schedule T/Transfer Reconciliation	212
Legal Notice	216

VI. OPTIONAL INFORMATION

Town Parity Tax Rate Information	217
Property Tax Rate Information	218

VII. TOWN AND SPECIAL DISTRICT FUNDS

Transmittal Letter	219
Schedule S-1/Budget Summary-Towns and Special Districts	221
Schedule A/Estimated Revenues & Other Resources	
Governmental Fund Types, Expendable Trust Funds & Tax Supported Proprietary Fund Types	223
Schedule A-1/Estimated Expenditures & Other	
Financing Uses	224
Schedule C-1/Indebtedness	225
Schedule S-2/Statistical Data Full Time Equivalent	226
Schedule S-2/Statistical Data Population	227
Schedule S-2/Statistical Data Assessed Valuation	228
Schedule S-2/Statistical Data Tax Rates	229
Bunkerville Town (2550)	230
Clark County Fire Service District (2930)	232
Enterprise Town (2710)	234
Indian Springs Town (2660)	236
Laughlin Town (2640)	238
Moapa Town (2690)	241
Moapa Valley Town (2570)	243
Moapa Valley Fire District (2920)	245
Mt. Charleston Town (2650)	247
Mt. Charleston Fire District (2900)	249
Paradise Town (2600)	251
Searchlight Town (2610)	253
Spring Valley Town (2680)	255
Summerlin Town (2700)	257
Sunrise Manor Town (2620)	259
Whitney Town (2560)	261
Winchester Town (2630)	263

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	\$1,341,458,289	\$0	\$1,341,458,289
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	2,899,790,859	3,478,012,193	141,716,626	3,619,728,819
Charges for Services	304,786,415	303,694,356	310,123,387	2,769,904,908	3,080,028,295
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	378,382,455	370,699,272	156,878,594	527,577,866
TOTAL REVENUES	5,553,904,265	5,374,758,505	6,036,243,917	3,118,322,628	9,154,566,545
EXPENDITURES-EXPENSES:					
General Government	364,375,543	354,411,063	1,669,115,691	575,594,565	2,244,710,256
Judicial	320,668,606	331,862,419	470,171,382	5,893,693	476,065,075
Public Safety	2,106,617,838	2,156,413,961	2,788,343,510	150,162,549	2,938,506,059
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	385,174,497	0	385,174,497
Welfare	464,967,857	469,008,618	971,225,059	0	971,225,059
Culture and Recreation	66,116,865	64,235,146	541,350,240	25,829,473	567,179,713
Community Support	46,666,548	29,769,800	71,323,648	0	71,323,648
Intergovernmental Expenditures	393,504,607	314,102,122	350,225,982	0	350,225,982
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	259,369,983	259,369,983
Hospitals	0	0	0	1,169,703,349	1,169,703,349
Transit Systems	0	0	0	0	0
Airports	0	0	0	689,195,280	689,195,280
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	179,078,302	186,160,302	206,249,743	0	206,249,743
Debt Service: - Interest	164,766,939	166,946,948	181,838,178	0	181,838,178
Interest Cost\Fiscal Charges	139,898,618	963,750	50,510,750	0	50,510,750
TOTAL EXPENDITURES-EXPENSES	5,459,305,531	5,376,924,153	10,435,698,487	2,891,018,635	13,326,717,122
Excess of Revenues over (under) Expenditures-Expenses	94,598,734	(2,165,648)	(4,399,454,570)	227,303,993	(4,172,150,577)

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	2,198,113,672	34,981,000	2,233,094,672
Operating Transfers (out)	2,187,098,333	2,415,605,277	2,232,094,672	1,000,000	2,233,094,672
TOTAL OTHER FINANCING SOURCES (USES)	144,857,790	(33,094,560)	164,219,000	33,981,000	198,200,000
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	239,456,524	(32,260,208)	(4,232,235,570)	261,284,993	(3,973,950,577)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	5,463,886,001	5,704,385,444	5,669,125,236	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	5,669,125,236	1,433,889,666	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 5,704,385,444	\$ 5,669,125,236	\$ 1,433,889,666		

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	\$1,075,613,870	\$0	\$1,075,613,870
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	2,614,971,896	3,186,721,085	141,716,626	3,328,437,711
Charges for Services	304,488,619	303,339,522	310,013,387	2,769,904,908	3,079,918,295
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	376,967,558	369,049,476	156,878,594	525,928,070
TOTAL REVENUES	5,027,645,468	4,831,225,110	5,467,515,073	3,118,322,628	8,585,837,701
EXPENDITURES-EXPENSES:					
General Government	363,536,065	353,496,285	1,667,162,092	575,594,565	2,242,756,657
Judicial	320,668,606	331,862,419	470,171,382	5,893,693	476,065,075
Public Safety	2,089,747,816	2,140,204,925	2,762,587,849	150,162,549	2,912,750,398
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	385,174,497	0	385,174,497
Welfare	464,967,857	469,008,618	971,225,059	0	971,225,059
Culture and Recreation	66,099,457	63,889,179	540,936,036	25,829,473	566,765,509
Community Support	46,666,548	29,769,800	71,323,648	0	71,323,648
Intergovernmental Expenditures	393,504,607	314,102,122	350,225,982	0	350,225,982
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	259,369,983	259,369,983
Hospitals	0	0	0	1,169,703,349	1,169,703,349
Transit Systems	0	0	0	0	0
Airports	0	0	0	689,195,280	689,195,280
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	179,078,302	186,160,302	206,249,743	0	206,249,743
Debt Service: - Interest	164,766,939	166,946,948	181,838,178	0	181,838,178
Interest Cost\Fiscal Charges	139,898,618	963,750	50,510,750	0	50,510,750
TOTAL EXPENDITURES-EXPENSES	5,441,578,623	5,359,454,372	10,407,575,023	2,891,018,635	13,298,593,658
Excess of Revenues over (under) Expenditures-Expenses	(413,933,155)	(528,229,262)	(4,940,059,950)	227,303,993	(4,712,755,957)

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	2,195,613,672	34,981,000	2,230,594,672
Operating Transfers (out)	1,686,955,879	1,907,244,308	1,673,124,297	1,000,000	1,674,124,297
TOTAL OTHER FINANCING SOURCES (USES)	642,500,244	472,766,409	720,689,375	33,981,000	754,670,375
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	228,567,089	(52,462,853)	(4,216,370,575)	261,284,993	(3,958,085,582)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	5,302,875,981	5,532,485,989	5,477,023,136	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	5,477,023,136	1,257,652,561	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 5,532,485,989	\$ 5,477,023,136	\$ 1,257,652,561		

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
-------------------------------	-----------------	-----------------	-----------------

ASSESSED VALUATION

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

OPERATING TAX RATE

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

DEBT TAX RATE

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	1,185,132,642	0.4699	734,030,138	148,807,634	585,222,504	XXXXXXXXXXXXX	585,222,504
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	6,719,571	50,981	SAME AS ABOVE	XXXXXXXXXXXXX	-	-	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	1,713,351,883	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	1,713,351,883	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	FINAL 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	94,740,790				84,544,769		21,508,528	200,794,087
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			260,941,188	0.2800	290,492,782		406,577,652	958,011,622
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	928,531,584	600,723,350	932,382,929	0.8191	1,791,207,614	0	1,351,376,437	5,604,221,914
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	FINAL 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 Prgrms	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	91,902,687				10,362,749			102,265,436
Post-Employment Benefits Reserve	218,046,930				20,891,195			238,938,125
Subtotal Governmental Fund Types, Expendable Trust Funds	1,092,864,575	0	124,548,644	0.1000	941,162,265	0	313,303,097	2,471,878,581
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	FINAL 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		9,650,000	19,088,901
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		25,099,916	483,995,004
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		9,105,328	12,840,743
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	384,737,053	3,982,854,206
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	FINAL TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Southern Nevada Health District	53,853,012				124,229,659			178,082,671
SNHD Capital Improvement	3,375,850				116,113		2,500,000	5,991,963
SNHD Bond Reserve	3,312,421				135,000			3,447,421
SNHD Grant	121,453				42,529,953		5,424,524	48,075,930
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	441,637,316	1,200,000	146,197,085	1,282,397,180
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	5,477,023,136	600,723,350	1,075,613,870	0.9341	3,791,177,853	201,200,000	2,195,613,672	13,341,351,881

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	FINAL TOTAL
FUND NAME	*	(1)	(2)	** (3)	*** (4)	(5)	(6)	(7)	(8)
General Fund	X	481,191,863	271,639,078	620,755,410			927,734,265	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	12,159,589	3,662,796	60,615,881	6,764,629			117,591,192	200,794,087
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				127,057	1,693,270
Las Vegas Metropolitan Police Department	R	481,667,664	302,488,233	146,246,399	9,959,326		17,650,000		958,011,622
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	105,418,154	3,688,252				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)		1,221,807,573	720,629,358	1,888,264,626	67,768,861	0	1,275,708,145	430,043,351	5,604,221,914

*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	FINAL 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	70,164,217	28,884,932				102,265,436
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	1,320,784,961	179,679,872	0	363,472,237	194,124,546	2,471,878,581

*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	FINAL 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			11,088,901	8,000,000				19,088,901
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	448,889,676		15,105,328		483,995,004
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	12,340,743				12,840,743
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	275,126,765	3,677,919,925	0	22,996,441	0	3,982,854,206

*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	FINAL TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Southern Nevada Health District	T	56,376,980	27,943,318	42,415,448	697,000	3,000,000	7,924,524	39,725,401	178,082,671
SNHD Capital Improvement	T			301,000	1,961,500			3,729,463	5,991,963
SNHD Bond Reserve	T							3,447,421	3,447,421
SNHD Grant	T	18,406,802	9,139,957	16,426,938	3,980,780			121,453	48,075,930
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			45,651,274			1,000,000	37,812,875	84,464,149
Subtotal		74,783,782	37,083,275	516,458,705	6,639,280	3,000,000	10,947,474	633,484,664	1,282,397,180
TOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS		1,552,369,688	922,562,340	4,000,635,057	3,932,007,938	3,000,000	1,673,124,297	1,257,652,561	13,341,351,881

*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	OPERATING EXPENSES**	NONOPERATING REVENUES	NONOPERATING EXPENSES	OPERATING TRANSFERS		FINAL
		(1)	(2)	(3)	(4)	IN (5)	OUT (6)	NET INCOME (7)
Department of Aviation	E	706,150,579	607,836,032	220,894,236	81,359,248	16,781,000		254,630,535
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	1,108,589,758	1,168,496,168	4,777,188	1,207,181	5,000,000		(51,336,403)
Shooting Complex	E	2,975,000	3,843,066	42,092		1,000,000		174,026
Constables	E	4,410,000	4,993,693	75,375				(508,318)
Clark County Water Reclamation District	E	263,770,466	231,613,080	95,805,066	27,157,696			100,804,756
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	4,200,000	5,737,000	89,056				(1,447,944)
LVMPD Self-Funded Insurance	I	49,200,000	28,395,000	1,500,000				22,305,000
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		2,783,790,294	2,781,294,510	334,532,334	109,724,125	34,981,000	1,000,000	261,284,993

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

** Including Depreciation