

Continued to next page

SCHEDULE B - GENERAL FUND (1010)

<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
Public Safety				
Fire	13,868,243	14,375,935	15,079,732	15,079,732
Other	1,770,212	1,700,000	1,700,000	1,700,000
Subtotal	15,638,455	16,075,935	16,779,732	16,779,732
Public Works				
Engineering Charges	6,383,010	2,000,000	2,000,000	2,000,000
SUBTOTAL CHARGES FOR SERVICES	117,135,651	109,570,131	114,127,311	114,127,311
FINES & FORFEITS				
Fines				
Court	15,542,527	15,574,863	15,886,360	15,886,360
Forfeits				
Bail	1,498,049	1,466,001	1,495,321	1,495,321
SUBTOTAL FINES & FORFEITS	17,040,576	17,040,864	17,381,681	17,381,681
MISCELLANEOUS				
Interest Earnings	36,238,702	1,000,000	1,000,000	1,000,000
Other	9,941,818	3,000,000	3,000,000	3,000,000
SUBTOTAL MISCELLANEOUS	46,180,520	4,000,000	4,000,000	4,000,000
SUBTOTAL REVENUES ALL SOURCES	1,631,753,520	1,627,668,916	1,679,264,548	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	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	340,425,587
SUBTOTAL TRANSFERS IN	475,653,281	509,538,467	532,984,041	532,984,041
Lease and SBITA financing	1,042,919			
SUBTOTAL OTHER FINANCING SOURCES	476,696,200	509,538,467	532,984,041	532,984,041
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,108,449,720	2,137,207,383	2,212,248,589	2,212,248,589
BEGINNING FUND BALANCE				
Reserved				
Unreserved	432,445,182	341,554,737	319,288,221	319,288,221
TOTAL BEGINNING FUND BALANCE	432,445,182	341,554,737	319,288,221	319,288,221
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,540,894,902	2,478,762,120	2,531,536,810	2,531,536,810

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

<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
COMMISSION/ADMINISTRATION				
Commission/Manager				
Salaries & Wages	2,670,605	2,941,388	3,355,178	3,379,021
Employee Benefits	1,223,769	1,413,138	1,692,722	1,706,615
Services & Supplies	383,326	418,121	457,400	457,400
Capital Outlay				
Subtotal	4,277,700	4,772,647	5,505,300	5,543,036
Office of Community Development				
Salaries & Wages	504,500	846,480	983,111	983,111
Employee Benefits	238,526	431,336	516,651	516,651
Services & Supplies	1,104,066	1,286,984	1,448,270	1,448,270
Capital Outlay				
Subtotal	1,847,092	2,564,800	2,948,032	2,948,032
Communications & Strategy				
Salaries & Wages	2,047,339	1,927,328	2,214,955	2,214,955
Employee Benefits	896,871	958,464	1,132,936	1,132,936
Services & Supplies	685,741	697,201	882,850	882,850
Capital Outlay				
Subtotal	3,629,951	3,582,993	4,230,741	4,230,741
Intergovernmental Relations				
Salaries & Wages	410,899	423,418	495,377	495,377
Employee Benefits	191,388	211,683	254,859	254,859
Services & Supplies	198,989	30,089	253,400	253,400
Capital Outlay				
Subtotal	801,276	665,190	1,003,636	1,003,636
Office of Appointed Counsel				
Salaries & Wages	366,140	426,956	448,406	448,406
Employee Benefits	166,679	208,704	235,754	235,754
Services & Supplies	16,198,799	15,943,809	19,861,630	19,861,630
Capital Outlay				
Subtotal	16,731,618	16,579,469	20,545,790	20,545,790
Office of Diversity				
Salaries & Wages	825,750	913,694	1,201,105	1,201,105
Employee Benefits	376,014	463,821	629,804	629,804
Services & Supplies	126,443	133,298	144,600	144,600
Capital Outlay				
Subtotal	1,328,207	1,510,813	1,975,509	1,975,509
Office of Traffic Safety				
Salaries & Wages	77,652	79,396	84,330	139,964
Employee Benefits	36,773	40,121	44,011	76,429
Services & Supplies	4,834	102,401	306,900	306,900
Capital Outlay				
Subtotal	119,259	221,918	435,241	523,293
Office of Performance and Engagement*				
Salaries & Wages		797,454	924,987	924,987
Employee Benefits		423,348	503,953	503,953
Services & Supplies		310,469	346,000	346,000
Capital Outlay				
Subtotal		1,531,271	1,774,940	1,774,940
SUBTOTAL COMMISSION/ADMINISTRATION	28,735,103	31,429,101	38,419,189	38,544,977
Continued to next page				

*NOTE: Created In FY2026

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

<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
AUDIT				
Audit				
Salaries & Wages	1,111,612	1,100,540	1,226,465	1,226,465
Employee Benefits	513,718	569,544	616,475	616,475
Services & Supplies	22,239	22,422	37,170	37,170
Capital Outlay				
SUBTOTAL AUDIT	1,647,569	1,692,506	1,880,110	1,880,110
FINANCE				
Finance				
Salaries & Wages	3,282,272	3,721,694	4,346,089	4,346,089
Employee Benefits	1,465,705	1,933,811	2,336,731	2,336,731
Services & Supplies	90,008	206,680	235,355	235,355
Capital Outlay				
Subtotal	4,837,985	5,862,185	6,918,175	6,918,175
Comptroller				
Salaries & Wages	4,276,026	4,581,566	5,174,645	5,174,645
Employee Benefits	2,122,937	2,484,988	2,906,866	2,906,866
Services & Supplies	99,397	132,921	202,695	202,695
Capital Outlay				
Subtotal	6,498,360	7,199,475	8,284,206	8,284,206
Treasurer				
Salaries & Wages	1,584,812	2,104,920	2,378,101	2,378,101
Employee Benefits	789,620	1,141,012	1,365,211	1,365,211
Services & Supplies	960,475	1,250,996	1,381,115	1,381,115
Capital Outlay				
Subtotal	3,334,907	4,496,928	5,124,427	5,124,427
SUBTOTAL FINANCE	14,671,252	17,558,588	20,326,808	20,326,808
ELECTIONS				
Elections				
Salaries & Wages	11,421,640	12,329,158	13,469,209	13,562,008
Employee Benefits	1,864,993	2,369,419	3,210,921	3,262,614
Services & Supplies	9,575,407	10,911,286	14,084,789	14,084,789
Capital Outlay				
SUBTOTAL ELECTIONS	22,862,040	25,609,863	30,764,919	30,909,411
ASSESSOR				
Assessor				
Salaries & Wages	9,631,679	9,927,490	11,563,503	11,563,503
Employee Benefits	4,664,174	5,324,656	6,341,454	6,341,454
Services & Supplies	1,400,720	1,318,369	1,471,190	1,471,190
Capital Outlay				
SUBTOTAL ASSESSOR	15,696,573	16,570,515	19,376,147	19,376,147
Continued to next page				

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

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<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
BUSINESS LICENSE				
Business License				
Salaries & Wages	6,267,109	6,904,937	7,653,680	7,653,680
Employee Benefits	2,996,997	3,556,772	4,202,545	4,202,545
Services & Supplies	594,066	606,248	642,828	642,828
Capital Outlay				
SUBTOTAL BUSINESS LICENSE	9,858,172	11,067,957	12,499,053	12,499,053
REAL PROPERTY MANAGEMENT				
Real Property Management				
Salaries & Wages	17,533,329	18,020,674	20,119,457	20,119,457
Employee Benefits	8,238,576	9,616,112	11,262,230	11,262,230
Services & Supplies	20,525,871	22,077,653	24,921,271	24,921,271
Capital Outlay				
SUBTOTAL REAL PROPERTY MGMT	46,297,776	49,714,439	56,302,958	56,302,958
FUNCTION SUMMARY				
GENERAL GOVERNMENT				
Salaries & Wages	91,105,894	96,726,580	109,496,369	109,668,645
Employee Benefits	40,263,708	47,386,947	56,391,305	56,489,309
Services and Supplies	62,749,476	69,009,395	82,677,147	82,887,147
Capital Outlay	0	0	0	0
FUNCTION SUBTOTAL	194,119,078	213,122,922	248,564,821	249,045,101

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

[illegible]

[illegible]

	(1)	(2)	(3)	(4)
<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	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	3,123,806
Employee Benefits	1,357,146	1,518,773	1,694,593	1,694,593
Services & Supplies	148,758	170,444	181,722	181,722
Capital Outlay				
Subtotal	4,309,820	4,535,912	5,000,121	5,000,121
Outlying Justice Courts				
Salaries & Wages	2,887,169	2,862,589	3,003,476	3,003,476
Employee Benefits	1,252,779	1,374,150	1,594,637	1,594,637
Services & Supplies	301,198	312,936	325,299	325,299
Capital Outlay				
Subtotal	4,441,146	4,549,675	4,923,412	4,923,412
SUBTOTAL JUSTICE COURT	42,792,495	46,572,682	52,506,344	53,383,627
PUBLIC DEFENDER				
Public Defender				
Salaries & Wages	25,532,756	25,661,034	28,100,707	28,100,707
Employee Benefits	11,173,481	12,578,487	14,500,005	14,500,005
Services & Supplies	1,186,982	1,127,381	1,231,455	1,231,455
Capital Outlay				
SUBTOTAL PUBLIC DEFENDER	37,893,219	39,366,902	43,832,167	43,832,167
NEIGHBORHOOD JUSTICE CENTER				
Neighborhood Justice Center				
Salaries & Wages	553,767	508,164	650,214	650,214
Employee Benefits	258,821	268,765	324,843	324,843
Services & Supplies	296,872	310,380	334,880	334,880
Capital Outlay				
SUBTOTAL NEIGHBORHOOD JUSTICE CENTER	1,109,460	1,087,309	1,309,937	1,309,937
FUNCTION SUMMARY				
JUDICIAL				
Salaries & Wages	98,655,161	99,355,656	109,041,325	109,890,037
Employee Benefits	44,177,770	50,069,436	57,392,236	57,891,027
Services & Supplies	7,470,182	7,375,344	9,439,464	8,969,244
Capital Outlay	0	0	0	0
FUNCTION SUBTOTAL	150,303,113	156,800,436	175,873,025	176,750,308

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	
			TENTATIVE APPROVED	FINAL APPROVED
POLICE				
Office of the Sheriff				
Salaries & Wages	177,365	260,213	276,889	276,889
Employee Benefits	98,206	106,443	121,132	121,132
Services & Supplies				
Capital Outlay				
SUBTOTAL POLICE	275,571	366,656	398,021	398,021
FIRE				
Fire Department				
Salaries & Wages	124,015,822	122,320,902	125,997,438	126,159,020
Employee Benefits	67,126,340	73,192,185	81,897,289	81,987,597
Services & Supplies	14,103,008	14,381,255	15,950,176	15,950,176
Capital Outlay				
Subtotal	205,245,170	209,894,342	223,844,903	224,096,793
Volunteer Fire & Ambulance				
Salaries & Wages	828			
Employee Benefits	216			
Services & Supplies	224,746	319,669	370,702	370,702
Subtotal	225,790	319,669	370,702	370,702
SUBTOTAL FIRE	205,470,960	210,214,011	224,215,605	224,467,495
PROTECTIVE SERVICES				
Public Guardian				
Salaries & Wages	3,752,760	4,218,733	4,508,523	4,582,138
Employee Benefits	1,741,901	2,070,438	2,466,699	2,510,639
Services & Supplies	396,692	403,975	451,733	451,733
Capital Outlay				
Subtotal	5,891,353	6,693,146	7,426,955	7,544,510
Public Administrator				
Salaries & Wages	1,025,132	1,323,889	1,657,348	1,657,348
Employee Benefits	374,174	601,949	765,049	765,049
Services & Supplies	77,480	85,218	96,023	96,023
Capital Outlay				
Subtotal	1,476,786	2,011,056	2,518,420	2,518,420
Coroner				
Salaries & Wages	4,987,780	5,397,784	6,121,027	6,121,027
Employee Benefits	1,992,017	2,471,557	3,089,696	3,089,696
Services & Supplies	3,485,121	3,714,413	3,822,191	3,822,191
Capital Outlay				
Subtotal	10,464,918	11,583,754	13,032,914	13,032,914
SUBTOTAL PROTECTIVE SERVICES	17,833,057	20,287,956	22,978,289	23,095,844
Continued to next page				

<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
JUVENILE JUSTICE SERVICES				
Juvenile Justice Services				
Salaries & Wages	33,547,076	31,157,776	33,912,968	33,912,968
Employee Benefits	17,938,821	20,144,244	23,037,121	23,037,121
Services & Supplies	8,711,280	4,065,005	4,662,545	4,662,545
Capital Outlay				
SUBTOTAL JUVENILE JUSTICE SERVICES	60,197,177	55,367,025	61,612,634	61,612,634
FAMILY SERVICES				
Family Services				
Salaries & Wages	47,390,865	47,253,822	48,193,171	48,193,171
Employee Benefits	20,480,324	21,709,026	24,360,029	24,360,029
Services & Supplies	7,749,214	6,706,027	7,477,685	7,477,685
Capital Outlay				
SUBTOTAL FAMILY SERVICES	75,620,403	75,668,875	80,030,885	80,030,885
FUNCTION SUMMARY				
PUBLIC SAFETY				
Salaries & Wages	214,897,628	211,933,119	220,667,364	220,902,561
Employee Benefits	109,751,999	120,295,842	135,737,015	135,871,263
Services & Supplies	34,747,541	29,675,562	32,831,055	32,831,055
Capital Outlay	0	0	0	0
FUNCTION SUBTOTAL	359,397,168	361,904,523	389,235,434	389,604,879

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

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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	6,000,000
Sexual Assault/Emergency Medical Care Services & Supplies	5,780,704	6,726,478	7,200,000	7,200,000
SUBTOTAL EMERGENCY SERVICES	9,725,040	12,726,478	13,200,000	13,200,000
CLINICAL & COMMUNITY SERVICES*				
Clinical & Community Services				
Salaries & Wages		3,382,502	3,922,222	3,922,222
Employee Benefits		1,620,622	2,035,151	2,035,151
Services & Supplies		10,762,592	13,821,037	13,821,037
Capital Outlay				
SUBTOTAL CLINICAL & COMMUNITY SERVICES		15,765,716	19,778,410	19,778,410
FUNCTION SUMMARY				
HEALTH				
Salaries & Wages	0	3,382,502	3,922,222	3,922,222
Employee Benefits	0	1,620,622	2,035,151	2,035,151
Services & Supplies	9,725,040	23,489,070	27,021,037	27,021,037
Capital Outlay	0	0	0	0
FUNCTION SUBTOTAL	9,725,040	28,492,194	32,978,410	32,978,410

*NOTE: Created In FY2026

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Health

[illegible]

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Culture and Recreation

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
PAGE / FUNCTION SUMMARY				
21 General Government	194,119,078	213,122,922	248,564,821	249,045,101
24 Judicial	150,303,113	156,800,436	175,873,025	176,750,308
26 Public Safety	359,397,168	361,904,523	389,235,434	389,604,879
27 Public Works	15,062,192	19,813,016	22,288,051	22,288,051
28 Health	9,725,040	28,492,194	32,978,410	32,978,410
29 Welfare	69,169,959	81,086,859	135,329,222	135,329,222
30 Culture & Recreation	15,668,408	16,018,793	17,872,896	17,872,896
Other General Expenditures				
Utilities	25,675,208	27,714,120	33,548,810	33,548,810
Building Rental	1,028,356	1,300,056	1,431,682	1,431,682
Principal	1,036,323			
Interest	74,337			
Capital Replacement	24,783,788	13,300,000	17,500,000	17,657,848
Insurance & Official Bonds	84,897,243	5,038,820	5,393,070	5,393,070
Misc. Refunds & Expenditures	13,742,635	21,300,000	25,700,000	25,700,000
Charges for Internal Services	90,937,957	90,581,666	88,882,609	92,882,609
Publications & Professional Services	6,953,212	14,000,000	20,000,000	20,000,000
Contributions - So. NV Health District	37,651,176	41,508,419	43,749,874	43,592,026
Contributions - Eighth Judicial District Court	98,494,043	98,959,041	109,511,439	109,511,439
Subtotal Other General Expenditures	385,274,278	313,702,122	345,717,484	349,717,484
TOTAL EXPENDITURES - ALL FUNCTIONS	1,198,719,236	1,190,940,865	1,367,859,343	1,373,586,351
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Operating Transfers Out (Schedule T)				
To Fund 2030 (County Grants)	25,350,651	25,407,883	21,508,528	21,508,528
To Fund 2060 (Detention Services)	339,409,221	345,633,221	345,633,221	345,633,221
To Fund 2080 (LVMPD)	347,209,589	353,545,597	382,607,168	394,227,652
To Fund 2100 (General Purpose)	11,685,031	13,500,000	13,500,000	13,500,000
To Fund 2180 (Citizen Review Board Administration)	173,633	236,328	225,459	225,459
To Fund 2210 (District Attorney Family Support)	12,367,845	12,728,420	13,364,842	13,364,842
To Fund 2290 (Technology Fees)	4,007,346	4,000,000	4,200,000	4,200,000
To Fund 2770 (Community Housing)	36,140,779	20,175,946	21,264,097	21,264,097
To Fund 2780 (Opioid Settlement)	25,000,000	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	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	1,022,950
To Fund 3170 (L-T County Bonds Debt Service)	18,989,768	18,987,475	18,987,600	18,987,600
To Fund 4140 (Parks and Recreation Improvements)		15,857,000	8,000,000	8,000,000
To Fund 4370 (County Capital Projects)	114,756,090	76,485,214	36,447,408	23,099,916
To Fund 4380 (IT Capital Projects)	43,100,000	44,000,000	24,000,000	24,000,000
To Fund 5410 (Recreation Activity)	3,200,000	4,200,000	5,200,000	5,200,000
To Fund 5420 (University Medical Center)	5,000,000	5,000,000	5,000,000	5,000,000
To Fund 5450 (Shooting Complex)	250,000	250,000	1,000,000	1,000,000
To Fund 6540 (Employee Benefits)	4,000,000		4,000,000	
Subtotal Transfers	1,000,620,929	968,533,034	933,461,273	927,734,265
TOTAL EXPENDITURES AND OTHER USES	2,199,340,165	2,159,473,899	2,301,320,616	2,301,320,616
ENDING FUND BALANCE				
Reserved				
Unreserved	341,554,737	319,288,221	230,216,194	230,216,194
TOTAL ENDING FUND BALANCE	341,554,737	319,288,221	230,216,194	230,216,194
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	2,540,894,902	2,478,762,120	2,531,536,810	2,531,536,810

Clark County
(Local Government)

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