



Office of the County Manager

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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:

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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 FUNDS 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