

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

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Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

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

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*NOTE: Created In FY2026

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

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

*NOTE: Created In FY2026

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Health

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

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Welfare

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Culture and Recreation

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

Clark County
(Local Government)

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