



## Office of the County Manager

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April 15, 2025

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 2026.

Contained in this single budget document are the following:

1. Five (5) funds requiring property tax revenues totaling \$775,733,050 and requiring a tax rate per \$100 of assessed valuation of \$0.6541 on an assessed valuation of \$152,571,071,908.

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 \$244,774,474.

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-one (91) County Governmental Funds, including the General Fund, Special Revenue Funds, Capital Project Funds, Expendable Trust Funds and Debt Service Funds, totaling \$10,124,349,442 in expenditures.
3. Twenty-six (26) County Proprietary Funds, including Enterprise Funds and Internal Service Funds, with total estimated expenses of \$2,773,283,794.
4. Sixteen (16) unincorporated towns and special districts with property tax revenues totaling \$247,066,129 and seventeen (17) governmental type funds with estimated expenditures of \$30,052,700. Detail of town and special district budgets and tax rates is in the "Towns and Special Districts" section of this document.



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Nevada Department of Taxation  
April 15, 2025  
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, 2025

Schedule of Notice of Public Hearing  
Date and Time: Monday, May 19, 2025, 10 a.m.  
Publication Date: May 9, 2025  
Place: Clark County Government Center  
Commission Chambers  
500 S. Grand Central Parkway  
Las Vegas, NV 89155

## TABLE OF CONTENTS

## JUDICIAL

## II. SUMMARY FORMS

PUBLIC SAFETY

### III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

GENERAL FUND RESOURCES 16

**GENERAL FUND EXPENDITURES BY  
FUNCTION AND ACTIVITY**

## PUBLIC WORKS

Public Works 27

## GENERAL GOVERNMENT

HEALTHWELFARESocial Service 29

## CULTURE AND RECREATION

Parks & Recreation 30

**TABLE OF CONTENTS (Continued)**

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

**SPECIAL REVENUE FUNDS: (Continued)**

In-Transit (2800)	97
District Court Special Filing Fees (2830)	98
Justice Court Special Filing Fees (2840)	99
Regional Flood Control District (2860)	100
Regional Flood Control District Facility Maintenance (2870)	102
Crime Prevention Act Sales Tax Distribution (2940)	103
Crime Prevention Act LVMPD Sales Tax (2950)	104
Human Services & Education Sales Tax (2970)	105
Community Reinvestment (2980)	107
Post-Employment Benefits Reserve (2990)	109

**CAPITAL PROJECTS FUNDS:**

Recreation Capital Improvement (4110)	110
Master Transportation Plan Capital (4120)	111
Parks and Recreation Improvements (4140)	112
Special Ad Valorem Capital Projects (4160)	113
Master Transportation Room Tax Improvements (4180)	114
LVMPD Capital Improvements (4280)	115
Fire Service Capital (4300)	116
Fort Mohave Valley Development Capital Imprv (4340)	117
County Capital Projects (4370)	118
Information Technology Capital Projects (4380)	120
Public Works Capital Improvements (4420)	121
Regional Flood Control District Construction (4430)	122
Summerlin Capital Construction (4450)	123
Mountain's Edge Capital Construction (4460)	124
Special Assessment Capital Construction (4480)	125
SNPLMA Capital Construction (4550)	126
Eighth Judicial District Court Capital (4760)	127
Public Works Regional Improvements (4990)	128

**EXPENDABLE TRUST AND AGENCY FUNDS:**

Southern Nevada Health District (7050)	129
Southern Nevada Health District Capital Imprv (7060)	131
Southern Nevada Health District Bond Reserve (7070)	132
Southern Nevada Health District Grant (7090)	133
State Indigent (7490)	134

**DEBT SERVICE FUNDS:**

Bond Stabilization (3120)	135
Medium-Term Financing Debt Service (3160)	136
Long-Term County Bonds Debt Service (3170)	137
RTC Debt Service (3180/3190)	139
Flood Control Debt Service (3300)	141
Special Assessment Surplus and Deficiency (3680)	142
Football Stadium Debt Service (3960)	143
Baseball Stadium Debt Service (3962)	144
Special Assessment Bonds (3990)	145

**TABLE OF CONTENTS (Continued)****IV. PROPRIETARY FUNDS****ENTERPRISE FUNDS:**

Department of Aviation (5200-5290)	147
Building (5340)	149
Kyle Canyon Water District (5360)	151
Recreation Activity (5410)	153
University Medical Center (5420-5440)	155
Shooting Complex (5450)	157
Constables (5460)	159
Clark County Water Reclamation District	161

**INTERNAL SERVICE FUNDS:**

Self-Funded Group Insurance (6520)	163
CC Workers' Compensation & Occupational Safety (6530)	165
Employee Benefits (6540)	167
LVMPD Self-Funded Insurance (6560)	169
LVMPD Self-Funded Industrial Insurance (6570)	171
Detention Self-Funded Liability Insurance (6580)	173
Detention Self-Funded Industrial Insurance (6590)	175
CC Liability & Risk Management Administration (6600)	177
Clark County Liability Insurance Pool (6610)	179
CC Investment Pool & Spec Improv Dist Loan Reserve (6700)	181
Eighth Judicial District Court Employee Benefits (6760)	183
County Parking (6830)	185
Regional Justice Center Maintenance & Operations (6840)	187
Automotive and Central Services (6850)	189
Construction Management (6860)	191
Enterprise Resource Planning (6880)	193
Southern Nevada Health District - Proprietary Fund (7620)	195

**V. SUPPLEMENTARY INFORMATION**

Schedule C-1/Indebtedness	197
Schedule T/Transfer Reconciliation	209
Legal Notice	213

**VI. OPTIONAL INFORMATION**

Town Parity Tax Rate Information	214
Property Tax Rate Information	215

**VII. TOWN AND SPECIAL DISTRICT FUNDS**

Transmittal Letter	216
Schedule S-1/Towns and Special Districts	218
Schedule A/Estimated Revenues & Other Resources Governmental Fund Types, Expendable Trust Funds & Tax Supported Proprietary Fund Types	220
Schedule A-1/Estimated Expenditures & Other Financing Uses	221
Schedule C-1/Indebtedness	222
Schedule S-2/Statistical Data Full Time Equivalent	223
Schedule S-2/Statistical Data Population	224
Schedule S-2/Statistical Data Assessed Valuation	225
Schedule S-2/Statistical Data Tax Rates	226
Bunkerville Town (2550)	227
Clark County Fire Service District (2930)	229
Enterprise Town (2710)	231
Indian Springs Town (2660)	233
Laughlin Town (2640)	235
Moapa Town (2690)	238
Moapa Valley Town (2570)	240
Moapa Valley Fire District (2920)	242
Mt. Charleston Town (2650)	244
Mt. Charleston Fire District (2900)	246
Paradise Town (2600)	248
Searchlight Town (2610)	250
Spring Valley Town (2680)	252
Summerlin Town (2700)	254
Sunrise Manor Town (2620)	256
Whitney Town (2560)	258
Winchester Town (2630)	260



# Clark County Finance

## Budget Message

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Enclosed is the Fiscal Year 2026 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

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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 2026 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 1-4, 218-219).
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 220–222).

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 223–226).
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 209-212).
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 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**

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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 2026 Tentative Budget.

The Office of Community Development was formed under Commission/Administration. This newly formed office 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).

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 formed 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**

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1. The Eighth Judicial District Court Supported Programs Fund (2762) was created at the March 28, 2025, Executive Committee of the Eighth Judicial District Court (EJDC) meeting effective July 1, 2025. Both the EJDC and County Finance Departments agreed that establishing a separate fund to account for financial activity associated with specific revenue sources statutorily and administratively restricted for particular purposes within the EJDC would be appropriate to effectively isolate and manage the related revenues and expenditures. (pages 93-94).
2. The Football Stadium Debt Service Fund (3960) was formerly named the Stadium Authority Debt Service Fund. Additionally, a new fund called the Baseball Stadium Debt Service Fund (3962) was established. These changes are meant to aid in delineating the financing activities of the stadiums in Clark County (pages 143-144).
3. The Community Reinvestment Fund (2980) is in the process of being renamed to reflect the County's continued commitment to further reinvestment in the community. Formerly the COVID-19 Response Fund, a resolution is being taken to the Board of County Commissioners for approval on May 6, 2025. (pages 107-108)

#### **Department of Taxation Revenue Projection Variances**

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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 2026 are approximately \$701,556 (0.29%)



more than the Pro Forma projections. The variance will be adjusted in the Final Budget submission (page 43).

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.

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

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### 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 2024 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 2024 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 Prior Year actuals was inaccurate. Corrected prior year actual information can be found in the FY 2026 Budget Book. (pages 151-152).
6. 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.
7. 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.
8. Actual Prior Year 2024 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.
9. 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 33).
10. 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 50).
11. 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).
12. 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 139-140).
13. 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 143-144 and 205).

14. 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 134).
15. 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 (2760) which used the Agency's ACFR (pages 89-92, 98, 100-102, 122, 127, 139-141, 143-144, 183-184, 201-202, 207).
16. Other examples where the Tentative Budget classifies revenue sources differently from the financial statements:

<b>Fund Name &amp; Number</b>	<b>Tentative Budget Classification</b>	<b>Financial Statement Classification</b>
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 155-156 and 161-162).
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 151-152).
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 129-133 and 195-196)
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 148-196).
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 147, 155, 161 and 201-204).
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 148-196).

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 203).
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 149-150).
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:

<b>Fund Name &amp; Number</b>	<b>Tentative Budget Classification</b>	<b>Financial Statement Classification</b>
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

<b>Fund Name &amp; Number</b>	<b>Tentative Budget Classification</b>	<b>Financial Statement Classification</b>
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 \$11,910,782 discrepancy will be resolved at the April 24, 2025, 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, 209 and 212).

## 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 was 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 113).

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 and 226).

Additionally, the Moapa Valley \$0.0050 tax levy for the implementation and operation of an Emergency 9-1-1 system within their Town boundaries will expire 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 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 213.
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 223).

## Ending Fund Balances & Reserves

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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), Stadium Authority Debt Service (3960) 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 139-140).

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 143).

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 145-146).

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 195-206).
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

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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 224).
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 15, 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 2026 difference between the Department of Taxation produced figure of \$2,613,520,831 and the County-calculated figure of \$2,613,591,162 was \$70,331. This is difference of 0.00269%. 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, 227, 229, 231, 233, 235, 238, 240, 242, 244, 246, 248, 250, 252, 254, 256, 258, and 260).

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 2026 would generate \$22,770,333. 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 which totals to \$31,461,895.

The EJDC's request for direct operational funding in Fiscal Year 2025 was \$19,736,135. 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 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 though 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 6, 16-17, 31, 67, and 90-94).

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 30<sup>th</sup> 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 143-144).

## Conclusion

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We extend our sincere appreciation to the Board of County Commissioners, the County's Executive Management Team—including our Chief Financial Officer—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 this information.

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's 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:

Damon Harris, Deputy Director  
Chris Wardlaw, Budget Manager  
Sekea Davis, Sr. Financial Analyst  
Patrice Key, Sr. Financial Analyst  
Darren Relyea, Sr. Financial Analyst  
Pedro Solano, Sr. Financial Analyst

Kristen Stout, Sr. Financial Analyst  
Derek Tacason, Financial Analyst II  
Kim Vu, Financial Analyst II  
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,

A handwritten signature in black ink, appearing to read 'JGreen', with a stylized, flowing script.

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 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES:					
Property Taxes	\$1,063,639,143	\$1,159,658,135	\$1,267,573,653	\$0	\$1,267,573,653
Other Taxes	99,270,940	92,824,310	95,457,283	0	95,457,283
Licenses and Permits	456,596,144	430,022,365	441,926,131	49,861,251	491,787,382
Intergovernmental Resources	2,966,967,884	3,026,286,685	3,586,398,810	155,290,800	3,741,689,610
Charges for Services	277,253,126	288,824,421	276,490,540	2,603,371,870	2,879,862,410
Fines and Forfeits	16,666,427	16,958,186	21,287,380	0	21,287,380
Special Assessment	11,165,134	11,029,773	9,848,375	0	9,848,375
Miscellaneous	532,240,195	366,445,089	367,881,730	139,006,214	506,887,944
TOTAL REVENUES	5,423,798,993	5,392,048,964	6,066,863,902	2,947,530,135	9,014,394,037
EXPENDITURES-EXPENSES:					
General Government	368,019,027	357,370,767	1,821,296,037	523,148,990	2,344,445,027
Judicial	302,336,464	319,228,362	431,498,089	5,560,039	437,058,128
Public Safety	1,918,625,765	2,109,530,835	2,677,406,433	129,666,743	2,807,073,176
Public Works	1,019,453,645	1,086,027,196	2,689,281,094	15,660,159	2,704,941,253
Sanitation	0	0	0	0	0
Health	183,393,003	234,213,037	373,369,543	0	373,369,543
Welfare	405,702,753	479,451,285	892,730,808	0	892,730,808
Culture and Recreation	60,101,231	44,350,409	454,452,737	25,662,283	480,115,020
Community Support	27,238,341	35,184,524	83,603,162	0	83,603,162
Intergovernmental Expenditures	271,784,710	388,920,312	327,978,776	0	327,978,776
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	248,631,719	248,631,719
Hospitals	0	0	0	1,164,705,054	1,164,705,054
Transit Systems	0	0	0	0	0
Airports	0	0	0	660,248,807	660,248,807
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	183,504,168	179,048,302	187,562,287	0	187,562,287
Debt Service: - Interest	166,973,364	166,607,941	168,312,426	0	168,312,426
Interest Cost\Fiscal Charges	1,169,652	714,250	46,910,750	0	46,910,750
TOTAL EXPENDITURES-EXPENSES	4,908,302,123	5,400,647,220	10,154,402,142	2,773,283,794	12,927,685,936
Excess of Revenues over (under) Expenditures-Expenses	515,496,870	(8,598,256)	(4,087,538,240)	174,246,341	(3,913,291,899)

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Medium/Long-Term Debt	9,579,302	0	1,200,000	0	1,200,000
Sale of General Fixed Assets	0	0	0	0	0
Lease and SBITA Financing	33,255,564	0	0	0	0
Reserves	0	3,000,000	3,000,000	0	3,000,000
Operating Transfers (in)	2,330,138,601	2,214,997,499	2,147,836,888	35,656,493	2,183,493,381
Operating Transfers (out)	2,366,361,482	2,249,038,348	2,170,582,599	1,000,000	2,171,582,599
TOTAL OTHER FINANCING SOURCES (USES)	6,611,985	(37,040,849)	(24,545,711)	34,656,493	10,110,782
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	522,108,855	(42,639,105)	(4,109,083,951)	208,902,834	(3,903,181,117)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	4,942,177,147	5,464,286,002	5,418,646,897	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:	5,464,286,002	5,418,646,897	1,306,562,946	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 5,464,286,002	\$ 5,418,646,897	\$ 1,306,562,946		

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES:					
Property Taxes	\$850,466,386	\$929,335,411	\$1,020,507,524	\$0	\$1,020,507,524
Other Taxes	99,270,940	92,824,310	95,457,283	0	95,457,283
Licenses and Permits	447,145,424	420,190,465	432,092,610	49,861,251	481,953,861
Intergovernmental Resources	2,682,093,799	2,746,347,141	3,300,393,180	155,290,800	3,455,683,980
Charges for Services	276,995,827	288,489,421	276,230,540	2,603,371,870	2,879,602,410
Fines and Forfeits	16,666,427	16,958,186	21,287,380	0	21,287,380
Special Assessment	11,165,134	11,029,773	9,848,375	0	9,848,375
Miscellaneous	530,989,227	364,884,518	365,838,541	139,006,214	504,844,755
<b>TOTAL REVENUES</b>	<b>4,914,793,164</b>	<b>4,870,059,225</b>	<b>5,521,655,433</b>	<b>2,947,530,135</b>	<b>8,469,185,568</b>
EXPENDITURES-EXPENSES:					
General Government	367,341,882	356,498,614	1,819,349,675	523,148,990	2,342,498,665
Judicial	302,336,464	319,228,362	431,498,089	5,560,039	437,058,128
Public Safety	1,903,612,997	2,092,697,439	2,649,620,174	129,666,743	2,779,286,917
Public Works	1,019,453,645	1,086,027,196	2,689,281,094	15,660,159	2,704,941,253
Sanitation	0	0	0	0	0
Health	183,393,003	234,213,037	373,369,543	0	373,369,543
Welfare	405,702,753	479,451,285	892,730,808	0	892,730,808
Culture and Recreation	60,075,813	44,040,038	454,132,658	25,662,283	479,794,941
Community Support	27,238,341	35,184,524	83,603,162	0	83,603,162
Intergovernmental Expenditures	271,784,710	388,920,312	327,978,776	0	327,978,776
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	248,631,719	248,631,719
Hospitals	0	0	0	1,164,705,054	1,164,705,054
Transit Systems	0	0	0	0	0
Airports	0	0	0	660,248,807	660,248,807
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	183,504,168	179,048,302	187,562,287	0	187,562,287
Debt Service: - Interest	166,973,364	166,607,941	168,312,426	0	168,312,426
Interest Cost\Fiscal Charges	1,169,652	714,250	46,910,750	0	46,910,750
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>4,892,586,792</b>	<b>5,382,631,300</b>	<b>10,124,349,442</b>	<b>2,773,283,794</b>	<b>12,897,633,236</b>
Excess of Revenues over (under) Expenditures-Expenses	22,206,372	(512,572,075)	(4,602,694,009)	174,246,341	(4,428,447,668)

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Medium/Long-Term Debt	9,579,302	0	1,200,000	0	1,200,000
Sale of General Fixed Assets	0	0	0	0	0
Lease and SBITA Financing	33,255,564	0	0	0	0
Reserves	0	3,000,000	3,000,000	0	3,000,000
Operating Transfers (in)	2,327,638,601	2,212,497,499	2,145,336,888	35,656,493	2,180,993,381
Operating Transfers (out)	1,832,024,404	1,739,970,894	1,655,717,630	1,000,000	1,656,717,630
TOTAL OTHER FINANCING SOURCES (USES)	538,449,063	469,526,605	487,819,258	34,656,493	522,475,751
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	560,655,435	(40,045,470)	(4,111,874,751)	208,902,834	(3,905,971,917)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	4,742,620,547	5,303,275,982	5,260,230,512	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:	5,303,275,982	5,260,230,512	1,145,355,761	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 5,303,275,982	\$ 5,260,230,512	\$ 1,145,355,761		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
General Government	1,813	1,753	1,919
Judicial	2,226	2,252	2,247
Public Safety	2,754	2,839	2,860
Public Works	489	492	494
Sanitation	425	435	439
Health	937	983	993
Welfare	280	289	285
Culture and Recreation	481	488	486
Community Support	15	13	14
Intergovernmental/Other	293	507	507
TOTAL GENERAL GOVERNMENT	9,713	10,051	10,244
Utilities			
Hospitals	3,880	3,968	4,136
Airports	1,820	1,671	1,666
Other			
TOTAL	15,413	15,690	16,046
Metro/Detention	6,194	6,365	6,378

POPULATION (AS OF JULY 1)	2,338,127	2,361,285	2,392,490
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Source of Population Estimate	STATE OF NEVADA	STATE OF NEVADA	STATE OF NEVADA
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ASSESSED VALUATION

Assessed Valuation (Secured & Unsecured Only)	132,079,801,963	146,275,699,121	152,562,633,220
Net Proceeds of Minerals (NPM)*	10,661,050	8,877,723	8,438,688
TOTAL ASSESSED VALUE	132,090,463,013	146,284,576,844	152,571,071,908

OPERATING TAX RATE

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

DEBT TAX RATE

General Fund			
Debt Service Funds			
Enterprise Fund			
TOTAL TAX RATE	0.6541	0.6541	0.6541

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

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

Clark County  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA



PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.7587	152,562,633,220	1,157,492,698	0.4699	716,891,814	159,651,296	557,240,518
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	8,438,688	64,024	SAME AS ABOVE	39,653	0	39,654
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	152,571,071,908	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0150	"	22,885,661	0.0150	22,885,661	5,096,339	17,789,322
E. Medical Indigent - NRS 428.285	0.1000	"	152,571,072	0.1000	152,571,072	33,975,590	118,595,482
F. Capital Acquisition - NRS 354.59815	0.0500	"	76,285,536	0.0500	76,285,536	16,987,795	59,297,741
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.1473	"	224,737,189	0.0000	0	0	0
J. Other: Family Court - NRS 3.0107	0.0192	"	29,293,646	0.0192	29,293,646	6,523,313	22,770,333
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3315	XXXXXXXXXX	505,773,104	0.1842	281,035,915	62,583,037	218,452,878
M. Subtotal A, B, C, L	1.0902	XXXXXXXXXX	1,663,329,826	0.6541	997,967,382	222,234,333	775,733,050
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.0902	XXXXXXXXXX	1,663,329,826	0.6541	997,967,382	222,234,333	775,733,050

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, 2026

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	298,913,069	588,527,346	568,190,957	0.4791	490,803,090		489,344,900	2,435,779,362
HUD and State Housing Grants					61,367,245			61,367,245
Road	61,071,566				39,623,840		1,995,922	102,691,328
County Grants	71,162,723				120,799,570		25,407,883	217,370,176
Cooperative Extension	11,922,756		11,859,548	0.0100	334,998			24,117,302
LVMPD Forfeitures	1,811,968				1,824,000		477,712	4,113,680
Detention Services	40,215,915				3,770,311		341,409,221	385,395,447
Forensic Services	1,110,006				940,000			2,050,006
Las Vegas Metropolitan Police Department			244,774,474	0.2800	274,467,858		381,147,782	900,390,114
LVMPD Grants					20,000,000		8,000,000	28,000,000
General Purpose	73,306,626				20,487,242		14,495,213	108,289,081
Subdivision Park Fees	31,572,275				5,916,059		2,000,000	39,488,334
Master Transportation Plan					646,173,209			646,173,209
Spec Ad Valorem Distrib (NRS 354.59815)			59,297,741	0.0500	354,918			59,652,659
Law Library	1,894,161				1,253,830			3,147,991
Court Education Program	10,890,240				7,872,949			18,763,189
Citizen Review Board Administration	22,686				110,372		236,328	369,386
Justice Court Administrative Assessment	6,240,864				2,179,903			8,420,767
Specialty Courts	2,092,338				14,907,662			17,000,000
District Attorney Family Support	25,885,274				29,007,107		12,728,420	67,620,801
Wetlands Park	1,974,341				37,480			2,011,821
Boat Safety	4,940				25,492			30,432
District Attorney Check Restitution	9,472,486				2,713,391			12,185,877
Environment and Sustainability Management	35,280,967				16,530,970			51,811,937
Air Quality Transportation Tax	64,898,608				13,902,245			78,800,853
Technology Fees	10,964,014				176,841		4,000,000	15,140,855
Entitlements	67,351,788				35,614,460			102,966,248
Subtotal Governmental Fund Types, Expendable Trust Funds	828,059,611	588,527,346	884,122,720	0.8191	1,811,195,042	0	1,281,243,381	5,393,148,100
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, 2026

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					192,425,058			192,425,058
LVMPD Sales Tax	113,117,843				1,500,000		138,952,965	253,570,808
LVMPD Shared State Forfeitures					3,500,000			3,500,000
Fort Mohave Valley Development	15,625,621				1,069,214			16,694,835
Habitat Conservation	42,096,233				3,116,006			45,212,239
Child Welfare	50,608,235				128,839,267		45,000,000	224,447,502
Med Assist to Indigent Prsns (NRS 428.285)			118,595,482	0.1000	45,575,946			164,171,428
Tax Receiver								0
County Donations	2,059,644				1,019,512			3,079,156
Fire Prevention Bureau	4,700,958				5,775,247		10,400,000	20,876,205
County Licensing Applications								0
Special Improvement District Administration	247,549				357,244			604,793
Special Assessment Maintenance	1,216,511				1,661,142			2,877,653
Veterinary Service	866,633				256,742			1,123,375
Justice Court Bail	7,894,739				6,500,000			14,394,739
Southern NV Area Communications Council	6,611,937				4,542,054			11,153,991
Court Collection Fees	5,046,161				967,638			6,013,799
Eighth Judicial District Court	12,922,757				102,804,883			115,727,640
Eighth Judicial District Court Grant					4,900,000		1,000,000	5,900,000
Eighth Judicial District Court Supported Prgms					1,152,691		2,769,752	3,922,443
Community Housing	259,070,931				7,864,239		20,175,946	287,111,116
Opioid Settlement	112,349,648				17,600,562		25,000,000	154,950,210
In-Transit	3,472,666							3,472,666
District Court Special Filing Fees	2,315,330				6,642,124			8,957,454
Justice Court Special Filing Fees	2,849,856				2,294,421			5,144,277
Regional Flood Control District	13,933,799				160,650,000		1,750,000	176,333,799
Regional Flood Control District Facility Maint	10,375,572				250,000		15,000,000	25,625,572
Crime Prevention Act Sales Tax Distribution					64,139,738			64,139,738
Crime Prevention Act LVMPD Sales Tax	33,592,585				450,000		49,304,173	83,346,758
Human Services & Education Sales Tax	127,284,974				80,150,000			207,434,974
Community Reinvestment	171,923,664				5,423,369			177,347,033
Post-Employment Benefits Reserve	200,177,652				19,798,155			219,975,807
Subtotal Governmental Fund Types, Expendable Trust Funds	1,200,361,498	0	118,595,482	0.1000	871,225,252	0	309,352,836	2,499,535,068
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, 2026

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	32,047,595				635,978		38,488,334	71,171,907
Master Transportation Plan Capital	436,662,124				11,239,220		104,439,178	552,340,522
Parks and Recreation Improvements	208,705,587				7,688,294		7,857,000	224,250,881
Special Ad Valorem Capital Projects	56,854,970				1,316,925		16,586,890	74,758,785
Master Transportation Room Tax Imprv	296,366,989				6,787,091		50,184,388	353,338,468
LVMPD Capital Improvements	21,333,795				400,000		15,700,000	37,433,795
Fire Service Capital	214,884,317				9,730,369		7,393,319	232,008,005
Fort Mohave Valley Development Cap Imprv	355,419				9,758		16,694,835	17,060,012
County Capital Projects	667,850,450				11,735,557		27,343,546	706,929,553
Information Technology Capital Projects	202,324,299				3,556,420		43,000,000	248,880,719
Public Works Capital Improvements	71,137,021				4,988,481			76,125,502
RFCD Construction	372,147,268				3,550,000		87,000,000	462,697,268
Summerlin Capital Construction	6,005,653				265,984			6,271,637
Mountain's Edge Capital Construction	18,091				344			18,435
Special Assessment Capital Construction	4,304,082				99,826		1,000,000	5,403,908
SNPLMA Capital Construction	12,045,226				116,197,612			128,242,838
Eighth Judicial District Court Capital	1,830,660				38,498		1,965,568	3,834,726
Public Works Regional Improvements					597,839,741			597,839,741
Subtotal Governmental Fund Types, Expendable Trust Funds	2,604,873,546	0	0	0	776,080,098	0	417,653,058	3,798,606,702
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, 2026

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	47,199,705				120,655,949			167,855,654
SNHD Capital Improvement	2,999,600				70,000		3,000,000	6,069,600
SNHD Bond Reserve	3,072,808				212,551			3,285,359
SNHD Grant	82,081				61,755,915		9,434,711	71,272,707
State Indigent			17,789,322	0.0150	50,000			17,839,322
Bond Stabilization	5,879,425						1,025,950	6,905,375
Medium-Term Financing Debt Service								0
Long-Term County Bonds Debt Service	146,855,389				83,914,300		74,925,138	305,694,827
RTC Debt Service	198,155,903				119,470,642			317,626,545
Flood Control Debt Service	26,501,834				700,000		46,701,814	73,903,648
Special Assessment Surplus & Deficiency	6,970,897				125,048		1,000,000	8,095,945
Football Stadium Debt Service	110,320,192				41,770,250			152,090,442
Baseball Stadium Debt Service	6,600,000				15,667,485	1,200,000		23,467,485
Special Assessment Bonds	72,298,023				9,728,031		1,000,000	83,026,054
Subtotal Governmental Fund Types, Expendable Trust Funds	626,935,857	0	17,789,322	0.0150	454,120,171	1,200,000	137,087,613	1,237,132,963
PROPRIETARY FUNDS								
	XXXXXXXXX				XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	XXXXXXXXX				XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	XXXXXXXXX				XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXX				XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
TOTAL ALL FUNDS	5,260,230,512	588,527,346	1,020,507,524	0.9341	3,912,620,563	1,200,000	2,145,336,888	12,928,422,833

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

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	460,787,667	257,915,306	581,119,032			913,134,769	222,822,588	2,435,779,362
HUD and State Housing Grants	R	1,493,369	785,986	58,587,890			500,000		61,367,245
Road	R	18,267,497	10,040,663	21,695,870	38,533,218			14,154,080	102,691,328
County Grants	R	14,900,866	5,698,406	84,007,879	12,787,410			99,975,615	217,370,176
Cooperative Extension	R			24,117,302					24,117,302
LVMPD Forfeitures	R			1,104,248	3,009,432				4,113,680
Detention Services	R	160,658,671	97,896,621	84,571,179	5,393,438		13,945,250	22,930,288	385,395,447
Forensic Services	R	308,694	163,994	1,201,332	295,000			80,986	2,050,006
Las Vegas Metropolitan Police Department	R	451,542,206	283,179,022	123,784,986	18,183,900		23,700,000		900,390,114
LVMPD Grants	R	7,800,000	900,000	9,300,000	2,000,000		8,000,000		28,000,000
General Purpose	R	2,338,623	1,152,522	102,213,648	2,584,288				108,289,081
Subdivision Park Fees	R			1,000,000			38,488,334		39,488,334
Master Transportation Plan	R			441,927,875			204,245,334		646,173,209
Spec Ad Valorem Distrib (NRS 354.59815)	R			43,065,769			16,586,890		59,652,659
Law Library	R	777,728	447,676	1,137,422	456,580			328,585	3,147,991
Court Education Program	R	901,813	534,571	15,364,998				1,961,807	18,763,189
Citizen Review Board Administration	R	196,253	97,719	47,000				28,414	369,386
Justice Court Administrative Assessment	R			8,420,767					8,420,767
Specialty Courts	R	2,500,000	1,000,000	13,500,000					17,000,000
District Attorney Family Support	R	20,987,244	11,849,773	11,729,088				23,054,696	67,620,801
Wetlands Park	R			511,498	1,500,323				2,011,821
Boat Safety	R			30,432					30,432
District Attorney Check Restitution	R	1,109,171	623,459	7,958,172				2,495,075	12,185,877
Environment and Sustainability Management	R	9,346,723	4,433,807	32,650,194	200,000			5,181,213	51,811,937
Air Quality Transportation Tax	R	3,604,352	1,842,801	60,820,284	2,653,331		2,000,000	7,880,085	78,800,853
Technology Fees	R	1,237,713	644,048	11,548,302	1,710,792				15,140,855
Entitlements	R	3,725,605	2,457,911	51,782,732			45,000,000		102,966,248
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)</b>		<b>1,162,484,195</b>	<b>681,664,285</b>	<b>1,793,197,899</b>	<b>89,307,712</b>	<b>0</b>	<b>1,265,600,577</b>	<b>400,893,432</b>	<b>5,393,148,100</b>

\*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, 2026

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			53,472,093			138,952,965		192,425,058
LVMPD Sales Tax	R	83,330,650	64,937,769	15,460,114	3,717,000			86,125,275	253,570,808
LVMPD Shared State Forfeitures	R	453,179	236,533	2,332,576			477,712		3,500,000
Fort Mohave Valley Development	R						16,694,835		16,694,835
Habitat Conservation	R	1,496,281	781,600	38,338,134	75,000			4,521,224	45,212,239
Child Welfare	R	40,069,118	20,185,235	161,194,711			2,998,438		224,447,502
Med Assist to Indigent Prsns (NRS 428.285)	R			164,171,428					164,171,428
Tax Receiver	R								0
County Donations	R			3,079,156					3,079,156
Fire Prevention Bureau	R	9,935,486	5,487,506	2,530,401				2,922,812	20,876,205
County Licensing Applications	R								0
Special Improvement District Administration	R	205,051	91,466	128,000				180,276	604,793
Special Assessment Maintenance	R			2,877,653					2,877,653
Veterinary Service	R	15,000	548	1,107,827					1,123,375
Justice Court Bail	R			14,394,739					14,394,739
Southern NV Area Communications Council	R	416,306	206,936	7,232,749	3,298,000				11,153,991
Court Collection Fees	R	191,414	98,428	5,723,957					6,013,799
Eighth Judicial District Court	R	50,661,353	28,459,425	30,871,542			5,735,320		115,727,640
Eighth Judicial District Court Grant	R	2,000,000	900,000	3,000,000					5,900,000
Eighth Judicial District Court Supported Prgms	R	402,214	201,194	3,319,035					3,922,443
Community Housing	R	909,968	511,047	285,690,101					287,111,116
Opioid Settlement	R			4,761,998	150,188,212				154,950,210
In-Transit	R			3,472,666					3,472,666
District Court Special Filing Fees	R	3,891,647	2,152,150	1,000,000				1,913,657	8,957,454
Justice Court Special Filing Fees	R	373,615	234,198	4,536,464					5,144,277
Regional Flood Control District	R	3,893,232	1,807,256	6,281,242	327,000		148,701,814	15,323,255	176,333,799
Regional Flood Control District Facility Maint	R			22,000,000				3,625,572	25,625,572
Crime Prevention Act Sales Tax Distribution	R			14,835,565			49,304,173		64,139,738
Crime Prevention Act LVMPD Sales Tax	R	28,431,249	22,444,615	5,884,220	1,554,000			25,032,674	83,346,758
Human Services & Education Sales Tax	R	6,774,571	3,073,301	197,587,102					207,434,974
Community Reinvestment	R			158,884,804	18,462,229				177,347,033
Post-Employment Benefits Reserve	R		1,500,000	218,475,807					219,975,807
SUBTOTAL GOVERNMENTAL									
FUND TYPES AND EXPEND TRUST FUNDS (continued)		233,450,334	153,309,207	1,432,644,084	177,621,441	0	362,865,257	139,644,745	2,499,535,068

\*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, 2026

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
FUND NAME	*	(1)	(2)	** (3)	*** (4)	(5)	(6)	(7)	TOTAL (8)
Recreation Capital Improvement	C			250,000	68,921,907		2,000,000		71,171,907
Master Transportation Plan Capital	C	3,633,324	1,921,696	2,449,088	544,336,414				552,340,522
Parks and Recreation Improvements	C			10,000,000	214,250,881				224,250,881
Special Ad Valorem Capital Projects	C				73,763,572		995,213		74,758,785
Master Transportation Room Tax Imprv	C			12,120,700	339,221,846		1,995,922		353,338,468
LVMPD Capital Improvements	C			22,233,795	15,200,000				37,433,795
Fire Service Capital	C			10,000,000	222,008,005				232,008,005
Fort Mohave Valley Development Cap Imprv	C				17,060,012				17,060,012
County Capital Projects	C			20,000,000	682,879,553		4,050,000		706,929,553
Information Technology Capital Projects	C	587,401	210,612	163,400,686	84,682,020				248,880,719
Public Works Capital Improvements	C			35,000,000	41,125,502				76,125,502
RFCD Construction	C				460,947,268		1,750,000		462,697,268
Summerlin Capital Construction	C				6,271,637				6,271,637
Mountain's Edge Capital Construction	C				18,435				18,435
Special Assessment Capital Construction	C				4,403,908		1,000,000		5,403,908
SNPLMA Capital Construction	C				128,242,838				128,242,838
Eighth Judicial District Court Capital	C			503,151	3,331,575				3,834,726
Public Works Regional Improvements	C			4,000,000	593,839,741				597,839,741
 SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)		4,220,725	2,132,308	279,957,420	3,500,505,114	0	11,791,135	0	3,798,606,702

\*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, 2026

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	55,159,015	26,074,679	37,174,613	685,000	3,000,000	12,434,711	33,327,636	167,855,654
SNHD Capital Improvement	T			1,495,000	1,451,000			3,123,600	6,069,600
SNHD Bond Reserve	T							3,285,359	3,285,359
SNHD Grant	T	19,713,920	11,101,663	30,718,908	9,656,135			82,081	71,272,707
State Indigent	T			17,839,322					17,839,322
Bond Stabilization	D						1,025,950	5,879,425	6,905,375
Medium-Term Financing Debt Service	D								0
Long-Term County Bonds Debt Service	D			160,961,558				144,733,269	305,694,827
RTC Debt Service	D			105,680,300				211,946,245	317,626,545
Flood Control Debt Service	D			46,934,084				26,969,564	73,903,648
Special Assessment Surplus & Deficiency	D						1,000,000	7,095,945	8,095,945
Football Stadium Debt Service	D			38,270,500				113,819,942	152,090,442
Baseball Stadium Debt Service	D			8,567,485				14,900,000	23,467,485
Special Assessment Bonds	D			42,371,536			1,000,000	39,654,518	83,026,054
Subtotal		74,872,935	37,176,342	490,013,306	11,792,135	3,000,000	15,460,661	604,817,584	1,237,132,963
TOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS		1,475,028,189	874,282,142	3,995,812,709	3,779,226,402	3,000,000	1,655,717,630	1,145,355,761	12,928,422,833

\*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, 2026

Budget Summary For Clark County  
(Local Government)

FUND NAME	*	OPERATING REVENUES	OPERATING EXPENSES**	NONOPERATING REVENUES	NONOPERATING EXPENSES	OPERATING TRANSFERS		TENTATIVE
		(1)	(2)	(3)	(4)	IN (5)	OUT (6)	NET INCOME (7)
Department of Aviation	E	623,377,510	579,974,594	231,277,120	80,274,213	17,156,493		211,562,316
Building	E	50,011,251	64,691,402	1,742,366				(12,937,785)
Kyle Canyon Water District	E	380,000	634,081	75,346				(178,735)
Recreation Activity	E	15,280,654	21,711,166	99,289		4,200,000		(2,131,223)
University Medical Center	E	1,097,121,677	1,163,793,375	5,630,593	911,679	5,000,000		(56,952,784)
Shooting Complex	E	3,695,000	3,951,117	57,761		250,000		51,644
Constables	E	3,770,000	4,760,039	72,032				(918,007)
Clark County Water Reclamation District	E	255,714,128	219,631,518	102,213,867	28,366,120			109,930,357
Self-Funded Group Insurance	I	268,129,143	291,459,560	2,837,748				(20,492,669)
CC Workers' Comp & Occ Safety	I	31,549,343	36,790,659	1,146,573				(4,094,743)
Employee Benefits	I	100,000	6,377,000	101,119		4,000,000		(2,175,881)
LVMPD Self-Funded Insurance	I	25,500,000	20,105,000	300,000				5,695,000
LVMPD Self-Funded Industrial Insurance	I	47,560,000	48,333,000	800,000				27,000
Detention Self-Funded Liability Insurance	I	2,200,000	2,202,500	108,560				106,060
Detention Self-Funded Industrial Insurance	I	10,534,490	9,995,000	249,763				789,253
CC Liab & Risk Mgmt Admin	I	2,700,370	5,099,476	153,388				(2,245,718)
Clark County Liability Insurance Pool	I	10,098,670	16,103,427	394,026				(5,610,731)
CC Invest Pool & SID Loan Reserve	I	3,060,000	4,963,837	50,896		1,000,000	1,000,000	(1,852,941)
EJDC Employee Benefits	I	200,000	800,000	32,977				(567,023)
County Parking	I	1,000,000	5,131,110	150,246				(3,980,864)
RJC Maintenance & Operations	I	9,989,318	12,551,723	108,084				(2,454,321)
Automotive and Central Services	I	19,732,000	23,429,981	288,170				(3,409,811)
Construction Management	I	3,700,000	12,283,169	179,353		4,050,000		(4,353,816)
Enterprise Resource Planning	I	112,469,174	108,959,048	1,588,130				5,098,256
SNHD - Proprietary Fund	I							0
<b>TOTAL</b>		<b>2,597,872,728</b>	<b>2,663,731,782</b>	<b>349,657,407</b>	<b>109,552,012</b>	<b>35,656,493</b>	<b>1,000,000</b>	<b>208,902,834</b>

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

\*\* Including Depreciation

Continued to next page

Page 16  
Form 8  
1/13/2025

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire	11,432,141	12,163,585	13,075,935	
Other	1,714,947	1,700,000	1,700,000	
Subtotal	13,147,088	13,863,585	14,775,935	
Public Works				
Engineering Charges	3,937,428	2,000,000	2,000,000	
SUBTOTAL CHARGES FOR SERVICES	101,193,609	100,913,764	103,689,644	
FINES & FORFEITS				
Fines				
Court	13,303,065	13,900,000	14,317,000	
Forfeits				
Bail	1,484,646	1,595,029	1,642,880	
SUBTOTAL FINES & FORFEITS	14,787,711	15,495,029	15,959,880	
MISCELLANEOUS				
Interest Earnings	35,850,098	1,000,000	1,000,000	
Other	9,946,292	3,000,000	3,000,000	
SUBTOTAL MISCELLANEOUS	45,796,390	4,000,000	4,000,000	
SUBTOTAL REVENUES ALL SOURCES	1,604,245,222	1,570,973,326	1,647,521,393	
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Fund 2930 (Clark County Fire Service District)	158,924,309	174,120,000	178,240,000	
From Fund 2980 (Community Reinvestment)	317,317			
From Fund 4140 (Parks & Recreation Improvements)		35,000,000		
From Town Funds (Various)	343,109,770	310,454,600	311,104,900	
SUBTOTAL TRANSFERS IN	502,351,396	519,574,600	489,344,900	
Lease and SBITA financing	2,060,236			
SUBTOTAL OTHER FINANCING SOURCES	504,411,632	519,574,600	489,344,900	
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,108,656,854	2,090,547,926	2,136,866,293	
BEGINNING FUND BALANCE				
Reserved				
Unreserved	439,660,749	432,445,182	298,913,069	
TOTAL BEGINNING FUND BALANCE	439,660,749	432,445,182	298,913,069	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,548,317,603	2,522,993,108	2,435,779,362	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	<b>(1) ACTUAL PRIOR YEAR ENDING 06/30/2024</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 06/30/2025</b>	<b>(3) (4) BUDGET YEAR ENDING 06/30/2026</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
<b>COMMISSION/ADMINISTRATION</b>				
Commission/Manager				
Salaries & Wages	2,374,175	2,882,208	3,257,583	
Employee Benefits	1,023,661	1,325,177	1,690,782	
Services & Supplies	262,139	318,906	410,518	
Capital Outlay				
Subtotal	3,659,975	4,526,291	5,358,883	
Office of Community Development*				
Salaries & Wages	408,723	918,668	1,106,659	
Employee Benefits	178,727	438,144	589,219	
Services & Supplies	785,946	1,371,972	1,447,336	
Capital Outlay				
Subtotal	1,373,396	2,728,784	3,143,214	
Communications & Strategy				
Salaries & Wages	1,793,525	1,960,101	2,218,056	
Employee Benefits	784,448	914,720	1,129,778	
Services & Supplies	649,962	650,189	882,850	
Capital Outlay				
Subtotal	3,227,935	3,525,010	4,230,684	
Intergovernmental Relations				
Salaries & Wages	358,555	424,052	478,805	
Employee Benefits	167,686	203,014	245,672	
Services & Supplies	11,780	130,002	37,800	
Capital Outlay				
Subtotal	538,021	757,068	762,277	
Office of Appointed Counsel				
Salaries & Wages	396,664	394,759	494,273	
Employee Benefits	113,285	188,928	265,108	
Services & Supplies	12,671,330	14,182,590	19,861,630	
Capital Outlay				
Subtotal	13,181,279	14,766,277	20,621,011	
Office of Diversity				
Salaries & Wages	647,363	940,716	1,157,452	
Employee Benefits	304,948	453,047	605,680	
Services & Supplies	131,523	163,584	378,300	
Capital Outlay				
Subtotal	1,083,834	1,557,347	2,141,432	
Office of Traffic Safety				
Salaries & Wages	101,829	75,022	78,900	
Employee Benefits	44,222	35,900	41,344	
Services & Supplies	184	11,800	306,900	
Capital Outlay				
Subtotal	146,235	122,722	427,144	
Office of Performance and Engagement**				
Salaries & Wages			797,454	
Employee Benefits			423,348	
Services & Supplies			28,050	
Capital Outlay				
Subtotal			1,248,852	
<b>SUBTOTAL COMMISSION/ADMINISTRATION</b>	<b>23,210,675</b>	<b>27,983,499</b>	<b>37,933,497</b>	
Continued to next page				

\*NOTE: Community Resource Management included in Administrative Services prior to FY2025  
and is in the Office of Community Development (previously Community & Economic Development)

\*\*NOTE: Created in FY2026

Clark County  
(Local Government)

**SCHEDULE B - GENERAL FUND (1010)**

FUNCTION: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2025	(3) BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
AUDIT				
Audit				
Salaries & Wages	882,563	1,042,955	1,141,023	
Employee Benefits	404,542	503,278	577,033	
Services & Supplies	25,595	20,930	37,170	
Capital Outlay				
SUBTOTAL AUDIT	1,312,700	1,567,163	1,755,226	
FINANCE				
Finance				
Salaries & Wages	3,083,606	3,508,305	4,214,326	
Employee Benefits	1,423,486	1,683,142	2,262,019	
Services & Supplies	87,637	104,831	175,355	
Capital Outlay				
Subtotal	4,594,729	5,296,278	6,651,700	
Comptroller				
Salaries & Wages	3,854,959	4,268,869	4,841,152	
Employee Benefits	1,946,505	2,180,498	2,701,633	
Services & Supplies	104,330	100,288	202,695	
Capital Outlay				
Subtotal	5,905,794	6,549,655	7,745,480	
Treasurer				
Salaries & Wages	1,468,996	1,650,425	2,275,437	
Employee Benefits	714,885	873,232	1,286,233	
Services & Supplies	1,183,984	1,199,133	1,381,115	
Capital Outlay				
Subtotal	3,367,865	3,722,790	4,942,785	
SUBTOTAL FINANCE	13,868,388	15,568,723	19,339,965	
ELECTIONS				
Elections				
Salaries & Wages	11,049,589	12,227,194	12,401,081	
Employee Benefits	1,632,599	2,153,896	3,010,655	
Services & Supplies	12,365,973	9,765,172	11,576,841	
Capital Outlay				
SUBTOTAL ELECTIONS	25,048,161	24,146,262	26,988,577	
ASSESSOR				
Assessor				
Salaries & Wages	9,313,305	9,794,883	11,104,820	
Employee Benefits	4,612,082	4,881,466	6,045,718	
Services & Supplies	1,210,366	1,225,476	1,359,190	
Capital Outlay				
SUBTOTAL ASSESSOR	15,135,753	15,901,825	18,509,728	
Continued to next page				

SCHEDULE B - GENERAL FUND (1010)

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Clark County  
(Local Government)

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	<b>(1) ACTUAL PRIOR YEAR ENDING 06/30/2024</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 06/30/2025</b>	<b>(3) (4) BUDGET YEAR ENDING 06/30/2026</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
<b>BUSINESS LICENSE</b>				
Business License				
Salaries & Wages	5,235,354	6,400,118	7,568,554	
Employee Benefits	2,567,278	3,153,225	4,160,206	
Services & Supplies	555,205	501,531	612,828	
Capital Outlay				
<b>SUBTOTAL BUSINESS LICENSE</b>	<b>8,357,837</b>	<b>10,054,874</b>	<b>12,341,588</b>	
<b>REAL PROPERTY MANAGEMENT</b>				
Real Property Management				
Salaries & Wages	15,632,561	17,358,452	19,558,706	
Employee Benefits	7,847,096	8,695,964	10,798,783	
Services & Supplies	19,429,146	19,961,432	24,921,271	
Capital Outlay				
<b>SUBTOTAL REAL PROPERTY MGMT</b>	<b>42,908,803</b>	<b>46,015,848</b>	<b>55,278,760</b>	
<b>FUNCTION SUMMARY</b>				
<b>GENERAL GOVERNMENT</b>				
Salaries & Wages	81,305,142	92,487,805	104,882,299	
Employee Benefits	36,054,607	42,531,537	54,090,319	
Services and Supplies	59,666,632	60,389,967	78,825,935	
Capital Outlay	0	0	0	
<b>FUNCTION SUBTOTAL</b>	<b>177,026,381</b>	<b>195,409,309</b>	<b>237,798,553</b>	

Clark County  
(Local Government)

**SCHEDULE B - GENERAL FUND (1010)**

FUNCTION: General Government



[illegible]

Clark County  
(Local Government)

[illegible]

Clark County  
(Local Government)

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	<b>(1) ACTUAL PRIOR YEAR ENDING 06/30/2024</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 06/30/2025</b>	<b>(3) (4) BUDGET YEAR ENDING 06/30/2026</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
North Las Vegas Justice Court				
Salaries & Wages	2,709,037	2,721,020	2,964,274	
Employee Benefits	1,335,561	1,370,036	1,643,271	
Services & Supplies	162,219	155,780	173,722	
Capital Outlay				
Subtotal	4,206,817	4,246,836	4,781,267	
Outlying Justice Courts				
Salaries & Wages	2,715,883	2,781,935	2,802,638	
Employee Benefits	1,268,750	1,306,755	1,486,799	
Services & Supplies	237,742	297,235	307,599	
Capital Outlay				
Subtotal	4,222,375	4,385,925	4,597,036	
SUBTOTAL JUSTICE COURT	41,129,505	41,327,115	49,064,422	
PUBLIC DEFENDER				
Public Defender				
Salaries & Wages	25,421,374	24,622,123	26,492,908	
Employee Benefits	10,923,004	11,364,553	13,332,552	
Services & Supplies	1,013,206	1,069,593	1,231,455	
Capital Outlay				
SUBTOTAL PUBLIC DEFENDER	37,357,584	37,056,269	41,056,915	
NEIGHBORHOOD JUSTICE CENTER				
Neighborhood Justice Center				
Salaries & Wages	476,350	531,436	590,418	
Employee Benefits	224,295	265,742	295,876	
Services & Supplies	308,053	299,729	334,880	
Capital Outlay				
SUBTOTAL NEIGHBORHOOD JUSTICE CENTER	1,008,698	1,096,907	1,221,174	
FUNCTION SUMMARY				
JUDICIAL				
Salaries & Wages	91,139,820	94,306,667	101,728,995	
Employee Benefits	41,758,352	44,549,214	53,369,440	
Services & Supplies	6,710,646	6,957,994	9,339,686	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	139,608,818	145,813,875	164,438,121	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial



<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	<b>(1) ACTUAL PRIOR YEAR ENDING 06/30/2024</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 06/30/2025</b>	<b>(3) (4) BUDGET YEAR ENDING 06/30/2026</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
<b>JUVENILE JUSTICE SERVICES</b>				
Juvenile Justice Services				
Salaries & Wages	29,760,897	32,238,666	33,294,075	
Employee Benefits	16,450,320	17,373,433	22,340,840	
Services & Supplies	8,744,835	9,915,828	8,086,915	
Capital Outlay				
<b>SUBTOTAL JUVENILE JUSTICE SERVICES</b>	<b>54,956,052</b>	<b>59,527,927</b>	<b>63,721,830</b>	
<b>FAMILY SERVICES</b>				
Family Services				
Salaries & Wages	42,933,819	45,802,197	47,403,402	
Employee Benefits	19,041,652	20,506,136	23,937,041	
Services & Supplies	6,835,076	9,724,294	8,885,670	
Capital Outlay				
<b>SUBTOTAL FAMILY SERVICES</b>	<b>68,810,547</b>	<b>76,032,627</b>	<b>80,226,113</b>	
<b>FUNCTION SUMMARY</b>				
<b>PUBLIC SAFETY</b>				
Salaries & Wages	195,328,645	208,214,477	216,344,216	
Employee Benefits	100,071,886	108,530,193	130,484,433	
Services & Supplies	32,895,014	37,260,322	36,631,562	
Capital Outlay	0	0	0	
<b>FUNCTION SUBTOTAL</b>	<b>328,295,545</b>	<b>354,004,992</b>	<b>383,460,211</b>	

Clark County  
(Local Government)

**SCHEDULE B - GENERAL FUND (1010)**

FUNCTION: Public Safety

[illegible]

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Works

\*NOTE: Created In FY2026

Page 28  
Form 10  
1/13/2025

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Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Culture and Recreation

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
PAGE / FUNCTION SUMMARY				
21 General Government	177,026,381	195,409,309	237,798,553	
24 Judicial	139,608,818	145,813,875	164,438,121	
26 Public Safety	328,295,545	354,004,992	383,460,211	
27 Public Works	13,158,700	14,694,356	21,552,117	
28 Health	7,370,163	11,773,615	24,088,118	
29 Welfare	82,007,346	75,842,507	128,040,160	
30 Culture & Recreation	14,788,146	15,517,043	17,208,449	
Other General Expenditures				
Utilities	28,187,346	26,468,660	33,548,810	
Building Rental	760,068	1,266,294	1,480,340	
Principal	1,237,875			
Interest	37,585			
Capital Replacement	21,621,977	22,000,000	13,300,000	
Insurance & Official Bonds	4,498,433	4,753,610	5,038,820	
Misc. Refunds & Expenditures	11,534,824	20,000,000	29,826,500	
Charges for Internal Services	82,204,301	159,997,297	83,907,346	
Publications & Professional Services	8,473,253	14,748,760	15,670,000	
Contributions - So. NV Health District	34,088,562	37,651,176	41,508,419	
Contributions - Eighth Judicial District Court	75,778,589	97,242,001	98,956,041	
Subtotal Other General Expenditures	268,422,813	384,127,798	323,236,276	
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>1,030,677,912</b>	<b>1,197,183,495</b>	<b>1,299,822,005</b>	
<b>OTHER USES</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	
Operating Transfers Out (Schedule T)				
To Fund 2030 (County Grants)	24,120,584	25,350,651	25,407,883	
To Fund 2060 (Detention Services)	294,900,000	339,409,221	341,409,221	
To Fund 2080 (LVMPD)	319,404,198	347,209,589	357,013,000	
To Fund 2100 (General Purpose)	11,308,856	13,500,000	13,500,000	
To Fund 2180 (Citizen Review Board Administration)	144,662	173,633	236,328	
To Fund 2210 (District Attorney Family Support)	11,778,900	12,367,845	12,728,420	
To Fund 2290 (Technology Fees)	3,745,733	4,000,000	4,000,000	
To Fund 2770 (Community Housing)	46,214,269	36,140,779	20,175,946	
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)	12,000,000			
To Fund 3120 (Bond Stabilization)	1,022,700	1,022,450	1,025,950	
To Fund 3170 (L-T County Bonds Debt Service)	19,991,527	18,989,768	18,987,475	
To Fund 4140 (Parks and Recreation Improvements)	22,000,000		7,857,000	
To Fund 4370 (County Capital Projects)	235,363,080	145,782,608	26,843,546	
To Fund 4380 (IT Capital Projects)	43,250,000	43,000,000	43,000,000	
To Fund 5410 (Recreation Activity)	3,200,000	3,200,000	4,200,000	
To Fund 5420 (University Medical Center)	5,000,000	5,000,000	5,000,000	
To Fund 5450 (Shooting Complex)	3,250,000	250,000	250,000	
To Fund 6540 (Employee Benefits)	1,000,000	4,000,000	4,000,000	
Subtotal Transfers	1,085,194,509	1,026,896,544	913,134,769	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>2,115,872,421</b>	<b>2,224,080,039</b>	<b>2,212,956,774</b>	
<b>ENDING FUND BALANCE</b>				
Reserved				
Unreserved	432,445,182	298,913,069	222,822,588	
<b>TOTAL ENDING FUND BALANCE</b>	<b>432,445,182</b>	<b>298,913,069</b>	<b>222,822,588</b>	
<b>TOTAL GENERAL FUND</b>				
<b>COMMITMENTS AND FUND BALANCE</b>	<b>2,548,317,603</b>	<b>2,522,993,108</b>	<b>2,435,779,362</b>	

Clark County  
(Local Government)

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

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Housing & Urban Development Grants	11,628,739	24,209,016	49,972,615	
State Grants				
Affordable Housing Trust Funds	824,412	3,697,380	10,361,256	
Other	(999,257)	254,835	1,001,897	
Subtotal	11,453,894	28,161,231	61,335,768	
Miscellaneous				
Interest Earnings	301,218	31,477	31,477	
Other	5,157			
Subtotal	306,375	31,477	31,477	
Subtotal Revenues	11,760,269	28,192,708	61,367,245	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,144,443	194,743	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,144,443	194,743	0	
TOTAL AVAILABLE RESOURCES	12,904,712	28,387,451	61,367,245	

Clark County  
(Local Government)

SCHEDULE B

Fund 2010  
HUD and State Housing Grants

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Administrative Services				
Salaries & Wages	1,093,848	1,198,429	1,493,369	
Employee Benefits	486,271	585,039	785,986	
Services & Supplies	9,487,653	21,653,969	55,687,890	
Subtotal	11,067,772	23,437,437	57,967,245	
Intergovernmental Expenditures				
Payments to Other Governmental Units				
City of Boulder City				
Services & Supplies	1,097,925	1,293,230	1,300,000	
City of Mesquite				
Services & Supplies	421,472	1,656,784	1,600,000	
Subtotal	1,519,397	2,950,014	2,900,000	
Subtotal Expenditures	12,587,169	26,387,451	60,867,245	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)	122,800	2,000,000	500,000	
ENDING FUND BALANCE	194,743	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	12,904,712	28,387,451	61,367,245	

Clark County  
(Local Government)

SCHEDULE B

Fund 2010  
HUD and State Housing Grants

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
US Forest Service Grants	69,215			
State Shared Revenues				
MVFT-\$0.0360* (NRS 365.180)	23,425,944	22,559,184	21,431,225	
MVFT-\$0.0175 (NRS 365.190)	10,059,514	9,687,312	9,202,946	
County Option Motor Vehicle Fuel \$0.0100 (NRS 365.192)	4,933,064	4,750,541	4,513,014	
Intergovernmental Revenues				
State Shared Revenues				
Other	11,441			
Subtotal	38,499,178	36,997,037	35,147,185	
Charges for Services				
Public Works				
Engineering Charges	4,188,773	3,855,281	2,920,000	
Miscellaneous				
Interest Earnings	3,242,523	1,556,655	1,556,655	
Other	402,807	345,437		
Subtotal	3,645,330	1,902,092	1,556,655	
Subtotal Revenues	46,333,281	42,754,410	39,623,840	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4180 (Mstr Trans Room Tax Imp)	1,850,503	2,279,363	1,995,922	
BEGINNING FUND BALANCE	70,017,733	76,524,730	61,071,566	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	70,017,733	76,524,730	61,071,566	
TOTAL AVAILABLE RESOURCES	118,201,517	121,558,503	102,691,328	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2020  
Road

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Road Maintenance				
Salaries & Wages	13,771,591	15,512,097	18,267,497	
Employee Benefits	6,958,446	7,965,836	10,040,663	
Services & Supplies	15,941,880	16,007,954	21,695,870	
Capital Outlay	5,004,870	21,001,050	38,533,218	
Subtotal Expenditures	41,676,787	60,486,937	88,537,248	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	76,524,730	61,071,566	14,154,080	
TOTAL FUND COMMITMENTS AND FUND BALANCE	118,201,517	121,558,503	102,691,328	

Clark County  
(Local Government)

SCHEDULE B

Fund 2020  
Road

<b><u>REVENUES</u></b>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Justice	4,155,788	4,900,136	4,731,802	
Department of Homeland Security	5,331,448	6,205,639	20,782,220	
Department of Health & Human Services	20,801,303	31,082,122	44,775,931	
Department of Treasury	652,706	16,082,929		
Other	7,560,647	11,349,899	16,555,881	
State Grants				
Department of Business & Industry	5,065,234	3,078,490	3,637,072	
Department of Health & Human Services	4,010,103	3,607,701	3,319,990	
Other	881,589	18,311,192	16,876,746	
Other Local Government Grants				
Other	69,447	2,954,246	8,617,106	
Subtotal	48,528,265	97,572,354	119,296,748	
Charges for Services	435			
Miscellaneous				
Interest Earnings	1,012,509	1,152,822	1,152,822	
Contributions & Donations from Private Sources	5,293,699	577,787	350,000	
Subtotal	6,306,208	1,730,609	1,502,822	
Subtotal Revenues	54,834,908	99,302,963	120,799,570	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)*	24,120,583	25,350,651	25,407,883	
Lease and SBITA financing	2,933,225			
BEGINNING FUND BALANCE	40,628,482	48,865,260	71,162,723	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	40,628,482	48,865,260	71,162,723	
TOTAL AVAILABLE RESOURCES	122,517,198	173,518,874	217,370,176	

\* NOTE: In FY 2026, \$17,461,783 of Social Service appropriations are budgeted as a transfer from the General Fund (1010).

Clark County  
(Local Government)

SCHEDULE B

Fund 2030  
County Grants

<u>EXPENDITURES</u>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	757,697	132,595	182,830	
Employee Benefits	5,670	27,097	4,838	
Services & Supplies	3,874,864	3,000,000		
Capital Outlay	164,630	461,013		
Subtotal	4,802,861	3,620,705	187,668	
Judicial				
Other				
Salaries & Wages	886,917	524,250	638,298	
Employee Benefits	371,087	219,769	317,777	
Services & Supplies	3,492,733	2,008,119	1,503,832	
Subtotal	4,750,737	2,752,138	2,459,907	
Public Safety				
Other				
Salaries & Wages	5,264,960	7,232,471	11,029,999	
Employee Benefits	1,326,438	1,624,224	3,868,238	
Services & Supplies	15,339,439	35,407,129	38,400,231	
Capital Outlay	1,103,068	175,000	5,470,304	
Principal	1,831,643			
Interest	19,118			
Subtotal	24,884,666	44,438,824	58,768,772	
Public Works				
Other				
Services & Supplies	281,129			
Capital Outlay		2,557,895	7,317,106	
Subtotal	281,129	2,557,895	7,317,106	
Welfare				
Other				
Salaries & Wages	1,921,277	2,014,536	2,874,274	
Employee Benefits	853,500	1,160,045	1,444,428	
Services & Supplies	31,760,615	43,843,394	34,878,493	
Capital Outlay	82,004			
Subtotal	34,617,396	47,017,975	39,197,195	
Culture & Recreation				
Other				
Salaries & Wages	6,423	6,423	12,000	
Services & Supplies	5,553	109,691	7,933,298	
Capital Outlay	332,449	1,796,445		
Subtotal	344,425	1,912,559	7,945,298	
Continued to next page				

Clark County  
(Local Government)

SCHEDULE B

Fund 2030  
County Grants





<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	9,812,463	10,787,479	11,858,704	
Property Tax - Net Proceeds of Minerals	844	888	844	
Subtotal	9,813,307	10,788,367	11,859,548	
Miscellaneous				
Interest Earnings	886,442	334,998	334,998	
Subtotal Revenues	10,699,749	11,123,365	12,194,546	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	13,990,519	12,490,423	11,922,756	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,990,519	12,490,423	11,922,756	
TOTAL AVAILABLE RESOURCES	24,690,268	23,613,788	24,117,302	
<b><u>EXPENDITURES</u></b>				
Community Support				
Cooperative Extension				
Services & Supplies*	12,199,845	11,691,032	24,117,302	
Subtotal Expenditures	12,199,845	11,691,032	24,117,302	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	12,490,423	11,922,756	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	24,690,268	23,613,788	24,117,302	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2040  
Cooperative Extension

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	338,571	36,762	1,800,000	
Miscellaneous				
Interest Earnings	52,590	53,556	24,000	
Other	500	2,090		
Subtotal	53,090	55,646	24,000	
Subtotal Revenues	391,661	92,408	1,824,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2330 (LVMPD Shared State Forfeits)	233,918	209,272	477,712	
BEGINNING FUND BALANCE	1,444,911	1,798,226	1,811,968	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	1,444,911	1,798,226	1,811,968	
TOTAL AVAILABLE RESOURCES	2,070,490	2,099,906	4,113,680	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Services & Supplies	179,444	164,038	1,104,248	
Capital Outlay		123,900	3,009,432	
Principal	85,196			
Interest	7,624			
Subtotal Expenditures	272,264	287,938	4,113,680	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,798,226	1,811,968	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,070,490	2,099,906	4,113,680	

Clark County  
(Local Government)

SCHEDULE B

Fund 2050  
Las Vegas Metropolitan Police Department Forfeitures

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Safety				
Police	4,972,054	4,635,150	3,017,500	
Miscellaneous				
Interest Earnings	1,508,489	632,810	632,811	
Other	1,047,100	168,049	120,000	
Subtotal	2,555,589	800,859	752,811	
Subtotal Revenues	7,527,643	5,436,009	3,770,311	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	294,900,000	339,409,221	341,409,221	
Lease and SBITA Financing	2,347,288			
BEGINNING FUND BALANCE	23,176,042	16,337,786	40,215,915	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	23,176,042	16,337,786	40,215,915	
TOTAL AVAILABLE RESOURCES	327,950,973	361,183,016	385,395,447	
<u>EXPENDITURES</u>				
Public Safety				
Corrections				
Salaries & Wages	147,464,768	148,420,539	160,658,671	
Employee Benefits	75,234,591	78,522,665	97,896,621	
Services & Supplies	69,254,681	75,457,024	84,571,179	
Capital Outlay	3,406,599	4,065,150	5,393,438	
Principal	2,245,366			
Interest	59,682			
Subtotal Expenditures	297,665,687	306,465,378	348,519,909	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3170 (L-T County Bonds Debt Svc)	13,947,500	13,947,500	13,945,250	
To Fund 4370 (County Capital Projects)		554,223		
Subtotal	13,947,500	14,501,723	13,945,250	
ENDING FUND BALANCE	16,337,786	40,215,915	22,930,288	
TOTAL FUND COMMITMENTS AND FUND BALANCE	327,950,973	361,183,016	385,395,447	

Clark County  
(Local Government)

SCHEDULE B

Fund 2060  
Detention Services

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other	795,520	800,000	750,000	
Charges for Services				
Judicial				
Other	194,478	202,000	185,000	
Miscellaneous				
Interest Earnings	47,595	35,700	5,000	
Subtotal Revenues	1,037,593	1,037,700	940,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,051,705	1,193,096	1,110,006	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,051,705	1,193,096	1,110,006	
TOTAL AVAILABLE RESOURCES	2,089,298	2,230,796	2,050,006	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Salaries & Wages	280,641	293,087	308,694	
Employee Benefits	137,113	149,217	163,994	
Services & Supplies	362,178	639,874	1,201,332	
Capital Outlay		38,612	295,000	
Principal	112,580			
Interest	3,690			
Subtotal Expenditures	896,202	1,120,790	1,969,020	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,193,096	1,110,006	80,986	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,089,298	2,230,796	2,050,006	

Clark County  
(Local Government)

SCHEDULE B

Fund 2070  
Forensic Services

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	204,943,622	221,746,762	240,595,701	
Property Tax - Net Proceeds of Minerals	20,464	24,858	26,507	
Property Tax - E-911	3,519,265	3,826,529	4,151,793	
Property Tax - E-911 Net Proceeds of Minerals	366	444	473	
Subtotal	208,483,717	225,598,593	244,774,474	
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other - Contributions City of Las Vegas	169,475,115	180,682,077	193,695,249	
Subtotal	169,475,115	180,682,077	193,695,249	
Charges for Services				
Public Safety				
Other - Airport	29,228,949	32,373,630	34,147,609	
Other	44,970,338	43,688,000	43,675,000	
Subtotal	74,199,287	76,061,630	77,822,609	
Miscellaneous				
Interest Earnings	5,624,267	4,323,895	1,500,000	
Other	5,601,095	1,085,000	1,450,000	
Subtotal	11,225,362	5,408,895	2,950,000	
Subtotal Revenues	463,383,481	487,751,195	519,242,332	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	319,404,198	347,209,589	368,923,782	
From Fund 2081 (LVMPD Grants)	8,000,000	8,000,000	8,000,000	
From Fund 2570 (Moapa Valley Town)		150,000	150,000	
From Fund 2640 (Laughlin Town)	3,600,000	3,700,000	4,074,000	
Subtotal	331,004,198	359,059,589	381,147,782	
Lease and SBITA Financing	6,928,592			
BEGINNING FUND BALANCE	27,882,094	17,269,714	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	27,882,094	17,269,714	0	
TOTAL AVAILABLE RESOURCES	829,198,365	864,080,498	900,390,114	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2080  
Las Vegas Metropolitan Police Department

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Salaries & Wages	426,593,518	451,409,616	451,542,206	
Employee Benefits	238,831,019	260,196,282	283,179,022	
Services & Supplies	102,278,919	124,217,991	123,784,986	
Capital Outlay	10,607,300	15,256,609	18,183,900	
Principal	11,945,585			
Interest	972,310			
Subtotal Expenditures	791,228,651	851,080,498	876,690,114	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2081 (LVMPD Grants)	8,000,000	8,000,000	8,000,000	
To Fund 4280 (LVMPD Capital Improvements)	12,700,000	5,000,000	15,700,000	
Subtotal	20,700,000	13,000,000	23,700,000	
ENDING FUND BALANCE	17,269,714	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	829,198,365	864,080,498	900,390,114	

Clark County  
(Local Government)

SCHEDULE B

Fund 2080  
Las Vegas Metropolitan Police Department

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Justice	2,394,955	5,013,000	6,374,000	
Department of Homeland Security	3,810,565	3,333,000	3,189,000	
Office of National Drug Control Policy	4,293,122	3,712,000	4,720,000	
Other	2,842,754	5,930,000	5,674,000	
State Grants				
Other	14,424	22,000	43,000	
Subtotal	13,355,820	18,010,000	20,000,000	
Subtotal Revenues*	13,355,820	18,010,000	20,000,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2080 (LVMPD)	8,000,000	8,000,000	8,000,000	
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	21,355,820	26,010,000	28,000,000	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Salaries & Wages	5,054,402	4,950,000	7,800,000	
Employee Benefits	621,552	760,000	900,000	
Services & Supplies	6,154,527	8,350,000	9,300,000	
Capital Outlay	1,484,770	3,950,000	2,000,000	
Principal	40,241			
Interest	328			
Subtotal Expenditures	13,355,820	18,010,000	20,000,000	
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2080 (LVMPD)	8,000,000	8,000,000	8,000,000	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND				
FUND BALANCE	21,355,820	26,010,000	28,000,000	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2081  
Las Vegas Metropolitan Police Department Grants



<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Business Licenses & Permits				
Franchise Fees				
Other	13,508,629	13,000,000	14,000,000	
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other	1,276,505	1,240,530	1,359,387	
Charges for Services				
General Government				
Billings to Departments	66,324	66,324	67,884	
Other	2,666,691	3,035,873	2,776,069	
Judicial				
Other	464,550	492,212	480,000	
Public Safety				
Other	418,883	903,728	885,750	
Subtotal	3,616,448	4,498,137	4,209,703	
Fines and Forfeits				
Fines				
Other	39,550	49,000	20,000	
Miscellaneous				
Interest Earnings	2,255,149	398,152	398,152	
Other	698,987	87,865	500,000	
Subtotal	2,954,136	486,017	898,152	
Subtotal Revenues	21,395,268	19,273,684	20,487,242	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	11,308,857	13,500,000	13,500,000	
From Fund 4160 (Sp Ad Valorem Cap Proj)	797,068	859,816	995,213	
Subtotal	12,105,925	14,359,816	14,495,213	
Lease and SBITA Financing	559,232			
BEGINNING FUND BALANCE	55,606,134	69,374,840	73,306,626	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	55,606,134	69,374,840	73,306,626	
TOTAL AVAILABLE RESOURCES	89,666,559	103,008,340	108,289,081	

Clark County  
(Local Government)

SCHEDULE B

Fund 2100  
General Purpose

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	919,521	673,842	1,060,127	
Employee Benefits	442,731	327,482	562,001	
Services & Supplies	15,191,289	13,389,137	42,500,495	
Capital Outlay	3,750			
Principal	111,245			
Subtotal	16,668,536	14,390,461	44,122,623	
Judicial				
Other				
Salaries & Wages	143,922	149,876	53,000	
Employee Benefits	52,690	55,715	2,000	
Services & Supplies	834,634	452,670	6,494,251	
Subtotal	1,031,246	658,261	6,549,251	
Public Safety				
Other				
Salaries & Wages	20,793	314,547	407,237	
Employee Benefits	722	155,108	185,305	
Services & Supplies	441,044	480,803	4,548,170	
Capital Outlay	495,239	584,440	2,584,288	
Subtotal	957,798	1,534,898	7,725,000	
Welfare				
Other				
Salaries & Wages	322,456	356,957	449,917	
Employee Benefits	148,988	171,458	240,950	
Services & Supplies	40,640	11,172,838	45,400,827	
Subtotal	512,084	11,701,253	46,091,694	
Culture & Recreation				
Other				
Salaries & Wages	278,221	348,774	368,342	
Employee Benefits	78,629	112,654	162,266	
Services & Supplies	765,205	955,413	3,269,905	
Subtotal	1,122,055	1,416,841	3,800,513	
Subtotal Expenditures	20,291,719	29,701,714	108,289,081	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	69,374,840	73,306,626	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	89,666,559	103,008,340	108,289,081	

Clark County  
(Local Government)

SCHEDULE B

Fund 2100  
General Purpose

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Park Construction Tax	6,056,769	4,000,000	3,500,000	
Miscellaneous				
Interest Earnings	2,198,811	666,059	666,059	
Other	1,526,998	1,881,000	1,750,000	
Subtotal	3,725,809	2,547,059	2,416,059	
Subtotal Revenues	9,782,578	6,547,059	5,916,059	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4110 (Recreation Capital Improvement)	1,188,211		2,000,000	
BEGINNING FUND BALANCE	38,065,901	30,025,216	31,572,275	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	38,065,901	30,025,216	31,572,275	
TOTAL AVAILABLE RESOURCES	49,036,690	36,572,275	39,488,334	
<b><u>EXPENDITURES</u></b>				
Culture & Recreation				
Parks				
Services & Supplies			1,000,000	
Subtotal Expenditures	0	0	1,000,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4110 (Recreation Capital Improvement)	19,011,474	5,000,000	38,488,334	
ENDING FUND BALANCE	30,025,216	31,572,275	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	49,036,690	36,572,275	39,488,334	

Clark County  
(Local Government)

SCHEDULE B

Fund 2110  
Subdivision Park Fees

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax (NRS 244.3351)	80,964,095	78,324,310	81,457,283	
Licenses & Permits				
Non-Business Licenses & Permits				
Other (New Development Fees)	37,988,426	22,301,034	23,193,075	
Intergovernmental Revenues				
State Shared Revenues				
Jet Aircraft Fuel Tax (NRS 365.170)	4,195,779	4,246,657	4,289,123	
Jet Aircraft Fuel Tax - Q10 (NRS 365.203)	12,587,339	12,739,969	12,867,370	
Motor Vehicle Privilege Tax (Supp GST)	85,309,664	86,996,064	90,260,442	
County Option Motor Vehicle Fuel-Reg Tran	123,318,035	118,755,268	112,817,505	
County Option (0.50%) Sales & Use Tax (Regional Transportation)	318,968,520	313,400,000	320,600,000	
Subtotal	544,379,337	536,137,958	540,834,440	
Miscellaneous				
Interest Earnings	6,605,517	688,411	688,411	
Subtotal Revenues	669,937,375	637,451,713	646,173,209	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	669,937,375	637,451,713	646,173,209	

Clark County  
(Local Government)

SCHEDULE B

Fund 2120  
Master Transportation Plan

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Master Transportation Plan				
Contributions to Cities	7,076,897	8,183,047	8,510,370	
Contributions to Reg Trans Commission*	123,387,149	118,755,268	112,817,505	
Contributions to RTC - Public Transit*	318,968,519	313,400,000	320,600,000	
Subtotal Expenditures	449,432,565	440,338,315	441,927,875	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3170 (L-T County Bonds Debt Service)	32,316,025	32,379,650	32,465,275	
To Fund 4120 (Master Transportation Plan Capital)	120,129,119	100,284,759	104,439,178	
To Fund 4180 (Master Trans Room Tax Imprv)	51,276,548	47,462,363	50,184,388	
To Fund 5240 (Department of Aviation)	16,783,118	16,986,626	17,156,493	
Subtotal	220,504,810	197,113,398	204,245,334	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	669,937,375	637,451,713	646,173,209	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2120  
Master Transportation Plan

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	49,061,136	53,782,955	59,293,522	
Property Tax - Net Proceeds of Minerals	4,219	4,439	4,219	
Subtotal	49,065,355	53,787,394	59,297,741	
Miscellaneous				
Interest Earnings	1,395,331	354,918	354,918	
Subtotal Revenues	50,460,686	54,142,312	59,652,659	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	50,460,686	54,142,312	59,652,659	
<b><u>EXPENDITURES</u></b>				
Public Works				
Highways & Streets				
Services & Supplies				
Contributions to City of Las Vegas	2,986,128	3,181,671	3,187,301	
Contributions to City of North Las Vegas	1,418,014	1,528,006	1,513,543	
Contributions to City of Henderson	2,158,530	2,347,946	2,303,948	
Contributions to City of Boulder City	111,110	111,717	118,595	
Contributions to City of Mesquite	141,269	157,314	150,786	
Contributions to State of Nevada	30,276,412	32,485,387	35,791,596	
Subtotal Expenditures	37,091,463	39,812,041	43,065,769	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4160 (Special Ad Valorem Capital Proj)	13,369,223	14,330,271	16,586,890	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	50,460,686	54,142,312	59,652,659	

Clark County  
(Local Government)

SCHEDULE B

Fund 2130  
Special Ad Valorem Distribution

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	1,136,269	1,133,215	1,154,000	
Fines and Forfeits				
Library	58,891	59,000	60,000	
Miscellaneous				
Interest Earnings	96,973	39,830	39,830	
Other	595			
Subtotal	97,568	39,830	39,830	
Subtotal Revenues	1,292,728	1,232,045	1,253,830	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Lease and SBITA Financing	241,075			
BEGINNING FUND BALANCE	2,040,230	2,196,698	1,894,161	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,040,230	2,196,698	1,894,161	
TOTAL AVAILABLE RESOURCES	3,574,033	3,428,743	3,147,991	

Clark County  
(Local Government)

SCHEDULE B

Fund 2140  
Law Library

<u><b>EXPENDITURES</b></u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u><b>EXPENDITURES</b></u>				
Judicial				
Libraries				
Salaries & Wages	435,342	574,156	777,728	
Employee Benefits	206,359	289,818	447,676	
Services & Supplies	514,427	611,959	1,137,422	
Capital Outlay	1,587	58,649	456,580	
Principal	206,581			
Interest	13,039			
Subtotal Expenditures	1,377,335	1,534,582	2,819,406	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,196,698	1,894,161	328,585	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,574,033	3,428,743	3,147,991	

Clark County  
(Local Government)

SCHEDULE B

Fund 2140  
Law Library



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Justice	1,047,115	471,515	5,405,000	
National Highway Traffic & Safety Administration	401,038	696,187	187,000	
State Shared Revenues				
Court Administrative Assessments	470,401	651,437	500,000	
Subtotal	1,918,554	1,819,139	6,092,000	
Charges for Services				
Judicial				
Other	1,605,345	1,836,559	1,545,000	
Miscellaneous				
Interest Earnings	723,525	235,949	235,949	
Contributions & Donations from				
Private Sources	200	416,250		
Other	2,492			
Subtotal	726,217	652,199	235,949	
Subtotal Revenues	4,250,116	4,307,897	7,872,949	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	14,416,979	12,887,407	10,890,240	
Prior Period Adjustments	.			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,416,979	12,887,407	10,890,240	
TOTAL AVAILABLE RESOURCES	18,667,095	17,195,304	18,763,189	
<b><u>EXPENDITURES</u></b>				
Judicial				
Court Education Program				
Salaries & Wages	1,219,025	1,213,479	901,813	
Employee Benefits	577,213	556,439	534,571	
Services & Supplies	3,983,450	4,535,146	15,364,998	
Subtotal Expenditures	5,779,688	6,305,064	16,801,382	
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	12,887,407	10,890,240	1,961,807	
TOTAL FUND COMMITMENTS AND				
FUND BALANCE	18,667,095	17,195,304	18,763,189	

Clark County  
(Local Government)

SCHEDULE B

Fund 2160  
Court Education Program

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other - Contributions City of Las Vegas	76,512	101,567	109,915	
Miscellaneous				
Interest Earnings	5,241	457	457	
Subtotal Revenues	81,753	102,024	110,372	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	144,662	173,633	236,328	
BEGINNING FUND BALANCE	79,405	38,472	22,686	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	79,405	38,472	22,686	
TOTAL AVAILABLE RESOURCES	305,820	314,129	369,386	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Salaries & Wages	157,994	171,669	196,253	
Employee Benefits	75,963	83,435	97,719	
Services & Supplies	33,391	36,339	47,000	
Subtotal Expenditures	267,348	291,443	340,972	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	38,472	22,686	28,414	
TOTAL FUND COMMITMENTS AND FUND BALANCE	305,820	314,129	369,386	

Clark County  
(Local Government)

SCHEDULE B

Fund 2180  
Citizen Review Board Administration

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Court Administrative Assessments	805,817	826,688	855,800	
Court Facility Administrative Assessments	1,148,336	1,178,242	1,207,500	
Subtotal	1,954,153	2,004,930	2,063,300	
Miscellaneous				
Interest Earnings	184,218	116,603	116,603	
Subtotal Revenues	2,138,371	2,121,533	2,179,903	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,838,968	4,846,356	6,240,864	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,838,968	4,846,356	6,240,864	
TOTAL AVAILABLE RESOURCES	5,977,339	6,967,889	8,420,767	
<b><u>EXPENDITURES</u></b>				
Judicial				
Justice Court				
Services & Supplies	1,130,983	727,025	8,420,767	
Subtotal Expenditures	1,130,983	727,025	8,420,767	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,846,356	6,240,864	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,977,339	6,967,889	8,420,767	

Clark County  
(Local Government)

SCHEDULE B

Fund 2190  
Justice Court Administrative Assessment

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health & Human Services	366,120	300,000	1,217,880	
Other	2,622,688	1,475,611	3,039,113	
State Grants				
Department of Health & Human Services	1,562,544	1,286,160	3,000,000	
Other			1,000,000	
State Shared Revenues				
Court Administrative Assessment	4,336,188	4,467,419	6,000,000	
Subtotal	8,887,540	7,529,190	14,256,993	
Charges for Services				
Judicial				
Other	352,517	324,257	500,000	
Miscellaneous				
Interest Earnings	127,974	149,669	149,669	
Contributions & Donations from Private Sources	36,862	1,570	1,000	
Subtotal	164,836	151,239	150,669	
Subtotal Revenues	9,404,893	8,004,686	14,907,662	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,337,267	3,073,009	2,092,338	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,337,267	3,073,009	2,092,338	
TOTAL AVAILABLE RESOURCES	11,742,160	11,077,695	17,000,000	

Clark County  
(Local Government)

SCHEDULE B

Fund 2200  
Specialty Courts

<u><b>EXPENDITURES</b></u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Specialty Courts				
Salaries & Wages	1,165,561	1,161,523	2,500,000	
Employee Benefits	482,227	548,755	1,000,000	
Services & Supplies	7,021,363	7,275,079	13,500,000	
Subtotal Expenditures	8,669,151	8,985,357	17,000,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,073,009	2,092,338	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,742,160	11,077,695	17,000,000	

Clark County  
(Local Government)

SCHEDULE B

Fund 2200  
Specialty Courts

Page 59  
Form 12  
1/13/2025

<u><b>EXPENDITURES</b></u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Attorney				
Salaries & Wages	16,291,428	18,442,412	20,987,244	
Employee Benefits	8,206,667	9,482,909	11,849,773	
Services & Supplies	3,352,475	6,002,422	11,729,088	
Principal	50,849			
Interest	2,655			
Subtotal Expenditures	27,904,074	33,927,743	44,566,105	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	22,589,187	25,885,274	23,054,696	
TOTAL FUND COMMITMENTS AND FUND BALANCE	50,493,261	59,813,017	67,620,801	

Clark County  
(Local Government)

SCHEDULE B

Fund 2210  
District Attorney Family Support

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	108,710	37,480	37,480	
Subtotal Revenues	108,710	37,480	37,480	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,090,692	2,056,861	1,974,341	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,090,692	2,056,861	1,974,341	
TOTAL AVAILABLE RESOURCES	2,199,402	2,094,341	2,011,821	
<b><u>EXPENDITURES</u></b>				
Culture & Recreation				
Parks				
Services & Supplies	142,541	120,000	511,498	
Capital Outlay			1,500,323	
Subtotal Expenditures	142,541	120,000	2,011,821	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,056,861	1,974,341	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,199,402	2,094,341	2,011,821	

Clark County  
(Local Government)

SCHEDULE B

Fund 2240  
Wetlands Park



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
County Option Motor Vehicle Fuel	28,750	26,050	25,000	
Miscellaneous				
Interest Earnings	540	492	492	
Subtotal Revenues	29,290	26,542	25,492	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	23,945	16,358	4,940	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	23,945	16,358	4,940	
TOTAL AVAILABLE RESOURCES	53,235	42,900	30,432	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Boat Safety				
Services & Supplies	36,877	37,960	30,432	
Subtotal Expenditures	36,877	37,960	30,432	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	16,358	4,940	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	53,235	42,900	30,432	

Clark County  
(Local Government)

SCHEDULE B

Fund 2250  
Boat Safety

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	2,743,862	2,555,324	2,500,000	
Miscellaneous				
Interest Earnings	464,824	213,391	213,391	
Other	86			
Subtotal	464,910	213,391	213,391	
Subtotal Revenues	3,208,772	2,768,715	2,713,391	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,224,248	8,705,243	9,472,486	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,224,248	8,705,243	9,472,486	
TOTAL AVAILABLE RESOURCES	10,433,020	11,473,958	12,185,877	
<b><u>EXPENDITURES</u></b>				
Judicial				
District Attorney				
Salaries & Wages	937,392	1,137,128	1,109,171	
Employee Benefits	486,969	524,707	623,459	
Services & Supplies	303,085	339,637	7,958,172	
Principal	329			
Interest	2			
Subtotal Expenditures	1,727,777	2,001,472	9,690,802	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,705,243	9,472,486	2,495,075	
TOTAL FUND COMMITMENTS AND FUND BALANCE	10,433,020	11,473,958	12,185,877	

Clark County  
(Local Government)

SCHEDULE B

Fund 2260  
District Attorney Check Restitution

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Non-Business Licenses and Permits				
Other	12,328,353	12,821,487	13,334,346	
Intergovernmental Revenues				
Federal Grants				
Environmental Protection Agency	1,649,329	1,051,162	1,051,164	
Other State Govt. Shared Revenues				
Other (Dept. of Motor Vehicles & Public Safety)	1,425,012	1,439,262	1,453,655	
Subtotal	3,074,341	2,490,424	2,504,819	
Charges for Services				
Health				
Other	23,210	4,322	11,700	
Fines and Forfeits				
Fines				
Other	17,500	17,500	17,500	
Miscellaneous				
Interest Earnings	1,610,209	662,605	662,605	
Other	37,932			
Subtotal	1,648,141	662,605	662,605	
Subtotal Revenues	17,091,545	15,996,338	16,530,970	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	33,766,462	37,321,580	35,280,967	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	33,766,462	37,321,580	35,280,967	
TOTAL AVAILABLE RESOURCES	50,858,007	53,317,918	51,811,937	

Clark County  
(Local Government)

SCHEDULE B

Fund 2270  
Environment and Sustainability Management

<u><b>EXPENDITURES</b></u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Health				
Environment & Sustainability Management				
Salaries & Wages	7,111,878	7,907,198	9,346,723	
Employee Benefits	3,213,755	3,724,833	4,433,807	
Services & Supplies	2,996,340	6,187,311	32,650,194	
Capital Outlay	214,454	217,609	200,000	
Subtotal Expenditures	13,536,427	18,036,951	46,630,724	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	37,321,580	35,280,967	5,181,213	
TOTAL FUND COMMITMENTS AND FUND BALANCE	50,858,007	53,317,918	51,811,937	

Clark County  
(Local Government)

SCHEDULE B

Fund 2270  
Environment and Sustainability Management

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.25%) Sales & Use Tax (Q-10 Reg Transportation Commission)	12,744,334	12,536,000	12,824,000	
Miscellaneous				
Interest Earnings	2,379,421	1,078,245	1,078,245	
Other	1,799			
Subtotal	2,381,220	1,078,245	1,078,245	
Subtotal Revenues	15,125,554	13,614,245	13,902,245	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	52,711,381	60,095,340	64,898,608	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	52,711,381	60,095,340	64,898,608	
TOTAL AVAILABLE RESOURCES	67,836,935	73,709,585	78,800,853	
<b><u>EXPENDITURES</u></b>				
Health				
Air Quality				
Salaries & Wages	1,777,238	2,300,931	3,604,352	
Employee Benefits	802,790	1,084,426	1,842,801	
Services & Supplies	2,703,000	2,622,598	60,820,284	
Capital Outlay	458,567	803,022	2,653,331	
Subtotal Expenditures	5,741,595	6,810,977	68,920,768	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3170 (L-T County Bonds Debt Service)	2,000,000	2,000,000	2,000,000	
ENDING FUND BALANCE	60,095,340	64,898,608	7,880,085	
TOTAL FUND COMMITMENTS AND FUND BALANCE	67,836,935	73,709,585	78,800,853	

Clark County  
(Local Government)

SCHEDULE B

Fund 2280  
Air Quality Transportation Tax

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	340,993	176,841	176,841	
Other	17,645			
Subtotal Revenues	358,638	176,841	176,841	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	3,745,733	4,000,000	4,000,000	
BEGINNING FUND BALANCE	7,414,924	9,351,901	10,964,014	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,414,924	9,351,901	10,964,014	
TOTAL AVAILABLE RESOURCES	11,519,295	13,528,742	15,140,855	
<b><u>EXPENDITURES</u></b>				
General Government				
Other				
Salaries & Wages	615,144	969,088	1,237,713	
Employee Benefits	299,565	470,790	644,048	
Services & Supplies	1,242,570	1,124,850	11,548,302	
Capital Outlay	10,115		1,710,792	
Subtotal Expenditures	2,167,394	2,564,728	15,140,855	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	9,351,901	10,964,014	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,519,295	13,528,742	15,140,855	

Clark County  
(Local Government)

SCHEDULE B

Fund 2290  
Technology Fees



<b><u>EXPENDITURES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Family Services				
Salaries & Wages	100,394			
Employee Benefits	49,874			
Subtotal	150,268	0	0	
Public Safety				
Juvenile Justice Services				
Salaries & Wages	851,804	1,339,222	1,155,712	
Employee Benefits	495,722	770,865	878,664	
Services & Supplies	2,295,534	4,273,488	6,091,561	
Capital Outlay	6,770			
Subtotal	3,649,830	6,383,575	8,125,937	
Family Services				
Salaries & Wages	1,137,726	1,731,070	2,569,893	
Employee Benefits	514,752	934,839	1,579,247	
Services & Supplies	1,585,229	2,942,679	45,691,171	
Subtotal	3,237,707	5,608,588	49,840,311	
Subtotal Expenditures	7,037,805	11,992,163	57,966,248	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2370 (Child Welfare)	45,000,000	30,034,914	45,000,000	
ENDING FUND BALANCE	71,042,101	67,351,788	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	123,079,906	109,378,865	102,966,248	

Clark County  
(Local Government)

SCHEDULE B

Fund 2300  
Entitlements



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.30%) Sales & Use Tax (Additional Police Officers)	191,371,836	188,040,000	192,360,000	
Miscellaneous				
Interest Earnings	180,159	65,058	65,058	
Subtotal Revenues	191,551,995	188,105,058	192,425,058	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	191,551,995	188,105,058	192,425,058	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Services & Supplies				
Contributions to City of Boulder City	1,255,451	1,223,420	1,251,420	
Contributions to City of Henderson	27,314,853	26,836,301	27,453,301	
Contributions to City of Mesquite	1,899,660	1,837,624	1,880,624	
Contributions to City of North Las Vegas	22,781,418	22,373,748	22,886,748	
Subtotal Expenditures	53,251,382	52,271,093	53,472,093	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2320 (LVMPD Sales Tax)	138,300,613	135,833,965	138,952,965	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	191,551,995	188,105,058	192,425,058	

Clark County  
(Local Government)

SCHEDULE B

Fund 2310  
Police Sales Tax Distribution

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	4,510,080	2,350,000	1,500,000	
Other	16,768	16,863		
Subtotal Revenues	4,526,848	2,366,863	1,500,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2310 (Police Sales Tax Distribution)	138,300,613	135,833,965	138,952,965	
BEGINNING FUND BALANCE	120,097,404	132,338,528	113,117,843	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	120,097,404	132,338,528	113,117,843	
TOTAL AVAILABLE RESOURCES	262,924,865	270,539,356	253,570,808	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Salaries & Wages	70,417,310	79,561,051	83,330,650	
Employee Benefits	47,015,175	56,103,790	64,937,769	
Services & Supplies	9,656,167	15,570,639	15,460,114	
Capital Outlay	2,363,853	6,186,033	3,717,000	
Principal	1,040,705			
Interest	93,127			
Subtotal Expenditures	130,586,337	157,421,513	167,445,533	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	132,338,528	113,117,843	86,125,275	
TOTAL FUND COMMITMENTS AND FUND BALANCE	262,924,865	270,539,356	253,570,808	

Clark County  
(Local Government)

SCHEDULE B

Fund 2320  
Las Vegas Metropolitan Police Department Sales Tax

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	1,424,204	1,300,895	3,430,000	
Miscellaneous				
Interest Earnings	61,326	9,925	10,000	
Other	57,318	21,843	60,000	
Subtotal	118,644	31,768	70,000	
Subtotal Revenues	1,542,848	1,332,663	3,500,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	1,542,848	1,332,663	3,500,000	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Salaries & Wages	396,894	427,367	453,179	
Employee Benefits	200,256	232,809	236,533	
Services & Supplies	711,780	463,215	2,332,576	
Subtotal Expenditures	1,308,930	1,123,391	3,022,288	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2050 (LVMPD Forfeitures)	233,918	209,272	477,712	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,542,848	1,332,663	3,500,000	

Clark County  
(Local Government)

SCHEDULE B

Fund 2330  
LVMPD Shared State Forfeitures

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,018,190	259,214	259,214	
Other	1,157,651	834,300	810,000	
Subtotal Revenues	2,175,841	1,093,514	1,069,214	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	12,356,266	14,532,107	15,625,621	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	12,356,266	14,532,107	15,625,621	
TOTAL AVAILABLE RESOURCES	14,532,107	15,625,621	16,694,835	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4340 (Ft Mohave Valley Dev Cap Imprv)			16,694,835	
ENDING FUND BALANCE	14,532,107	15,625,621	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	14,532,107	15,625,621	16,694,835	

NOTE: In FY 2024 & FY 2025, there are no expenditures.

Clark County  
(Local Government)

SCHEDULE B

Fund 2340  
Fort Mohave Valley Development

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Non-Business Licenses & Permits				
Other	1,772,859	1,994,223	1,582,900	
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Coop Agreements (SNPLMA)	428,705	134,110	604,192	
Charges for Services				
Public Safety				
Other	113,998	150,456	113,658	
Miscellaneous				
Interest Earnings	2,350,783	815,256	815,256	
Subtotal Revenues	4,666,345	3,094,045	3,116,006	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	46,794,202	45,012,399	42,096,233	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	46,794,202	45,012,399	42,096,233	
TOTAL AVAILABLE RESOURCES	51,460,547	48,106,444	45,212,239	
<b><u>EXPENDITURES</u></b>				
General Government				
Habitat Conservation				
Salaries & Wages	1,053,984	1,270,853	1,496,281	
Employee Benefits	476,073	591,750	781,600	
Services & Supplies	4,918,091	4,147,608	38,338,134	
Capital Outlay			75,000	
Subtotal Expenditures	6,448,148	6,010,211	40,691,015	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	45,012,399	42,096,233	4,521,224	
TOTAL FUND COMMITMENTS AND FUND BALANCE	51,460,547	48,106,444	45,212,239	

Clark County  
(Local Government)

SCHEDULE B

Fund 2360  
Habitat Conservation

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health & Human Services	55,966,229	60,331,100	57,160,300	
Social Security Administration	1,591,616	1,138,766	1,200,000	
State Grants				
State General Fund	69,727,252	70,466,741	70,233,967	
Subtotal	127,285,097	131,936,607	128,594,267	
Charges for Services				
Public Safety				
Other	60,888	51,213	65,000	
Miscellaneous				
Interest Earnings	544,873	100,000	100,000	
Other	101,045	64,334	80,000	
Subtotal	645,918	164,334	180,000	
Subtotal Revenues	127,991,903	132,152,154	128,839,267	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2300 (Entitlements)	45,000,000	30,034,914	45,000,000	
Lease and SBITA financing	5,835			
BEGINNING FUND BALANCE	24,043,117	45,253,137	50,608,235	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	24,043,117	45,253,137	50,608,235	
TOTAL AVAILABLE RESOURCES	197,040,855	207,440,205	224,447,502	

Clark County  
(Local Government)

SCHEDULE B

Fund 2370  
Child Welfare

<u><b>EXPENDITURES</b></u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Child Welfare				
Salaries & Wages	1,145,561	1,383,745	1,391,171	
Employee Benefits	498,478	619,657	720,848	
Services & Supplies	59,331	60,804	83,600	
Principal	6,913			
Interest	39			
Subtotal	1,710,322	2,064,206	2,195,619	
Public Safety				
Child Welfare				
Salaries & Wages	33,531,114	34,753,552	38,677,947	
Employee Benefits	15,243,745	16,084,919	19,464,387	
Services & Supplies	98,297,640	100,930,855	161,111,111	
Principal	6,250			
Interest	209			
Subtotal	147,078,958	151,769,326	219,253,445	
Subtotal Expenditures	148,789,280	153,833,532	221,449,064	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 3170 (L-T County Bonds Debt Service)	2,998,438	2,998,438	2,998,438	
ENDING FUND BALANCE	45,253,137	50,608,235	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	197,040,855	207,440,205	224,447,502	

Clark County  
(Local Government)

SCHEDULE B

Fund 2370  
Child Welfare

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	98,121,906	107,574,788	118,587,043	
Property Tax - Net Proceeds of Minerals	8,438	8,878	8,439	
Subtotal	98,130,344	107,583,666	118,595,482	
Miscellaneous				
Interest Earnings	4,292,039	423,717	425,000	
Other	45,728,184	43,850,277	45,150,946	
Subtotal	50,020,223	44,273,994	45,575,946	
Subtotal Revenues	148,150,567	151,857,660	164,171,428	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	13,742,679	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	13,742,679	0	
TOTAL AVAILABLE RESOURCES	148,150,567	165,600,339	164,171,428	
<b><u>EXPENDITURES</u></b>				
Welfare				
Direct Assistance				
Services & Supplies				
Intergovernmental Transfers	84,339,062	98,608,086	111,175,138	
Transmittal to State (UCO)	21,174,382	25,000,000	25,000,000	
Transmittal to State (Supplemental Account)	9,689,602	10,759,446	11,860,448	
Other	19,204,842	31,232,807	16,135,842	
Subtotal Expenditures	134,407,888	165,600,339	164,171,428	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	13,742,679	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	148,150,567	165,600,339	164,171,428	

Clark County  
(Local Government)

SCHEDULE B

Fund 2380  
Medical Assistance to Indigent Persons



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*	29,206	(29,206)		
Subtotal Revenues	29,206	(29,206)	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,881	29,206	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,881	29,206	0	
TOTAL AVAILABLE RESOURCES	31,087	0	0	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4370 (County Capital Projects)	1,881			
ENDING FUND BALANCE	29,206	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	31,087	0	0	

\* See Budget Message.

NOTE: In FY 2026, there are no expenditures.

Clark County  
(Local Government)

SCHEDULE B

Fund 2400  
Tax Receiver



<u><b>EXPENDITURES</b></u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Services & Supplies	10,000		886,233	
Subtotal	10,000	0	886,233	
Judicial				
Other				
Services & Supplies		4,209	310,628	
Public Safety				
Other				
Services & Supplies	379,159	252,298	1,380,052	
Principal	2,000			
Subtotal	381,159	252,298	1,380,052	
Welfare				
Other				
Services & Supplies			1,292	
Culture & Recreation				
Other				
Salaries & Wages	6,812			
Services & Supplies	222,417	27,820	500,951	
Subtotal	229,229	27,820	500,951	
Subtotal Expenditures	620,388	284,327	3,079,156	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,066,262	2,059,644	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,686,650	2,343,971	3,079,156	

Clark County  
(Local Government)

SCHEDULE B

Fund 2410  
County Donations

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Fire				
Other	6,275,077	5,633,807	5,621,000	
Miscellaneous				
Interest Earnings	368,261	124,247	124,247	
Other	15,728	35,785	30,000	
Subtotal	383,989	160,032	154,247	
Subtotal Revenues	6,659,066	5,793,839	5,775,247	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2930 (Clark County Fire Svc Dist)	7,200,000	10,400,000	10,400,000	
BEGINNING FUND BALANCE	5,482,317	4,362,872	4,700,958	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,482,317	4,362,872	4,700,958	
TOTAL AVAILABLE RESOURCES	19,341,383	20,556,711	20,876,205	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Fire				
Salaries & Wages	8,575,783	8,925,754	9,935,486	
Employee Benefits	4,383,779	4,656,635	5,487,506	
Services & Supplies	2,018,949	2,273,364	2,530,401	
Subtotal Expenditures	14,978,511	15,855,753	17,953,393	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,362,872	4,700,958	2,922,812	
TOTAL FUND COMMITMENTS AND FUND BALANCE	19,341,383	20,556,711	20,876,205	

Clark County  
(Local Government)

SCHEDULE B

Fund 2420  
Fire Prevention Bureau

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*				
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	28,443	28,443	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	28,443	28,443	0	
TOTAL AVAILABLE RESOURCES	28,443	28,443	0	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4370 (County Capital Projects)		28,443		
ENDING FUND BALANCE	28,443	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	28,443	28,443	0	

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

NOTE: In FY 2026, there are no expenditures.

Clark County  
(Local Government)

#### SCHEDULE B

Fund 2460  
County Licensing Applications

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	602,903	350,000	350,000	
Miscellaneous				
Interest Earnings	23,359	7,244	7,244	
Subtotal Revenues	626,262	357,244	357,244	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	604,205	592,461	247,549	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	604,205	592,461	247,549	
TOTAL AVAILABLE RESOURCES	1,230,467	949,705	604,793	
<b><u>EXPENDITURES</u></b>				
General Government				
Special Assessment				
Salaries & Wages	218,768	248,835	14,480	
Employee Benefits	104,634	125,205	2,000	
Services & Supplies			3,000	
Subtotal	323,402	374,040	19,480	
Public Works				
Special Assessment				
Salaries & Wages	212,174	221,877	190,571	
Employee Benefits	102,430	106,239	89,466	
Services & Supplies			125,000	
Subtotal	314,604	328,116	405,037	
Subtotal Expenditures	638,006	702,156	424,517	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	592,461	247,549	180,276	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,230,467	949,705	604,793	

Clark County  
(Local Government)

SCHEDULE B

Fund 2480

Special Improvement District Administration

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Special Assessment				
Capital Improvement				
LV Blvd South Maintenance (SID 97B)	1,012,875	1,083,776	1,138,442	
LV Blvd South Maintenance (SID 114B)	160,833	172,091	270,694	
Boulder Highway Maintenance (SID 126B)	157,918	168,972	143,642	
Laughlin Lagoon Maintenance (SID 162B)	88,476	94,670	71,779	
Subtotal	1,420,102	1,519,509	1,624,557	
Miscellaneous				
Interest Earnings	53,914	36,585	36,585	
Other	744			
Subtotal	54,658	36,585	36,585	
Subtotal Revenues	1,474,760	1,556,094	1,661,142	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	800,358	1,033,099	1,216,511	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	800,358	1,033,099	1,216,511	
TOTAL AVAILABLE RESOURCES	2,275,118	2,589,193	2,877,653	
<b><u>EXPENDITURES</u></b>				
Public Works				
Special Assessment				
Services & Supplies	1,242,019	1,372,682	2,877,653	
Subtotal Expenditures	1,242,019	1,372,682	2,877,653	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,033,099	1,216,511	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,275,118	2,589,193	2,877,653	

Clark County  
(Local Government)

SCHEDULE B

Fund 2490  
Special Assessment Maintenance

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	221,750	268,775	200,000	
Miscellaneous				
Interest Earnings	30,746	16,742	16,742	
Other	77,618	71,712	40,000	
Subtotal	108,364	88,454	56,742	
Subtotal Revenues	330,114	357,229	256,742	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	596,410	711,593	866,633	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	596,410	711,593	866,633	
TOTAL AVAILABLE RESOURCES	926,524	1,068,822	1,123,375	
<b><u>EXPENDITURES</u></b>				
General Government				
Other				
Salaries & Wages	13,509	197	15,000	
Employee Benefits	468	7	548	
Services & Supplies	200,954	201,985	1,107,827	
Subtotal Expenditures	214,931	202,189	1,123,375	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	711,593	866,633	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	926,524	1,068,822	1,123,375	

Clark County  
(Local Government)

SCHEDULE B

Fund 2500  
Veterinary Service



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	6,186,488	6,862,181	6,500,000	
Subtotal Revenues	6,186,488	6,862,181	6,500,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,296,342	5,659,483	7,894,739	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,296,342	5,659,483	7,894,739	
TOTAL AVAILABLE RESOURCES	11,482,830	12,521,664	14,394,739	
<b><u>EXPENDITURES</u></b>				
Judicial				
Justice Courts				
Services & Supplies	5,823,347	4,626,925	14,394,739	
Subtotal Expenditures	5,823,347	4,626,925	14,394,739	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,659,483	7,894,739	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,482,830	12,521,664	14,394,739	

Clark County  
(Local Government)

SCHEDULE B

Fund 2510  
Justice Court Bail

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	243,701	146,433	146,433	
Contributions & Donations from Private Sources	3,647,977	3,972,751	4,395,621	
Subtotal	3,891,678	4,119,184	4,542,054	
Subtotal Revenues	3,891,678	4,119,184	4,542,054	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,537,977	5,225,894	6,611,937	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	4,537,977	5,225,894	6,611,937	
TOTAL AVAILABLE RESOURCES	8,429,655	9,345,078	11,153,991	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Other				
Salaries & Wages	309,179	354,940	416,306	
Employee Benefits	151,336	172,763	206,936	
Services & Supplies	1,600,601	1,024,455	6,357,461	
Capital Outlay	540,619	14,404	3,298,000	
Principal*	574,449	978,871	576,890	
Interest*	27,577	187,708	298,398	
Subtotal Expenditures	3,203,761	2,733,141	11,153,991	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,225,894	6,611,937	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,429,655	9,345,078	11,153,991	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2520  
Southern Nevada Area Communications Council

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	379,238	872,109	823,000	
Other	421,359			
Subtotal	800,597	872,109	823,000	
Miscellaneous				
Interest Earnings	321,460	104,638	104,638	
Other	42,827	35,118	40,000	
Subtotal	364,287	139,756	144,638	
Subtotal Revenues	1,164,884	1,011,865	967,638	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,458,362	5,812,758	5,046,161	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	6,458,362	5,812,758	5,046,161	
TOTAL AVAILABLE RESOURCES	7,623,246	6,824,623	6,013,799	
<b><u>EXPENDITURES</u></b>				
Judicial				
Other				
Salaries & Wages	1,063,220	1,008,750	191,414	
Employee Benefits	413,478	429,969	98,428	
Services & Supplies	333,790	339,743	5,723,957	
Subtotal Expenditures	1,810,488	1,778,462	6,013,799	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,812,758	5,046,161	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,623,246	6,824,623	6,013,799	

Clark County  
(Local Government)

SCHEDULE B

Fund 2540  
Court Collection Fees

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other - Contributions from Clark County	74,643,450	97,242,001	98,956,041	
Other - Contributions from Clark County (ADR)	695,454	730,558	700,000	
Other - Court Administrative Assessments	362,245	383,682		
Other - Contributions from Divorce Fees	39,984	44,113		
Other - Contributions from Technology	56,029	55,292		
Subtotal	75,797,162	98,455,646	99,656,041	
Charges for Services				
Judicial				
Other - EJDC Court Fees	2,697,148	2,838,999	2,700,000	
Other - EJDC Foreclosure Mediation	57,623	41,718		
Other - EJDC Investigators / Guardianship	521,374	520,730		
Other - EJDC Truancy Diversion Fees	227,027			
Subtotal	3,503,172	3,401,447	2,700,000	
Miscellaneous				
Interest Earnings	819,154	555,998	448,842	
Subtotal Revenues	80,119,488	102,413,091	102,804,883	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Lease and SBITA Financing	724,304			
BEGINNING FUND BALANCE	14,032,710	6,175,759	12,922,757	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,032,710	6,175,759	12,922,757	
TOTAL AVAILABLE RESOURCES	94,876,502	108,588,850	115,727,640	

Clark County  
(Local Government)

SCHEDULE B

Fund 2760  
Eighth Judicial District Court

<u><b>EXPENDITURES</b></u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Family Court				
Salaries & Wages	8,531,487	9,000,879	9,683,532	
Employee Benefits	3,686,852	3,822,711	5,187,716	
Services & Supplies	3,506,018	3,802,836	4,864,887	
Subtotal	15,724,357	16,626,426	19,736,135	
Civil/Criminal				
Salaries & Wages	19,878,660	21,867,135	25,227,925	
Employee Benefits	9,238,739	9,743,180	13,984,365	
Services & Supplies	17,050,213	21,879,687	23,036,703	
Capital Outlay	913,879	342,169		
Principal	186,470	203,925		
Interest	31,979	20,467		
Subtotal	47,299,940	54,056,563	62,248,993	
Clerk of the Court				
Salaries & Wages	11,800,545	12,490,497	14,522,997	
Employee Benefits	5,787,778	6,208,595	8,607,383	
Services & Supplies	481,692	656,514	1,010,395	
Subtotal	18,070,015	19,355,606	24,140,775	
Alternative Dispute Resolution (ADR)				
Salaries & Wages	596,526	588,657	663,276	
Employee Benefits	301,793	318,192	362,640	
Services & Supplies	63,931	76,403	91,340	
Subtotal	962,250	983,252	1,117,256	
Administrative Assessments				
Salaries & Wages	27,504	39,156		
Employee Benefits	1,672	9,538		
Services & Supplies	183,541	112,917		
Subtotal	212,717	161,611	0	
Subtotal Court Operations	82,269,279	91,183,458	107,243,159	

Continued to next page

Clark County  
(Local Government)

SCHEDULE B

Fund 2760  
Eighth Judicial District Court

<u><b>EXPENDITURES</b></u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Court Jury Services				
Salaries & Wages	452,689	487,563	563,623	
Employee Benefits	201,615	221,688	317,321	
Services & Supplies	979,069	1,056,407	1,442,710	
Subtotal Court Jury Services	1,633,373	1,765,658	2,323,654	
Grand Jury				
Services & Supplies	363,431	422,507	425,507	
Subtotal Grand Jury	363,431	422,507	425,507	
Subtotal Expenditures	84,266,083	93,371,623	109,992,320	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2761 (EJDC Grant)	603,309	740,229	1,000,000	
To Fund 2762 (EJDC Supported Programs)			2,769,752	
To Fund 4760 (EJDC Capital)	3,831,351	1,554,241	1,965,568	
Subtotal	4,434,660	2,294,470	5,735,320	
ENDING FUND BALANCE	6,175,759	12,922,757	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	94,876,502	108,588,850	115,727,640	

Clark County  
(Local Government)

SCHEDULE B

Fund 2760  
Eighth Judicial District Court

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health and Human Services	2,224,907	1,959,836	3,000,000	
Other	350,470	706,955	1,500,000	
Other Local Government Grants				
Other		402,694	400,000	
Subtotal Revenues*	2,575,377	3,069,485	4,900,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2760 (Eighth Judicial District Ct)	603,309	740,229	1,000,000	
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	3,178,686	3,809,714	5,900,000	
<b><u>EXPENDITURES</u></b>				
Judicial				
Eighth Judicial District Court				
Salaries & Wages	1,524,789	1,590,711	2,000,000	
Employee Benefits	701,385	708,917	900,000	
Services & Supplies	952,512	1,510,086	3,000,000	
Subtotal Expenditures	3,178,686	3,809,714	5,900,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,178,686	3,809,714	5,900,000	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2761  
Eighth Judicial District Court Grant

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other - Court Administrative Assessments			383,682	
Other - Contributions from Divorce Fees			44,113	
Other - Contributions from Technology			55,292	
Subtotal			483,087	
Charges for Services				
Judicial				
Other - EJDC Foreclosure Mediation			41,718	
Other - EJDC Investigators/Guardianship Fees			520,730	
Subtotal			562,448	
Miscellaneous				
Interest Earnings			107,156	
Subtotal Revenues			1,152,691	
OTHER FINANCING RESOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2760 (EJDC General Fund)			2,769,752	
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE			0	
TOTAL AVAILABLE RESOURCES			3,922,443	

\*NOTE: Created in FY2026

Clark County  
(Local Government)

SCHEDULE B

Fund 2762  
Eighth Judicial District Court Supported Programs



<u><b>EXPENDITURES</b></u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Court Administrative Assessments				
Services & Supplies			42,808	
Subtotal			42,808	
Family Court Administrative Assessments				
Salaries & Wages			100,000	
Employee Benefits			25,000	
Services & Supplies			1,805,087	
Subtotal			1,930,087	
Technology				
Services & Supplies			276,888	
Subtotal			276,888	
Foreclosure Mediation				
Services & Supplies			191,999	
Subtotal			191,999	
Guardianship Compliance				
Salaries & Wages			302,214	
Employee Benefits			176,194	
Services & Supplies			810,828	
Subtotal			1,289,236	
Divorce Fees				
Services & Supplies			191,425	
Subtotal			191,425	
Subtotal Expenditures			3,922,443	
OTHER USES				
Contingency (not to exceed 3% of Total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE			0	
TOTAL FUND COMMITMENTS AND FUND BALANCE			3,922,443	

Clark County  
(Local Government)

SCHEDULE B

Fund 2762  
Eighth Judicial District Court Supported Programs

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	15,559,596	7,864,239	7,864,239	
Subtotal Revenues	15,559,596	7,864,239	7,864,239	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	46,214,269	36,140,779	20,175,946	
BEGINNING FUND BALANCE	206,504,776	237,332,893	259,070,931	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	206,504,776	237,332,893	259,070,931	
TOTAL AVAILABLE RESOURCES	268,278,641	281,337,911	287,111,116	
<b><u>EXPENDITURES</u></b>				
General Government				
Other				
Salaries & Wages		609,160	909,968	
Employee Benefits		306,108	511,047	
Services & Supplies	30,945,748	21,349,712	285,690,101	
Capital Outlay		2,000		
Subtotal Expenditures	30,945,748	22,266,980	287,111,116	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	237,332,893	259,070,931	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	268,278,641	281,337,911	287,111,116	

Clark County  
(Local Government)

SCHEDULE B

Fund 2770  
Community Housing

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	900,758	1,320,790	1,320,790	
Other - Proceeds from Settlement	38,668,986	19,589,770	16,279,772	
Subtotal Revenues	39,569,744	20,910,560	17,600,562	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	25,000,000	25,000,000	25,000,000	
BEGINNING FUND BALANCE	20,327,366	84,058,794	112,349,648	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	20,327,366	84,058,794	112,349,648	
TOTAL AVAILABLE RESOURCES	84,897,110	129,969,354	154,950,210	
<b><u>EXPENDITURES</u></b>				
Welfare				
Other				
Salaries & Wages	165,277			
Services & Supplies	392,888	2,189,965	4,761,998	
Capital Outlay	280,151	15,429,741	150,188,212	
Subtotal Expenditures	838,316	17,619,706	154,950,210	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	84,058,794	112,349,648	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	84,897,110	129,969,354	154,950,210	

Clark County  
(Local Government)

SCHEDULE B

Fund 2780  
Opioid Settlement

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,472,666	2,000,000		
Subtotal Revenues	1,472,666	2,000,000	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	209,999	1,682,665	3,472,666	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	209,999	1,682,665	3,472,666	
TOTAL AVAILABLE RESOURCES	1,682,665	3,682,665	3,472,666	
<b><u>EXPENDITURES</u></b>				
General Government				
Other				
Services & Supplies			3,472,666	
Subtotal Expenditures	0	0	3,472,666	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4370 (County Capital Projects)		209,999		
ENDING FUND BALANCE	1,682,665	3,472,666	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,682,665	3,682,665	3,472,666	

Clark County  
(Local Government)

SCHEDULE B

Fund 2800  
In-Transit

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	6,575,199	6,707,994	6,600,000	
Miscellaneous				
Interest Earnings	106,721	42,124	42,124	
Subtotal Revenues	6,681,920	6,750,118	6,642,124	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Leases and SBITA Financing	30,101			
BEGINNING FUND BALANCE	2,254,877	1,600,645	2,315,330	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,254,877	1,600,645	2,315,330	
TOTAL AVAILABLE RESOURCES	8,966,898	8,350,763	8,957,454	
<b><u>EXPENDITURES</u></b>				
Judicial				
District Court				
Salaries & Wages	4,602,638	3,715,791	3,891,647	
Employee Benefits	2,055,870	1,653,608	2,152,150	
Services & Supplies	672,368	659,001	1,000,000	
Capital Outlay	30,101			
Principal	4,202	6,159		
Interest	1,074	874		
Subtotal Expenditures	7,366,253	6,035,433	7,043,797	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,600,645	2,315,330	1,913,657	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,966,898	8,350,763	8,957,454	

Clark County  
(Local Government)

SCHEDULE B

Fund 2830  
District Court Special Filing Fees

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	2,185,931	2,322,761	2,236,550	
Miscellaneous				
Interest Earnings	277,059	57,871	57,871	
Other	7,776			
Subtotal	284,835	57,871	57,871	
Subtotal Revenues	2,470,766	2,380,632	2,294,421	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,194,049	3,202,643	2,849,856	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,194,049	3,202,643	2,849,856	
TOTAL AVAILABLE RESOURCES	7,664,815	5,583,275	5,144,277	
<b><u>EXPENDITURES</u></b>				
Judicial				
Justice Courts				
Salaries & Wages	271,775	385,506	373,615	
Employee Benefits	150,597	201,626	234,198	
Services & Supplies	4,029,574	2,146,287	4,536,464	
Capital Outlay	10,226			
Subtotal Expenditures	4,462,172	2,733,419	5,144,277	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,202,643	2,849,856	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,664,815	5,583,275	5,144,277	

Clark County  
(Local Government)

SCHEDULE B

Fund 2840  
Justice Court Special Filing Fees

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.25%) Sales & Use Tax (Flood Control)	159,483,862	156,600,000	160,200,000	
Miscellaneous				
Interest Earnings	1,192,934	500,000	400,000	
Other	50,120	55,000	50,000	
Subtotal	1,243,054	555,000	450,000	
Subtotal Revenues	160,726,916	157,155,000	160,650,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4430 (Reg Flood Ctrl Dt Const)	350,000	1,250,000	1,750,000	
BEGINNING FUND BALANCE	30,823,500	21,346,439	13,933,799	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	30,823,500	21,346,439	13,933,799	
TOTAL AVAILABLE RESOURCES	191,900,416	179,751,439	176,333,799	

Clark County  
(Local Government)

SCHEDULE B

Fund 2860  
Regional Flood Control District

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Regional Flood Control				
Salaries & Wages	2,752,201	3,220,975	3,893,232	
Employee Benefits	1,208,695	1,233,064	1,807,256	
Services & Supplies	4,532,855	6,256,653	6,281,242	
Capital Outlay	189,841	257,920	327,000	
Subtotal Expenditures	8,683,592	10,968,612	12,308,730	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2870 (Reg Flood Ctrl Dist Fac Maint)	17,000,000	15,000,000	15,000,000	
To Fund 3300 (Flood Control Debt Service)	47,870,385	47,849,028	46,701,814	
To Fund 4430 (Reg Flood Ctrl Dist Const)	97,000,000	92,000,000	87,000,000	
Subtotal	161,870,385	154,849,028	148,701,814	
ENDING FUND BALANCE *	21,346,439	13,933,799	15,323,255	
TOTAL FUND COMMITMENTS AND FUND BALANCE	191,900,416	179,751,439	176,333,799	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2860  
Regional Flood Control District



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	376,891	300,000	200,000	
Other			50,000	
Subtotal	376,891	300,000	250,000	
Subtotal Revenues	376,891	300,000	250,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2860 (Reg Flood Control District)	17,000,000	15,000,000	15,000,000	
BEGINNING FUND BALANCE	8,699,574	10,642,964	10,375,572	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,699,574	10,642,964	10,375,572	
TOTAL AVAILABLE RESOURCES	26,076,465	25,942,964	25,625,572	
<b><u>EXPENDITURES</u></b>				
Public Works				
Regional Flood Control				
Services & Supplies	15,433,501	15,567,392	22,000,000	
Subtotal Expenditures	15,433,501	15,567,392	22,000,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	10,642,964	10,375,572	3,625,572	
TOTAL FUND COMMITMENTS AND FUND BALANCE	26,076,465	25,942,964	25,625,572	

Clark County  
(Local Government)

SCHEDULE B

Fund 2870  
Regional Flood Control District Facility Maintenance

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.10%) Sales & Use Tax (Additional Police Officers)	63,774,367	62,680,000	64,120,000	
Miscellaneous				
Interest Earnings	55,392	19,738	19,738	
Subtotal Revenues	63,829,759	62,699,738	64,139,738	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	63,829,759	62,699,738	64,139,738	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Services & Supplies				
Contributions to City of Boulder City	353,596	332,106	333,106	
Contributions to City of Henderson	7,693,040	7,423,346	7,664,346	
Contributions to City of Mesquite	535,040	495,158	507,158	
Contributions to City of North Las Vegas	6,416,170	6,181,955	6,330,955	
Subtotal Expenditures	14,997,846	14,432,565	14,835,565	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2950 (Crm Prv Act LVMPD Sales Tx)	48,831,913	48,267,173	49,304,173	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	63,829,759	62,699,738	64,139,738	

Clark County  
(Local Government)

SCHEDULE B

Fund 2940  
Crime Prevention Act Sales Tax Distribution

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,122,811	650,000	450,000	
Other	1,140	143		
Subtotal Revenues	1,123,951	650,143	450,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2940 (Crime Prev Act Sales Tax Dist)	48,831,913	48,267,173	49,304,173	
BEGINNING FUND BALANCE	32,861,670	37,826,736	33,592,585	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	32,861,670	37,826,736	33,592,585	
TOTAL AVAILABLE RESOURCES	82,817,534	86,744,052	83,346,758	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Salaries & Wages	24,101,171	26,298,299	28,431,249	
Employee Benefits	16,258,834	18,716,539	22,444,615	
Services & Supplies	3,721,571	5,673,309	5,884,220	
Capital Outlay	475,114	2,463,320	1,554,000	
Principal	398,453			
Interest	35,655			
Subtotal Expenditures	44,990,798	53,151,467	58,314,084	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	37,826,736	33,592,585	25,032,674	
TOTAL FUND COMMITMENTS AND FUND BALANCE	82,817,534	86,744,052	83,346,758	

Clark County  
(Local Government)

SCHEDULE B

Fund 2950  
Crime Prevention Act LVMPD Sales Tax

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.125%) Sales & Use Tax (Community Initiative Programs)	79,657,815	78,350,000	80,150,000	
Miscellaneous				
Interest Earnings	27			
Other	1,235,681	104,844		
Subtotal	1,235,708	104,844	0	
Subtotal Revenues	80,893,523	78,454,844	80,150,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	144,766,321	145,723,500	127,284,974	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	144,766,321	145,723,500	127,284,974	
TOTAL AVAILABLE RESOURCES	225,659,844	224,178,344	207,434,974	

Clark County  
(Local Government)

## SCHEDULE B

Fund 2970  
Human Services & Education Sales Tax

<u><b>EXPENDITURES</b></u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Juvenile Justice				
Salaries & Wages	1,762,158	1,785,121		
Employee Benefits	547,578	785,922		
Services & Supplies	2,948,767	8,977,351		
Subtotal	5,258,503	11,548,394	0	
Health*				
Clinical & Community Services				
Salaries & Wages			3,402,607	
Employee Benefits			1,129,027	
Services & Supplies			35,968,366	
Subtotal	0	0	40,500,000	
Welfare				
Social Service				
Salaries & Wages	1,472,118	2,568,168	3,371,964	
Employee Benefits	714,212	1,312,259	1,944,274	
Services & Supplies	70,574,938	79,622,049	159,776,236	
Capital Outlay	66,873			
Principal	7,062			
Interest	138			
Subtotal	72,835,341	83,502,476	165,092,474	
Other General Expenditures				
Other				
Services & Supplies	1,842,500	1,842,500	1,842,500	
Subtotal Expenditures	79,936,344	96,893,370	207,434,974	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	145,723,500	127,284,974	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	225,659,844	224,178,344	207,434,974	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2970  
Human Services & Education Sales Tax

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Revenue Sharing				
Coronavirus State & Local Fiscal Recovery Funds	13,815,722	13,528,661	959,147	
Federal Grants				
Other	26,344,107	11,182,556		
Subtotal	40,159,829	24,711,217	959,147	
Miscellaneous				
Interest Earnings	13,033,391	5,384,787	4,464,222	
Other	62,772	8,671		
Subtotal	13,096,163	5,393,458	4,464,222	
Subtotal Revenues	53,255,992	30,104,675	5,423,369	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	12,000,000			
BEGINNING FUND BALANCE	222,566,010	221,860,173	171,923,664	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	222,566,010	221,860,173	171,923,664	
TOTAL AVAILABLE RESOURCES	287,822,002	251,964,848	177,347,033	

Clark County  
(Local Government)

SCHEDULE B

Fund 2980  
Community Reinvestment



<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	8,313,807	4,009,911	4,009,911	
Other	15,240,398	15,484,243	15,788,244	
Subtotal Revenues	23,554,205	19,494,154	19,798,155	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	170,410,050	188,275,615	200,177,652	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	170,410,050	188,275,615	200,177,652	
TOTAL AVAILABLE RESOURCES	193,964,255	207,769,769	219,975,807	
<u>EXPENDITURES</u>				
General Government				
Other				
Employee Benefits	987,460	1,025,484	1,500,000	
Services & Supplies*	4,701,180	6,566,633	218,475,807	
Subtotal Expenditures	5,688,640	7,592,117	219,975,807	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	188,275,615	200,177,652	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	193,964,255	207,769,769	219,975,807	

\* NOTE: There is no FY 2026 anticipated transfer to the County's irrevocable OPEB Trust.

Clark County  
(Local Government)

SCHEDULE B

Fund 2990  
Post-Employment Benefits Reserve



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	434,657	635,978	635,978	
Subtotal	434,657	635,978	635,978	
Subtotal Revenues	434,657	635,978	635,978	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2110 (Subdivision Park Fees)	19,011,473	5,000,000	38,488,334	
BEGINNING FUND BALANCE	14,247,382	29,406,571	32,047,595	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,247,382	29,406,571	32,047,595	
TOTAL AVAILABLE RESOURCES	33,693,512	35,042,549	71,171,907	
<b><u>EXPENDITURES</u></b>				
Culture & Recreation				
Parks				
Services & Supplies		33,116	250,000	
Capital Outlay	3,098,730	2,961,838	68,921,907	
Subtotal Expenditures	3,098,730	2,994,954	69,171,907	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2110 (Subdivision Park Fees)	1,188,211		2,000,000	
ENDING FUND BALANCE	29,406,571	32,047,595	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	33,693,512	35,042,549	71,171,907	

Clark County  
(Local Government)

SCHEDULE B

Fund 4110  
Recreation Capital Improvement

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	2,207,122	2,645,832	2,000,000	
Miscellaneous				
Interest Earnings	14,855,176	9,239,220	9,239,220	
Subtotal	14,855,176	9,239,220	9,239,220	
Subtotal Revenues	17,062,298	11,885,052	11,239,220	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2120 (Master Transportation Plan)	120,129,119	100,284,759	104,439,178	
BEGINNING FUND BALANCE	394,005,531	465,528,861	436,662,124	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	394,005,531	465,528,861	436,662,124	
TOTAL AVAILABLE RESOURCES	531,196,948	577,698,672	552,340,522	
<b><u>EXPENDITURES</u></b>				
Public Works				
Master Transportation Plan				
Salaries & Wages	3,122,246	3,300,123	3,633,324	
Employee Benefits	1,454,632	1,584,784	1,921,696	
Services & Supplies	1,421,046	1,149,148	2,449,088	
Capital Outlay	59,670,163	135,002,493	544,336,414	
Subtotal Expenditures	65,668,087	141,036,548	552,340,522	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	465,528,861	436,662,124	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	531,196,948	577,698,672	552,340,522	

Clark County  
(Local Government)

SCHEDULE B

Fund 4120  
Master Transportation Plan Capital

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Charges For Services				
Culture and Recreation				
Other	3,011,451	3,592,000	3,000,000	
Miscellaneous				
Interest Earnings	11,231,584	4,688,294	4,688,294	
Other	5,660			
Subtotal	11,237,244	4,688,294	4,688,294	
Subtotal Revenues	14,248,695	8,280,294	7,688,294	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	22,000,000		7,857,000	
BEGINNING FUND BALANCE	255,473,562	254,036,114	208,705,587	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	255,473,562	254,036,114	208,705,587	
TOTAL AVAILABLE RESOURCES	291,722,257	262,316,408	224,250,881	
<b><u>EXPENDITURES</u></b>				
Culture & Recreation				
Parks				
Services & Supplies	328,255	7,820,683	10,000,000	
Capital Outlay	37,357,888	10,730,138	214,250,881	
Subtotal Expenditures	37,686,143	18,550,821	224,250,881	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)		35,000,000		
To Fund 4370 (County Capital Projects)		60,000		
Subtotal	0	35,060,000	0	
ENDING FUND BALANCE	254,036,114	208,705,587	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	291,722,257	262,316,408	224,250,881	

Clark County  
(Local Government)

SCHEDULE B

Fund 4140  
Parks and Recreation Improvements

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	2,525,468	1,316,925	1,316,925	
Subtotal Revenues	2,525,468	1,316,925	1,316,925	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2130 (Special Ad Valorem Dist)	13,369,224	14,330,271	16,586,890	
BEGINNING FUND BALANCE	52,324,665	58,273,964	56,854,970	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	52,324,665	58,273,964	56,854,970	
TOTAL AVAILABLE RESOURCES	68,219,357	73,921,160	74,758,785	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Capital Outlay	9,148,325	16,206,374	73,763,572	
Subtotal Expenditures	9,148,325	16,206,374	73,763,572	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2100 (General Purpose)	797,068	859,816	995,213	
ENDING FUND BALANCE	58,273,964	56,854,970	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	68,219,357	73,921,160	74,758,785	

Clark County  
(Local Government)

SCHEDULE B

Fund 4160  
Special Ad Valorem Capital Projects

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	1,986,644	824,675	500,000	
Miscellaneous				
Interest Earnings	11,618,782	6,287,091	6,287,091	
Other		6,000		
Subtotal	11,618,782	6,293,091	6,287,091	
Subtotal Revenues	13,605,426	7,117,766	6,787,091	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2120 (Master Transportation Plan)	51,276,548	47,462,363	50,184,388	
BEGINNING FUND BALANCE	292,814,707	296,481,760	296,366,989	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	292,814,707	296,481,760	296,366,989	
TOTAL AVAILABLE RESOURCES	357,696,681	351,061,889	353,338,468	
<b><u>EXPENDITURES</u></b>				
Public Works				
Master Transportation Plan				
Services & Supplies	8,471,790	11,025,000	12,120,700	
Capital Outlay	50,892,628	41,390,537	339,221,846	
Subtotal Expenditures	59,364,418	52,415,537	351,342,546	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2020 (Road)	1,850,503	2,279,363	1,995,922	
ENDING FUND BALANCE	296,481,760	296,366,989	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	357,696,681	351,061,889	353,338,468	

Clark County  
(Local Government)

SCHEDULE B

Fund 4180  
Master Transportation Room Tax Improvements

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	513,660	876,509	400,000	
Other	2,008,650	45,000		
Subtotal	2,522,310	921,509	400,000	
Subtotal Revenues	2,522,310	921,509	400,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2080 (LVMPD)	12,700,000	5,000,000	15,700,000	
BEGINNING FUND BALANCE	12,824,051	27,456,535	21,333,795	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	12,824,051	27,456,535	21,333,795	
TOTAL AVAILABLE RESOURCES	28,046,361	33,378,044	37,433,795	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Police				
Services & Supplies	589,826	11,773,183	22,233,795	
Capital Outlay		271,066	15,200,000	
Subtotal Expenditures	589,826	12,044,249	37,433,795	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	27,456,535	21,333,795	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	28,046,361	33,378,044	37,433,795	

Clark County  
(Local Government)

SCHEDULE B

Fund 4280  
LVMPD Capital Improvements

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other	23,002,377	30,523,896	2,100,000	
Charges for Services				
Public Safety				
Other	34,969	44,087	44,087	
Miscellaneous				
Interest Earnings	6,776,981	4,406,282	4,406,282	
Contributions & Donations from Private Sources	4,277,219	4,141,672	3,000,000	
Other	2,026,542	192,057	180,000	
Subtotal	13,080,742	8,740,011	7,586,282	
Subtotal Revenues	36,118,088	39,307,994	9,730,369	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2930 (Clark County Fire Service Dist)	18,000,000	6,740,854	7,393,319	
BEGINNING FUND BALANCE	142,430,638	183,458,460	214,884,317	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	142,430,638	183,458,460	214,884,317	
TOTAL AVAILABLE RESOURCES	196,548,726	229,507,308	232,008,005	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Fire				
Services & Supplies	4,230,165	4,725,470	10,000,000	
Capital Outlay	8,860,101	9,897,521	222,008,005	
Subtotal Expenditures	13,090,266	14,622,991	232,008,005	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	183,458,460	214,884,317	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	196,548,726	229,507,308	232,008,005	

Clark County  
(Local Government)

SCHEDULE B

Fund 4300  
Fire Service Capital

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	25,069	9,758	9,758	
Subtotal Revenues	25,069	9,758	9,758	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2340 (Ft Mohave Valley Development)			16,694,835	
BEGINNING FUND BALANCE	388,568	408,396	355,419	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	388,568	408,396	355,419	
TOTAL AVAILABLE RESOURCES	413,637	418,154	17,060,012	
<b><u>EXPENDITURES</u></b>				
General Government				
Other				
Capital Outlay	5,241	62,735	17,060,012	
Subtotal Expenditures	5,241	62,735	17,060,012	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	408,396	355,419	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	413,637	418,154	17,060,012	

Clark County  
(Local Government)

SCHEDULE B

Fund 4340  
Fort Mohave Valley Development Capital Improvement



<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	260,601	271,094		
Miscellaneous				
Interest Earnings	21,704,507	11,735,557	11,735,557	
Other	605,102	1,385,700		
Subtotal	22,309,609	13,121,257	11,735,557	
Subtotal Revenues	22,570,210	13,392,351	11,735,557	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	235,363,080	145,782,608	26,843,546	
From Fund 2010 (HUD & State Housing Grants)	122,801	2,000,000	500,000	
From Fund 2060 (Detention Services)		554,223		
From Fund 2400 (Tax Receiver)	1,881			
From Fund 2460 (County Licensing Apps)		28,443		
From Fund 2800 (In-Transit)		209,999		
From Fund 2980 (Community Reinvestment)		18,061,705		
From Fund 4140 (Parks and Rec Imprv)		60,000		
Subtotal	235,487,762	166,696,978	27,343,546	
BEGINNING FUND BALANCE	437,607,609	581,430,427	667,850,450	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	437,607,609	581,430,427	667,850,450	
TOTAL AVAILABLE RESOURCES	695,665,581	761,519,756	706,929,553	

Clark County  
(Local Government)

SCHEDULE B

Fund 4370  
County Capital Projects

	(1)	(2)	(3)	(4)
		ESTIMATED	BUDGET YEAR ENDING 06/30/2026	
<u>EXPENDITURES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2024	CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Services & Supplies	18,603,100	24,127,699	20,000,000	
Capital Outlay	60,670,652	54,253,253	682,879,553	
Subtotal Expenditures	79,273,752	78,380,952	702,879,553	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4380 (IT Capital Projects)	25,911,402	10,684,131		
To Fund 5430 (University Medical Center)	5,000,000	554,223		
To Fund 6860 (Construction Management)	4,050,000	4,050,000	4,050,000	
Subtotal	34,961,402	15,288,354	4,050,000	
ENDING FUND BALANCE	581,430,427	667,850,450	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	695,665,581	761,519,756	706,929,553	

Clark County  
(Local Government)

SCHEDULE B

Fund 4370  
County Capital Projects

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	5,143,289	3,556,420	3,556,420	
Subtotal Revenues	5,143,289	3,556,420	3,556,420	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	43,250,000	43,000,000	43,000,000	
From Fund 4370 (County Capital Projects)	25,911,402	10,684,131		
Subtotal	69,161,402	53,684,131	43,000,000	
Lease and SBITA Financing	17,523,826			
BEGINNING FUND BALANCE	122,646,266	170,707,935	202,324,299	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	122,646,266	170,707,935	202,324,299	
TOTAL AVAILABLE RESOURCES	214,474,783	227,948,486	248,880,719	
<b><u>EXPENDITURES</u></b>				
General Government				
Other				
Salaries & Wages	3,484	182,797	587,401	
Employee Benefits		93,087	210,612	
Services & Supplies	26,793,862	18,362,337	163,400,686	
Capital Outlay	9,279,855	6,985,966	84,682,020	
Principal	7,610,071			
Interest	79,576			
Subtotal Expenditures	43,766,848	25,624,187	248,880,719	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	170,707,935	202,324,299	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	214,474,783	227,948,486	248,880,719	

Clark County  
(Local Government)

SCHEDULE B

Fund 4380  
Information Technology Capital Projects

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	13,491,480	13,857,632	2,000,000	
Miscellaneous				
Interest Earnings	5,228,250	2,888,481	2,888,481	
Other			100,000	
Subtotal	5,228,250	2,888,481	2,988,481	
Subtotal Revenues	18,719,730	16,746,113	4,988,481	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	75,955,913	79,390,908	71,137,021	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	75,955,913	79,390,908	71,137,021	
TOTAL AVAILABLE RESOURCES	94,675,643	96,137,021	76,125,502	
<b><u>EXPENDITURES</u></b>				
Public Works				
Street Improvement				
Services & Supplies	8,323,612	10,000,000	35,000,000	
Capital Outlay	6,961,123	15,000,000	41,125,502	
Subtotal Expenditures	15,284,735	25,000,000	76,125,502	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	79,390,908	71,137,021	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	94,675,643	96,137,021	76,125,502	

Clark County  
(Local Government)

SCHEDULE B

Fund 4420  
Public Works Capital Improvements

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	14,701,667	7,500,000	3,500,000	
Other	77,006	50,000	50,000	
Subtotal	14,778,673	7,550,000	3,550,000	
Subtotal Revenues	14,778,673	7,550,000	3,550,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2860 (Regional Flood Cntrl Dist)	97,000,000	92,000,000	87,000,000	
BEGINNING FUND BALANCE	323,052,024	351,847,268	372,147,268	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	323,052,024	351,847,268	372,147,268	
TOTAL AVAILABLE RESOURCES	434,830,697	451,397,268	462,697,268	
<b><u>EXPENDITURES</u></b>				
Public Works				
Regional Flood Control District				
Services & Supplies	295,766			
Capital Outlay	82,337,663	78,000,000	460,947,268	
Subtotal Expenditures	82,633,429	78,000,000	460,947,268	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2860 (Regional Flood Control District)	350,000	1,250,000	1,750,000	
ENDING FUND BALANCE	351,847,268	372,147,268	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	434,830,697	451,397,268	462,697,268	

Clark County  
(Local Government)

SCHEDULE B

Fund 4430  
Regional Flood Control District Construction

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	431,478	265,984	265,984	
Subtotal Revenues	431,478	265,984	265,984	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,313,742	8,739,669	6,005,653	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,313,742	8,739,669	6,005,653	
TOTAL AVAILABLE RESOURCES	8,745,220	9,005,653	6,271,637	
<b><u>EXPENDITURES</u></b>				
Public Works				
Special Assessment Capital				
Capital Outlay	5,551	3,000,000	6,271,637	
Subtotal Expenditures	5,551	3,000,000	6,271,637	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,739,669	6,005,653	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,745,220	9,005,653	6,271,637	

Clark County  
(Local Government)

SCHEDULE B

Fund 4450  
Summerlin Capital Construction

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	6,029	344	344	
Subtotal Revenues	6,029	344	344	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,718	17,747	18,091	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,718	17,747	18,091	
TOTAL AVAILABLE RESOURCES	17,747	18,091	18,435	
<b><u>EXPENDITURES</u></b>				
Public Works				
Special Assessment Capital				
Capital Outlay			18,435	
Subtotal Expenditures	0	0	18,435	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	17,747	18,091	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,747	18,091	18,435	

Clark County  
(Local Government)

SCHEDULE B

Fund 4460  
Mountain's Edge Capital Construction

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	195,464	99,826	99,826	
Subtotal Revenues	195,464	99,826	99,826	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 6700 (CC Invest Pool & SID Loan Res)			1,000,000	
BEGINNING FUND BALANCE	4,008,792	4,204,256	4,304,082	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,008,792	4,204,256	4,304,082	
TOTAL AVAILABLE RESOURCES	4,204,256	4,304,082	5,403,908	
<b><u>EXPENDITURES</u></b>				
Public Works				
Special Assessment Capital				
Capital Outlay			4,403,908	
Subtotal Expenditures	0	0	4,403,908	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 6700 (CC Invest Pool & SID Loan Res)			1,000,000	
ENDING FUND BALANCE	4,204,256	4,304,082	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,204,256	4,304,082	5,403,908	

NOTE: In FY 2025, there are no expenditures.

Clark County  
(Local Government)

SCHEDULE B

Fund 4480  
Special Assessment Capital Construction



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Cooperative Agreement (SNPLMA)	2,304,929	3,500,000	115,954,774	
Miscellaneous				
Interest Earnings	542,010	242,838	242,838	
Subtotal	542,010	242,838	242,838	
Subtotal Revenues	2,846,939	3,742,838	116,197,612	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,619,993	11,802,388	12,045,226	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,619,993	11,802,388	12,045,226	
TOTAL AVAILABLE RESOURCES	14,466,932	15,545,226	128,242,838	
<b><u>EXPENDITURES</u></b>				
Culture & Recreation				
Parks				
Capital Outlay	2,664,544	3,500,000	128,242,838	
Subtotal Expenditures	2,664,544	3,500,000	128,242,838	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	11,802,388	12,045,226	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	14,466,932	15,545,226	128,242,838	

Clark County  
(Local Government)

SCHEDULE B

Fund 4550  
SNPLMA Capital Construction

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	86,306	38,498	38,498	
Other	8,154			
Subtotal Revenues	94,460	38,498	38,498	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2760 (EJDC)	3,831,351	1,554,241	1,965,568	
BEGINNING FUND BALANCE	0	2,336,775	1,830,660	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	0	2,336,775	1,830,660	
TOTAL AVAILABLE RESOURCES	3,925,811	3,929,514	3,834,726	
<b><u>EXPENDITURES</u></b>				
Judicial				
District Court				
Services & Supplies		283,689	503,151	
Capital Outlay	1,589,036	1,815,165	3,331,575	
Subtotal Expenditures	1,589,036	2,098,854	3,834,726	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,336,775	1,830,660	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,925,811	3,929,514	3,834,726	

Clark County  
(Local Government)

SCHEDULE B

Fund 4760  
Eighth Judicial District Court Capital

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Cooperative Agreements	226,695,785	199,830,927	597,673,396	
Miscellaneous				
Interest Earnings	198,283	166,345	166,345	
Subtotal Revenues	226,894,068	199,997,272	597,839,741	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,740,490	451,493	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,740,490	451,493	0	
TOTAL AVAILABLE RESOURCES	229,634,558	200,448,765	597,839,741	
<b><u>EXPENDITURES</u></b>				
Public Works				
Services & Supplies	1,512,142	1,784,586	4,000,000	
Capital Outlay	227,670,923	198,664,179	593,839,741	
Subtotal Expenditures	229,183,065	200,448,765	597,839,741	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	451,493	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	229,634,558	200,448,765	597,839,741	

Clark County  
(Local Government)

SCHEDULE B

Fund 4990  
Public Works Regional Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Business Licenses & Permits				
Business Licenses	27,422,167	29,016,623	29,908,723	
Intergovernmental Revenues				
State Shared Revenues				
Other	34,088,562	37,651,176	41,508,419	
Charges for Services				
Health				
Other	35,119,778	44,523,621	45,259,641	
Miscellaneous				
Interest Earnings	1,971,853	669,772		
Other	5,900,386	2,376,588	3,979,166	
Subtotal	7,872,239	3,046,360	3,979,166	
Subtotal Revenues	104,502,746	114,237,780	120,655,949	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Leases Issued	1,328,621			
Subscriptions	583,535			
BEGINNING FUND BALANCE	47,091,967	54,872,828	47,199,705	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	47,091,967	54,872,828	47,199,705	
TOTAL AVAILABLE RESOURCES	153,506,869	169,110,608	167,855,654	

Clark County  
(Local Government)

SCHEDULE B

Fund 7050  
Southern Nevada Health District

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Health				
Health District				
Salaries & Wages	43,476,981	48,356,317	55,159,015	
Employee Benefits	19,182,507	23,897,602	26,074,679	
Services & Supplies	26,489,610	37,592,452	37,174,613	
Capital Outlay	2,470,015	713,400	685,000	
Subtotal Expenditures	91,619,113	110,559,771	119,093,307	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Reserves		3,000,000	3,000,000	
Operating Transfers Out (Schedule T)				
To Fund 7060 (SNHD Capital Improvement)	2,000,000	2,000,000	3,000,000	
To Fund 7090 (SNHD Grant)	5,014,928	6,351,132	9,434,711	
Subtotal	7,014,928	8,351,132	12,434,711	
ENDING FUND BALANCE	54,872,828	47,199,705	33,327,636	
TOTAL FUND COMMITMENTS AND FUND BALANCE	153,506,869	169,110,608	167,855,654	

Clark County  
(Local Government)

SCHEDULE B

Fund 7050  
Southern Nevada Health District

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	148,872	70,000	70,000	
Subtotal Revenues	148,872	70,000	70,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	2,000,000	2,000,000	3,000,000	
BEGINNING FUND BALANCE	1,405,046	2,730,175	2,999,600	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	1,405,046	2,730,175	2,999,600	
TOTAL AVAILABLE RESOURCES	3,553,918	4,800,175	6,069,600	
<b><u>EXPENDITURES</u></b>				
Health				
Health District				
Services and Supplies	303,956	493,000	1,495,000	
Capital Outlay	519,787	1,307,575	1,451,000	
Subtotal Expenditures	823,743	1,800,575	2,946,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,730,175	2,999,600	3,123,600	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,553,918	4,800,175	6,069,600	

Clark County  
(Local Government)

SCHEDULE B

Fund 7060  
Southern Nevada Health District Capital Improvement

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	18,285	30,000	212,551	
Subtotal Revenues	18,285	30,000	212,551	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,024,523	3,042,808	3,072,808	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	3,024,523	3,042,808	3,072,808	
TOTAL AVAILABLE RESOURCES	3,042,808	3,072,808	3,285,359	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,042,808	3,072,808	3,285,359	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,042,808	3,072,808	3,285,359	

Clark County  
(Local Government)

SCHEDULE B

Fund 7070  
Southern Nevada Health District Bond Reserve

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Agriculture	27,301			
Department of Health & Human Services	54,535,479	62,846,952	44,636,657	
Department of Homeland Security	115,532	129,394	142,333	
Department of Justice	238,835	736,995	507,254	
Department of Treasury	1,654,801		1,383,324	
Environmental Protection Agency	139,403	264,722	150,000	
State Grants				
Department of Health & Human Services	1,071,403	7,107,200	8,747,156	
Other Grants				
Clark County	252,557	4,578,683	5,030,066	
City of Las Vegas		800,000	139,985	
Other	1,228,498	2,416,070	1,019,140	
Subtotal Revenues	59,263,809	78,880,016	61,755,915	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	5,014,928	6,351,132	9,434,711	
BEGINNING FUND BALANCE	105,306	82,081	82,081	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	105,306	82,081	82,081	
TOTAL AVAILABLE RESOURCES	64,384,043	85,313,229	71,272,707	
<b><u>EXPENDITURES</u></b>				
Health				
Health District				
Salaries & Wages	21,311,922	20,979,555	19,713,920	
Employee Benefits	9,578,819	10,116,633	11,101,663	
Services & Supplies	31,400,769	43,614,751	30,718,908	
Capital Outlay	2,010,452	10,520,209	9,656,135	
Subtotal Expenditures	64,301,962	85,231,148	71,190,626	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	82,081	82,081	82,081	
TOTAL FUND COMMITMENTS AND FUND BALANCE	64,384,043	85,313,229	71,272,707	

Clark County  
(Local Government)

SCHEDULE B

Fund 7090  
Southern Nevada Health District Grant



<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	14,767,766	16,136,218	17,788,056	
Property Tax - Net Proceeds of Minerals	1,266	1,332	1,266	
Subtotal	14,769,032	16,137,550	17,789,322	
Miscellaneous				
Interest Earnings	70,839	50,000	50,000	
Subtotal Revenues	14,839,871	16,187,550	17,839,322	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	0	0	0	
TOTAL AVAILABLE RESOURCES	14,839,871	16,187,550	17,839,322	
<b><u>EXPENDITURES</u></b>				
Welfare				
Direct Assistance				
Transmittal to State	14,839,871	16,187,550	17,839,322	
Subtotal Expenditures	14,839,871	16,187,550	17,839,322	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	14,839,871	16,187,550	17,839,322	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 7490  
State Indigent

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*				
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 1010 (General Fund)	1,022,700	1,022,450	1,025,950	
BEGINNING FUND BALANCE	6,110,011	6,109,861	5,879,425	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,110,011	6,109,861	5,879,425	
TOTAL AVAILABLE RESOURCES	7,132,711	7,132,311	6,905,375	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services**				
Transfers to Fund 3170 (L-T County Bonds Debt Svc)	1,022,850	1,252,886	1,025,950	
Subtotal	1,022,850	1,252,886	1,025,950	
ENDING FUND BALANCE	6,109,861	5,879,425	5,879,425	
TOTAL COMMITMENTS AND FUND BALANCE	7,132,711	7,132,311	6,905,375	

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

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

Clark County  
(Local Government)

SCHEDULE C

Fund 3120  
Bond Stabilization

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*				
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,700,000	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,700,000	0	0	
TOTAL AVAILABLE RESOURCES	2,700,000	0	0	
<u>EXPENDITURES AND RESERVES</u>				
TYPE: Medium-Term Financing				
Principal	2,700,000			
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services**				
Transfers to Fund 1010 (General Fund)				
Transfers to Fund 3170 (L-T County Bonds Debt Svc)				
Subtotal	2,700,000	0	0	
ENDING FUND BALANCE	0	0	0	
TOTAL COMMITMENTS AND FUND BALANCE	2,700,000	0	0	

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

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

NOTE: Estimated principal and interest  
for FY 2027 is \$0.

Clark County  
(Local Government)

# SCHEDULE C

Fund 3160  
Medium-Term Financing Debt Service

THE ABOVE DEBT IS REPAYD BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	535			
Intergovernmental Revenues				
Other Local Government Grants				
Inter-local Cooperative Agreements				
City of Las Vegas (RJC)	1,872,323			
City of Las Vegas (Car Rental)	583	583	583	
SNWA (Bond Bank)	80,991,985	81,001,400	81,034,275	
Subtotal	82,864,891	81,001,983	81,034,858	
Miscellaneous				
Interest Earnings	6,960,418	2,879,442	2,879,442	
Subtotal Revenues	89,825,844	83,881,425	83,914,300	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 1010 (General Fund)	19,991,527	18,989,768	18,987,475	
From Fund 2060 (Detention Services)	13,947,500	13,947,500	13,945,250	
From Fund 2120 (Master Transportation Plan)	32,316,025	32,379,650	32,465,275	
From Fund 2280 (Air Quality Transportation Tax)	2,000,000	2,000,000	2,000,000	
From Fund 2370 (Child Welfare)	2,998,438	2,998,438	2,998,438	
From Fund 2930 (Clark County Fire Service Dist)	3,503,000	3,502,000	3,502,750	
From Fund 3120 (Bond Stabilization)	1,022,850	1,252,886	1,025,950	
Subtotal	75,779,340	75,070,242	74,925,138	
BEGINNING FUND BALANCE	125,823,237	138,654,623	146,855,389	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	125,823,237	138,654,623	146,855,389	
TOTAL AVAILABLE RESOURCES	291,428,421	297,606,290	305,694,827	

Clark County  
(Local Government)

SCHEDULE C

Fund 3170  
Long-Term County Bonds Debt Service

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

<u><b>EXPENDITURES AND RESERVES</b></u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
TYPE: General Obligation Bonds				
Principal	86,070,864	88,453,000	93,015,000	
Interest	66,574,779	61,897,901	57,946,558	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	128,155	400,000	10,000,000	
Subtotal	152,773,798	150,750,901	160,961,558	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)*				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)*				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	138,654,623	146,855,389	144,733,269	
TOTAL COMMITMENTS AND FUND BALANCE	291,428,421	297,606,290	305,694,827	

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

NOTE: Estimated principal and interest  
for FY 2027 is \$153,319,558

Clark County  
(Local Government)

SCHEDULE C

Fund 3170  
Long-Term County Bonds Debt Service

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

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	7,861,170			
Contributions from Reg Transportation Commission*	100,104,000	114,040,530	119,470,642	
Subtotal Revenues	107,965,170	114,040,530	119,470,642	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Proceeds from Long-Term Debt	9,579,302			
BEGINNING FUND BALANCE	169,486,546	185,356,515	198,155,903	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	169,486,546	185,356,515	198,155,903	
TOTAL AVAILABLE RESOURCES	287,031,018	299,397,045	317,626,545	

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

Clark County  
(Local Government)

SCHEDULE C

Fund 3180/3190  
RTC Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<b><u>EXPENDITURES AND RESERVES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Revenue Bonds				
Principal	57,085,000	50,560,000	53,160,000	
Interest	44,586,753	50,677,142	52,510,300	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	2,750	4,000	10,000	
Other - Bond Refunding				
Subtotal	101,674,503	101,241,142	105,680,300	
Reserves-Bond Covenants (318)	68,035,361	80,834,749	90,584,249	
Reserves-Bond Covenants (319)	117,321,154	117,321,154	117,321,154	
TOTAL RESERVED (MEMO ONLY)	185,356,515	198,155,903	207,905,403	
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE	185,356,515	198,155,903	211,946,245	
TOTAL COMMITMENTS AND FUND BALANCE	287,031,018	299,397,045	317,626,545	

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

NOTE: Estimated principal and interest for FY 2027 is \$112,695,550.

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

Clark County  
(Local Government)

#### SCHEDULE C

Fund 3180/3190  
RTC Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,080,856	800,000	700,000	
Subtotal Revenues	1,080,856	800,000	700,000	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 2860 (Regional Flood Control District)	47,870,385	47,849,028	46,701,814	
BEGINNING FUND BALANCE	23,384,195	25,103,296	26,501,834	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	23,384,195	25,103,296	26,501,834	
TOTAL AVAILABLE RESOURCES	72,335,436	73,752,324	73,903,648	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE: G.O Revenue Supported Bonds				
Principal	25,930,000	27,195,000	27,215,000	
Interest	21,300,640	20,045,490	19,019,084	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	1,500	10,000	700,000	
Subtotal	47,232,140	47,250,490	46,934,084	
ENDING FUND BALANCE	25,103,296	26,501,834	26,969,564	
TOTAL COMMITMENTS AND FUND BALANCE	72,335,436	73,752,324	73,903,648	

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

NOTE: Estimated principal and interest  
for FY 2027 is \$46,085,985.

Clark County  
(Local Government)

SCHEDULE C

Fund 3300  
Flood Control Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES



<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	318,519	125,048	125,048	
Subtotal Revenues	318,519	125,048	125,048	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 3990 (Special Assessment Bonds)			1,000,000	
BEGINNING FUND BALANCE	6,527,330	6,845,849	6,970,897	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,527,330	6,845,849	6,970,897	
TOTAL AVAILABLE RESOURCES	6,845,849	6,970,897	8,095,945	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE: Special Assessment Bonds				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*				
Transfers to Fund 3990 (Spec Assessment Bonds)			1,000,000	
Subtotal	0	0	1,000,000	
ENDING FUND BALANCE	6,845,849	6,970,897	7,095,945	
TOTAL COMMITMENTS AND FUND BALANCE	6,845,849	6,970,897	8,095,945	

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

Clark County  
(Local Government)

SCHEDULE C

Fund 3680  
Special Assessment Surplus and Deficiency

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Contributions from Stadium Authority*	32,261,546	37,519,000	38,270,250	
Interest Earnings	5,739,505	3,500,000	3,500,000	
Subtotal Revenues	38,001,051	41,019,000	41,770,250	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	105,601,891	106,820,192	110,320,192	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	105,601,891	106,820,192	110,320,192	
TOTAL AVAILABLE RESOURCES	143,602,942	147,839,192	152,090,442	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE: G.O. Revenue Supported Bonds				
Principal	5,175,000	6,170,000	7,230,000	
Interest	31,607,500	31,348,750	31,040,250	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services**	250	250	250	
Subtotal	36,782,750	37,519,000	38,270,500	
Reserves-Bond Proceeds	39,550,493	40,881,003	42,516,243	
Reserves-Bond Proceeds Replenishment	24,935,600	25,716,330	26,744,983	
Reserves-Room Tax Revenues	27,826,819	28,781,942	29,933,220	
TOTAL RESERVED (MEMO ONLY)	92,312,912	95,379,275	99,194,446	
ENDING FUND BALANCE	106,820,192	110,320,192	113,819,942	
TOTAL COMMITMENTS AND FUND BALANCE	143,602,942	147,839,192	152,090,442	

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

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

NOTE: Estimated principal and interest for FY 2027 is \$39,033,750.

Clark County  
(Local Government)

#### SCHEDULE C

Fund 3960  
Football Stadium Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Contributions from Stadium Authority*		6,600,000	15,567,485	
Interest Earnings			100,000	
Subtotal Revenues		6,600,000	15,667,485	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Proceeds of Long-Term Debt			1,200,000	
BEGINNING FUND BALANCE			6,600,000	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE			6,600,000	
TOTAL AVAILABLE RESOURCES		6,600,000	23,467,485	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE: G.O. Revenue Supported Bonds				
Principal			1,966,985	
Interest			5,400,000	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services**			1,200,500	
Subtotal			8,567,485	
ENDING FUND BALANCE		6,600,000	14,900,000	
TOTAL COMMITMENTS AND FUND BALANCE		6,600,000	23,467,485	

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

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

\*\*\* NOTE: Created in FY2025.

NOTE: Estimated principal and interest for FY 2027 is \$7,367,485.

Clark County  
(Local Government)

SCHEDULE C

Fund 3962  
Baseball Stadium Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/2026	
<b><u>REVENUES</u></b>	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Special Assessment				
Capital Improvement	9,745,032	9,510,264	8,223,818	
Miscellaneous				
Interest Earnings	3,225,234	1,504,213	1,504,213	
Other	30,699	83,755		
Subtotal	3,255,933	1,587,968	1,504,213	
Subtotal Revenues	13,000,965	11,098,232	9,728,031	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 3680 (Spc Assessment Sur & Def)			1,000,000	
BEGINNING FUND BALANCE	68,291,779	70,808,751	72,298,023	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	68,291,779	70,808,751	72,298,023	
TOTAL AVAILABLE RESOURCES	81,292,744	81,906,983	83,026,054	

<b><u>EXPENDITURES AND RESERVES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Special Assessment Bonds				
Principal	6,543,304	6,670,302	4,975,302	
Interest	2,903,692	2,638,658	2,396,234	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	1,036,997	300,000	35,000,000	
Transfer to Fund 3680 (Spc Assessment Sur & Def)			1,000,000	
Subtotal	10,483,993	9,608,960	43,371,536	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
TOTAL RESERVED (MEMO ONLY)				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
ENDING FUND BALANCE	70,808,751	72,298,023	39,654,518	
TOTAL COMMITMENTS AND FUND BALANCE	81,292,744	81,906,983	83,026,054	

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

NOTE: Estimated principal and interest  
for FY 2027 is \$7,193,972

Clark County  
(Local Government)

SCHEDULE C

Fund 3990  
Special Assessment Bonds

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Terminal Building and Use Fees	118,944,843	128,690,011	132,550,711	
Landing Fees and Other Aircraft Fees	27,287,822	31,091,431	32,024,173	
Gate Use Fees	30,403,818	33,476,023	34,480,303	
Terminal Concession Fees	107,305,144	109,939,235	112,138,020	
Rental Car Facility and Concession Fees	89,226,452	93,600,592	96,408,610	
Parking and Ground Transportation Fees	105,682,504	106,884,939	109,022,637	
Gaming Fees	62,648,511	61,154,681	61,766,228	
Ground Rents and Use Fees	28,109,442	28,138,296	28,419,679	
Other	19,310,884	16,403,118	16,567,149	
Total Operating Revenue	588,919,420	609,378,326	623,377,510	
<b>OPERATING EXPENSE</b>				
Airports				
Salaries & Wages	105,978,557	110,265,084	116,880,989	
Employee Benefits	50,381,051	58,969,595	69,584,122	
Contracted & Professional Services	89,458,752	94,842,098	105,274,728	
Utilities & Communications	35,874,546	33,056,505	36,031,590	
Repairs & Maintenance	23,122,544	22,965,452	23,884,070	
Materials & Supplies	24,459,372	23,265,737	24,196,366	
Administrative Expenses	8,559,183	8,497,100	9,346,810	
Depreciation/Amortization	191,715,310	194,775,919	194,775,919	
Total Operating Expense	529,549,315	546,637,490	579,974,594	
Operating Income or (Loss)	59,370,105	62,740,836	43,402,916	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	67,356,719	38,664,879	39,824,826	
Passenger Facility Charge	111,207,877	102,371,884	105,443,041	
Capital Contributions	91,466,861	62,890,887	75,255,689	
Other	16,127,689	10,440,353	10,753,564	
Total Nonoperating Revenues	286,159,146	214,368,003	231,277,120	
<b>NONOPERATING EXPENSES</b>				
Interest Expense*	86,992,099	82,779,937	85,263,335	
(Gain)/Loss on Disposal of Property & Equipment	2,974,961	(16,184,734)	(4,989,122)	
Total Nonoperating Expenses	89,967,060	66,595,203	80,274,213	
Net Income (Loss) before Operating Transfers	255,562,191	210,513,636	194,405,823	
Operating Transfers (Schedule T)				
In From Fund 2120 (MTP) - Jet "A" Fuel** Out	16,783,118	16,986,626	17,156,493	
Net Operating Transfers	16,783,118	16,986,626	17,156,493	
<b>NET INCOME (LOSS)</b>	<b>272,345,309</b>	<b>227,500,262</b>	<b>211,562,316</b>	

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

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

Clark County  
(Local Government)

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

<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	615,275,998	609,378,325	623,377,511	
Cash paid to employees & benefits	(164,222,372)	(169,234,679)	(186,465,111)	
Cash paid for services & supplies	(182,234,279)	(182,626,891)	(198,733,565)	
a. Net cash provided by (or used for) operating activities	268,819,347	257,516,755	238,178,835	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided from federal grants	5,970,964			
b. Net cash provided by (or used for) noncapital financing activities	5,970,964	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfers from other Funds (Jet "A" Fuel)	16,807,336	17,134,000	17,305,340	
Collateralized Agreements	(4,460,000)	(3,910,000)	(3,949,100)	
Passenger facility charges	111,351,757	101,430,000	102,444,300	
Proceeds from bonds & loans	187,778,087			
Cash provided from federal grants	47,051,475	65,826,000	69,117,300	
Acquisition, construction or improvement of capital assets	(495,912,533)	(310,154,000)	(313,255,540)	
Sale of capital assets	165,800	56,046	56,606	
Bond Refunding Payments	7,803,136			
Principal	(162,355,000)	(202,912,500)	(149,530,000)	
Interest	(119,919,050)	(83,211,000)	(122,831,632)	
Lease interest received	610,996	894,000	938,700	
SBITA interest payments	(143,182)	(124,000)	(124,000)	
Other - donation airport name change	1,000,000			
c. Net cash provided by (or used for) capital and related financing activities	(410,221,178)	(414,971,454)	(399,828,026)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds of maturities of investments	342,180,607	70,382,000	71,085,820	
Purchase of investments	(353,893,826)	(64,386,000)	(65,029,860)	
Interest earnings	51,426,208	63,062,000	63,692,620	
d. Net cash provided by (or used in) investing activities	39,712,989	69,058,000	69,748,580	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(95,717,878)	(88,396,699)	(91,900,611)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,141,580,724	1,045,862,846	957,466,147	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,045,862,846	957,466,147	865,565,536	

Clark County  
(Local Government)

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	50,143,596	48,306,573	49,861,251	
Charges for Services				
Engineering Charges	198,237	150,000	150,000	
Total Operating Revenue	50,341,833	48,456,573	50,011,251	
OPERATING EXPENSE				
Public Safety				
Salaries & Wages	16,451,084	18,125,397	20,670,523	
Employee Benefits	8,783,160	8,411,932	10,337,663	
Services & Supplies	7,224,200	7,069,400	16,233,195	
Subtotal	32,458,444	33,606,729	47,241,381	
Public Works				
Salaries & Wages	7,256,963	7,895,086	8,685,539	
Employee Benefits	4,433,754	3,824,602	4,485,926	
Services & Supplies	1,957,509	2,193,635	2,488,694	
Subtotal	13,648,226	13,913,323	15,660,159	
Depreciation/Amortization	2,296,772	1,889,794	1,789,862	
Total Operating Expense	48,403,442	49,409,846	64,691,402	
Operating Income or (Loss)	1,938,391	(953,273)	(14,680,151)	
NONOPERATING REVENUES				
Interest Earnings	4,374,736	1,742,366	1,742,366	
Total Nonoperating Revenues	4,374,736	1,742,366	1,742,366	
NONOPERATING EXPENSES				
(Gain)/Loss on Disposal of Property & Equipment				
Interest Expense	(15,406)			
Total Nonoperating Expenses	(15,406)	0	0	
Net Income (Loss) before				
Operating Transfers	6,328,533	789,093	(12,937,785)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	6,328,533	789,093	(12,937,785)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340  
Building



<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	45,752,277	48,306,573	49,861,251	
Cash paid to employees & benefits	(34,047,023)	(38,257,017)	(44,179,651)	
Cash paid for services & supplies	(8,756,849)	(9,263,035)	(18,721,889)	
Other operating receipts	198,237	150,000	150,000	
a. Net cash provided by (or used for) operating activities	3,146,642	936,521	(12,890,289)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(3,251,515)	(2,657,342)	(17,687,916)	
Sale of capital assets				
Principal	(390,224)			
Interest	(15,406)			
c. Net cash provided by (or used for) capital and related financing activities	(3,657,145)	(2,657,342)	(17,687,916)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	4,166,565	1,742,366	1,742,366	
d. Net cash provided by (or used in) investing activities	4,166,565	1,742,366	1,742,366	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,656,062	21,545	(28,835,839)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	88,952,694	92,608,756	92,630,301	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	92,608,756	92,630,301	63,794,462	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5340  
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	366,302	376,099	380,000	
Miscellaneous				
Other	1,000,000			
Total Operating Revenue	1,366,302	376,099	380,000	
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	1,233,527	244,183	289,500	
Depreciation/Amortization	468,432	406,395	344,581	
Total Operating Expense	1,701,959	650,578	634,081	
Operating Income or (Loss)	(335,657)	(274,479)	(254,081)	
NONOPERATING REVENUES				
Consolidated Tax	10,346	10,346	10,346	
Interest Earnings	14,346	5,000	5,000	
County Option (0.25%) Sales and Use Tax (Water Infrastructure)	60,563	59,525	60,000	
Total Nonoperating Revenues	85,255	74,871	75,346	
NONOPERATING EXPENSES				
Interest Expense*				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(250,402)	(199,608)	(178,735)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(250,402)	(199,608)	(178,735)	

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

Schedule C-1 on cash basis.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5360  
Kyle Canyon Water District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	364,226	376,099	380,000	
Cash paid for services & supplies	(415,957)	(244,183)	(289,500)	
Other operating receipts				
a. Net cash provided by (or used for) operating activities	(51,731)	131,916	90,500	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided by consolidated tax	10,346	10,346	10,346	
b. Net cash provided by (or used for) noncapital financing activities	10,346	10,346	10,346	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
County option (0.25%) sales & use tax (Water Infrastructure)	55,608	59,525	60,000	
Insurance proceeds				
Advance from LVVWD				
Acquisition, construction or improvement of capital assets	(15,031)	(197,000)	(400,000)	
c. Net cash provided by (or used for) capital and related financing activities	40,577	(137,475)	(340,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	12,279	5,000	5,000	
d. Net cash provided by (or used in) investing activities	12,279	5,000	5,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	11,471	9,787	(234,154)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	223,081	234,552	244,339	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	234,552	244,339	10,185	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5360  
Kyle Canyon Water District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	13,331,777	14,154,914	15,280,654	
Total Operating Revenue	13,331,777	14,154,914	15,280,654	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	9,905,406	10,930,241	12,899,224	
Employee Benefits	1,157,025	1,406,114	1,744,336	
Services & Supplies	5,438,428	5,265,364	7,015,360	
Depreciation/Amortization	181,933	51,977	52,246	
Total Operating Expense	16,682,792	17,653,696	21,711,166	
Operating Income or (Loss)	(3,351,015)	(3,498,782)	(6,430,512)	
NONOPERATING REVENUES				
Interest Earnings	172,252	99,289	99,289	
Total Nonoperating Revenues	172,252	99,289	99,289	
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(3,178,763)	(3,399,493)	(6,331,223)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	3,200,000	3,200,000	4,200,000	
Out				
Net Operating Transfers	3,200,000	3,200,000	4,200,000	
NET INCOME (LOSS)	21,237	(199,493)	(2,131,223)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410  
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	13,400,613	14,154,914	15,280,654	
Cash paid to employees & benefits	(11,009,727)	(12,336,355)	(14,643,560)	
Cash paid for services & supplies	(5,522,311)	(5,265,364)	(7,015,360)	
a. Net cash provided by (or used for) operating activities	(3,131,425)	(3,446,805)	(6,378,266)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	3,200,000	3,200,000	4,200,000	
b. Net cash provided by (or used for) noncapital financing activities	3,200,000	3,200,000	4,200,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets				
Principal	(131,942)			
Interest	(329)			
c. Net cash provided by (or used for) capital and related financing activities	(132,271)	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	166,145	99,289	99,289	
d. Net cash provided by (or used in) investing activities	166,145	99,289	99,289	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	102,449	(147,516)	(2,078,977)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,518,386	3,620,835	3,473,319	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,620,835	3,473,319	1,394,342	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410  
Recreation Activity

<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Grants	3,725,380	2,944,703	2,456,495	
Charges for Services				
Total Patient Revenue	570,907,097	625,668,234	685,097,234	
MCO Enhanced Rate - Current Year	231,458,637	240,199,534	244,346,169	
Upper Payment Limit (UPL)	103,039,076	99,530,269	99,242,878	
Practioner UPL	2,621,296	2,682,952	2,505,404	
Indigent Accident Fund (IAF) Supplemental	12,303,858	10,130,508	10,970,745	
Disproportionate Share (DSH)	251,118	10,251,867		
Cost Report Settlement	6,085,687	5,239,488	2,776,031	
Other	41,589,295	50,548,002	49,726,721	
Total Operating Revenue	971,981,444	1,047,195,557	1,097,121,677	
OPERATING EXPENSE				
Hospital				
Salaries & Wages	413,185,753	470,506,034	499,051,588	
Employee Benefits	213,086,846	201,108,546	233,408,012	
Services & Supplies	174,432,200	200,249,631	215,486,551	
Professional Fees	35,277,630	28,335,651	35,939,657	
Purchased Services	77,097,019	81,354,354	87,269,951	
Repairs and Maintenance	11,178,141	11,521,515	11,898,980	
Other	24,764,005	19,017,684	19,464,063	
Rent	1,862,030	2,267,510	2,104,205	
Depreciation/Amortization	47,617,014	49,092,336	59,170,368	
Total Operating Expense	998,500,638	1,063,453,261	1,163,793,375	
Operating Income or (Loss)	(26,519,194)	(16,257,704)	(66,671,698)	
NONOPERATING REVENUES				
Interest Earnings	4,807,097	9,887,677	5,630,593	
Total Nonoperating Revenues	4,807,097	9,887,677	5,630,593	
NONOPERATING EXPENSES				
Interest Expense*	33,919			
Interest Expense- SBITA	311,954	178,214	182,057	
Interest Expense - Capital Leases	788,752	523,970	729,622	
Amortization of Deferred Charges	8,639			
Other	43,410			
Total Nonoperating Expenses	1,186,674	702,184	911,679	
Net Income (Loss) before				
Operating Transfers	(22,898,771)	(7,072,211)	(61,952,784)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	5,000,000	5,000,000	5,000,000	
In From Fund 4370 (County Capital Projects)	5,000,000	554,223		
Out				
Net Operating Transfers	10,000,000	5,554,223	5,000,000	
NET INCOME (LOSS)	(12,898,771)	(1,517,988)	(56,952,784)	

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

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5420-5440  
University Medical Center

<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,088,392,162	1,055,553,613	1,044,938,461	
Cash paid to employees & benefits	(561,547,634)	(616,962,154)	(732,459,601)	
Cash paid for services & supplies	(384,385,733)	(411,720,184)	(372,163,408)	
Other operating receipts	45,431,295	47,844,807	52,183,216	
a. Net cash provided by (or used for) operating activities	187,890,090	74,716,082	(7,501,332)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Contrib: County Subsidy	5,000,000	5,000,000	5,000,000	
Contrib: County Capital	5,000,000	554,223		
b. Net cash provided by (or used for) noncapital financing activities	10,000,000	5,554,223	5,000,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(67,139,224)	(68,923,442)	(48,906,896)	
Principal	(6,556,361)			
Interest	(104,971)		(911,679)	
Other	3,564	(719,299)		
c. Net cash provided by (or used for) capital and related financing activities	(73,796,992)	(69,642,741)	(49,818,575)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	4,807,097	9,887,677	5,630,593	
d. Net cash provided by (or used in) investing activities	4,807,097	9,887,677	5,630,593	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	128,900,195	20,515,241	(46,689,314)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	117,782,622	246,682,817	267,198,058	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	246,682,817	267,198,058	220,508,744	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5420-5440  
University Medical Center

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	2,783,479	3,106,017	3,695,000	
Total Operating Revenue	2,783,479	3,106,017	3,695,000	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	1,270,188	1,269,582	1,402,133	
Employee Benefits	302,618	320,515	389,333	
Services & Supplies	1,626,213	1,717,058	2,147,946	
Depreciation/Amortization	8,025	11,705	11,705	
Total Operating Expense	3,207,044	3,318,860	3,951,117	
Operating Income or (Loss)	(423,565)	(212,843)	(256,117)	
NONOPERATING REVENUES				
Interest Earnings	(13,837)	57,761	57,761	
Total Nonoperating Revenues	(13,837)	57,761	57,761	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(437,402)	(155,082)	(198,356)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	3,250,000	250,000	250,000	
Out				
Net Operating Transfers	3,250,000	250,000	250,000	
NET INCOME (LOSS)	2,812,598	94,918	51,644	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450  
Shooting Complex



<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,785,247	3,106,017	3,695,000	
Cash paid to employees & benefits	(1,543,662)	(1,590,097)	(1,791,466)	
Cash paid for services & supplies	(1,924,079)	(1,717,058)	(2,147,946)	
a. Net cash provided by (or used for) operating activities	(682,494)	(201,138)	(244,412)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	3,250,000	250,000	250,000	
b. Net cash provided by (or used for) noncapital financing activities	3,250,000	250,000	250,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(48,000)	(170,500)	(2,829,500)	
c. Net cash provided by (or used for) capital and related financing activities	(48,000)	(170,500)	(2,829,500)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(29,535)	57,761	57,761	
d. Net cash provided by (or used in) investing activities	(29,535)	57,761	57,761	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,489,971	(63,877)	(2,766,151)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,093,574	3,583,545	3,519,668	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,583,545	3,519,668	753,517	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450  
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	4,289,618	3,953,345	3,770,000	
Miscellaneous				
Other	95,807	106,393		
Total Operating Revenue	4,385,425	4,059,738	3,770,000	
OPERATING EXPENSE				
Judicial				
Salaries & Wages	1,131,785	1,075,364	1,313,456	
Employee Benefits	502,270	519,424	737,534	
Services & Supplies	2,084,880	2,269,406	2,539,250	
Depreciation/Amortization	104,893	142,334	169,799	
Total Operating Expense	3,823,828	4,006,528	4,760,039	
Operating Income or (Loss)	561,597	53,210	(990,039)	
NONOPERATING REVENUES				
Interest Earnings	134,029	72,032	72,032	
Total Nonoperating Revenues	134,029	72,032	72,032	
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	695,626	125,242	(918,007)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	695,626	125,242	(918,007)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5460  
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	4,253,753	3,953,345	3,770,000	
Cash paid to employees & benefits	(1,580,565)	(1,594,788)	(2,050,990)	
Cash paid for services & supplies	(2,076,812)	(2,269,406)	(2,539,250)	
Other operating receipts	132,338	106,393		
a. Net cash provided by (or used for) operating activities	728,714	195,544	(820,240)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets		(469,923)	(175,000)	
c. Net cash provided by (or used for) capital and related financing activities	0	(469,923)	(175,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	122,367	72,032	72,032	
d. Net cash provided by (or used in) investing activities	122,367	72,032	72,032	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	851,081	(202,347)	(923,208)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,739,803	3,590,884	3,388,537	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,590,884	3,388,537	2,465,329	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5460  
Constables

<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sewer Charges	189,798,718	207,881,252	227,292,824	
Connection Fees / SDA Revenues*	31,833,101	21,472,604	26,370,640	
Effluent Sales - Water Reuse Sales	490,425	918,015	850,000	
Pretreatment Fees	443,956	432,575	457,000	
Septage Fees	1,034,281	614,507	506,500	
Miscellaneous				
Other	1,325,600	230,257	237,164	
Total Operating Revenue	224,926,081	231,549,210	255,714,128	
OPERATING EXPENSE				
Utility Enterprise				
Salaries & Wages	32,066,668	34,723,870	35,522,856	
Employee Benefits	18,004,587	16,995,969	19,163,151	
Services & Supplies	58,412,552	61,251,987	72,028,180	
Depreciation/Amortization	91,619,169	90,211,001	92,917,331	
Total Operating Expense	200,102,976	203,182,827	219,631,518	
Operating Income or (Loss)	24,823,105	28,366,383	36,082,610	
NONOPERATING REVENUES				
Interest Earnings	46,116,591	20,614,492	22,675,941	
County Option (0.25%) Sales and Use Tax (Waste Water Infrastructure)	29,401,139	27,355,460	30,008,189	
Capital Contributions*	48,849,403	41,666,746	42,500,081	
Federal and State Grants			5,000,000	
Other	130,773	2,533,175	2,029,656	
Total Nonoperating Revenues	124,497,906	92,169,873	102,213,867	
NONOPERATING EXPENSES				
Interest Expense**	28,295,028	29,518,168	28,366,120	
Total Nonoperating Expenses	28,295,028	29,518,168	28,366,120	
Net Income (Loss) before Operating Transfers	121,025,983	91,018,088	109,930,357	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	121,025,983	91,018,088	109,930,357	

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

Schedule C-1 on cash basis.

Clark County  
(Local Government)

## SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Clark County Water Reclamation District

<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	224,812,209	231,549,210	255,714,128	
Cash paid to employees & benefits	(46,992,577)	(51,719,839)	(54,686,007)	
Cash paid for services & supplies	(55,422,545)	(61,251,987)	(72,028,180)	
Other operating receipts	130,773			
a. Net cash provided by (or used for) operating activities	122,527,860	118,577,384	128,999,941	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(231,562,680)	(362,088,731)	(267,754,656)	
County option (0.25%) sales & use tax	29,351,657	27,355,460	30,008,189	
Federal and State Grants			5,000,000	
Principal	(20,964,816)	(24,638,913)	(25,788,961)	
Interest	(21,836,557)	(28,366,120)	(28,366,120)	
Proceeds from capital debt	375,263,941			
c. Net cash provided by (or used for) capital and related financing activities	130,251,545	(387,738,304)	(286,901,548)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	29,716,124	20,614,492	22,675,941	
Purchase of investments	(321,814,672)	(417,956,684)	(155,770,169)	
Proceeds from sales of investments	225,733,705	409,407,988	272,616,949	
d. Net cash provided by (or used in) investing activities	(66,364,843)	12,065,796	139,522,721	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	186,414,562	(257,095,124)	(18,378,886)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	94,290,562	280,705,124	23,610,000	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	280,705,124	23,610,000	5,231,114	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	202,393,933	224,063,216	239,867,303	
Miscellaneous				
Other	28,194,060	34,615,706	28,261,840	
Total Operating Revenue	230,587,993	258,678,922	268,129,143	
OPERATING EXPENSE				
General Government				
Services & Supplies	241,508,180	269,421,299	291,459,560	
Depreciation/Amortization				
Total Operating Expense	241,508,180	269,421,299	291,459,560	
Operating Income or (Loss)	(10,920,187)	(10,742,377)	(23,330,417)	
NONOPERATING REVENUES				
Interest Earnings	6,086,910	2,837,748	2,837,748	
Total Nonoperating Revenues	6,086,910	2,837,748	2,837,748	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(4,833,277)	(7,904,629)	(20,492,669)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(4,833,277)	(7,904,629)	(20,492,669)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6520  
Self-Funded Group Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	208,160,124	224,063,216	239,867,303	
Cash paid for services & supplies	(236,553,470)	(269,421,299)	(291,459,560)	
Other operating receipts	28,194,060	34,615,706	28,261,840	
a. Net cash provided by (or used for) operating activities	(199,286)	(10,742,377)	(23,330,417)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	5,889,476	2,837,748	2,837,748	
d. Net cash provided by (or used in) investing activities	5,889,476	2,837,748	2,837,748	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,690,190	(7,904,629)	(20,492,669)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	90,165,280	95,855,470	87,950,841	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	95,855,470	87,950,841	67,458,172	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6520  
Self-Funded Group Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	27,580,778	29,614,837	30,949,343	
Miscellaneous				
Other	3,476,164	1,507,649	600,000	
Total Operating Revenue	31,056,942	31,122,486	31,549,343	
OPERATING EXPENSE				
General Government				
Salaries & Wages	647,410	844,010	1,073,480	
Employee Benefits	344,686	440,318	588,390	
Services & Supplies	31,488,892	27,007,279	35,121,692	
Depreciation/Amortization	106,178	9,552	7,097	
Total Operating Expense	32,587,166	28,301,159	36,790,659	
Operating Income or (Loss)	(1,530,224)	2,821,327	(5,241,316)	
NONOPERATING REVENUES				
Interest Earnings	2,229,209	1,146,572	1,146,573	
Total Nonoperating Revenues	2,229,209	1,146,572	1,146,573	
NONOPERATING EXPENSES				
Interest Expense	4,965			
Total Nonoperating Expenses	4,965	0	0	
Net Income (Loss) before				
Operating Transfers	694,020	3,967,899	(4,094,743)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	694,020	3,967,899	(4,094,743)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6530  
Clark County Workers' Compensation & Occupational Safety



<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	27,589,040	29,614,837	30,949,343	
Cash paid to employees & benefits	(1,063,048)	403,692	485,090	
Cash paid for services & supplies	(23,617,286)	(27,007,279)	(35,121,692)	
Other operating receipts	1,726,036	1,507,649	600,000	
a. Net cash provided by (or used for) operating activities	4,634,742	4,518,899	(3,087,259)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets				
Principal	(52,248)			
Interest	(4,965)			
c. Net cash provided by (or used for) capital and related financing activities	(57,213)	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	2,107,944	1,146,572	1,146,573	
d. Net cash provided by (or used in) investing activities	2,107,944	1,146,572	1,146,573	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	6,685,473	5,665,471	(1,940,686)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	46,193,763	52,879,236	58,544,707	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	52,879,236	58,544,707	56,604,021	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6530  
Clark County Workers' Compensation & Occupational Safety

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Miscellaneous				
Other		150,000	100,000	
Total Operating Revenue	0	150,000	100,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	2,859,014	2,262,740	3,500,000	
Employee Benefits	208,654	189,463	350,000	
Services & Supplies	408,402	431,798	2,527,000	
Depreciation/Amortization				
Total Operating Expense	3,476,070	2,884,001	6,377,000	
Operating Income or (Loss)	(3,476,070)	(2,734,001)	(6,277,000)	
NONOPERATING REVENUES				
Interest Earnings	253,900	101,119	101,119	
Total Nonoperating Revenues	253,900	101,119	101,119	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(3,222,170)	(2,632,882)	(6,175,881)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	1,000,000	4,000,000	4,000,000	
Out				
Net Operating Transfers	1,000,000	4,000,000	4,000,000	
NET INCOME (LOSS)	(2,222,170)	1,367,118	(2,175,881)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6540  
Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers				
Cash paid to employees & benefits	(2,919,832)	2,073,277	3,150,000	
Cash paid for services & supplies	(557,381)	(431,798)	(2,527,000)	
Other operating receipts	100,000	150,000	100,000	
a. Net cash provided by (or used for) operating activities	(3,377,213)	1,791,479	723,000	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	1,000,000	4,000,000	4,000,000	
b. Net cash provided by (or used for) noncapital financing activities	1,000,000	4,000,000	4,000,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	256,260	101,119	101,119	
d. Net cash provided by (or used in) investing activities	256,260	101,119	101,119	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,120,953)	5,892,598	4,824,119	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,116,831	2,995,878	8,888,476	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,995,878	8,888,476	13,712,595	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6540  
Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	21,100,000	24,000,000	25,000,000	
Miscellaneous				
Other	332,765	900,000	500,000	
Total Operating Revenue	21,432,765	24,900,000	25,500,000	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	20,105,320	21,119,642	20,105,000	
Depreciation/Amortization				
Total Operating Expense	20,105,320	21,119,642	20,105,000	
Operating Income or (Loss)	1,327,445	3,780,358	5,395,000	
NONOPERATING REVENUES				
Interest Earnings	855,793	600,000	300,000	
Total Nonoperating Revenues	855,793	600,000	300,000	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	2,183,238	4,380,358	5,695,000	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	2,183,238	4,380,358	5,695,000	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6560  
LVMPD Self-Funded Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	21,100,000	24,000,000	25,000,000	
Cash paid for services & supplies	(14,639,316)	(21,119,642)	(20,105,000)	
Other operating receipts	255,313	900,000	500,000	
a. Net cash provided by (or used for) operating activities	6,715,997	3,780,358	5,395,000	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing Activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	782,371	600,000	300,000	
d. Net cash provided by (or used in) investing activities	782,371	600,000	300,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	7,498,368	4,380,358	5,695,000	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	17,290,200	24,788,568	29,168,926	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	24,788,568	29,168,926	34,863,926	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6560  
LVMPD Self-Funded Insurance

<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	35,686,610	56,496,735	46,500,000	
Miscellaneous				
Other	1,584,211	983,766	1,060,000	
Total Operating Revenue	37,270,821	57,480,501	47,560,000	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	40,886,991	41,503,938	48,333,000	
Depreciation/Amortization				
Total Operating Expense	40,886,991	41,503,938	48,333,000	
Operating Income or (Loss)	(3,616,170)	15,976,563	(773,000)	
NONOPERATING REVENUES				
Interest Earnings	2,544,386	1,000,000	800,000	
Total Nonoperating Revenues	2,544,386	1,000,000	800,000	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(1,071,784)	16,976,563	27,000	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(1,071,784)	16,976,563	27,000	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6570  
LVMPD Self-Funded Industrial Insurance

<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	35,686,610	56,496,735	46,500,000	
Cash paid for services & supplies	(34,248,053)	(41,503,938)	(48,333,000)	
Other operating receipts	855,268	983,766	1,060,000	
a. Net cash provided by (or used for) operating activities	2,293,825	15,976,563	(773,000)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	2,423,926	1,000,000	800,000	
d. Net cash provided by (or used in) investing activities	2,423,926	1,000,000	800,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,717,751	16,976,563	27,000	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	51,252,577	55,970,328	72,946,891	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	55,970,328	72,946,891	72,973,891	

Clark County  
(Local Government)

## SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6570  
LVMPD Self-Funded Industrial Insurance





<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,600,000	3,500,000	2,200,000	
Cash paid for services & supplies	(1,245,782)	(1,607,930)	(2,202,500)	
a. Net cash provided by (or used for) operating activities	2,354,218	1,892,070	(2,500)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	138,480	108,560	108,560	
d. Net cash provided by (or used in) investing activities	138,480	108,560	108,560	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,492,698	2,000,630	106,060	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,700,726	6,193,424	8,194,054	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,193,424	8,194,054	8,300,114	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6580  
Detention Self-Funded Liability Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	5,672,129	8,416,289	10,534,490	
Miscellaneous				
Other	221,246	13,863		
Total Operating Revenue	5,893,375	8,430,152	10,534,490	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	7,990,377	8,372,115	9,995,000	
Depreciation/Amortization				
Total Operating Expense	7,990,377	8,372,115	9,995,000	
Operating Income or (Loss)	(2,097,002)	58,037	539,490	
NONOPERATING REVENUES				
Interest Earnings	719,440	249,763	249,763	
Total Nonoperating Revenues	719,440	249,763	249,763	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(1,377,562)	307,800	789,253	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(1,377,562)	307,800	789,253	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6590  
Detention Self-Funded Industrial Insurance

<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2026		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED		FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	5,672,129	8,416,289	10,534,490		
Cash paid for services & supplies	(7,473,641)	(8,372,115)	(9,995,000)		
Other operating receipts	221,246	13,863			
a. Net cash provided by (or used for) operating activities	(1,580,266)	58,037	539,490		
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
b. Net cash provided by (or used for) noncapital financing activities	0	0	0		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
c. Net cash provided by (or used for) capital and related financing activities	0	0	0		
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest earnings	698,049	249,763	249,763		
d. Net cash provided by (or used in) investing activities	698,049	249,763	249,763		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(882,217)	307,800	789,253		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14,291,406	13,409,189	13,716,989		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	13,409,189	13,716,989	14,506,242		

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6590  
Detention Self-Funded Industrial Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments		2,547,510	2,700,370	
Miscellaneous				
Other	2,305			
Total Operating Revenue	2,305	2,547,510	2,700,370	
OPERATING EXPENSE				
General Government				
Salaries & Wages	1,224,835	1,367,887	1,495,528	
Employee Benefits	590,858	659,951	768,017	
Services & Supplies	1,331,222	1,459,838	2,835,931	
Depreciation/Amortization				
Total Operating Expense	3,146,915	3,487,676	5,099,476	
Operating Income or (Loss)	(3,144,610)	(940,166)	(2,399,106)	
NONOPERATING REVENUES				
Interest Earnings	551,576	153,388	153,388	
Total Nonoperating Revenues	551,576	153,388	153,388	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(2,593,034)	(786,778)	(2,245,718)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(2,593,034)	(786,778)	(2,245,718)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6600  
Clark County Liability & Risk Management Administration

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers		2,547,510	2,700,370	
Cash paid to employees & benefits	(1,786,176)	707,936	727,511	
Cash paid for services & supplies	(1,244,225)	(1,459,838)	(2,835,931)	
Other operating receipts	2,305			
a. Net cash provided by (or used for) operating activities	(3,028,096)	1,795,608	591,950	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	545,310	153,388	153,388	
d. Net cash provided by (or used in) investing activities	545,310	153,388	153,388	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,482,786)	1,948,996	745,338	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	10,898,256	8,415,470	10,364,466	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	8,415,470	10,364,466	11,109,804	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6600  
Clark County Liability & Risk Management Administration

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	10,997,911	89,792,330	10,098,670	
Miscellaneous				
Other		212		
Total Operating Revenue	10,997,911	89,792,542	10,098,670	
OPERATING EXPENSE				
General Government				
Services & Supplies	90,772,896	11,064,446	16,103,427	
Depreciation/Amortization				
Total Operating Expense	90,772,896	11,064,446	16,103,427	
Operating Income or (Loss)	(79,774,985)	78,728,096	(6,004,757)	
NONOPERATING REVENUES				
Interest Earnings	617,865	349,635	394,026	
Total Nonoperating Revenues	617,865	349,635	394,026	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(79,157,120)	79,077,731	(5,610,731)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(79,157,120)	79,077,731	(5,610,731)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6610  
Clark County Liability Insurance Pool

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	10,940,732	89,792,330	10,098,670	
Cash paid for services & supplies	(9,856,117)	(91,064,446)	(16,103,427)	
a. Net cash provided by (or used for) operating activities	1,084,615	(1,272,116)	(6,004,757)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	578,971	349,635	394,026	
d. Net cash provided by (or used in) investing activities	578,971	349,635	394,026	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,663,586	(922,481)	(5,610,731)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	16,124,875	17,788,461	16,865,980	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	17,788,461	16,865,980	11,255,249	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6610  
Clark County Liability Insurance Pool

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	3,348,656	3,060,000	3,060,000	
Total Operating Revenue	3,348,656	3,060,000	3,060,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	1,048,027	880,579	1,012,064	
Employee Benefits	465,090	460,492	548,910	
Services & Supplies	983,284	1,285,558	3,402,863	
Depreciation/Amortization				
Total Operating Expense	2,496,401	2,626,629	4,963,837	
Operating Income or (Loss)	852,255	433,371	(1,903,837)	
NONOPERATING REVENUES				
Interest Earnings	68,169	50,896	50,896	
Total Nonoperating Revenues	68,169	50,896	50,896	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	920,424	484,267	(1,852,941)	
Operating Transfers (Schedule T)				
In From Fund 4480 (Spc Assessment Cap Const)			1,000,000	
Out To Fund 4480 (Spc Assessment Cap Const)			(1,000,000)	
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	920,424	484,267	(1,852,941)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

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



<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,348,656	3,060,000	3,060,000	
Cash paid to employees & benefits	(1,383,705)	(1,341,071)	(1,560,974)	
Cash paid for services & supplies	(1,232,596)	(1,285,558)	(3,402,863)	
a. Net cash provided by (or used for) operating activities	732,355	433,371	(1,903,837)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds			1,000,000	
Transfers to other funds			(1,000,000)	
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	60,887	50,896	50,896	
d. Net cash provided by (or used in) investing activities	60,887	50,896	50,896	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	793,242	484,267	(1,852,941)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,575,432	2,368,674	2,852,941	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,368,674	2,852,941	1,000,000	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	700,000	600,000	200,000	
Total Operating Revenue	700,000	600,000	200,000	
OPERATING EXPENSE				
Judicial				
Services & Supplies	312,077	260,631	800,000	
Depreciation/Amortization				
Total Operating Expense	312,077	260,631	800,000	
Operating Income or (Loss)	387,923	339,369	(600,000)	
NONOPERATING REVENUES				
Interest Earnings		32,977	32,977	
Total Nonoperating Revenues	0	32,977	32,977	
NONOPERATING EXPENSES				
Interest Expense	7,282			
Total Nonoperating Expenses	7,282	0	0	
Net Income (Loss) before				
Operating Transfers	380,641	372,346	(567,023)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	380,641	372,346	(567,023)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6760  
Eighth Judicial District Court Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,392,045	600,000	200,000	
Cash paid for services & supplies	(546,505)	(260,631)	(800,000)	
a. Net cash provided by (or used for) operating activities	845,540	339,369	(600,000)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(11,909)	32,977	32,977	
d. Net cash provided by (or used in) investing activities	(11,909)	32,977	32,977	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	833,631	372,346	(567,023)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	0	833,631	1,205,977	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	833,631	1,205,977	638,954	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6760  
Eighth Judicial District Court Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	2,000,000	2,000,000	1,000,000	
Parking Fees	332,022	28,048		
Miscellaneous				
Other	30			
Total Operating Revenue	2,332,052	2,028,048	1,000,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	156,519	115,000	196,282	
Employee Benefits	75,576	46,000	100,998	
Services & Supplies	557,665	700,000	4,600,000	
Depreciation/Amortization	210,722	233,830	233,830	
Total Operating Expense	1,000,482	1,094,830	5,131,110	
Operating Income or (Loss)	1,331,570	933,218	(4,131,110)	
NONOPERATING REVENUES				
Interest Earnings	268,944	150,246	150,246	
Total Nonoperating Revenues	268,944	150,246	150,246	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	1,600,514	1,083,464	(3,980,864)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	1,600,514	1,083,464	(3,980,864)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6830  
County Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,320,635	2,028,048	1,000,000	
Cash paid to employees & benefits	(245,315)	(161,000)	(297,280)	
Cash paid for services & supplies	(718,609)	(700,000)	(4,600,000)	
Other Operating Receipts	30			
a. Net cash provided by (or used for) operating activities	1,356,741	1,167,048	(3,897,280)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(346,000)		(500,254)	
c. Net cash provided by (or used for) capital and related financing activities	(346,000)	0	(500,254)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	251,123	150,246	150,246	
d. Net cash provided by (or used in) investing activities	251,123	150,246	150,246	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,261,864	1,317,294	(4,247,288)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,880,985	7,142,849	8,460,143	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	7,142,849	8,460,143	4,212,855	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6830  
County Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	11,000,000	11,000,000	9,989,318	
Parking Fees	2,730			
Miscellaneous				
Other	19,638	11,066		
Total Operating Revenue	11,022,368	11,011,066	9,989,318	
OPERATING EXPENSE				
General Government				
Salaries & Wages	2,231,976	2,405,146	2,686,717	
Employee Benefits	1,116,977	1,244,609	1,548,113	
Services & Supplies	5,192,078	5,005,524	8,296,912	
Depreciation/Amortization	185,770	24,021	19,981	
Total Operating Expense	8,726,801	8,679,300	12,551,723	
Operating Income or (Loss)	2,295,567	2,331,766	(2,562,405)	
NONOPERATING REVENUES				
Interest Earnings	142,136	108,084	108,084	
Total Nonoperating Revenues	142,136	108,084	108,084	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	2,437,703	2,439,850	(2,454,321)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	2,437,703	2,439,850	(2,454,321)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6840  
Regional Justice Center Maintenance & Operations

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	11,002,032	11,000,000	9,989,318	
Cash paid to employees & benefits	(3,284,180)	(3,649,755)	(4,234,830)	
Cash paid for services & supplies	(5,133,709)	(5,005,524)	(8,296,912)	
Other operating receipts	19,638			
a. Net cash provided by (or used for) operating activities	2,603,781	2,344,721	(2,542,424)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	119,320	108,084	108,084	
d. Net cash provided by (or used in) investing activities	119,320	108,084	108,084	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,723,101	2,452,805	(2,434,340)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,187,470	6,910,571	9,363,376	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,910,571	9,363,376	6,929,036	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6840  
Regional Justice Center Maintenance & Operations

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	20,093,818	20,069,063	19,732,000	
Miscellaneous				
Other	55,345	23,729		
Total Operating Revenue	20,149,163	20,092,792	19,732,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	4,224,475	4,344,521	4,881,171	
Employee Benefits	1,975,067	2,092,455	2,495,023	
Services & Supplies	11,941,820	13,524,227	15,715,646	
Depreciation/Amortization	719,754	366,783	338,141	
Total Operating Expense	18,861,116	20,327,986	23,429,981	
Operating Income or (Loss)	1,288,047	(235,194)	(3,697,981)	
NONOPERATING REVENUES				
Interest Earnings	700,181	288,170	288,170	
Gain on Disposal of Property & Equipment	9,157			
Total Nonoperating Revenues	709,338	288,170	288,170	
NONOPERATING EXPENSES				
Interest Expense	7,477			
Total Nonoperating Expenses	7,477	0	0	
Net Income (Loss) before				
Operating Transfers	1,989,908	52,976	(3,409,811)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	1,989,908	52,976	(3,409,811)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6850  
Automotive and Central Services



<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	19,899,658	20,069,063	19,732,000	
Cash paid to employees & benefits	(6,048,692)	(6,436,976)	(7,376,194)	
Cash paid for services & supplies	(11,786,832)	(13,524,227)	(15,715,646)	
Other operating receipts	47,650	23,729		
a. Net cash provided by (or used for) operating activities	2,111,784	131,589	(3,359,840)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(650,371)	(199,140)	(5,063,771)	
Sale of capital assets	9,157			
Principal	(354,216)			
Interest	(7,477)			
c. Net cash provided by (or used for) capital and related financing activities	(1,002,907)	(199,140)	(5,063,771)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	662,998	288,170	288,170	
d. Net cash provided by (or used in) investing activities	662,998	288,170	288,170	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,771,875	220,619	(8,135,441)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14,867,558	16,639,433	16,860,052	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	16,639,433	16,860,052	8,724,611	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6850  
Automotive and Central Services

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	3,878,356	2,523,102	3,700,000	
Miscellaneous				
Other	96,586			
Total Operating Revenue	3,974,942	2,523,102	3,700,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	4,379,646	5,136,834	6,066,950	
Employee Benefits	2,001,007	2,406,274	3,106,967	
Services & Supplies	1,256,416	1,296,877	3,103,297	
Depreciation/Amortization	9,776	5,955	5,955	
Total Operating Expense	7,646,845	8,845,940	12,283,169	
Operating Income or (Loss)	(3,671,903)	(6,322,838)	(8,583,169)	
NONOPERATING REVENUES				
Interest Earnings	322,610	179,353	179,353	
Total Nonoperating Revenues	322,610	179,353	179,353	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(3,349,293)	(6,143,485)	(8,403,816)	
Operating Transfers (Schedule T)				
In From Fund 4370 (County Capital Projects)	4,050,000	4,050,000	4,050,000	
Out				
Net Operating Transfers	4,050,000	4,050,000	4,050,000	
NET INCOME (LOSS)	700,707	(2,093,485)	(4,353,816)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6860  
Construction Management

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,800,836	2,523,102	3,700,000	
Cash paid to employees & benefits	(6,346,429)	(7,543,108)	(9,173,917)	
Cash paid for services & supplies	(1,288,497)	(1,296,877)	(3,103,297)	
Other operating receipts	96,586			
a. Net cash provided by (or used for) operating activities	(3,737,504)	(6,316,883)	(8,577,214)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	4,050,000	4,050,000	4,050,000	
b. Net cash provided by (or used for) noncapital financing activities	4,050,000	4,050,000	4,050,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(29,774)		(50,000)	
c. Net cash provided by (or used for) capital and related financing activities	(29,774)	0	(50,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	305,873	179,353	179,353	
d. Net cash provided by (or used in) investing activities	305,873	179,353	179,353	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	588,595	(2,087,530)	(4,397,861)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	7,322,617	7,911,212	5,823,682	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	7,911,212	5,823,682	1,425,821	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6860  
Construction Management

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	102,994,971	99,136,908	112,169,174	
Miscellaneous				
Other	249,654	363,170	300,000	
Total Operating Revenue	103,244,625	99,500,078	112,469,174	
OPERATING EXPENSE				
General Government				
Salaries & Wages	21,701,852	23,946,092	27,661,531	
Employee Benefits	9,623,689	11,259,003	14,022,389	
Services & Supplies	36,313,591	57,484,468	67,182,762	
Depreciation/Amortization	14,244,707	1,664,002	92,366	
Total Operating Expense	81,883,839	94,353,565	108,959,048	
Operating Income or (Loss)	21,360,786	5,146,513	3,510,126	
NONOPERATING REVENUES				
Interest Earnings	2,435,395	1,588,130	1,588,130	
Total Nonoperating Revenues	2,435,395	1,588,130	1,588,130	
NONOPERATING EXPENSES				
Interest Expense	668,564			
Total Nonoperating Expenses	668,564	0	0	
Net Income (Loss) before				
Operating Transfers	23,127,617	6,734,643	5,098,256	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	23,127,617	6,734,643	5,098,256	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6880  
Enterprise Resource Planning

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	98,710,971	99,136,908	112,169,174	
Cash paid to employees & benefits	(31,077,806)	(35,205,095)	(41,683,920)	
Cash paid for services & supplies	(33,803,800)	(57,484,468)	(67,182,762)	
Other operating receipts	249,654	363,170	300,000	
a. Net cash provided by (or used for) operating activities	34,079,019	6,810,515	3,602,492	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(185,439)	(6,803,295)	(47,615,502)	
Principal	(16,567,268)			
Interest	(512,575)			
c. Net cash provided by (or used for) capital and related financing activities	(17,265,282)	(6,803,295)	(47,615,502)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	2,234,514	1,588,130	1,588,130	
d. Net cash provided by (or used in) investing activities	2,234,514	1,588,130	1,588,130	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	19,048,251	1,595,350	(42,424,880)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	51,734,274	70,782,525	72,377,875	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	70,782,525	72,377,875	29,952,995	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6880  
Enterprise Resource Planning

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Total Operating Revenue	0	0	0	
OPERATING EXPENSE				
Health				
Services & Supplies		500		
Depreciation/Amortization				
Total Operating Expense	0	500	0	
Operating Income or (Loss)	0	(500)	0	
NONOPERATING REVENUES				
Interest Earnings	4,745	1,500		
Total Nonoperating Revenues	4,745	1,500	0	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	4,745	1,000	0	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	4,745	1,000	0	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 7620  
Southern Nevada Health District - Proprietary Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES: Cash paid for services & supplies		(500)		
a. Net cash provided by (or used for) operating activities	0	(500)	0	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: Transfers from other funds				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES: Interest earnings	4,745	1,500		
d. Net cash provided by (or used in) investing activities	4,745	1,500	0	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,745	1,000	0	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	86,550	91,295	92,295	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	91,295	92,295	92,295	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 7620  
Southern Nevada Health District - Proprietary Fund

* - TYPE	6 - Medium -Term Financing - Lease Purchase
1 - General Obligation Bonds	7 - Capital Leases
2 - G.O. Revenue Supported Bonds	8 - Special Assessment Bonds
3 - G.O. Special Assessment Bonds	9 - Mortgages
4 - Revenue Bonds	10 - Other (Specify Type)
5 - Medium -Term Financing	11 - Proposed (Specify Type)

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

SCHEDULE C-1 - INDEBTEDNESS



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

Page 198  
Form 22  
1/13/2025

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

\* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(9)+(10)  TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Long-Term County Bonds Debt Service										
Car Rental Fee Series 2009 (3170.050)	4	50 yrs	10,000	04/01/09	04/01/59	5.83	10,000	583		583
Bond Bank Series 2016 A (3170.061)	2	14 yrs	263,955,000	03/03/16	11/01/29	5.00	62,150,000	2,561,625	21,835,000	24,396,625
Bond Bank Series 2016 B (3170.062)	2	18 yrs	271,670,000	08/03/16	11/01/34	4.00/5.00	199,960,000	9,026,475	18,635,000	27,661,475
Bond Bank Series 2017 (3170.063)	2	21 yrs	321,640,000	03/22/17	06/01/38	4.00/5.00	240,970,000	10,409,100	13,940,000	24,349,100
Detention Center Bonds 2019 (3170.064)	2	20 yrs	185,815,000	07/31/19	06/01/39	3.00/*5.00	147,020,000	6,340,250	7,605,000	13,945,250
Park Improvement Bonds 2018 (3170.065)	2	20 yrs	150,000,000	11/20/18	12/01/38	4.00/5.00	136,695,000	6,174,925	6,965,000	13,139,925
Master Transportation Plan Series 2018B (3170.066)	2	20 yrs	272,565,000	11/20/18	12/01/39	4.00/5.00	239,980,000	10,933,025	7,795,000	18,728,025
Master Transportation Refunding Series 2019B (3170.067)	2	10 yrs	31,225,000	03/12/19	06/01/29	5.00	14,290,000	714,500	3,320,000	4,034,500
Public Facilities/RJC Series 2019 B Bonds (3170.068)	2	20 yrs	13,405,000	07/31/19	06/01/39	3.00/5.00	10,805,000	465,950	560,000	1,025,950
Public Facilities/Family Service 2019 Bonds (3170.069)	2	20 yrs	80,000,000	11/01/19	06/01/40	3.00/5.00	66,325,000	2,692,550	3,155,000	5,847,550
Master Transportation Plan Series 2019A Refunding (3170.071)	2	10 yrs	76,360,000	09/11/19	12/01/29	5.00	42,930,000	1,952,750	7,750,000	9,702,750
TOTAL - ALL DEBT SERVICE (continued)										

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

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

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

Clark County

Budget Fiscal Year 2026

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

\* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
<b>FUND: Long-Term County Bonds Debt Service</b>										
Bond Bank Series 2021 (3170.073)	2	15 yrs	67,620,000	11/02/21	11/01/36	2.125/3.00	67,620,000	1,623,475		1,623,475
Bond Bank Series 2022A (3170.074)	2	10 yrs	75,090,000	05/10/22	06/01/32	4.00	75,090,000	3,003,600		3,003,600
Fire Station/Fire Training Center Series 2023 (3170.075)	2	20 yrs	43,660,000	04/19/23	06/01/43	5.00	40,955,000	2,047,750	1,455,000	3,502,750

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

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

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2026

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

\* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
<b>FUND: RTC Debt Service</b>										
FTI Revenue Bond - 2015 (3180.701)	4	20 yrs	85,000,000	11/10/15	07/01/35	5.00	60,930,000	2,953,250	3,730,000	6,683,250
Sales Tax Revenue Bond - 2016 (3180.200)	4	13 yrs	36,405,000	11/09/16	07/01/29	5.00	20,515,000	933,250	3,700,000	4,633,250
MVFT Revenue Bond - 2016B (3180.050)	4	12 yrs	43,495,000	11/09/16	07/01/28	5.00	39,560,000	1,874,750	4,130,000	6,004,750
FTI Revenue Bond - 2017 (3180.703)	4	20 yrs	150,000,000	06/13/17	07/01/37	3.50/5.00	112,955,000	5,488,375	6,375,000	11,863,375
FTI Revenue Bond - 2019 (3180.704)	4	10 yrs	60,000,000	11/27/19	07/01/29	5.00	34,730,000	1,579,375	6,285,000	7,864,375
MVFT Revenue Bond - 2020C (3180.060)	4	10 yrs	91,590,000	10/29/20	07/01/30	5.00	91,590,000	4,205,750	14,950,000	19,155,750
FTI Revenue Bond - 2021 (3180.705)	4	20 yrs	100,000,000	05/12/21	07/01/41	2.00/5.00	90,395,000	2,997,750	3,700,000	6,697,750
FTI Revenue Bond - 2022 (3180.706)	4	20 yrs	200,000,000	05/10/22	07/01/42	3.00/5.00	198,350,000	8,462,300	1,730,000	10,192,300
MVFT Revenue Bond - 2023 (3180.070)	4	20 yrs	200,000,000	06/07/23	07/01/43	4.00/5.00	200,000,000	9,605,650		9,605,650
Sales Tax Revenue Bond - 2023 (3180.230)	4	20 yrs	100,000,000	06/21/23	07/01/43	4.00/5.00	100,000,000	4,726,850		4,726,850
FTI Revenue Bond - 2024 (3180.707)	4	20 yrs	206,405,000	06/12/24	07/01/44	4.00/5.00	206,405,000	9,683,000	8,560,000	18,243,000
*FTI Revenue Bond - 2025	11			TBD	TBD	TBD				
<b>TOTAL - ALL DEBT SERVICE</b>			1,272,895,000				1,155,430,000	52,510,300	53,160,000	105,670,300

NOTE: Bonds are sorted by "Issue Date".

\* The RTC is contemplating issuing these revenue bonds in FY 2025

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

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

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2026

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

\* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

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

(1)  NAME OF BOND OR LOAN List and Subtotal By Fund	(2)  *	(3)  TERM	(4)  ORIGINAL AMOUNT OF ISSUE	(5)  ISSUE DATE	(6)  FINAL PAYMT DATE	(7)  INTEREST RATE	(8)  BEGINNING OUTSTANDING BALANCE 07/01/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(11)  (9)+(10)  TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
<b>FUND: Flood Control Debt Service</b>										
Flood Control Refunding (3300.011)	2	21 yrs	109,955,000	12/07/17	11/01/38	2.375/5.00	88,500,000	2,965,013	4,955,000	7,920,013
Flood Control Bonds (3300.012)	2	20 yrs	115,000,000	03/26/19	11/01/38	3.00/5.00	86,020,000	3,539,188	5,505,000	9,044,188
Flood Control Refunding (3300.013)	2	18 yrs	185,465,000	10/28/20	11/01/38	0.29/2.80	178,845,000	4,094,727	5,810,000	9,904,727
Flood Control Bonds (3300.014)	2	25 yrs	85,000,000	10/28/20	11/01/45	2.25/5.00	76,705,000	2,570,656	2,345,000	4,915,656
*Flood Control Bonds (3300.015)	2	10 yrs	122,150,000	03/25/25	11/01/35	4.00/5.00	122,150,000	5,849,500	8,600,000	14,449,500
<b>TOTAL - ALL DEBT SERVICE</b>			617,570,000				552,220,000	19,019,084	27,215,000	46,234,084

NOTE: Bonds are sorted by "Issue Date". \*

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

Flood Control Debt Service (3300)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2026

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

\* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
<b>FUND: Department of Aviation</b>										
<b>Senior Lien Revenue Bonds:</b>										
2010C Build America Bonds (5220.054)	4	35 yrs	454,280,000	02/23/10	07/01/45	6.82	454,280,000	30,981,896		30,981,896
2015A Bonds (5220.023)	4	25 yrs	59,915,000	04/30/15	07/01/40	5.00	59,915,000	2,995,750		2,995,750
2019B Bonds (5220.050)	4	23 yrs	240,800,000	07/01/19	07/01/42	5.00	240,800,000	12,040,000		12,040,000
<b>Subordinate Lien Revenue Bonds:</b>										
2008C1 Bonds (5220.043)	4	32 yrs	122,900,000	03/19/08	07/01/40	VAR.	122,900,000	8,971,700		8,971,700
2008D2 Bonds (5220.045)	4	32 yrs	199,605,000	03/19/08	07/01/40	VAR.	199,605,000	11,841,036		11,841,036
2017A2 Bonds (5220.041)	4	23 yrs	47,800,000	04/25/17	07/01/40	5.00	47,800,000	2,390,000		2,390,000
2019A Bonds (5220.051)	4	7 yrs	107,530,000	07/01/19	07/01/26	5.00	44,870,000	2,006,750	9,470,000	11,476,750
2019D Bonds (5220.053)	4	13 yrs	296,155,000	11/27/19	07/01/32	5.00	158,285,000	7,068,500	33,830,000	40,898,500
2021A Bonds (5220.501)	4	15 yrs	71,270,000	06/30/21	07/01/36	5.00	71,270,000	3,563,500		3,563,500
2024A Bonds (5220.015)	4	8 yrs	319,375,000	04/02/24	07/01/32	5.00	319,375,000	15,394,500	22,970,000	38,364,500
<b>TOTAL - ALL DEBT SERVICE (continued)</b>										

NOTE: Schedule F-1 on full accrual basis.

Schedule C-1 on cash basis.

NOTE: Bonds are sorted by "Issue Date".

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

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

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

\* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND: Department of Aviation										
Junior Subordinate and Jet A Revenue Bonds:										
2021B Notes (5220.056)	4	6 yrs	125,310,000	06/30/21	07/01/27	5.00	78,805,000	3,453,625	19,465,000	22,918,625
2022A Bonds (5220.013)	4	4 yrs	40,230,000	11/23/22	07/01/26	5.00	22,125,000	836,375	10,795,000	11,631,375
2024B Bonds (5220.057)	4	5 yrs	150,920,000	04/02/24	07/01/29	5.00	150,920,000	7,546,000		7,546,000
PFC Revenue Bonds:										
2015C PFC Bonds (5234.041)	4	12 yrs	98,965,000	07/22/15	07/01/27	5.00	44,290,000	2,172,625	1,675,000	3,847,625
2017B PFC Bonds (5234.040)	4	8 yrs	69,305,000	04/25/17	07/01/25	3.25/5.00	11,645,000	264,875	11,645,000	11,909,875
2019E PFC Bonds (5234.043)	4	14 yrs	369,045,000	11/27/19	07/01/33	5.00	211,320,000	9,942,375	24,945,000	34,887,375
2022B PFC Bonds (5234.006)	4	5 yrs	43,400,000	11/23/22	07/01/27	5.00	34,610,000	1,362,125	14,735,000	16,097,125

NOTE: Schedule F-1 on full accrual basis.

Schedule C-1 on cash basis.

NOTE: Bonds are sorted by "Issue Date".

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

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

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2026

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

Page 205  
Form 22  
1/13/2025



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

\* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND: Clark County Water Reclamation District										
State Revolving Loan Bond - ARRA 2009 C (3270.008)	2	20 yrs	5,744,780	10/16/09	07/01/29	0.00	1,397,379		310,529	310,529
State Revolving Loan Bond - Series 2011A (3270.009)	2	20 yrs	40,000,000	03/25/11	01/01/31	3.19	16,265,479	498,688	2,501,194	2,999,882
State Revolving Loan Bond - Series 2012 (3270.010)	2	20 yrs	30,000,000	07/13/12	07/01/32	2.36	14,766,487	337,257	1,822,238	2,159,495
General Obligation - Series 2015 (3270.011)	2	23 yrs	103,625,000	08/04/15	07/01/38	3.25/5.00	79,660,000	3,235,900	4,730,000	7,965,900
General Obligation - Series 2016 Refunding (3270.012)	2	22 yrs	269,465,000	08/30/16	07/01/38	3.00/5.00	217,035,000	7,611,750	11,210,000	18,821,750
General Obligation - Series 2023 (3270.013)	2	30 yrs	340,000,000	07/18/23	07/01/53	5.00/6.00	335,040,000	16,682,525	5,215,000	21,897,525

NOTE: Schedule F-1 on full accrual basis.

Schedule C-1 on cash basis.

NOTE: Bonds are sorted by "Issue Date".

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

Clark County Water Reclamation District  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

Page 207  
Form 22  
1/13/2025

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

\* - TYPE

- 1 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. Special Assessment Bonds
- 4 - Revenue Bonds
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- 6 - Medium -Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1)  NAME OF BOND OR LOAN List and Subtotal By Fund	(2)  *	(3)  TERM	(4)  ORIGINAL AMOUNT OF ISSUE	(5)  ISSUE DATE	(6)  FINAL PAYMT DATE	(7)  INTEREST RATE	(8)  BEGINNING OUTSTANDING BALANCE 07/01/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(11) (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
<b>FUND: Special Assessment Bonds</b>										
Flamingo Underground #112 (3990.102)	3	20 yrs	54,110,000	08/24/17	08/01/37	2.00/4.00	38,945,000	1,237,400	2,450,000	3,687,400
Southern Highlands #121 (3990.101)	8	14 yrs	14,880,000	05/31/16	12/01/29	2.00/3.125	2,290,000	63,363	435,000	498,363
Summerlin Centre #128-2031 (3990.090)	8	24 yrs	11,235,000	05/01/07	02/01/31	3.95/5.05	3,755,000	189,353	550,000	739,353
Summerlin - Mesa #151 (3990.100)	8	10 yrs	13,060,000	07/29/15	08/01/25	2.00/4.50	145,000	3,263	145,000	148,263
LV BLVD - St. Rose Parkway #158 (3990.099)	8	20 yrs	12,130,000	07/11/17	08/01/37	5.00	5,850,000	281,125	455,000	736,125
Summerlin - Village 16A #159 (3990.098)	8	20 yrs	24,500,000	12/08/15	08/01/35	2.00/5.00	12,800,000	614,975	910,000	1,524,975
Laughlin Lagoon #162A (3990.103)	8	10 yrs	1,803,030	10/16/18	08/01/28	6.93	105,057	6,755	30,302	37,057
<b>TOTAL - ALL DEBT SERVICE</b>			131,718,030				63,890,057	2,396,234	4,975,302	7,371,536

NOTE: Bonds are sorted by SID number.

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

Special Assessment Bonds (3990)  
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County

Budget Fiscal Year 2026

Transfer Schedule for Fiscal Year 2026

FUND	FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
1010	GENERAL FUND	2930 Various	Clark County Fire Service District Town Funds	17 17	178,240,000 311,104,900	2030 2060 2080 2100 2180 2210 2290 2770 2780 2900 3120 3170 4140 4370 4380 5410 5420 5450 6540	County Grants Detention Services LVMPD General Purpose Citizen Review Board Administration District Attorney Family Support Technology Fees Community Housing Opiod Settlement Mt. Charleston Fire District Bond Stabilization L-T County Bonds Debt Service Parks and Recreation Improvements County Capital Projects IT Capital Projects Recreation Activity University Medical Center Shooting Complex Employee Benefits	31 31 31 31 31 31 31 31 31 31 31 31 31 31 31 31 31 31 31 31	25,407,883 341,409,221 357,013,000 13,500,000 236,328 12,728,420 4,000,000 20,175,946 25,000,000 2,500,000 1,025,950 18,987,475 7,857,000 26,843,546 43,000,000 4,200,000 5,000,000 250,000 4,000,000
	Subtotal				489,344,900				913,134,769
	SPECIAL REVENUE FUNDS								
2010	HUD and State Housing Grants					4370	County Capital Projects	33	500,000
2020	Road	4180	Master Trans Room Tax Imprv	34	1,995,922				
2030	County Grants	1010	General Fund	36	25,407,883				
2050	LVMPD Forfeitures	2330	LVMPD Shared State Forfeitures	40	477,712				
2060	Detention Services	1010	General Fund	41	341,409,221	3170	L-T County Bonds Debt Service	41	13,945,250
2080	LVMPD	1010 2081 2570 2640	General Fund LVMPD Grants Moapa Valley Town Laughlin Town	43 43 43 43	368,923,782 8,000,000 150,000 4,074,000	2081 4280	LVMPD Grants LVMPD Capital Improvements	44 44	8,000,000 15,700,000
2081	LVMPD Grants	2080	LVMPD	45	8,000,000	2080	LVMPD	45	8,000,000
2100	General Purpose	1010 4160	General Fund Special Ad Valorem Cap Projects	46 46	13,500,000 995,213				
2110	Subdivision Park Fees	4110	Recreation Capital Improvement	48	2,000,000	4110	Recreation Capital Improvement	48	38,488,334
2120	Master Transportation Plan					3170 4120 4180 5240	L-T County Bonds Debt Service Master Transportation Plan Capital Master Trans Room Tax Imprv Department of Aviation	50 50 50 50	32,465,275 104,439,178 50,184,388 17,156,493
2130	Special Ad Valorem Distribution					4160	Special Ad Valorem Capital Projects	51	16,586,890
2180	Citizen Review Board Administration	1010	General Fund	55	236,328				
2210	District Attorney Family Support	1010	General Fund	59	12,728,420				
2280	Air Quality Transportation Tax					3170	L-T County Bonds Debt Service	66	2,000,000
2290	Technology Fees	1010	General Fund	67	4,000,000				
2300	Entitlements					2370	Child Welfare	69	45,000,000

Clark County  
(Local Government)  
Schedule T - Transfer Reconciliation (Operating and Residual Equity)

FUND	FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
	SPECIAL REVENUE FUNDS (Con't)								
2310	Police Sales Tax Distribution					2320	LVMPD Sales Tax	70	138,952,965
2320	LVMPD Sales Tax	2310	Police Sales Tax Distribution	71	138,952,965				
2330	LVMPD Shared State Forfeitures					2050	LVMPD Forfeitures	72	477,712
2340	Fort Mohave Valley Development					4340	Ft Mohave Valley Dev Cap Imprv	73	16,694,835
2370	Child Welfare	2300	Entitlements	75	45,000,000	3170	L-T County Bonds Debt Service	76	2,998,438
2420	Fire Prevention Bureau	2930	Clark County Fire Service District	81	10,400,000				
2760	Eighth Judicial District Court					2761	Eighth Jud Dist Court Grant	91	1,000,000
						2762	Eighth Jud Dist Court Support Program	91	2,769,752
						4760	Eighth Jud Dist Court Capital	91	1,965,568
2761	Eighth Judicial District Court Grant	2760	Eighth Judicial District Court	92	1,000,000				
2762	Eighth Judicial District Court Supported Programs	2760	Eighth Jud Dist Court General Fund	93	2,769,752				
2770	Community Housing	1010	General Fund	95	20,175,946				
2780	Opioid Settlement	1010	General Fund	96	25,000,000				
2860	Regional Flood Control District	4430	Reg Flood Control Dist Const	100	1,750,000	2870	Reg Flood Control Dist Facility Maint	101	15,000,000
						3300	Flood Control Debt Service	101	46,701,814
						4430	Reg Flood Control Dist Const	101	87,000,000
2870	Reg Flood Control Dist Facility Maint	2860	Regional Flood Control District	102	15,000,000				
2940	Crime Prev Act Sales Tax Dist					2950	Crime Prev Act LVMPD Sales Tax	103	49,304,173
2950	Crime Prev Act LVMPD Sales Tax	2940	Crime Prev Act Sales Tax Dist	104	49,304,173				
2550	Bunkerville Town					1010	General Fund	227	715,000
2930	Clark County Fire Service District					1010	General Fund	229	178,240,000
						2420	Fire Prevention Bureau	229	10,400,000
						3170	L-T County Bonds Debt Service	229	3,502,750
						4300	Fire Service Capital	229	7,393,319
2710	Enterprise Town					1010	General Fund	231	38,500,000
2660	Indian Springs Town					1010	General Fund	233	17,000
2640	Laughlin Town					2080	LVMPD	236	4,074,000
2690	Moapa Town					1010	General Fund	234	19,900
2570	Moapa Valley Town					1010	General Fund	240	995,000
						2080	LVMPD	240	150,000
2650	Mt. Charleston Town					1010	General Fund	244	13,000
2900	Mt. Charleston Fire District	1010	General Fund	246	2,500,000				
2600	Paradise Town					1010	General Fund	248	145,750,000
2610	Searchlight Town					1010	General Fund	250	545,000
2680	Spring Valley Town					1010	General Fund	252	59,000,000
2700	Summerlin Town					1010	General Fund	254	9,800,000
2620	Sunrise Manor Town					1010	General Fund	256	24,500,000
2560	Whitney Town					1010	General Fund	258	3,450,000
2630	Winchester Town					1010	General Fund	260	27,800,000
	Subtotal				1,103,751,317				1,230,196,034

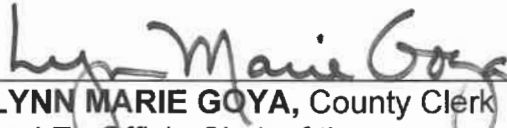
FUND	FUND TYPE	TRANSFERS IN				TRANSFERS OUT			
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
4110	CAPITAL PROJECTS FUNDS Recreation Capital Improvement	2110	Subdivision Park Fees	110	38,488,334	2110	Subdivision Park Fees	110	2,000,000
4120	Master Transportation Plan Capital	2120	Master Transportation Plan	111	104,439,178				
4140	Parks and Recreation Improvements	1010	General Fund	112	7,857,000				
4160	Special Ad Valorem Capital Projects	2130	Special Ad Valorem Distribution	113	16,586,890	2100	General Purpose	113	995,213
4180	Master Trans Room Tax Imprv	2120	Master Transportation Plan	114	50,184,388	2020	Road	114	1,995,922
4280	LVMPD Capital Improvements	2080	LVMPD	115	15,700,000				
4300	Fire Service Capital	2930	Clark County Fire Service Dist	116	7,393,319				
4340	Ft Mohave Valley Dev Cap Imprv	2340	Ft Mohave Valley Development	117	16,694,835				
4370	County Capital Projects	1010	General Fund	118	26,843,546	6860	Construction Management	119	4,050,000
		2010	HUD & State Housing Grants	118	500,000				
4380	Information Technology Capital Projects	1010	General Fund	120	43,000,000				
4430	RFCD Construction	2860	Reg Flood Control District	122	87,000,000	2860	Reg Flood Control District	122	1,750,000
4480	Special Assessment Capital Construction	6700	CC Invest Pool & SID Loan Res	125	1,000,000	6700	CC Invest Pool & SID Loan Res	125	1,000,000
4760	Eighth Judicial District Court Capital	2760	Eighth Judicial District Court	127	1,965,568				
	Subtotal				417,653,058				11,791,135
7050	EXPENDABLE TRUST FUNDS Southern Nevada Health District					7060 7090	SNHD Capital Improvement SNHD Grant	130 130	3,000,000 9,434,711
7060	SNHD Capital Improvement	7050	Southern Nevada Health District	131	3,000,000				
7090	SNHD Grant	7050	Southern Nevada Health District	133	9,434,711				
	Subtotal				12,434,711				12,434,711
3120	DEBT SERVICE FUNDS Bond Stabilization	1010	General Fund	135	1,025,950	3170	L-T County Bonds Debt Service	135	1,025,950
3170	L-T County Bonds Debt Service	1010	General Fund	137	18,987,475				
		2060	Detention Services	137	13,945,250				
		2120	Master Transportation Plan	137	32,465,275				
		2280	Air Quality Transportation Tax	137	2,000,000				
		2370	Child Welfare	137	2,998,438				
		2930	CC Fire Service District	137	3,502,750				
		3120	Bond Stabilization	137	1,025,950				
3300	Flood Control Debt Service	2860	Regional Flood Control District	141	46,701,814				
3680	Spc Assessment Sur & Def	3990	Special Assessment Bonds	142	1,000,000	3990	Special Assessment Bonds	142	1,000,000
3990	Special Assessment Bonds	3680	Spc Assessment Sur & Def	146	1,000,000	3680	Spc Assessment Sur & Def	146	1,000,000
	Subtotal				124,652,902				3,025,950
5200-5290	ENTERPRISE FUNDS Department of Aviation	2120	Master Transportation Plan	147	17,156,493				
5410	Recreation Activity	1010	General Fund	153	4,200,000				
5420-5440	University Medical Center	1010	General Fund	155	5,000,000				
5450	Shooting Complex	1010	General Fund	157	250,000				
	Subtotal				26,606,493				-



## LEGAL NOTICE

**NOTICE IS HEREBY** given that the Board of County Commissioners of Clark County, Nevada, will hold a public hearing on Monday, May 19, 2025, at the hour of 10:00 a.m. in the Clark County Government Center, Commission Chambers, 500 South Grand Central Parkway, Las Vegas, Nevada, on the Tentative Clark County, Unincorporated Town and Special District Budgets.

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

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



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

---

Computation of Common Levy

Unincorporated Town	Fiscal Year 2026 Allowable Property Tax Revenue	Fiscal Year 2026 Assessed Valuation
Enterprise	\$ 65,234,172	\$ 18,412,128,588
Paradise	315,325,785	25,002,044,498
Spring Valley	53,898,986	12,715,023,881
Summerlin	19,317,120	5,993,521,477
Sunrise Manor	39,604,325	5,495,258,112
Whitney	5,292,997	1,407,337,735
Winchester	58,195,321	2,572,282,583
	<u>\$ 556,868,706</u>	<u>\$ 71,597,596,874</u>

\$556,868,706

\$715,975,969

**\$0.7778**

**\$0.2064**

TOTAL ALLOWABLE PROPERTY TAXES

TOTAL ASSESSED VALUATION DIVIDED BY \$100

ALLOWABLE TAX RATE PER \$100 ASSESSED VALUATION

ACTUAL TAX RATE PER \$100 ASSESSED VALUATION

---

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

Clark County:

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

**FISCAL YEAR 2026**  
**PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION**

ENTITY	ALLOWED TAX RATE	ALLOWED PROPERTY TAX REVENUE INCLUDING NET PROCEEDS	ACTUAL TAX RATE	TOTAL PROPERTY TAX REVENUE INCLUDING NET PROCEEDS WITH NO CAP	AD VALOREM TAX ABATEMENT	BUDGETED PROPERTY TAX REVENUE INCLUDING NET PROCEEDS WITH CAP
CLARK COUNTY OPERATING	0.8960	\$ 1,367,036,804	0.4599	\$ 701,674,360	\$ 156,253,736	\$ 545,420,624
FAMILY COURT	0.0192	\$ 29,293,646	0.0192	\$ 29,293,646	\$ 6,523,313	\$ 22,770,333
COOPERATIVE EXTENSION	0.0100	\$ 15,257,107	0.0100	\$ 15,257,107	\$ 3,397,559	\$ 11,859,548
COMBINED CLARK COUNTY BONDS DEBT	0.0000	\$ -	0.0000	\$ -	\$ -	\$ -
MEDICAL ASSISTANCE TO INDIGENT PERSONS	0.1000	\$ 152,571,072	0.1000	\$ 152,571,072	\$ 33,975,590	\$ 118,595,482
CLARK COUNTY CAPITAL	0.0500	\$ 76,285,536	0.0500	\$ 76,285,536	\$ 16,987,795	\$ 59,297,741
ACCIDENT INDIGENT	0.0150	\$ 22,885,661	0.0150	\$ 22,885,661	\$ 5,096,339	\$ 17,789,322
BUNKERVILLE TOWN	2.2373	\$ 924,910	0.0200	\$ 8,268	\$ 1,756	\$ 6,512
CLARK COUNTY FIRE SERVICE DISTRICT	0.4531	\$ 337,279,856	0.2197	\$ 163,540,906	\$ 36,321,274	\$ 127,219,632
ENTERPRISE TOWN	0.3543	\$ 65,234,172	0.2064	\$ 38,002,633	\$ 9,222,196	\$ 28,780,437
INDIAN SPRINGS TOWN	1.5837	\$ 867,764	0.0200	\$ 10,959	\$ 2,566	\$ 8,393
LAUGHLIN TOWN	7.0706	\$ 44,923,932	0.8416	\$ 5,347,210	\$ 1,287,228	\$ 4,059,982
MOAPA TOWN	4.6370	\$ 3,910,827	1.0940	\$ 92,268	\$ 29,096	\$ 63,172
MOAPA VALLEY TOWN	0.5553	\$ 1,536,381	0.0200	\$ 55,335	\$ 11,975	\$ 43,360
MOAPA VALLEY FIRE DISTRICT	0.1514	\$ 444,317	0.0000	\$ -	\$ -	\$ -
MT. CHARLESTON TOWN	0.4240	\$ 350,956	0.0200	\$ 16,555	\$ 4,749	\$ 11,806
MT. CHARLESTON FIRE DISTRICT	2.3709	\$ 1,980,183	0.8813	\$ 736,065	\$ 209,850	\$ 526,215
PARADISE TOWN	1.2612	\$ 315,325,785	0.2064	\$ 51,604,220	\$ 9,196,048	\$ 42,408,172
SEARCHLIGHT TOWN	2.5786	\$ 1,173,504	0.0200	\$ 9,102	\$ 1,708	\$ 7,394
SPRING VALLEY TOWN	0.4239	\$ 53,898,986	0.2064	\$ 26,243,809	\$ 4,822,463	\$ 21,421,346
SUMMERLIN TOWN	0.3223	\$ 19,317,120	0.2064	\$ 12,370,628	\$ 3,177,562	\$ 9,193,066
SUNRISE MANOR TOWN	0.7207	\$ 39,604,325	0.2064	\$ 11,342,213	\$ 3,643,823	\$ 7,698,390
WHITNEY TOWN	0.3761	\$ 5,292,997	0.2064	\$ 2,904,745	\$ 1,064,782	\$ 1,839,963
WINCHESTER TOWN	2.2624	\$ 58,195,321	0.2064	\$ 5,309,191	\$ 1,530,902	\$ 3,778,289
LVMPD EMERGENCY 9-1-1	0.0050	\$ 5,347,023	0.0050	\$ 5,347,023	\$ 1,230,883	\$ 4,116,140
LVMPD MANPOWER SUPPLEMENT (County)	0.2800	\$ 216,469,750	0.2800	\$ 216,469,749	\$ 45,812,659	\$ 170,657,090
LVMPD MANPOWER SUPPLEMENT (City)	0.2800	\$ 87,942,107	0.2800	\$ 87,942,107	\$ 18,669,399	\$ 69,272,708
<b>TOTALS</b>		<u>\$ 2,923,350,042</u>		<u>\$ 1,625,320,368</u>	<u>\$ 358,475,251</u>	<u>\$ 1,266,845,117</u>

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



## Office of the County Manager

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

Email: [CCMgr@ClarkCountyNV.gov](mailto:CCMgr@ClarkCountyNV.gov)

Office: 702-455-3530 | Fax: 702-455-3558 | [ClarkCountyNV.gov](http://ClarkCountyNV.gov)

April 15, 2025

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

Clark County herewith submits the Tentative Budget for various unincorporated towns and special districts under its jurisdiction for Fiscal Year 2026.

The budgets for the unincorporated towns and special districts contain sixteen (16) funds requiring property tax revenues totaling \$247,066,129.

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

The budgets for the unincorporated towns and special districts contain seventeen (17) governmental type funds with estimated expenditures of \$30,052,700 and no proprietary funds with estimated expenses of \$0.



## Office of the County Manager

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

Email: CCMgr@ClarkCountyNV.gov

Office: 702-455-3530 | Fax: 702-455-3558 | [ClarkCountyNV.gov](http://ClarkCountyNV.gov)

Nevada Department of Taxation  
April 15, 2025  
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, 2025

Schedule of Notice of Public Hearing  
Date and Time: Monday, May 19, 2025, 10 a.m.  
Publication Date: May 9, 2025  
Place: Clark County Government Center  
Commission Chambers  
500 S. Grand Central Parkway  
Las Vegas, NV 89155

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES:					
Property Taxes	\$213,172,757	\$230,322,724	\$247,066,129	\$0	\$247,066,129
Other Taxes	0	0	0	0	0
Licenses and Permits	9,450,720	9,831,900	9,833,521	0	9,833,521
Intergovernmental Resources	284,874,085	279,939,544	286,005,630	0	286,005,630
Charges for Services	257,299	335,000	260,000	0	260,000
Fines and Forfeits	0	0	0	0	0
Special Assessment	0	0	0	0	0
Miscellaneous	1,250,968	1,560,571	2,043,189	0	2,043,189
<b>TOTAL REVENUES</b>	<b>509,005,829</b>	<b>521,989,739</b>	<b>545,208,469</b>	<b>0</b>	<b>545,208,469</b>
EXPENDITURES-EXPENSES:					
General Government	677,145	872,153	1,946,362	0	1,946,362
Judicial	0	0	0	0	0
Public Safety	15,012,768	16,833,396	27,786,259	0	27,786,259
Public Works	0	0	0	0	0
Sanitation	0	0	0	0	0
Health	0	0	0	0	0
Welfare	0	0	0	0	0
Culture and Recreation	25,418	310,371	320,079	0	320,079
Community Support	0	0	0	0	0
Intergovernmental Expenditures	0	0	0	0	0
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	0	0
Hospitals	0	0	0	0	0
Transit Systems	0	0	0	0	0
Airports	0	0	0	0	0
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	0	0	0	0	0
Debt Service: - Interest	0	0	0	0	0
Interest Cost\Fiscal Charges	0	0	0	0	0
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>15,715,331</b>	<b>18,015,920</b>	<b>30,052,700</b>	<b>0</b>	<b>30,052,700</b>
Excess of Revenues over (under) Expenditures-Expenses	493,290,498	503,973,819	515,155,769	0	515,155,769

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Medium/Long-Term Debt	0	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0
Lease and SBITA Financing	0	0	0	0	0
Operating Transfers (in)	2,500,000	2,500,000	2,500,000	0	2,500,000
Operating Transfers (out)	534,337,078	509,067,454	514,864,969	0	514,864,969
TOTAL OTHER FINANCING SOURCES (USES)	(531,837,078)	(506,567,454)	(512,364,969)	0	(512,364,969)
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	(38,546,580)	(2,593,635)	2,790,800	0	2,790,800
FUND BALANCE JULY 1, BEGINNING OF YEAR:	199,556,600	161,010,020	158,416,385	XXXXXXXXXX	XXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXX	XXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	161,010,020	158,416,385	161,207,185	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 161,010,020	\$ 158,416,385	\$ 161,207,185		

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, 2026

Budget Summary For Towns and Special Districts  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TENTATIVE  TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Bunkerville Town	164,805	706,092	6,512	0.0200				877,409
Clark County Fire Service District	56,469,421	76,022,662	127,219,632	0.2197				259,711,715
Enterprise Town	11,257,935	9,333,272	28,780,437	0.2064	674,955			50,046,599
Indian Springs Town	11,252		8,393	0.0200	8,280			27,925
Laughlin Town	12,225,533	11,600,967	4,059,982	0.8416	1,102,256			28,988,738
Moapa Town	207,682		63,172	0.1094	7,023			277,877
Moapa Valley Town	304,025	1,096,665	43,360	0.0200	6,588			1,450,638
Moapa Valley Fire District	8,286,187	1,151,695			1,759,456			11,197,338
Mt. Charleston Town	5,218		11,806	0.0200	1,390			18,414
Mt. Charleston Fire District	1,246,545	222,961	526,215	0.8813	839,523		2,500,000	5,335,244
Paradise Town	34,486,709	102,666,985	42,408,172	0.2064	6,175,657			185,737,523
Searchlight Town	123,591	524,098	7,394	0.0200	16,377			671,460
Spring Valley Town	15,218,522	39,435,311	21,421,346	0.2064	227,600			76,302,779
Summerlin Town	3,488,461	302,900	9,193,066	0.2064	384,566			13,368,993
Sunrise Manor Town	5,422,684	17,778,803	7,698,390	0.2064	648,900			31,548,777
Whitney Town	1,054,934	1,581,143	1,839,963	0.2064	44,990			4,521,030
Winchester Town	8,442,881	23,012,783	3,778,289	0.2064	808,442			36,042,395
Subtotal Governmental Fund Types, Expendable Trust Funds	158,416,385	285,436,337	247,066,129		12,706,003	0	2,500,000	706,124,854
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	158,416,385	285,436,337	247,066,129		12,706,003	0	2,500,000	706,124,854

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Towns and Special Districts  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				SERVICES SUPPLIES, AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TENTATIVE  TOTAL
FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	(3)	(4)	(5)	(6)	(7)	(8)
Bunkerville Town	R						715,000	162,409	877,409
Clark County Fire Service District	R						199,536,069	60,175,646	259,711,715
Enterprise Town	R						38,500,000	11,546,599	50,046,599
Indian Springs Town	R						17,000	10,925	27,925
Laughlin Town	R	7,244,654	4,053,341	2,250,040	1,064,217		4,074,000	10,302,486	28,988,738
Moapa Town	R	23,500	850	3,250			19,900	230,377	277,877
Moapa Valley Town	R						1,145,000	305,638	1,450,638
Moapa Valley Fire District	R	250,000	300,000	7,727,377	1,800,227			1,119,734	11,197,338
Mt. Charleston Town	R						13,000	5,414	18,414
Mt. Charleston Fire District	R	2,166,822	1,230,924	1,412,498	525,000				5,335,244
Paradise Town	R						145,750,000	39,987,523	185,737,523
Searchlight Town	R						545,000	126,460	671,460
Spring Valley Town	R						59,000,000	17,302,779	76,302,779
Summerlin Town	R						9,800,000	3,568,993	13,368,993
Sunrise Manor Town	R						24,500,000	7,048,777	31,548,777
Whitney Town	R						3,450,000	1,071,030	4,521,030
Winchester Town	R						27,800,000	8,242,395	36,042,395
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>9,684,976</b>	<b>5,585,115</b>	<b>11,393,165</b>	<b>3,389,444</b>	<b>0</b>	<b>514,864,969</b>	<b>161,207,185</b>	<b>706,124,854</b>

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

\*\* Includes Debt Service requirements in this column.

\*\*\* Capital Outlay must agree with CIP except in General Fund.

Page 221

Form 6

1/13/2025



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

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

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
General Government			
Laughlin Town	2	2	2
Judicial			
Public Safety			
Laughlin Town	32	32	32
Moapa Valley Fire District	0	1	1
Mt. Charleston Fire District	13	15	15
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Laughlin Town	6	6	6
Moapa Town	1	1	1
Community Support			
TOTAL GENERAL GOVERNMENT	<u>54</u>	<u>57</u>	<u>57</u>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	<u><u>54</u></u>	<u><u>57</u></u>	<u><u>57</u></u>

Towns and Special Districts  
(Local Government)

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

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

	ACTUAL PRIOR YEAR ENDING 06/30/24		ESTIMATED CURRENT YEAR ENDING 06/30/25		BUDGET YEAR ENDING 06/30/26	
Source of Population Estimate:	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning
Town/Special District Name:						
Bunkerville Town	942		925		934	
CC Fire Service District		1,034,692		1,047,522		1,060,511
Enterprise Town	234,517		243,834		249,741	
Indian Springs Town		1,553		1,613		1,675
Laughlin Town	8,990		8,888		8,858	
Moapa Town		1,291		1,295		1,299
Moapa Valley Town	6,335		6,292		6,242	
Moapa Valley Fire District		7,613		7,620		7,628
Mt. Charleston Town		747		754		762
Mt. Charleston Fire District		747		754		762
Paradise Town	190,003		189,229		188,387	
Searchlight Town	439		413		416	
Spring Valley Town	218,452		219,492		224,164	
Summerlin Town	33,015		34,256		34,532	
Sunrise Manor Town	210,610		209,587		208,974	
Whitney Town	46,256		45,901		46,606	
Winchester Town	34,064		33,402		33,366	

Towns and Special Districts  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA  
POPULATION

**TOWNS & SPECIAL DISTRICTS  
ASSESSED VALUATION**  
(Secured & Unsecured Only)

	ACTUAL PRIOR YEAR ENDING 06/30/24			ESTIMATED CURRENT YEAR ENDING 06/30/25			BUDGET YEAR ENDING 06/30/26		
	Assessed Valuation	Net Proceeds of Minerals	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Minerals	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Minerals*	Total Assessed Valuation
Town/Special District Name:									
Bunkerville Town	35,835,218		35,835,218	39,020,919		39,020,919	41,340,448		41,340,448
CC Fire Service District	65,977,705,909		65,977,705,909	73,147,986,063		73,147,986,063	74,438,282,137		74,438,282,137
Enterprise Town	15,874,903,797		15,874,903,797	18,064,062,613		18,064,062,613	18,412,128,588		18,412,128,588
Indian Springs Town	41,967,440		41,967,440	52,424,092		52,424,092	54,793,446		54,793,446
Laughlin Town	598,684,085		598,684,085	603,507,323		603,507,323	635,362,370		635,362,370
Moapa Town	74,584,765		74,584,765	81,528,606		81,528,606	84,339,599		84,339,599
Moapa Valley Town	237,165,652	10,661,050	247,826,702	260,711,565	8,877,723	269,589,288	268,237,130	8,438,688	276,675,818
Moapa Valley Fire District	260,013,491		260,013,491	282,987,334		282,987,334	293,472,053		293,472,053
Mt. Charleston Town	70,213,398		70,213,398	72,206,198		72,206,198	82,772,584		82,772,584
Mt. Charleston Fire District	68,962,389		68,962,389	73,626,475		73,626,475	83,520,319		83,520,319
Paradise Town	21,950,310,450		21,950,310,450	24,354,788,144		24,354,788,144	25,002,044,498		25,002,044,498
Searchlight Town	43,133,732		43,133,732	46,345,187		46,345,187	45,509,329		45,509,329
Spring Valley Town	11,109,538,911		11,109,538,911	12,463,109,129		12,463,109,129	12,715,023,881		12,715,023,881
Summerlin Town	4,899,028,446		4,899,028,446	5,657,416,921		5,657,416,921	5,993,521,477		5,993,521,477
Sunrise Manor Town	5,133,411,562		5,133,411,562	5,400,747,654		5,400,747,654	5,495,258,112		5,495,258,112
Whitney Town	1,360,006,044		1,360,006,044	1,408,140,411		1,408,140,411	1,407,337,735		1,407,337,735
Winchester Town	2,533,514,831		2,533,514,831	2,549,627,392		2,549,627,392	2,572,282,583		2,572,282,583

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

Towns and Special Districts  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA  
ASSESSED VALUATION

**TOWNS & SPECIAL DISTRICTS  
TAX RATES**

	ACTUAL PRIOR YEAR ENDING 06/30/24			ESTIMATED CURRENT YEAR ENDING 06/30/25			BUDGET YEAR ENDING 06/30/26		
	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate
Town/Special District Name:									
Bunkerville Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
CC Fire Service District	0.2197		0.2197	0.2197		0.2197	0.2197		0.2197
Enterprise Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Indian Springs Town*	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Laughlin Town*	0.8416		0.8416	0.8416		0.8416	0.8416		0.8416
Moapa Town*	0.1094		0.1094	0.1094		0.1094	0.1094		0.1094
Moapa Valley Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Moapa Valley Fire District	0.0000		0.0000	0.0000		0.0000	0.0000		0.0000
Mt. Charleston Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Mt. Charleston Fire District	0.8813		0.8813	0.8813		0.8813	0.8813		0.8813
Paradise Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Searchlight Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Spring Valley Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Summerlin Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Sunrise Manor Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Whitney Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Winchester Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064

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

Towns and Special Districts  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA  
TAX RATES

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.9668	41,340,448	813,084	0.0200	8,268	1,756	6,512
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	41,340,448	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.2705	"	111,826	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2705	XXXXXXXXXX	111,826	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.2373	XXXXXXXXXX	924,910	0.0200	8,268	1,756	6,512
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.2373	XXXXXXXXXX	924,910	0.0200	8,268	1,756	6,512

Bunkerville Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,731	5,959	6,512	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	704,219	692,247	706,092	
Subtotal Revenues	709,950	698,206	712,604	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	249,554	182,599	164,805	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	249,554	182,599	164,805	
TOTAL AVAILABLE RESOURCES	959,504	880,805	877,409	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	776,905	716,000	715,000	
ENDING FUND BALANCE	182,599	164,805	162,409	
TOTAL FUND COMMITMENTS AND FUND BALANCE	959,504	880,805	877,409	

Clark County  
(Local Government)

SCHEDULE B

Fund 2550  
Bunkerville Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.4200	74,438,282,137	312,640,785	0.2197	163,540,906	36,321,274	127,219,632
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	74,438,282,137	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0331	"	24,639,071	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0331	XXXXXXXXXX	24,639,071	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4531	XXXXXXXXXX	337,279,856	0.2197	163,540,906	36,321,274	127,219,632
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4531	XXXXXXXXXX	337,279,856	0.2197	163,540,906	36,321,274	127,219,632

Clark County Fire Service District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION



<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	109,060,104	119,130,579	127,219,632	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	75,820,978	74,532,021	76,022,662	
Subtotal Revenues	184,881,082	193,662,600	203,242,294	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	60,315,902	57,569,675	56,469,421	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	60,315,902	57,569,675	56,469,421	
TOTAL AVAILABLE RESOURCES	245,196,984	251,232,275	259,711,715	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	158,924,309	174,120,000	178,240,000	
To Fund 2420 (Fire Prevention Bureau)	7,200,000	10,400,000	10,400,000	
To Fund 3170 (L-T County Bonds Debt Svc)	3,503,000	3,502,000	3,502,750	
To Fund 4300 (Fire Service Capital)	18,000,000	6,740,854	7,393,319	
Subtotal	187,627,309	194,762,854	199,536,069	
ENDING FUND BALANCE	57,569,675	56,469,421	60,175,646	
TOTAL FUND COMMITMENTS AND FUND BALANCE	245,196,984	251,232,275	259,711,715	

Clark County  
(Local Government)

SCHEDULE B

Fund 2930  
Clark County Fire Service District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.3304	18,412,128,588	60,833,673	0.2064	38,002,633	9,222,196	28,780,437
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	18,412,128,588	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0239	"	4,400,499	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0239	XXXXXXXXXX	4,400,499	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3543	XXXXXXXXXX	65,234,172	0.2064	38,002,633	9,222,196	28,780,437
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3543	XXXXXXXXXX	65,234,172	0.2064	38,002,633	9,222,196	28,780,437

\*Allowed parity rate=\$0.7778. See Page 214.

Enterprise Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	24,272,572	26,706,833	28,780,437	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	674,955	673,334	674,955	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	9,308,511	9,150,266	9,333,272	
Subtotal Revenues	34,256,038	36,530,433	38,788,664	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	13,381,637	10,357,902	11,257,935	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,381,637	10,357,902	11,257,935	
TOTAL AVAILABLE RESOURCES	47,637,675	46,888,335	50,046,599	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	37,279,773	35,630,400	38,500,000	
ENDING FUND BALANCE	10,357,902	11,257,935	11,546,599	
TOTAL FUND COMMITMENTS AND FUND BALANCE	47,637,675	46,888,335	50,046,599	

Clark County  
(Local Government)

SCHEDULE B

Fund 2710  
Enterprise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.5787	54,793,446	865,024	0.0200	10,959	2,566	8,393
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides*	0.0050	54,793,446	2,740	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.5837	XXXXXXXXXX	867,764	0.0200	10,959	2,566	8,393
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.5837	XXXXXXXXXX	867,764	0.0200	10,959	2,566	8,393

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

Indian Springs Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	7,442	8,160	8,393	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	8,280	8,280	8,280	
Subtotal Revenues	15,722	16,440	16,673	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	14,803	10,812	11,252	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,803	10,812	11,252	
TOTAL AVAILABLE RESOURCES	30,525	27,252	27,925	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	19,713	16,000	17,000	
ENDING FUND BALANCE	10,812	11,252	10,925	
TOTAL FUND COMMITMENTS AND FUND BALANCE	30,525	27,252	27,925	

Clark County  
(Local Government)

SCHEDULE B

Fund 2660  
Indian Springs Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	6.8501	635,362,370	43,522,958	0.8416	5,347,210	1,287,228	4,059,982
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides*	0.0050	635,362,370	31,768	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.2155	"	1,369,206	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2155	XXXXXXXXXX	1,369,206	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	7.0706	XXXXXXXXXX	44,923,932	0.8416	5,347,210	1,287,228	4,059,982
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	7.0706	XXXXXXXXXX	44,923,932	0.8416	5,347,210	1,287,228	4,059,982

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

Laughlin Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,676,346	3,719,771	4,059,982	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	811,860	830,716	830,716	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	11,570,190	11,373,497	11,600,967	
Charges for Services				
Culture and Recreation				
Other		35,000	35,000	
Miscellaneous				
Interest Earnings	378,808	201,640	201,640	
Other	58,340	50,320	34,900	
Subtotal	437,148	251,960	236,540	
Subtotal Revenues	16,495,544	16,210,944	16,763,205	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,689,748	11,338,434	12,225,533	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,689,748	11,338,434	12,225,533	
TOTAL AVAILABLE RESOURCES	26,185,292	27,549,378	28,988,738	

Clark County  
(Local Government)

SCHEDULE B

Fund 2640  
Laughlin Town

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Administrative Services				
Salaries & Wages	178,439	188,257	212,380	
Employee Benefits	74,576	84,259	103,373	
Services & Supplies	424,130	599,637	1,020,630	
Capital Outlay			609,979	
Subtotal	677,145	872,153	1,946,362	
Public Safety				
Fire				
Salaries & Wages	6,374,040	6,423,803	6,817,328	
Employee Benefits	3,015,959	3,167,332	3,887,350	
Services & Supplies	878,344	861,001	1,214,495	
Capital Outlay	299,990	7,077	454,238	
Subtotal	10,568,333	10,459,213	12,373,411	
Culture & Recreation				
Parks				
Salaries & Wages		214,946	214,946	
Employee Benefits		62,618	62,618	
Services & Supplies	1,380	14,915	14,915	
Subtotal	1,380	292,479	292,479	
Subtotal Expenditures	11,246,858	11,623,845	14,612,252	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2080 (LVMPD)	3,600,000	3,700,000	4,074,000	
ENDING FUND BALANCE	11,338,434	12,225,533	10,302,486	
TOTAL FUND COMMITMENTS AND FUND BALANCE	26,185,292	27,549,378	28,988,738	

Clark County  
(Local Government)

SCHEDULE B

Fund 2640  
Laughlin Town



PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	4.6320	84,339,599	3,906,610	0.1094	92,268	29,096	63,172
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides**	0.0050	84,339,599	4,217	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	4.6370	XXXXXXXXXX	3,910,827	0.1094	92,268	29,096	63,172
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0		0
O. TOTAL M AND N	4.6370	XXXXXXXXXX	3,910,827	0.1094	92,268	29,096	63,172

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

Moapa Town  
(Local Government)

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

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	54,886	59,381	63,172	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	4,080	5,060	5,060	
Miscellaneous				
Interest Earnings	7,370	3,925	1,963	
Subtotal Revenues	66,336	68,366	70,195	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	155,010	176,808	207,682	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	155,010	176,808	207,682	
TOTAL AVAILABLE RESOURCES	221,346	245,174	277,877	
<b><u>EXPENDITURES</u></b>				
Culture & Recreation				
Parks				
Salaries & Wages	21,327	15,838	23,500	
Employee Benefits	740	554	850	
Services & Supplies	1,971	1,500	3,250	
Subtotal Expenditures	24,038	17,892	27,600	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	20,500	19,600	19,900	
ENDING FUND BALANCE	176,808	207,682	230,377	
TOTAL FUND COMMITMENTS AND FUND BALANCE	221,346	245,174	277,877	

Clark County  
(Local Government)

SCHEDULE B

Fund 2690  
Moapa Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.4866	268,237,130	1,305,242	0.0200	53,647	11,975	41,672
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	8,438,688	41,063	SAME AS ABOVE	1,688	0	1,688
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	276,675,818	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0687	"	190,076	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0687	XXXXXXXXXX	190,076	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.5553	XXXXXXXXXX	1,536,381	0.0200	55,335	11,975	43,360
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.5553	XXXXXXXXXX	1,536,381	0.0200	55,335	11,975	43,360

Moapa Valley Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	38,827	39,321	41,672	
Property Tax - Net Proceeds of Minerals	1,688	1,776	1,688	
Subtotal	40,515	41,097	43,360	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,850	6,588	6,588	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,093,756	1,075,162	1,096,665	
Subtotal Revenues	1,140,121	1,122,847	1,146,613	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	475,677	321,178	304,025	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	475,677	321,178	304,025	
TOTAL AVAILABLE RESOURCES	1,615,798	1,444,025	1,450,638	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	1,294,620	990,000	995,000	
To Fund 2080 (LVMPD)		150,000	150,000	
Subtotal	1,294,620	1,140,000	1,145,000	
ENDING FUND BALANCE	321,178	304,025	305,638	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,615,798	1,444,025	1,450,638	

Clark County  
(Local Government)

SCHEDULE B

Fund 2570  
Moapa Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.0403	293,472,053	118,269	0.0000	0	0	0
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	293,472,053	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.1111	"	326,047	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1111	XXXXXXXXXX	326,047	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.1514	XXXXXXXXXX	444,316	0.0000	0	0	0
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.1514	XXXXXXXXXX	444,316	0.0000	0	0	0

Moapa Valley Fire District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Other	50,521	100,000	569,293	
State Shared Revenues				
Consolidated Tax	1,148,640	1,129,113	1,151,695	
Other	120,046			
Subtotal	1,319,207	1,229,113	1,720,988	
Charges for Services				
Public Safety				
Other	257,299	300,000	225,000	
Miscellaneous				
Interest Earnings	349,224	165,163	165,163	
Other	221,128	350,000	800,000	
Subtotal	570,352	515,163	965,163	
Subtotal Revenues	2,146,858	2,044,276	2,911,151	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,423,577	8,127,960	8,286,187	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,423,577	8,127,960	8,286,187	
TOTAL AVAILABLE RESOURCES	9,570,435	10,172,236	11,197,338	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Fire				
Salaries & Wages	145,495	185,201	250,000	
Employee Benefits	123,675	149,599	300,000	
Services & Supplies	1,069,251	1,315,062	7,727,377	
Capital Outlay	104,054	236,187	1,800,227	
Subtotal Expenditures	1,442,475	1,886,049	10,077,604	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,127,960	8,286,187	1,119,734	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,570,435	10,172,236	11,197,338	

Clark County  
(Local Government)

SCHEDULE B

Fund 2920  
Moapa Valley Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.4240	82,772,584	350,956	0.0200	16,555	4,749	11,806
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	82,772,584	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4240	XXXXXXXXXX	350,956	0.0200	16,555	4,749	11,806
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4240	XXXXXXXXXX	350,956	0.0200	16,555	4,749	11,806

Mt. Charleston Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	10,778	11,274	11,806	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,320	1,390	1,390	
Subtotal Revenues	12,098	12,664	13,196	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,228	5,554	5,218	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,228	5,554	5,218	
TOTAL AVAILABLE RESOURCES	17,326	18,218	18,414	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	11,772	13,000	13,000	
ENDING FUND BALANCE	5,554	5,218	5,414	
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,326	18,218	18,414	

Clark County  
(Local Government)

SCHEDULE B

Fund 2650  
Mt. Charleston Town



PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.2739	83,520,319	1,899,169	0.8813	736,065	209,850	526,215
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	83,520,319	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0970	"	81,015	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0970	XXXXXXXXXX	81,015	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.3709	XXXXXXXXXX	1,980,184	0.8813	736,065	209,850	526,215
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.3709	XXXXXXXXXX	1,980,184	0.8813	736,065	209,850	526,215

Mt. Charleston Fire District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>				
Taxes				
Property Tax	479,902	509,164	526,215	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	246,798	218,589	222,961	
Miscellaneous				
Interest Earnings	79,144	39,523	39,523	
Other	156,954	750,000	800,000	
Subtotal	236,098	789,523	839,523	
Subtotal Revenues	962,798	1,517,276	1,588,699	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	2,500,000	2,500,000	2,500,000	
BEGINNING FUND BALANCE	1,256,565	1,717,403	1,246,545	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,256,565	1,717,403	1,246,545	
TOTAL AVAILABLE RESOURCES	4,719,363	5,734,679	5,335,244	
<b><u>EXPENDITURES</u></b>				
Public Safety				
Fire				
Salaries & Wages	1,441,969	1,754,837	2,166,822	
Employee Benefits	696,586	802,285	1,230,924	
Services & Supplies	463,589	1,313,673	1,412,498	
Capital Outlay	398,616	617,339	525,000	
Principal	916			
Interest	284			
Subtotal Expenditures	3,001,960	4,488,134	5,335,244	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,717,403	1,246,545	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,719,363	5,734,679	5,335,244	

Clark County  
(Local Government)

SCHEDULE B

Fund 2900  
Mt. Charleston Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	1.1551	25,002,044,498	288,798,616	0.2064	51,604,220	9,196,048	42,408,172
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	25,002,044,498	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.1061	"	26,527,169	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1061	XXXXXXXXXX	26,527,169	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.2612	XXXXXXXXXX	315,325,785	0.2064	51,604,220	9,196,048	42,408,172
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.2612	XXXXXXXXXX	315,325,785	0.2064	51,604,220	9,196,048	42,408,172

\*Allowed parity rate=\$0.7778. See Page 214.

Paradise Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	35,988,438	39,485,780	42,408,172	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,843,260	6,175,657	6,175,657	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	102,394,615	100,653,907	102,666,985	
Subtotal Revenues	144,226,313	146,315,344	151,250,814	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	55,439,214	36,771,365	34,486,709	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	55,439,214	36,771,365	34,486,709	
TOTAL AVAILABLE RESOURCES	199,665,527	183,086,709	185,737,523	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	162,894,162	148,600,000	145,750,000	
ENDING FUND BALANCE	36,771,365	34,486,709	39,987,523	
TOTAL FUND COMMITMENTS AND FUND BALANCE	199,665,527	183,086,709	185,737,523	

Clark County  
(Local Government)

SCHEDULE B

Fund 2600  
Paradise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.2441	45,509,329	1,021,275	0.0200	9,102	1,708	7,394
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	45,509,329	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.3345	"	152,229	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3345	XXXXXXXXXX	152,229	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.5786	XXXXXXXXXX	1,173,504	0.0200	9,102	1,708	7,394
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0		0
O. TOTAL M AND N	2.5786	XXXXXXXXXX	1,173,504	0.0200	9,102	1,708	7,394

Searchlight Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	8,277	8,009	7,394	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	16,080	16,377	16,377	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	522,708	513,822	524,098	
Subtotal Revenues	547,065	538,208	547,869	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	175,585	135,383	123,591	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	175,585	135,383	123,591	
TOTAL AVAILABLE RESOURCES	722,650	673,591	671,460	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	587,267	550,000	545,000	
ENDING FUND BALANCE	135,383	123,591	126,460	
TOTAL FUND COMMITMENTS AND FUND BALANCE	722,650	673,591	671,460	

Clark County  
(Local Government)

SCHEDULE B

Fund 2610  
Searchlight Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.3287	12,715,023,881	41,794,283	0.2064	26,243,809	4,822,463	21,421,346
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	12,715,023,881	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0952	"	12,104,703	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0952	XXXXXXXXXX	12,104,703	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4239	XXXXXXXXXX	53,898,986	0.2064	26,243,809	4,822,463	21,421,346
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4239	XXXXXXXXXX	53,898,986	0.2064	26,243,809	4,822,463	21,421,346

\*Allowed parity rate=\$0.7778. See Page 214.

Spring Valley Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	18,230,631	19,803,661	21,421,346	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	227,600	227,600	227,600	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	39,330,691	38,662,069	39,435,311	
Subtotal Revenues	57,788,922	58,693,330	61,084,257	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	23,602,608	15,425,192	15,218,522	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	23,602,608	15,425,192	15,218,522	
TOTAL AVAILABLE RESOURCES	81,391,530	74,118,522	76,302,779	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	65,966,338	58,900,000	59,000,000	
ENDING FUND BALANCE	15,425,192	15,218,522	17,302,779	
TOTAL FUND COMMITMENTS AND FUND BALANCE	81,391,530	74,118,522	76,302,779	

Clark County  
(Local Government)

SCHEDULE B

Fund 2680  
Spring Valley Town



PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.3200	5,993,521,477	19,179,269	0.2064	12,370,628	3,177,562	9,193,066
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	5,993,521,477	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0023	"	137,851	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0023	XXXXXXXXXX	137,851	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3223	XXXXXXXXXX	19,317,120	0.2064	12,370,628	3,177,562	9,193,066
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3223	XXXXXXXXXX	19,317,120	0.2064	12,370,628	3,177,562	9,193,066

\*Allowed parity rate=\$0.7778. See Page 214.

Summerlin Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	7,862,692	8,505,351	9,193,066	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	366,060	384,566	384,566	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	302,096	296,960	302,900	
Subtotal Revenues	8,530,848	9,186,877	9,880,532	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,034,643	3,001,584	3,488,461	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,034,643	3,001,584	3,488,461	
TOTAL AVAILABLE RESOURCES	11,565,491	12,188,461	13,368,993	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	8,563,907	8,700,000	9,800,000	
ENDING FUND BALANCE	3,001,584	3,488,461	3,568,993	
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,565,491	12,188,461	13,368,993	

Clark County  
(Local Government)

SCHEDULE B

Fund 2700  
Summerlin Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.6363	5,495,258,112	34,966,327	0.2064	11,342,213	3,643,823	7,698,390
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	5,495,258,112	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0844	"	4,637,998	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0844	XXXXXXXXXX	4,637,998	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.7207	XXXXXXXXXX	39,604,325	0.2064	11,342,213	3,643,823	7,698,390
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.7207	XXXXXXXXXX	39,604,325	0.2064	11,342,213	3,643,823	7,698,390

\*Allowed parity rate=\$0.7778. See Page 214.

Sunrise Manor Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	6,664,251	7,129,326	7,698,390	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	637,943	648,900	648,900	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	17,731,637	17,430,199	17,778,803	
Subtotal Revenues	25,033,831	25,208,425	26,126,093	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,397,977	5,833,859	5,422,684	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,397,977	5,833,859	5,422,684	
TOTAL AVAILABLE RESOURCES	34,431,808	31,042,284	31,548,777	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	28,597,949	25,619,600	24,500,000	
ENDING FUND BALANCE	5,833,859	5,422,684	7,048,777	
TOTAL FUND COMMITMENTS AND FUND BALANCE	34,431,808	31,042,284	31,548,777	

Clark County  
(Local Government)

SCHEDULE B

Fund 2620  
Sunrise Manor Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.3471	1,407,337,735	4,884,869	0.2064	2,904,745	1,064,782	1,839,963
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	1,407,337,735	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0290	"	408,128	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0290	XXXXXXXXXX	408,128	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3761	XXXXXXXXXX	5,292,997	0.2064	2,904,745	1,064,782	1,839,963
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3761	XXXXXXXXXX	5,292,997	0.2064	2,904,745	1,064,782	1,839,963

\*Allowed parity rate=\$0.7778. See Page 214.

Whitney Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	1,646,693	1,711,669	1,839,963	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	44,990	44,990	44,990	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,576,948	1,550,140	1,581,143	
Subtotal Revenues	3,268,631	3,306,799	3,466,096	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,360,489	1,048,135	1,054,934	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,360,489	1,048,135	1,054,934	
TOTAL AVAILABLE RESOURCES	4,629,120	4,354,934	4,521,030	
<b><u>EXPENDITURES</u></b>				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	3,580,985	3,300,000	3,450,000	
ENDING FUND BALANCE	1,048,135	1,054,934	1,071,030	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,629,120	4,354,934	4,521,030	

Clark County  
(Local Government)

SCHEDULE B

Fund 2560  
Whitney Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	1.9141	2,572,282,583	49,236,061	0.2064	5,309,191	1,530,902	3,778,289
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	2,572,282,583	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.3483	"	8,959,260	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3483	XXXXXXXXXX	8,959,260	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.2624	XXXXXXXXXX	58,195,321	0.2064	5,309,191	1,530,902	3,778,289
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.2624	XXXXXXXXXX	58,195,321	0.2064	5,309,191	1,530,902	3,778,289

\*Allowed parity rate=\$0.7778. See Page 214.

Winchester Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

<b><u>REVENUES</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,163,499	3,486,710	3,778,289	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	808,442	808,442	808,442	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	22,951,731	22,561,552	23,012,783	
Subtotal Revenues	28,923,672	26,856,704	27,599,514	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	13,578,383	8,986,177	8,442,881	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,578,383	8,986,177	8,442,881	
TOTAL AVAILABLE RESOURCES	42,502,055	35,842,881	36,042,395	
<b><u>EXPENDITURES</u></b>				
General Government				
Finance				
Services & Supplies				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	33,515,878	27,400,000	27,800,000	
ENDING FUND BALANCE	8,986,177	8,442,881	8,242,395	
TOTAL FUND COMMITMENTS AND FUND BALANCE	42,502,055	35,842,881	36,042,395	

Clark County  
(Local Government)

SCHEDULE B

Fund 2630  
Winchester Town