

	(1)	(2)	(3)		(4)
			BUDGET YEAR ENDING 06/30/2026		
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED		FINAL APPROVED
TAXES					
Property Tax	470,163,666	515,390,811	568,152,147		
Property Tax - Net Proceeds of Minerals	40,430	49,030	38,810		
Other (Penalties/Interest)	12,250,076	10,500,000	10,500,000		
SUBTOTAL TAXES	482,454,172	525,939,841	578,690,957		
LICENSES & PERMITS					
Business Licenses & Permits					
Business Licenses	61,379,963	59,851,084	61,276,196		
Liquor Licenses	11,063,750	10,349,766	10,660,259		
County Gaming Licenses	57,783,869	56,993,365	57,878,232		
Franchise Fees					
Electric	84,191,236	81,048,468	83,955,678		
Phone	10,256,904	10,936,357	11,276,022		
Other	41,420,147	36,684,957	37,081,702		
Other	86,444,230	83,592,361	86,252,131		
Non-Business Licenses & Permits					
Marriage Licenses	1,584,891	1,600,740	1,693,346		
SUBTOTAL LICENSES & PERMITS	354,124,990	341,057,098	350,073,566		
INTERGOVERNMENTAL REVENUES					
Federal Grants	12,004,378				
Federal Payments in Lieu of Taxes	4,408,730	4,000,000	4,000,000		
State Shared Revenues					
State Gaming Licenses	124,463	130,000	130,000		
Consolidated Tax	586,966,016	576,987,594	588,527,346		
Court Administrative Assessments	362,209	450,000	450,000		
Other					
Other Local Government Shared Revenues	2,022,554	2,000,000	2,000,000		
SUBTOTAL INTERGOVERNMENTAL REVENUES	605,888,350	583,567,594	595,107,346		
CHARGES FOR SERVICES					
General Government					
Clerk Fees	4,682,960	4,959,417	5,108,199		
Recorder Fees	18,341,374	18,500,000	18,844,572		
Map Fees	21,280	125,000	125,000		
Assessor Collection Fees	18,616,690	19,069,460	19,283,347		
Building & Zoning Fees	2,967,284	3,056,302	3,147,991		
Room Tax Collection Commission	9,034,352	9,000,000	9,000,000		
Administration Fees	12,052,134	12,640,000	13,105,600		
Other	7,620,080	6,800,000	7,072,000		
Subtotal	73,336,154	74,150,179	75,686,709		
Judicial					
Clerk Fees	7,438,733	7,500,000	7,725,000		
Other	3,334,206	3,400,000	3,502,000		
Subtotal	10,772,939	10,900,000	11,227,000		
Continued to next page					

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

REVENUES	(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
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)

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
COMMISSION/ADMINISTRATION				
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	
SUBTOTAL COMMISSION/ADMINISTRATION	23,210,675	27,983,499	37,933,497	
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

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2026		(4)
<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	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)

*See note on page 18

Page 20
Form 10
1/13/2025

[illegible]

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(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	FINAL	APPROVED
			APPROVED	APPROVED	
CONSTABLE					
Outlying Constable					
Salaries & Wages	104,859	102,802	141,808		
Employee Benefits	138,338	132,961	158,347		
Services & Supplies	3,626	5,566	10,000		
Capital Outlay					
Subtotal	246,823	241,329	310,155		
Urban Constable					
Salaries & Wages	301,493	318,020	330,720		
Employee Benefits	162,128	167,903	187,886		
Services & Supplies	78,671	87,705	96,300		
Capital Outlay					
Subtotal	542,292	573,628	614,906		
SUBTOTAL CONSTABLE	789,115	814,957	925,061		
DISTRICT ATTORNEY					
District Attorney					
Salaries & Wages	34,289,355	37,757,748	39,478,179		
Employee Benefits	15,665,047	17,776,552	20,732,682		
Services & Supplies	1,305,766	1,360,859	1,695,583		
Capital Outlay					
Subtotal	51,260,168	56,895,159	61,906,444		
Witness/Legal Fees					
Services & Supplies	923,845	956,242	1,600,000		
SUBTOTAL DISTRICT ATTORNEY	52,184,013	57,851,401	63,506,444		
Continued to next page					

[illegible]

Clark County
(Local Government)

FUNCTION: Judicial

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
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

	(1)	(2)	(3) (4)	
<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
POLICE				
Office of the Sheriff				
Salaries & Wages	176,685	176,685	176,685	
Employee Benefits	6,324	96,105	79,877	
Services & Supplies				
Capital Outlay				
SUBTOTAL POLICE	183,009	272,790	256,562	
FIRE				
Fire Department				
Salaries & Wages	114,004,266	119,758,818	124,657,876	
Employee Benefits	61,095,537	66,179,175	78,691,570	
Services & Supplies	13,315,850	13,915,477	15,130,828	
Capital Outlay				
Subtotal	188,415,653	199,853,470	218,480,274	
Volunteer Fire & Ambulance				
Services & Supplies	279,044	301,181	370,702	
Subtotal	279,044	301,181	370,702	
SUBTOTAL FIRE	188,694,697	200,154,651	218,850,976	
PROTECTIVE SERVICES				
Public Guardian				
Salaries & Wages	3,304,621	3,776,816	4,107,386	
Employee Benefits	1,527,713	1,803,261	2,220,459	
Services & Supplies	275,034	371,531	352,733	
Capital Outlay				
Subtotal	5,107,368	5,951,608	6,680,578	
Public Administrator				
Salaries & Wages	895,941	1,118,296	1,232,594	
Employee Benefits	264,990	379,562	494,601	
Services & Supplies	69,197	65,323	96,023	
Capital Outlay				
Subtotal	1,230,128	1,563,181	1,823,218	
Coroner				
Salaries & Wages	4,252,416	5,342,999	5,472,198	
Employee Benefits	1,685,350	2,192,521	2,720,045	
Services & Supplies	3,375,978	2,966,688	3,708,691	
Capital Outlay				
Subtotal	9,313,744	10,502,208	11,900,934	
SUBTOTAL PROTECTIVE SERVICES	15,651,240	18,016,997	20,404,730	
Continued to next page				

SCHEDULE B - GENERAL FUND (1010)

[illegible]

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

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC HEALTH ADMINISTRATION				
EMERGENCY SERVICES				
Emergency Room Admittance Services & Supplies	1,791,285	6,000,000	6,000,000	
Sexual Assault/Emergency Medical Care Services & Supplies	5,578,878	5,773,615	6,200,000	
SUBTOTAL EMERGENCY SERVICES	7,370,163	11,773,615	12,200,000	
CLINICAL & COMMUNITY SERVICES*				
Clinical & Community Services				
Salaries & Wages			2,455,886	
Employee Benefits			1,316,880	
Services & Supplies			8,115,352	
Capital Outlay				
SUBTOTAL CLINICAL & COMMUNITY SERVICES			11,888,118	
FUNCTION SUMMARY				
HEALTH				
Salaries & Wages	0	0	2,455,886	
Employee Benefits	0	0	1,316,880	
Services & Supplies	7,370,163	11,773,615	20,315,352	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	7,370,163	11,773,615	24,088,118	

*NOTE: Created In FY2026

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Health

[illegible]

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Culture and Recreation

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	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	
TOTAL EXPENDITURES - ALL FUNCTIONS	1,030,677,912	1,197,183,495	1,299,822,005	
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	
Operating Transfers Out (Schedule T)				
To Fund 2030 (County Grants)	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	
TOTAL EXPENDITURES AND OTHER USES	2,115,872,421	2,224,080,039	2,212,956,774	
ENDING FUND BALANCE				
Reserved				
Unreserved	432,445,182	298,913,069	222,822,588	
TOTAL ENDING FUND BALANCE	432,445,182	298,913,069	222,822,588	
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	2,548,317,603	2,522,993,108	2,435,779,362	

Clark County
(Local Government)

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