

Major Governmental Funds

This section is intended to report the reconciliation of the major fund balance sheets and statement of revenues, expenditures, and changes in fund balance reported on a budgetary basis to the major fund balance sheet and statement of revenues, expenditures, and changes in fund balance reported on a modified accrual basis. Major funds that do not require such a reconciliation are intentionally omitted. Additionally, this section provides additional budgetary comparison schedules of the general fund.

Clark County, Nevada
Reconciliation of General Fund (Budgetary Basis) to General Fund (Modified Accrual Basis)
Balance Sheet
June 30, 2024

	General Fund Budgetary Basis	Internally Reported Special Revenue Funds	Eliminations	General Fund Modified Accrual Basis
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 433,180,210	\$ 768,669,710	\$ -	\$ 1,201,849,920
In custody of other officials	832,448	4,647,710	-	5,480,158
Accounts receivable	30,599,208	6,440,582	-	37,039,790
Lease receivable	4,921,997	-	-	4,921,997
Interest receivable	3,150,591	3,731,812	-	6,882,403
Taxes receivable, delinquent	11,384,866	3,297,055	-	14,681,921
Penalties receivable on delinquent taxes	16,091,019	-	-	16,091,019
Due from other funds	10,675,315	7,010,454	598,763	17,087,006
Due from other governmental units	111,084,526	137,642,059	-	248,726,585
Total assets	<u>\$ 621,920,180</u>	<u>\$ 931,439,382</u>	<u>\$ 598,763</u>	<u>\$ 1,552,760,799</u>
Liabilities				
Accounts payable	\$ 19,612,098	\$ 14,381,462	\$ -	\$ 33,993,560
Accrued payroll	28,943,831	5,170,277	-	34,114,108
Due to other funds	57,707,202	174,822,642	598,763	231,931,081
Due to other governmental units	52,929,963	119,638,276	-	172,568,239
Unearned revenue and other liabilities	552,307	3,861,731	-	4,414,038
Total liabilities	<u>159,745,401</u>	<u>317,874,388</u>	<u>598,763</u>	<u>477,021,026</u>
Deferred Inflows of Resources				
Unavailable grant revenue	-	-	-	-
Unavailable property taxes	25,030,787	2,787,163	-	27,817,950
Unavailable other revenue	37,531	61,093	-	98,624
Related to leases	4,661,279	-	-	4,661,279
Total deferred inflows of resources	<u>29,729,597</u>	<u>2,848,256</u>	<u>-</u>	<u>32,577,853</u>
Fund Balances				
Nonspendable	260,718	-	-	260,718
Restricted	-	151,250,698	-	151,250,698
Committed	-	32,933,253	-	32,933,253
Assigned	-	426,532,787	-	426,532,787
Unassigned	432,184,464	-	-	432,184,464
Total fund balances	<u>432,445,182</u>	<u>610,716,738</u>	<u>-</u>	<u>1,043,161,920</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 621,920,180</u>	<u>\$ 931,439,382</u>	<u>\$ 598,763</u>	<u>\$ 1,552,760,799</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2024
(With comparative totals for June 30, 2023)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Technology Fees
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 22,528,144	\$ 195,815,944	\$ 13,968,611	\$ 42,517	\$ 9,624,456
In custody of other officials	3,028,106	-	-	-	-
Accounts receivable	666,331	5,590,256	-	-	-
Interest receivable	123,504	1,086,811	77,511	236	53,320
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	112,563	-	138,214	-	-
Due from other governmental units	-	91,307,228	32,643	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 26,458,648</u>	<u>\$ 293,800,239</u>	<u>\$ 14,216,979</u>	<u>\$ 42,753</u>	<u>\$ 9,677,776</u>
Liabilities					
Accounts payable	\$ 5,136,174	\$ -	\$ 1,286,994	\$ 375	\$ 311,989
Accrued payroll	4,923,370	-	28,178	3,906	13,886
Due to other funds	225	174,362,773	14,225	-	-
Due to other governmental units	-	119,437,466	-	-	-
Unearned revenue and other liabilities	-	-	175	-	-
Total liabilities	<u>10,059,769</u>	<u>293,800,239</u>	<u>1,329,572</u>	<u>4,281</u>	<u>325,875</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable other revenue	61,093	-	-	-	-
Total deferred inflows of resources	<u>61,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	3,006,415	-	137,647	-	8,351,485
Committed	-	-	-	-	-
Assigned	13,331,371	-	12,749,760	38,472	1,000,416
Total fund balances	<u>16,337,786</u>	<u>-</u>	<u>12,887,407</u>	<u>38,472</u>	<u>9,351,901</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,458,648</u>	<u>\$ 293,800,239</u>	<u>\$ 14,216,979</u>	<u>\$ 42,753</u>	<u>\$ 9,677,776</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Fire Prevention Bureau	County Licensing Applications	Special Improvement District Administration	In-Transit	Bunkerville Town
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 5,385,452	\$ 1,248,895	\$ 598,768	\$ 1,656,515	\$ 63,054
In custody of other officials	-	-	-	1,619,604	-
Accounts receivable	3,206	-	-	171,595	-
Interest receivable	29,891	-	3,323	-	-
Taxes receivable, delinquent	-	-	-	-	123
Due from other funds	331,254	-	-	123,628	-
Due from other governmental units	876	-	-	237,836	119,524
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 5,750,679</u>	<u>\$ 1,248,895</u>	<u>\$ 602,091</u>	<u>\$ 3,809,178</u>	<u>\$ 182,701</u>
Liabilities					
Accounts payable	\$ 32,113	\$ -	\$ 1	\$ 4,139	\$ -
Accrued payroll	190,858	-	9,506	-	-
Due to other funds	-	-	123	445,296	-
Due to other governmental units	-	-	-	200,810	-
Unearned revenue and other liabilities	1,164,836	1,220,452	-	1,476,268	-
Total liabilities	<u>1,387,807</u>	<u>1,220,452</u>	<u>9,630</u>	<u>2,126,513</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	102
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	182,599
Committed	-	-	-	-	-
Assigned	4,362,872	28,443	592,461	1,682,665	-
Total fund balances	<u>4,362,872</u>	<u>28,443</u>	<u>592,461</u>	<u>1,682,665</u>	<u>182,599</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,750,679</u>	<u>\$ 1,248,895</u>	<u>\$ 602,091</u>	<u>\$ 3,809,178</u>	<u>\$ 182,701</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Clark County Fire Service District	Post- Employment Benefits Reserve	Enterprise Town	Indian Springs Town	Moapa Town
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 44,456,345	\$ 187,194,012	\$ 8,742,938	\$ 10,810	\$ 176,845
In custody of other officials	-	-	-	-	-
Accounts receivable	-	9,194	-	-	-
Interest receivable	-	1,038,958	-	-	978
Taxes receivable, delinquent	1,734,282	-	342,452	275	1,824
Due from other funds	-	20,837	-	-	-
Due from other governmental units	12,848,083	12,614	1,575,417	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 59,038,710</u>	<u>\$ 188,275,615</u>	<u>\$ 10,660,807</u>	<u>\$ 11,085</u>	<u>\$ 179,647</u>
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 752
Accrued payroll	-	-	-	-	573
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,325</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	1,469,035	-	302,905	273	1,514
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>1,469,035</u>	<u>-</u>	<u>302,905</u>	<u>273</u>	<u>1,514</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	57,569,675	-	10,357,902	10,812	105,736
Committed	-	32,933,253	-	-	-
Assigned	-	155,342,362	-	-	71,072
Total fund balances	<u>57,569,675</u>	<u>188,275,615</u>	<u>10,357,902</u>	<u>10,812</u>	<u>176,808</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 59,038,710</u>	<u>\$ 188,275,615</u>	<u>\$ 10,660,807</u>	<u>\$ 11,085</u>	<u>\$ 179,647</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Moapa Valley Town	Mt. Charleston Town	Paradise Town	Searchlight Town	Spring Valley Town
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 135,215	\$ 5,529	\$ 19,286,625	\$ 46,736	\$ 8,725,878
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	1,013	1,706	705,855	250	267,137
Due from other funds	-	-	-	-	-
Due from other governmental units	185,765	-	17,359,358	88,588	6,665,103
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 321,993</u>	<u>\$ 7,235</u>	<u>\$ 37,351,838</u>	<u>\$ 135,574</u>	<u>\$ 15,658,118</u>
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	815	1,681	580,473	191	232,926
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>815</u>	<u>1,681</u>	<u>580,473</u>	<u>191</u>	<u>232,926</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	321,178	5,554	36,771,365	135,383	15,425,192
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>321,178</u>	<u>5,554</u>	<u>36,771,365</u>	<u>135,383</u>	<u>15,425,192</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 321,993</u>	<u>\$ 7,235</u>	<u>\$ 37,351,838</u>	<u>\$ 135,574</u>	<u>\$ 15,658,118</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Summerlin Town	Sunrise Manor Town	Whitney Town	Winchester Town	Community Housing
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 2,937,471	\$ 2,811,243	\$ 777,879	\$ 5,089,248	\$ 237,340,580
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	1,317,280
Taxes receivable, delinquent	45,681	119,831	19,922	56,704	-
Due from other funds	-	-	-	-	6,283,958
Due from other governmental units	51,137	3,004,476	267,167	3,886,244	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 3,034,289</u>	<u>\$ 5,935,550</u>	<u>\$ 1,064,968</u>	<u>\$ 9,032,196</u>	<u>\$ 244,941,818</u>
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 7,608,925
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,608,925</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	32,705	101,691	16,833	46,019	-
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>32,705</u>	<u>101,691</u>	<u>16,833</u>	<u>46,019</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	3,001,584	5,833,859	1,048,135	8,986,177	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	237,332,893
Total fund balances	<u>3,001,584</u>	<u>5,833,859</u>	<u>1,048,135</u>	<u>8,986,177</u>	<u>237,332,893</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,034,289</u>	<u>\$ 5,935,550</u>	<u>\$ 1,064,968</u>	<u>\$ 9,032,196</u>	<u>\$ 244,941,818</u>

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Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Totals	
	2024	2023
Assets		
Cash and investments		
In custody of the County Treasurer	\$ 768,669,710	\$ 749,330,596
In custody of other officials	4,647,710	4,562,970
Accounts receivable	6,440,582	6,042,628
Interest receivable	3,731,812	2,265,560
Taxes receivable, delinquent	3,297,055	2,939,388
Due from other funds	7,010,454	448,632
Due from other governmental units	137,642,059	134,654,993
Prepaid items	-	781,200
Total assets	<u>\$ 931,439,382</u>	<u>\$ 901,025,967</u>
Liabilities		
Accounts payable	\$ 14,381,462	\$ 4,510,094
Accrued payroll	5,170,277	3,890,158
Due to other funds	174,822,642	162,339,647
Due to other governmental units	119,638,276	112,060,873
Unearned revenue and other liabilities	3,861,731	5,651,982
Total liabilities	<u>317,874,388</u>	<u>288,452,754</u>
Deferred Inflows of Resources		
Unavailable grant revenue	-	43,036
Unavailable property taxes	2,787,163	2,650,288
Unavailable other revenue	61,093	363,039
Total deferred inflows of resources	<u>2,848,256</u>	<u>3,056,363</u>
Fund Balances		
Nonspendable	-	781,200
Restricted	151,250,698	191,405,370
Committed	32,933,253	23,381,495
Assigned	426,532,787	393,945,785
Total fund balances	<u>610,716,738</u>	<u>609,513,850</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 931,439,382</u>	<u>\$ 901,022,967</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024
(With comparative totals for June 30, 2023)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Technology Fees
Revenues					
Taxes	\$ -	\$ 80,964,095	\$ -	\$ -	\$ -
Licenses and permits	-	37,988,426	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	544,379,337	1,918,554	76,512	-
Charges for services	4,972,054	-	1,605,345	-	-
Investment income (loss)	1,508,489	6,605,517	723,525	5,241	340,994
Other	1,047,100	-	2,692	-	17,645
Total revenues	<u>7,527,643</u>	<u>669,937,375</u>	<u>4,250,116</u>	<u>81,753</u>	<u>358,639</u>
Expenditures					
Current					
Salaries and wages	147,464,768	-	1,219,025	157,994	615,144
Employee benefits	75,234,591	-	577,213	75,963	299,565
Services and supplies	69,254,681	449,432,565	3,983,450	33,391	1,242,571
Capital outlay	3,406,599	-	-	-	10,115
Debt service					
Principal	2,245,366	-	-	-	-
Interest	59,682	-	-	-	-
Total expenditures	<u>297,665,687</u>	<u>449,432,565</u>	<u>5,779,688</u>	<u>267,348</u>	<u>2,167,395</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(290,138,044)</u>	<u>220,504,810</u>	<u>(1,529,572)</u>	<u>(185,595)</u>	<u>(1,808,756)</u>
Other Financing Sources (Uses)					
Transfers from other funds	294,900,000	-	-	144,662	3,745,733
Transfers to other funds	(13,947,500)	(220,504,810)	-	-	-
Lease and SBITA financing	2,347,288	-	-	-	-
Total other financing sources (uses)	<u>283,299,788</u>	<u>(220,504,810)</u>	<u>-</u>	<u>144,662</u>	<u>3,745,733</u>
Net change in fund balances	(6,838,256)	-	(1,529,572)	(40,933)	1,936,977
Fund Balance					
Beginning of year	23,176,042	-	14,416,979	79,405	7,414,924
End of year	<u>\$ 16,337,786</u>	<u>\$ -</u>	<u>\$ 12,887,407</u>	<u>\$ 38,472</u>	<u>\$ 9,351,901</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Fire Prevention Bureau	County Licensing Applications	Special Improvement District Administration	In-Transit	Bunkerville Town
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,731
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	704,219
Other	-	-	-	-	-
Charges for services	6,275,077	-	602,903	-	-
Investment income (loss)	368,261	-	23,359	1,472,666	-
Other	15,728	-	-	-	-
Total revenues	<u>6,659,066</u>	<u>-</u>	<u>626,262</u>	<u>1,472,666</u>	<u>709,950</u>
Expenditures					
Current					
Salaries and wages	8,575,783	-	430,942	-	-
Employee benefits	4,383,779	-	207,064	-	-
Services and supplies	2,018,949	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>14,978,511</u>	<u>-</u>	<u>638,006</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,319,445)</u>	<u>-</u>	<u>(11,744)</u>	<u>1,472,666</u>	<u>709,950</u>
Other Financing Sources (Uses)					
Transfers from other funds	7,200,000	-	-	-	-
Transfers to other funds	-	-	-	-	(776,905)
Lease and SBITA financing	-	-	-	-	-
Total other financing sources (uses)	<u>7,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(776,905)</u>
Net change in fund balances	<u>(1,119,445)</u>	<u>-</u>	<u>(11,744)</u>	<u>1,472,666</u>	<u>(66,955)</u>
Fund Balance					
Beginning of year	<u>5,482,317</u>	<u>28,443</u>	<u>604,205</u>	<u>209,999</u>	<u>249,554</u>
End of year	<u>\$ 4,362,872</u>	<u>\$ 28,443</u>	<u>\$ 592,461</u>	<u>\$ 1,682,665</u>	<u>\$ 182,599</u>

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Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Clark County Fire Service District	Post- Employment Benefits Reserve	Enterprise Town	Indian Springs Town	Moapa Town
Revenues					
Taxes	\$ 109,060,104	\$ -	\$ 24,272,572	\$ 7,442	\$ 54,886
Licenses and permits	-	-	674,955	8,280	4,080
Intergovernmental revenue:					
Consolidated tax	75,820,978	-	9,308,511	-	-
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment income (loss)	-	8,313,807	-	-	7,370
Other	-	15,240,398	-	-	-
Total revenues	<u>184,881,082</u>	<u>23,554,205</u>	<u>34,256,038</u>	<u>15,722</u>	<u>66,336</u>
Expenditures					
Current					
Salaries and wages	-	-	-	-	21,327
Employee benefits	-	987,460	-	-	740
Services and supplies	-	4,701,180	-	-	1,971
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>5,688,640</u>	<u>-</u>	<u>-</u>	<u>24,038</u>
Excess (deficiency) of revenues over (under) expenditures	<u>184,881,082</u>	<u>17,865,565</u>	<u>34,256,038</u>	<u>15,722</u>	<u>42,298</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(187,627,309)	-	(37,279,773)	(19,713)	(20,500)
Lease and SBITA financing	-	-	-	-	-
Total other financing sources (uses)	<u>(187,627,309)</u>	<u>-</u>	<u>(37,279,773)</u>	<u>(19,713)</u>	<u>(20,500)</u>
Net change in fund balances	(2,746,227)	17,865,565	(3,023,735)	(3,991)	21,798
Fund Balance					
Beginning of year	60,315,902	170,410,050	13,381,637	14,803	155,010
End of year	<u>\$ 57,569,675</u>	<u>\$ 188,275,615</u>	<u>\$ 10,357,902</u>	<u>\$ 10,812</u>	<u>\$ 176,808</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Moapa Valley Town	Mt. Charleston Town	Paradise Town	Searchlight Town	Spring Valley Town
Revenues					
Taxes	\$ 40,515	\$ 10,778	\$ 35,988,438	\$ 8,277	\$ 18,230,631
Licenses and permits	5,850	1,320	5,843,260	16,080	227,600
Intergovernmental revenue:					
Consolidated tax	1,093,756	-	102,394,615	522,708	39,330,691
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment income (loss)	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>1,140,121</u>	<u>12,098</u>	<u>144,226,313</u>	<u>547,065</u>	<u>57,788,922</u>
Expenditures					
Current					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,140,121</u>	<u>12,098</u>	<u>144,226,313</u>	<u>547,065</u>	<u>57,788,922</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(1,294,620)	(11,772)	(162,894,162)	(587,267)	(65,966,338)
Lease and SBITA financing	-	-	-	-	-
Total other financing sources (uses)	<u>(1,294,620)</u>	<u>(11,772)</u>	<u>(162,894,162)</u>	<u>(587,267)</u>	<u>(65,966,338)</u>
Net change in fund balances	<u>(154,499)</u>	<u>326</u>	<u>(18,667,849)</u>	<u>(40,202)</u>	<u>(8,177,416)</u>
Fund Balance					
Beginning of year	<u>475,677</u>	<u>5,228</u>	<u>55,439,214</u>	<u>175,585</u>	<u>23,602,608</u>
End of year	<u>\$ 321,178</u>	<u>\$ 5,554</u>	<u>\$ 36,771,365</u>	<u>\$ 135,383</u>	<u>\$ 15,425,192</u>

(Continued) 200

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Summerlin Town	Sunrise Manor Town	Whitney Town	Winchester Town	Community Housing
Revenues					
Taxes	\$ 7,862,692	\$ 6,664,251	\$ 1,646,693	\$ 5,163,499	\$ -
Licenses and permits	366,060	637,943	44,990	808,442	-
Intergovernmental revenue:					
Consolidated tax	302,096	17,731,637	1,576,948	22,951,731	-
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment income (loss)	-	-	-	-	15,559,596
Other	-	-	-	-	-
Total revenues	<u>8,530,848</u>	<u>25,033,831</u>	<u>3,268,631</u>	<u>28,923,672</u>	<u>15,559,596</u>
Expenditures					
Current					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	-	-	-	-	30,945,748
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,945,748</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,530,848</u>	<u>25,033,831</u>	<u>3,268,631</u>	<u>28,923,672</u>	<u>(15,386,152)</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	46,214,269
Transfers to other funds	(8,563,907)	(28,597,949)	(3,580,985)	(33,515,878)	-
Lease and SBITA financing	-	-	-	-	-
Total other financing sources (uses)	<u>(8,563,907)</u>	<u>(28,597,949)</u>	<u>(3,580,985)</u>	<u>(33,515,878)</u>	<u>46,214,269</u>
Net change in fund balances	<u>(33,059)</u>	<u>(3,564,118)</u>	<u>(312,354)</u>	<u>(4,592,206)</u>	<u>30,828,117</u>
Fund Balance					
Beginning of year	<u>3,034,643</u>	<u>9,397,977</u>	<u>1,360,489</u>	<u>13,578,383</u>	<u>206,504,776</u>
End of year	<u>\$ 3,001,584</u>	<u>\$ 5,833,859</u>	<u>\$ 1,048,135</u>	<u>\$ 8,986,177</u>	<u>\$ 237,332,893</u>

(Continued) 201

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	Totals	
	2024	2023
Revenues		
Taxes	\$ 289,980,604	\$ 266,432,339
Licenses and permits	46,627,286	43,134,103
Intergovernmental revenue:		
Consolidated tax	271,737,890	262,948,187
Other	546,374,403	523,073,018
Charges for services	13,455,379	12,038,767
Investment income (loss)	34,928,825	3,610,525
Other	16,323,563	16,255,028
Total revenues	<u>1,219,427,950</u>	<u>1,127,491,967</u>
Expenditures		
Current		
Salaries and wages	158,484,983	148,896,627
Employee benefits	81,766,375	72,257,111
Services and supplies	561,614,506	498,819,815
Capital outlay	3,416,714	4,511,240
Debt service		
Principal	2,245,366	1,596,382
Interest	59,682	36,024
Total expenditures	<u>807,587,626</u>	<u>726,117,199</u>
Excess (deficiency) of revenues over (under) expenditures	<u>411,840,324</u>	<u>401,374,768</u>
Other Financing Sources (Uses)		
Transfers from other funds	352,204,664	329,316,959
Transfers to other funds	(765,189,388)	(724,527,658)
Lease and SBITA financing	2,347,288	2,039,930
Total other financing sources (uses)	<u>(410,637,436)</u>	<u>(393,170,769)</u>
Net change in fund balances	1,202,888	8,203,999
Fund Balance		
Beginning of year	<u>609,513,850</u>	<u>601,309,851</u>
End of year	<u>\$ 610,716,738</u>	<u>\$ 609,513,850</u>

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - Budget and Actual
For the fiscal year ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues					
Taxes					
Ad valorem taxes	\$ 466,623,712	\$ 466,623,712	\$ 470,204,096	\$ 3,580,384	\$ 423,694,059
Penalties & interest on delinquent taxes	9,500,000	9,500,000	12,250,076	2,750,076	11,168,766
Total taxes	476,123,712	476,123,712	482,454,172	6,330,460	434,862,825
Licenses and permits:					
Business licenses	56,999,532	56,999,532	61,379,963	4,380,431	61,385,924
Liquor licenses	10,536,209	10,536,209	11,063,750	527,541	9,529,756
County gaming licenses	54,574,614	54,574,614	57,783,869	3,209,255	55,581,348
Franchise fees:					
Electric	71,931,385	71,931,385	84,191,236	12,259,851	76,740,951
Telecom	10,891,425	10,891,425	10,256,904	(634,521)	8,822,877
Other	33,168,914	33,168,914	41,420,147	8,251,233	38,052,079
Other licenses and permits	67,888,058	67,888,058	86,444,230	18,556,172	78,817,687
Marriage licenses	1,743,040	1,743,040	1,584,891	(158,149)	1,612,947
Total licenses and permits	307,733,177	307,733,177	354,124,990	46,391,813	330,543,569
Intergovernmental revenue:					
Federal grants	-	-	12,004,378	12,004,378	6,052,566
Federal payments in lieu of taxes	4,000,000	4,000,000	4,408,730	408,730	4,126,562
State grants	-	-	-	-	9,040
State gaming licenses	130,000	130,000	124,463	(5,537)	113,849
Consolidated tax	589,359,333	589,359,333	586,966,016	(2,393,317)	567,702,595
Court administrative assessment	450,000	450,000	362,209	(87,791)	445,797
Other	2,000,000	2,000,000	2,022,554	22,554	2,585,680
Total intergovernmental revenue	595,939,333	595,939,333	605,888,350	9,949,017	581,036,089
Charges for services:					
General government					
Clerk fees	4,777,304	4,777,304	4,682,960	(94,344)	4,544,655
Recorder fees	22,513,396	22,513,396	18,341,374	(4,172,022)	18,492,305
Map fees	23,000	23,000	21,280	(1,720)	17,102
Assessor commissions	12,192,885	12,192,885	18,616,690	6,423,805	14,530,051
Building and zoning fees	2,700,000	2,700,000	2,967,284	267,284	2,548,421
Room tax collection commissions	9,000,000	9,000,000	9,034,352	34,352	9,016,676
Administrative fees	9,078,842	9,078,842	12,052,134	2,973,292	10,932,395
Other	8,250,000	8,250,000	7,620,080	(629,920)	6,866,379
Judicial					
Clerk fees	5,750,638	5,750,638	7,438,733	1,688,095	6,514,477
Other	1,500,000	1,500,000	3,334,206	1,834,206	2,152,936
Public safety					
Fire protection services	10,107,694	10,107,694	11,432,141	1,324,447	10,525,117
Other	1,531,000	1,531,000	1,714,947	183,947	1,749,352
Public works					
Engineering	2,052,631	2,052,631	3,937,428	1,884,797	3,631,371
Total charges for services	89,477,390	89,477,390	101,193,609	11,716,219	91,521,237
Fines and forfeitures:					
Court fines	8,851,315	8,851,315	13,303,065	4,451,750	9,939,406
Court forfeits	3,693,185	3,693,185	1,484,646	(2,208,539)	2,515,031
Total fines and forfeitures	12,544,500	12,544,500	14,787,711	2,243,211	12,454,437
Investment income (loss)	1,000,000	1,000,000	35,850,098	34,850,098	13,217,050
Other	3,000,000	3,000,000	9,946,292	6,946,292	3,380,792
Total revenues	1,485,818,112	1,485,818,112	1,604,245,222	118,427,110	1,467,015,999
Other Financing Sources					
Transfers from other funds	502,034,079	502,034,079	502,351,396	317,317	448,905,420
Lease and SBITA financing	-	-	2,060,236	2,060,236	54,621
Total other financing sources	502,034,079	502,034,079	504,411,632	2,377,553	448,960,041
Total revenues and other financing sources	\$1,987,852,191	\$1,987,852,191	\$2,108,656,854	\$ 120,804,663	\$1,915,976,040

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

	2024				2023
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures					
General Government					
<i>Commission/Manager:</i>					
Salaries and wages	\$ 2,675,483	\$ 2,817,838	\$ 2,374,175	\$ (443,663)	\$ 4,536,431
Employee benefits	1,300,929	1,366,014	1,023,661	(342,353)	1,744,032
Services and supplies	361,318	361,318	262,139	(99,179)	1,588,127
Total Commission/Manager	4,337,730	4,545,170	3,659,975	(885,195)	7,868,590
<i>Community & Economic Development:</i>					
Salaries and wages	421,789	468,527	408,723	(59,804)	-
Employee benefits	203,484	233,047	178,727	(54,320)	-
Services and supplies	1,394,000	1,394,000	785,946	(608,054)	-
Total Community & Economic Development	2,019,273	2,095,574	1,373,396	(722,178)	-
<i>Communications & Strategy:</i>					
Salaries and wages	2,021,194	2,133,264	1,793,525	(339,739)	-
Employee benefits	988,649	1,054,683	784,448	(270,235)	-
Services and supplies	882,850	827,850	649,962	(177,888)	-
Total Communications & Strategy	3,892,693	4,015,797	3,227,935	(787,862)	-
<i>Intergovernmental Relations:</i>					
Salaries and wages	312,770	362,770	358,555	(4,215)	-
Employee benefits	149,403	149,403	167,686	18,283	-
Services and supplies	30,800	35,800	11,780	(24,020)	-
Total Intergovernmental Relations	492,973	547,973	538,021	(9,952)	-
<i>Office of Appointed Counsel:</i>					
Salaries and wages	280,669	320,792	396,664	75,872	303,870
Employee benefits	126,658	153,764	113,285	(40,479)	109,263
Services and supplies	14,361,630	14,361,630	12,671,330	(1,690,300)	14,164,523
Total Office of Appointed Counsel	14,768,957	14,836,186	13,181,279	(1,654,907)	14,577,656
<i>Office of Diversity:</i>					
Salaries and wages	664,820	979,961	647,363	(332,598)	526,014
Employee benefits	331,823	509,898	304,948	(204,950)	217,545
Services and supplies	372,300	372,300	131,523	(240,777)	16,335
Total Office of Diversity	1,368,943	1,862,159	1,083,834	(778,325)	759,894
<i>Office of Traffic Safety:</i>					
Salaries and wages	98,090	98,090	101,829	3,739	-
Employee benefits	48,641	48,641	44,222	(4,419)	-
Services and supplies	305,900	305,900	184	(305,716)	-
Total Office of Traffic Safety	452,631	452,631	146,235	(306,396)	-
<i>Audit:</i>					
Salaries and wages	965,990	1,020,692	882,563	(138,129)	922,118
Employee benefits	455,916	493,639	404,542	(89,097)	393,118
Services and supplies	22,150	36,150	25,595	(10,555)	16,692
Total Audit	1,444,056	1,550,481	1,312,700	(237,781)	1,331,928
<i>Finance:</i>					
Salaries and wages	2,194,427	4,202,414	3,083,606	(1,118,808)	1,710,937
Employee benefits	1,080,060	2,181,039	1,423,486	(757,553)	681,278
Services and supplies	160,355	266,355	87,637	(178,718)	68,408
Total Finance	3,434,842	6,649,808	4,594,729	(2,055,079)	2,460,623
<i>Comptroller:</i>					
Salaries and wages	3,889,550	3,994,171	3,854,959	(139,212)	3,493,796
Employee benefits	2,096,398	2,208,785	1,946,505	(262,280)	1,593,938
Services and supplies	117,695	202,695	104,330	(98,365)	138,835
Total Comptroller	6,103,643	6,405,651	5,905,794	(499,857)	5,226,569

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

(Continued)

	2024				2023
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (continued)					
General Government (continued)					
<i>Treasurer:</i>					
Salaries and wages	1,869,279	1,923,858	1,468,996	(454,862)	1,744,621
Employee benefits	1,006,343	998,819	714,885	(283,934)	771,299
Services and supplies	1,381,115	1,421,115	1,183,984	(237,131)	1,196,496
Total Treasurer	4,256,737	4,343,792	3,367,865	(975,927)	3,712,416
<i>Elections:</i>					
Salaries and wages	11,192,705	10,801,593	11,049,589	247,996	7,330,843
Employee benefits	2,202,789	1,807,836	1,632,599	(175,237)	1,232,338
Services and supplies	11,574,261	13,146,261	12,365,973	(780,288)	7,797,031
Total Elections	24,969,755	25,755,690	25,048,161	(707,529)	16,360,212
<i>Assessor:</i>					
Salaries and wages	10,054,283	10,094,406	9,313,305	(781,101)	8,285,956
Employee benefits	5,293,657	5,290,763	4,612,082	(678,681)	3,657,219
Services and supplies	1,359,190	1,389,190	1,210,366	(178,824)	1,229,114
Total Assessor	16,707,130	16,774,359	15,135,753	(1,638,606)	13,172,289
<i>Recorder:</i>					
Salaries and wages	3,102,827	3,206,536	3,061,602	(144,934)	2,683,118
Employee benefits	1,676,039	1,738,967	1,590,078	(148,889)	1,306,889
Services and supplies	171,980	171,980	100,584	(71,396)	118,498
Total Recorder	4,950,846	5,117,483	4,752,264	(365,219)	4,108,505
<i>Clerk:</i>					
Salaries and wages	2,726,139	2,999,721	2,747,380	(252,341)	2,401,729
Employee benefits	1,531,904	1,718,940	1,381,326	(337,614)	1,097,297
Services and supplies	357,065	357,065	257,484	(99,581)	243,770
Total Clerk	4,615,108	5,075,726	4,386,190	(689,536)	3,742,796
<i>Administrative Services:</i>					
Salaries and wages	12,728,934	12,872,415	10,726,818	(2,145,597)	9,930,899
Employee benefits	6,925,461	7,145,352	5,518,773	(1,626,579)	4,580,766
Services and supplies	10,185,579	10,702,579	9,140,902	(1,561,677)	6,578,382
Total Administrative Services	29,839,974	30,720,346	25,386,493	(5,333,853)	21,090,047
<i>Human Resources:</i>					
Salaries and wages	3,504,007	3,903,804	3,235,600	(668,204)	3,220,413
Employee benefits	1,734,214	1,968,139	1,518,181	(449,958)	1,300,183
Services and supplies	270,320	270,320	226,616	(43,704)	216,059
Total Human Resources	5,508,541	6,142,263	4,980,397	(1,161,866)	4,736,655
<i>Comprehensive Planning:</i>					
Salaries and wages	5,623,844	5,732,794	4,931,975	(800,819)	4,541,201
Employee benefits	2,840,047	2,892,722	2,280,799	(611,923)	1,948,856
Services and supplies	522,895	522,895	465,946	(56,949)	313,039
Total Comprehensive Planning	8,986,786	9,148,411	7,678,720	(1,469,691)	6,803,096
<i>Business License:</i>					
Salaries and wages	5,683,923	5,999,709	5,235,354	(764,355)	4,662,432
Employee benefits	3,018,721	3,129,235	2,567,278	(561,957)	2,014,705
Services and supplies	537,328	617,328	555,205	(62,123)	501,743
Total Business License	9,239,972	9,746,272	8,357,837	(1,388,435)	7,178,880
<i>Real Property Management:</i>					
Salaries and wages	17,074,563	17,568,646	15,632,561	(1,936,085)	15,175,881
Employee benefits	9,080,209	9,335,761	7,847,096	(1,488,665)	7,055,960
Services and supplies	21,289,627	21,339,627	19,429,146	(1,910,481)	17,043,389
Total Real Property Management	47,444,399	48,244,034	42,908,803	(5,335,231)	39,275,230
Total General Government	194,834,989	204,029,806	177,026,381	(27,003,425)	152,405,386

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

(Continued)

	2024				2023
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (continued)					
<i>Judicial</i>					
<i>Outlying Constable:</i>					
Salaries and wages	124,127	124,127	104,859	(19,268)	120,383
Employee benefits	157,237	157,237	138,338	(18,899)	145,812
Services and supplies	10,800	10,800	3,626	(7,174)	6,887
Total Outlying Constable	292,164	292,164	246,823	(45,341)	273,082
<i>Urban Constable:</i>					
Salaries and wages	290,505	290,505	301,493	10,988	259,979
Employee benefits	161,788	161,788	162,128	340	135,889
Services and supplies	90,300	90,300	78,671	(11,629)	81,357
Total Henderson Constable	542,593	542,593	542,292	(301)	477,225
<i>District Attorney:</i>					
Salaries and wages	35,095,958	36,628,710	34,289,355	(2,339,355)	32,661,982
Employee benefits	17,365,466	18,264,283	15,665,047	(2,599,236)	13,298,380
Services and supplies	1,695,583	1,695,583	1,305,766	(389,817)	1,035,672
Total District Attorney	54,157,007	56,588,576	51,260,168	(5,328,408)	46,996,034
<i>Witness/Legal Fees:</i>					
Services and supplies	1,600,000	1,600,000	923,845	(676,155)	815,644
Total Witness/Legal Fees	1,600,000	1,600,000	923,845	(676,155)	815,644
<i>Special Public Defender:</i>					
Salaries and wages	4,697,289	4,740,657	4,688,562	(52,095)	4,521,695
Employee benefits	2,230,023	2,258,334	2,032,087	(226,247)	1,719,178
Services and supplies	542,925	542,925	419,254	(123,671)	432,039
Total Special Public Defender	7,470,237	7,541,916	7,139,903	(402,013)	6,672,912
<i>Las Vegas Justice Court:</i>					
Salaries and wages	18,491,403	18,870,525	18,018,727	(851,798)	17,051,439
Employee benefits	9,406,731	9,554,775	8,751,074	(803,701)	7,374,624
Services and supplies	2,462,576	2,528,576	2,019,647	(508,929)	1,916,493
Total Las Vegas Justice Court	30,360,710	30,953,876	28,789,448	(2,164,428)	26,342,556
<i>Henderson Justice Court:</i>					
Salaries and wages	2,635,975	2,654,677	2,414,180	(240,497)	2,355,468
Employee benefits	1,389,830	1,327,553	1,258,068	(69,485)	1,059,048
Services and supplies	212,001	262,001	238,617	(23,384)	180,742
Total Henderson Justice Court	4,237,806	4,244,231	3,910,865	(333,366)	3,595,258
<i>North Las Vegas Justice Court:</i>					
Salaries and wages	2,797,911	2,821,279	2,709,037	(112,242)	2,552,452
Employee benefits	1,458,482	1,486,793	1,335,561	(151,232)	1,165,425
Services and supplies	161,952	181,952	162,219	(19,733)	148,885
Total North Las Vegas Justice Court	4,418,345	4,490,024	4,206,817	(283,207)	3,866,762
<i>Outlying Justice Court:</i>					
Salaries and wages	2,505,614	2,600,316	2,715,883	115,567	2,471,662
Employee benefits	1,246,847	1,306,429	1,268,750	(37,679)	1,020,495
Services and supplies	260,662	360,662	237,742	(122,920)	212,785
Total Outlying Justice Court	4,013,123	4,267,407	4,222,375	(45,032)	3,704,942
<i>Public Defender:</i>					
Salaries and wages	23,971,068	24,423,200	25,421,374	998,174	23,846,762
Employee benefits	11,407,517	11,615,047	10,923,004	(692,043)	9,333,540
Services and supplies	1,221,455	1,221,455	1,013,206	(208,249)	1,002,653
Total Public Defender	36,600,040	37,259,702	37,357,584	97,882	34,182,955
<i>Neighborhood Justice Center:</i>					
Salaries and wages	528,191	528,191	476,350	(51,841)	486,872
Employee benefits	237,125	237,125	224,295	(12,830)	194,713
Services and supplies	334,880	334,880	308,053	(26,827)	263,820
Total Neighborhood Justice Center	1,100,196	1,100,196	1,008,698	(91,498)	945,405
Total Judicial	144,792,221	148,880,685	139,608,818	(9,271,867)	127,872,775

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

(Continued)

	2024				2023
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (continued)					
<u>Public Safety</u>					
<i>Office of the Sheriff:</i>					
Salaries and wages	176,685	176,685	176,685	-	189,356
Employee benefits	18,649	18,649	6,324	(12,325)	10,412
Services and supplies	1,000	1,000	-	(1,000)	-
Total Office of the Sheriff	196,334	196,334	183,009	(13,325)	199,768
<i>Fire Department:</i>					
Salaries and wages	110,054,826	113,700,080	114,004,266	304,186	104,816,964
Employee benefits	62,202,165	64,443,188	61,095,537	(3,347,651)	48,348,325
Services and supplies	13,942,474	13,983,474	13,315,850	(667,624)	11,951,343
Capital Outlay	-	-	-	-	2,894,656
Total Fire Department	186,199,465	192,126,742	188,415,653	(3,711,089)	168,011,288
<i>Volunteer Fire and Ambulance:</i>					
Services and supplies	356,677	356,677	279,044	(77,633)	271,371
Total Volunteer Fire and Ambulance	356,677	356,677	279,044	(77,633)	271,371
<i>Public Guardian:</i>					
Salaries and wages	3,131,135	3,570,889	3,304,621	(266,268)	2,711,485
Employee benefits	1,595,183	1,798,927	1,527,713	(271,214)	1,147,767
Services and supplies	257,360	302,384	275,034	(27,350)	243,038
Total Public Guardian	4,983,678	5,672,200	5,107,368	(564,832)	4,102,290
<i>Public Administrator:</i>					
Salaries and wages	1,103,099	1,103,099	895,941	(207,158)	1,012,806
Employee benefits	437,514	437,514	264,990	(172,524)	260,522
Services and supplies	93,300	93,300	69,197	(24,103)	65,441
Total Public Administrator	1,633,913	1,633,913	1,230,128	(403,785)	1,338,769
<i>Coroner:</i>					
Salaries and wages	4,551,477	5,012,696	4,252,416	(760,280)	4,156,116
Employee benefits	2,118,260	2,254,803	1,685,350	(569,453)	1,486,417
Services and supplies	3,399,554	3,507,554	3,375,978	(131,576)	2,473,917
Total Coroner	10,069,291	10,775,053	9,313,744	(1,461,309)	8,116,450
<i>Juvenile Justice:</i>					
Salaries and wages	31,884,822	31,726,688	29,760,897	(1,965,791)	27,325,919
Employee benefits	20,064,260	20,180,733	16,450,320	(3,730,413)	14,547,596
Services and supplies	9,894,653	10,308,784	8,744,835	(1,563,949)	5,980,272
Total Juvenile Justice	61,843,735	62,216,205	54,956,052	(7,260,153)	47,853,787
<i>Family Services:</i>					
Salaries and wages	41,907,927	42,515,329	42,933,819	418,490	39,457,424
Employee benefits	20,493,607	20,841,257	19,041,652	(1,799,605)	15,405,217
Services and supplies	14,604,050	14,604,050	6,835,076	(7,768,974)	5,799,183
Total Family Services	77,005,584	77,960,636	68,810,547	(9,150,089)	60,661,824
Total Public Safety	342,288,677	350,937,760	328,295,545	(22,642,215)	290,555,547
<u>Public Works</u>					
Salaries and wages	8,449,273	8,569,596	7,759,329	(810,267)	7,089,285
Employee benefits	4,320,391	4,335,776	3,778,541	(557,235)	3,118,757
Services and supplies	2,090,449	2,130,449	1,620,830	(509,619)	1,631,146
Total Public Works	14,860,113	15,035,821	13,158,700	(1,877,121)	11,839,188
<u>Health</u>					
<i>Emergency Room Admittance:</i>					
Services and supplies	31,000,000	15,577,500	1,791,285	(13,786,215)	4,096,261
<i>Emergency Medical Care:</i>					
Services and supplies	6,200,000	6,200,000	5,578,878	(621,122)	5,862,566
Total Health	37,200,000	21,777,500	7,370,163	(14,407,337)	9,958,827

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

(Continued)

	2024				2023
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (continued)					
<u>Welfare</u>					
Salaries and wages	12,482,426	12,482,426	11,733,061	(749,365)	10,506,631
Employee benefits	6,722,911	6,722,911	5,740,454	(982,457)	4,777,593
Services and supplies	101,842,718	75,292,870	64,533,831	(10,759,039)	19,828,754
Total Welfare	<u>121,048,055</u>	<u>94,498,207</u>	<u>82,007,346</u>	<u>(12,490,861)</u>	<u>35,112,978</u>
<u>Culture and Recreation</u>					
Salaries and wages	9,054,607	8,940,336	8,861,356	(78,980)	7,920,771
Employee benefits	4,169,840	4,105,662	3,727,830	(377,832)	3,112,535
Services and supplies	2,284,844	2,562,701	2,198,960	(363,741)	2,076,064
Total Culture and Recreation	<u>15,509,291</u>	<u>15,608,699</u>	<u>14,788,146</u>	<u>(820,553)</u>	<u>13,109,370</u>
<u>Other general expenditures</u>					
Utilities	35,048,810	28,187,346	28,187,346	-	28,701,500
Building rental	1,103,205	1,103,205	760,068	(343,137)	442,631
Principal	-	-	1,237,875	1,237,875	683,149
Interest	-	-	37,585	37,585	35,356
Capital replacement	19,700,000	27,527,751	21,621,977	(5,905,774)	7,704,140
Insurance and official bonds	17,545,620	4,499,440	4,498,433	(1,007)	4,524,593
Miscellaneous refunds and expenditures	48,115,400	15,221,862	11,534,824	(3,687,038)	23,361,434
Internal service charges	82,698,661	82,698,661	82,204,301	(494,360)	68,465,615
Publications and professional services	14,293,768	9,624,580	8,473,253	(1,151,327)	6,378,012
Contributions	107,432,012	109,867,151	109,867,151	-	116,493,379
Total other general expenditures	<u>325,937,476</u>	<u>278,729,996</u>	<u>268,422,813</u>	<u>(10,307,183)</u>	<u>256,789,809</u>
Total expenditures	<u>1,196,470,822</u>	<u>1,129,498,474</u>	<u>1,030,677,912</u>	<u>(98,820,562)</u>	<u>897,643,880</u>
Other Financing Uses					
Transfers to other funds	930,413,436	1,085,194,059	1,085,194,509	450	996,937,724
Total expenditures and transfers	<u>\$2,126,884,258</u>	<u>\$2,214,692,533</u>	<u>\$2,115,872,421</u>	<u>\$ (98,820,112)</u>	<u>\$1,894,581,604</u>