



# Office of the County Manager

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Yolanda T. King, County Manager

Kevin Schiller, Assistant County Manager • Randall J. Tarr, Assistant County Manager • Jeffrey M. Wells, Assistant County Manager  
Jessica L. Colvin, Chief Financial Officer  
Les Lee Shell, Chief Administrative Officer



June 1, 2018

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

Clark County herewith submits the consolidated Final Budget for the various entities under its jurisdiction for Fiscal Year 2019.

Contained in this single budget document are the following:

1. Five (5) funds requiring property tax revenues totaling \$417,393,597 and requiring a tax rate per \$100 of assessed valuation of \$0.6541 on an assessed valuation of \$84,428,728,091.

Also included are two (2) additional 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. This additional property tax revenue totals \$137,075,292.

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. Eighty-eight (88) County Governmental Funds, including the General Fund, Special Revenue Funds, Capital Project Funds, Expendable Trust Funds and Debt Service Funds, totaling \$4,892,009,021 in expenditures.
3. Twenty-five (25) County Proprietary Funds, including Enterprise Funds and Internal Service Funds, with total estimated expenses of \$1,943,203,529.
4. Sixteen (16) unincorporated towns and special districts with property tax revenues totaling \$137,360,476 and twenty (20) governmental type funds with estimated expenditures of \$18,946,197. Detail of town and special district budgets and tax rates is located in the "Towns and Special Districts" section of this document.

#### BOARD OF COUNTY COMMISSIONERS

STEVE SISOLAK, Chairman • CHRIS GIUNCHIGLIANI, Vice Chair  
SUSAN BRAGER • LARRY BROWN • JAMES B. GIBSON • MARILYN KIRKPATRICK • LAWRENCE WEEKLY  
YOLANDA T. KING, County Manager


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:**

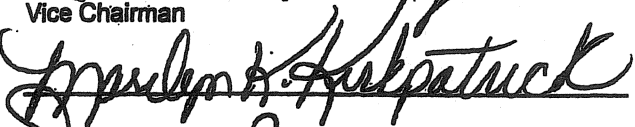
I, Yolanda T. King  
County Manager

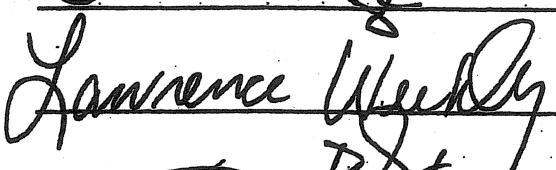
certify that all applicable funds and financial operations of this Local Government are listed herein and are self-balancing.


**APPROVED BY THE GOVERNING BOARD:**  
(Signatures not required for Tentative Budget)


  
\_\_\_\_\_  
Chairman

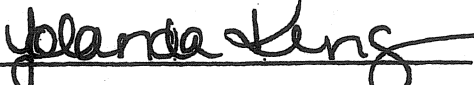
  
\_\_\_\_\_  
Vice Chairman

  
\_\_\_\_\_  
Sue Buzg

  
\_\_\_\_\_  
Lawrence W. W. W.

  
\_\_\_\_\_  
C. B. B.

  
\_\_\_\_\_  
Lawrence B. Brown II

Signed: 

Date: June 1, 2018

Schedule of Notice of Public Hearing  
Date and Time: Monday, May 21, 2018, 10 a.m.  
Publication Date: May 11, 2018  
Place: Clark County Government Center  
Commission Chambers  
500 S. Grand Central Parkway  
Las Vegas, NV 89155

**FINAL BUDGET  
COUNTY OF CLARK  
FISCAL YEAR 2019**

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BUDGET SUMMARY FOR CLARK COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					FINAL TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/19 (4)		
REVENUES:						
Property Taxes	\$630,133,547	\$650,748,447	\$691,829,365	\$0	\$	691,829,365
Other Taxes	72,749,330	74,926,479	106,401,210	0	0	106,401,210
Licenses and Permits	315,810,964	324,801,112	326,596,113	30,752,495	30,752,495	357,348,608
Intergovernmental Resources	1,774,820,833	1,873,427,210	1,947,498,141	77,082,811	77,082,811	2,024,580,952
Charges for Services	183,516,954	189,479,660	187,278,399	1,757,557,614	1,757,557,614	1,944,836,013
Fines and Forfeits	26,953,140	21,851,948	23,557,500	0	0	23,557,500
Special Assessment	23,627,479	29,017,157	18,945,496	0	0	18,945,496
Miscellaneous	111,615,908	188,247,553	162,318,002	36,936,851	36,936,851	199,254,853
TOTAL REVENUES	3,139,228,155	3,352,499,566	3,464,424,226	1,902,329,771	1,902,329,771	5,366,753,997
EXPENDITURES-EXPENSES:						
General Government	190,578,681	221,262,568	675,407,975	254,435,345	254,435,345	929,843,320
Judicial	213,144,039	228,272,279	293,707,458	3,820,877	3,820,877	297,528,335
Public Safety	1,307,938,623	1,410,670,343	1,570,475,783	53,023,811	53,023,811	1,623,499,594
Public Works	623,553,706	671,564,199	1,300,364,461	10,503,331	10,503,331	1,310,867,792
Sanitation	0	0	0	0	0	0
Health	114,373,821	121,531,361	171,160,529	240,600	240,600	171,401,129
Welfare	156,855,130	175,600,609	192,691,904	0	0	192,691,904
Culture and Recreation	31,711,663	35,976,957	199,099,694	14,833,292	14,833,292	213,932,986
Community Support	25,022,880	25,923,253	45,175,254	0	0	45,175,254
Intergovernmental Expenditures	112,340,606	123,469,392	131,132,149	0	0	131,132,149
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	196,555,141	196,555,141	196,555,141
Hospitals	0	0	0	707,681,510	707,681,510	707,681,510
Transit Systems	0	0	0	0	0	0
Airports	0	0	0	702,109,622	702,109,622	702,109,622
Other Enterprises	0	0	0	0	0	0
Debt Service: - Principal	178,010,988	148,085,510	154,944,457	0	0	154,944,457
Debt Service: - Interest	123,049,687	131,011,523	165,300,554	0	0	165,300,554
Interest Cost/Fiscal Charges	703,030,890	54,766,197	11,495,000	0	0	11,495,000
TOTAL EXPENDITURES-EXPENSES	3,779,610,714	3,348,134,191	4,910,955,218	1,943,203,529	1,943,203,529	6,854,158,747
Excess of Revenues over (under) Expenditures-Expenses	(640,382,559)	4,365,375	(1,446,530,992)	(40,873,758)	(40,873,758)	(1,487,404,750)

BUDGET SUMMARY FOR CLARK COUNTY  
SCHEDULE S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/19 (4)	FINAL TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Medium/Long-Term Debt	703,619,145	214,628,826	0	0	0
Sale of General Fixed Assets	0	0	0	0	0
Operating Transfers (in)	1,384,458,578	1,348,530,413	1,368,026,755	51,934,250	1,419,961,005
Operating Transfers (out)	1,336,330,290	1,398,474,072	1,411,283,455	8,677,550	1,419,961,005
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>751,747,433</b>	<b>164,685,167</b>	<b>(43,256,700)</b>	<b>43,256,700</b>	<b>0</b>
<b>Excess of Revenues &amp; Other Sources over</b>					
(under) Expenditures and Other Uses (Net Income)	111,364,874	169,050,542	(1,489,787,692)	2,382,942	(1,487,404,750)
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR: **</b>	<b>2,360,066,619</b>	<b>2,471,431,493</b>	<b>2,640,482,035</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>
Prior Period Adjustments	0	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>	<b>2,471,431,493</b>	<b>2,640,482,035</b>	<b>1,150,694,343</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 2,471,431,493</b>	<b>\$ 2,640,482,035</b>	<b>\$ 1,150,694,343</b>	<b>\$ XXXXXXXXXXXXXXXX</b>	<b>\$ XXXXXXXXXXXXXXXX</b>

\*\* Does not trace to Ending Fund Balance at 6/30/2016.  
The Southern Nevada Health District Bond Reserve Fund had a beginning fund balance that did not trace to the FY2017 CAFR. This is noted in the Budget Message of the Clark Tentative Budget filing for FY2018 on page 4 of 11 at #4

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government	1,406	1,419	1,488
Judicial	1,971	1,984	2,040
Public Safety	2,377	2,400	2,412
Public Works	397	439	459
Sanitation	374	388	409
Health	603	659	656
Welfare	161	161	163
Culture and Recreation	462	481	491
Community Support	18	18	18
Intergovernmental/Other	136	119	119
<b>TOTAL GENERAL GOVERNMENT</b>	<b>7,905</b>	<b>8,068</b>	<b>8,254</b>
Utilities			
Hospitals	3,334	3,538	3,712
Airports	1,666	1,667	1,727
Other			
<b>TOTAL</b>	<b>12,905</b>	<b>13,273</b>	<b>13,693</b>
Metro/Detention	5,557	5,694	5,772

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POPULATION (AS OF JULY 1)	2,118,353	2,166,181	2,193,818
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Source of Population Estimate	STATE OF NEVADA	STATE OF NEVADA	STATE OF NEVADA
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<u>ASSESSED VALUATION</u>			
Assessed Valuation (Secured & Unsecured Only)	74,586,653,697	78,880,943,791	84,417,495,911
Net Proceeds of Mines (NPM)*	10,968,565	9,857,703	11,232,180
<b>TOTAL ASSESSED VALUE</b>	<b>74,597,622,262</b>	<b>78,890,801,494</b>	<b>84,428,728,091</b>

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

<u>DEBT TAX RATE</u>			
General Fund			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
<b>TOTAL TAX RATE</b>	<b>0.6541</b>	<b>0.6541</b>	<b>0.6541</b>

\* 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 diverted to the State.

Clark County  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA



PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(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	0.7259	84,417,495,911	612,786,603	0.4699	396,677,814	96,878,506	299,799,308
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	SAME AS ABOVE	11,232,180	81,534	SAME AS ABOVE	52,780	0	52,780
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	84,428,728,091	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0150	"	12,664,309	0.0150	12,664,309	3,092,525	9,571,784
E. Medical Indigent - NRS 428.285	0.1000	"	84,428,728	0.1000	84,428,728	20,616,834	63,811,894
F. Capital Acquisition - NRS 354.59815	0.0500	"	42,214,364	0.0500	42,214,364	10,308,417	31,905,947
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	0.0990	"	83,584,441	0.0000	0	0	0
J. Other: Family Court - NRS 3.0107	0.0192	"	16,210,316	0.0192	16,210,316	3,958,432	12,251,884
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2832	XXXXXXXXXX	239,102,158	0.1842	155,517,717	37,976,208	117,541,509
M. Subtotal A, B, C, L	1.0091	XXXXXXXXXX	851,970,295	0.6541	552,248,311	134,854,714	417,393,597
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.0091	XXXXXXXXXX	851,970,295	0.6541	552,248,311	134,854,714	417,393,597

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, 2019

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	FINAL TOTAL (8)
General Fund	181,981,313	389,000,000	305,722,783	0.4791	366,270,727		327,110,112	1,570,084,935
HUD and State Housing Grants	1,067,347				29,757,932			30,825,279
Road	38,702,173				38,574,191		1,693,359	78,969,723
County Grants	25,893,683				41,185,857		13,306,000	80,385,540
Cooperative Extension	12,780,186		6,381,189	0.0100	55,000		726,792	19,216,375
LVMFD Forfeitures	4,471,411				565,000			5,763,203
Detention Services	16,619,378				6,560,382		223,997,854	247,177,614
Forensic Services	874,705				1,195,000			2,069,705
Las Vegas Metropolitan Police Department	6,889,973		134,753,604	0.2800	197,885,201		261,543,420	601,072,198
General Purpose	15,188,113				16,444,962		1,228,006	32,861,081
Subdivision Park Fees	9,805,460				4,982,576			14,788,036
Master Transportation Plan					474,373,198			474,373,198
Spec Ad Valorem Distrib (NRS 354.59815)			31,905,947	0.0500	50,590			31,956,537
Law Library	447,164				1,330,910			1,778,074
Court Education Program	10,309,615				3,809,434			14,119,049
Citizen Review Board Administration	48,463				85,489		148,609	282,561
Justice Court Administrative Assessment	7,074,609				2,906,046			9,980,655
Specialty Courts	3,943,068				10,107,578			14,050,646
District Attorney Family Support	5,716,037				24,167,667		10,635,000	40,518,704
Federal Nuclear Waste Grant	212,396				1,237			213,633
Wellands Park	3,181,574				13,234			3,194,808
Boat Safety	18,940				40,072			59,012
District Attorney Check Restitution	6,863,136				4,038,934			10,902,070
Air Quality Management	17,083,065				12,210,953			29,294,018
Air Quality Transportation Tax	27,986,774				8,575,862			36,562,636
Technology Fees	737,700				2,999		4,400,000	5,140,699
Entitlements	57,426,184				34,483,249			91,909,433
Subtotal Governmental Fund Types, Expendable Trust Funds	455,322,467	389,000,000	478,763,523	0.8191	1,279,674,280	0	844,789,152	3,447,549,422
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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, 2019

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	FINAL TOTAL (8)
Police Sales Tax Distribution					126,370,133			126,370,133
LVMPPD Sales Tax	98,268,412				1,595,000		93,077,463	192,940,875
LVMPPD Shared State Forfeitures					3,175,000			3,175,000
Fort Mohave Valley Development	9,481,112				60,615			9,541,727
Habitat Conservation	50,294,483				3,745,827			54,040,310
Child Welfare	7,231,716				99,374,684			106,606,400
Med Assist to Indigent Prsns (NRS 428.285)			63,811,894	0.1000	16,033,963			79,845,857
Emergency 9-1-1 System	431,604		2,321,688	0.0050	7,500			2,760,792
Tax Receiver	492,308				3,750			496,058
County Donations	2,168,402				185,224			2,353,626
Fire Prevention Bureau	7,183,356				6,363,360		5,200,000	18,746,716
LVMPPD Seized Funds								0
County Licensing Applications	329,204				22,362			351,566
Satellite Detention Center	4,423,208				33,070		17,500,000	21,956,278
Special Improvement District Administration	835,133				403,653			1,238,786
Special Assessment Maintenance	1,406,177				547,967			1,954,144
Veterinary Service	120,234				156,380			276,614
Justice Court Bail	5,153,264				5,291,145			10,444,409
Southern NV Area Communications Council	2,663,149				2,466,759			5,129,908
Court Collection Fees	7,683,425				2,421,326			10,104,751
In-Transit	1,715,035				232,180			1,947,215
District Court Special Filing Fees	4,195,301				6,645,491			10,840,792
Justice Court Special Filing Fees	1,922,995				1,181,953			3,104,948
Regional Flood Control District	12,864,220				108,309,352		800,000	121,973,572
Regional Flood Control District Facility Maint	4,978,491				105,600		12,000,000	17,084,091
Crime Prevention Act Sales Tax Distribution					42,123,147			42,123,147
Crime Prevention Act LVMPPD Sales Tax	16,916,153				85,000		33,267,196	50,268,349
Post-Employment Benefits Reserve	139,608,644				14,628,444		19,260,850	173,497,938
Subtotal Governmental Fund Types, Expendable Trust Funds	380,366,026	0	66,133,562	0.1050	441,568,885	0	181,105,509	1,069,174,002
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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, 2019

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	FINAL TOTAL (8)
Recreation Capital Improvement	44,071,862				227,373		13,788,036	58,087,271
Master Transportation Plan Capital	175,056,692				1,161,556		65,611,249	241,829,497
Parks and Recreation Improvements	76,981,366				3,691,178			80,672,544
Special Ad Valorem Capital Projects	2,768,179				18,778		8,560,120	11,347,077
Master Transportation Room Tax Improve	171,013,944				703,938		44,979,883	216,697,765
LVM/DPD Capital Improvements	608,460				55,360			663,820
Fire Service Capital	21,224,525				191,640		4,034,465	25,450,630
Fort Mohave Valley Development Cap Imprv	2,279,031				15,975		8,041,727	10,336,733
County Capital Projects	329,130,653				1,273,852		48,791,435	379,195,940
Information Technology Capital Projects	33,399,417				204,525		3,250,000	36,853,942
Public Works Capital Improvements	36,791,535				2,250,315			39,041,850
R/DCD Construction	159,029,331				1,650,000		52,000,000	212,679,331
RFCD Capital Improvements	13,249,892				255,000			13,504,892
Summerlin Capital Construction	14,583,342				97,786			14,681,128
Mountain's Edge Capital Construction	2,381,734				17,601			2,399,335
Southern Highlands Capital Construction	1,493,112				14,808			1,507,920
Special Assessment Capital Construction	4,171,815				49,975		1,000,000	5,221,790
SNPLMA Capital Construction	10,727,664				10,025,424			20,753,088
Public Works Regional Improvements	1,757,223				103,692,930			105,450,153
<b>Subtotal Governmental Fund Types, Expendable Trust Funds</b>	<b>1,100,719,777</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,598,014</b>	<b>0</b>	<b>250,056,915</b>	<b>1,476,374,706</b>
<b>PROPRIETARY FUNDS</b>								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>SUBTOTAL PROPRIETARY FUNDS</b>	<b>XXXXXXXXXX</b>				<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
<b>TOTAL ALL FUNDS (continued)</b>	<b>XXXXXXXXXX</b>				<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>

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, 2019

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	FINAL TOTAL (8)
Southern Nevada Health District	21,081,597				56,940,359			78,021,956
SNHD Capital Improvement	2,881,161				50,000			2,931,161
SNHD Bond Reserve	1,795,596				10,000		1,350,000	3,155,596
SNHD Grant	13,119				15,784,375		3,118,813	18,916,307
State Indigent			9,571,784	0.0150	800			9,572,584
Revenue Stabilization	28,260,832				350,000			28,610,832
Medium-Term Financing Debt Service	18,495,939				1,081,798			19,577,737
Long-Term County Bonds Debt Service	86,600,134				89,031,592		43,092,096	218,723,822
RTC Debt Service	156,861,033				91,782,336			248,643,369
Flood Control Debt Service	129,998,036				225,000		39,270,425	169,493,461
Moapa Valley Water District Debt Service								0
Special Assessment Surplus & Deficiency	5,250,131				28,250		1,000,000	6,278,381
Stadium Authority Debt Service	59,069,850				50,243,210			109,313,060
Special Assessment Debt Service	92,046,191				18,642,541		1,000,000	111,688,732
Subtotal Governmental Fund Types, Expendable Trust Funds	602,353,619	0	9,571,784	0.0150	324,170,261	0	88,831,334	1,024,926,998
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	2,538,761,889	389,000,000	554,468,889	0.9391	2,171,011,440	0	1,364,782,910	7,018,025,128

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2019

Budget Summary For Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	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)	FINAL TOTAL (8)
X	General Fund	337,787,320	153,929,833	308,948,745			626,684,572	142,734,465	1,570,084,935
R	HUD and State Housing Grants	785,876	378,974	23,554,429			6,106,000		30,825,279
R	Road	13,421,359	6,002,529	13,022,010	35,926,757		673,200	9,923,868	78,969,723
R	County Grants	10,092,690	4,102,677	59,912,068	150,000			6,128,105	80,385,540
R	Cooperative Extension			19,216,375					19,216,375
R	LVMPPD Forfeitures	134,357,547	59,182,996	1,368,443	4,242,941			151,819	5,763,203
R	Detention Services	402,966	151,651	39,152,520	596,000			13,888,551	247,177,614
R	Forensic Services	351,310,958	165,645,403	1,167,637	200,000			147,451	2,069,705
R	Las Vegas Metropolitan Police Department	1,748,263	725,419	76,495,434	7,620,403		59,500		601,072,198
R	General Purpose			30,327,899					32,861,081
R	Subdivision Park Fees			1,000,000					14,788,036
R	Master Transportation Plan			320,884,750					474,373,198
R	Spec Ad Valorem Distrib (NRS 354.59815)			23,396,417			8,560,120		31,956,537
R	Law Library	554,482	288,431	734,159			37,400	163,602	1,778,074
R	Court Education Program	952,645	490,432	11,399,946			64,600	1,211,426	14,119,049
R	Citizen Review Board Administration	174,005	57,162	26,000			3,400	21,994	282,561
R	Justice Court Administrative Assessment			7,556,185	40,970		2,383,500		9,980,655
R	Specialty Courts	675,247	295,471	11,892,589			34,000	1,153,339	14,050,646
R	District Attorney Family Support	17,477,123	8,006,559	11,028,084				4,006,938	40,518,704
R	Federal Nuclear Waste Grant			213,633					213,633
R	Weilands Park				3,194,808				3,194,808
R	Boat Safety			59,012					59,012
R	District Attorney Check Restitution	1,960,608	831,083	6,475,598			91,800	1,542,981	10,902,070
R	Air Quality Management	6,241,562	2,650,059	17,607,257	303,000		282,200	2,209,940	29,294,018
R	Air Quality Transportation Tax	2,421,641	1,000,333	26,220,947	2,229,304		2,098,600	2,591,811	36,562,636
R	Technology Fees	718,377	296,946	1,844,776	2,250,000		30,600		5,140,699
R	Entitlements	15,315,229	6,417,795	53,983,740	15,432,269		760,400		91,909,433
	<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)</b>	<b>896,397,898</b>	<b>410,453,753</b>	<b>1,067,488,653</b>	<b>72,186,452</b>	<b>0</b>	<b>815,146,376</b>	<b>185,876,290</b>	<b>3,447,549,422</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, 2019

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)	FINAL TOTAL (8)
Police Sales Tax Distribution			33,292,670			93,077,463		126,370,133
LVMPD Sales Tax	65,847,883	36,836,103	5,328,308	800,000			84,128,581	192,940,875
LVMPD Shared State Forfeitures	416,284	165,683	1,866,241			726,792		3,175,000
Fort Mohave Valley Development			1,500,000			8,041,727		9,541,727
Habitat Conservation	1,202,989	520,016	48,080,396			57,800	4,179,109	54,040,310
Child Welfare	23,096,203	9,676,742	73,833,455					106,606,400
Med Assist to Indigent Prsns (NRS 428.285)			79,845,857					79,845,857
Emergency 9-1-1 System	1,736,446	805,851	35,327				183,168	2,760,792
Tax Receiver			496,058					496,058
County Donations			2,353,626					2,353,626
Fire Prevention Bureau	6,939,318	3,124,470	6,890,932			136,000	1,655,996	18,746,716
LVMPD Seized Funds								0
County Licensing Applications			345,164			6,402		351,566
Satellite Detention Center			21,127,193	823,963			5,122	21,956,278
Special Improvement District Administration	443,096	199,226	163,570			23,800	409,094	1,238,786
Special Assessment Maintenance			1,954,144					1,954,144
Veterinary Service	13,000	345	263,269					276,614
Justice Court Bail			10,444,409					10,444,409
Southern NV Area Communications Council	318,100	132,698	1,724,162	2,941,348		13,600		5,129,908
Court Collection Fees	968,991	359,914	8,731,646			44,200		10,104,751
In-Transit			1,355,092			592,123		1,947,215
District Court Special Filing Fees	4,682,586	2,306,131	2,416,275	250,000		282,200	903,600	10,840,792
Justice Court Special Filing Fees	317,390	174,680	2,589,078			23,800		3,104,948
Regional Flood Control District	2,762,980	1,225,024	5,165,600	195,000		103,270,425	9,354,543	121,973,572
Regional Flood Control District Facility Maint			14,500,000				2,584,091	17,084,091
Crime Prevention Act Sales Tax Distribution			8,855,951					8,855,951
Crime Prevention Act LVMPD Sales Tax	19,600,348	11,547,313	1,770,012	96,000			17,254,676	42,123,147
Post-Employment Benefits Reserve		1,044,740	20,333,000				152,120,198	173,497,938
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)</b>	<b>128,345,614</b>	<b>68,118,936</b>	<b>355,261,435</b>	<b>5,106,311</b>	<b>0</b>	<b>239,563,528</b>	<b>272,778,178</b>	<b>1,069,174,002</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, 2019

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)	FINAL TOTAL (8)
Recreation Capital Improvement			2,000,000	56,087,271				58,087,271
Master Transportation Plan Capital	2,768,305	1,196,307	9,729,869	228,009,216		125,800		241,829,497
Parks and Recreation Improvements			1,000,000	79,672,544				80,672,544
Special Ad Valorem Capital Projects			10,919,071			428,006		11,347,077
Master Transportation Room Tax Improve			8,505,450	206,498,956		1,693,359		216,697,765
LVMFD Capital Improvements				663,820				663,820
Fire Service Capital			1,663,872	23,786,758				25,450,630
Fort Mohave Valley Development Cap Imprv				10,336,733				10,336,733
County Capital Projects			10,000,000	365,145,940		4,050,000		379,195,940
Information Technology Capital Projects	430,137	28,753	16,710,053	19,684,999				36,853,942
Public Works Capital Improvements			1,895,540	37,146,310				39,041,850
RFCD Construction				211,879,331		800,000		212,679,331
RFCD Capital Improvements				13,504,892				13,504,892
Summerlin Capital Construction			200,000	14,481,128				14,681,128
Mountain's Edge Capital Construction				2,399,335				2,399,335
Southern Highlands Capital Construction				1,507,920				1,507,920
Special Assessment Capital Construction				4,221,790		1,000,000		5,221,790
SNPLMA Capital Construction			1,016,441	19,736,647				20,753,088
Public Works Regional Improvements			4,000,000	101,450,153				105,450,153
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)</b>	<b>3,198,442</b>	<b>1,225,060</b>	<b>67,640,296</b>	<b>1,396,213,743</b>	<b>0</b>	<b>8,097,165</b>	<b>0</b>	<b>1,476,374,706</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, 2019

Budget Summary For Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	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)	FINAL TOTAL (8)
T	Southern Nevada Health District	32,106,975	12,414,099	9,513,065	35,750		4,531,813	19,420,254	78,021,956
T	SNHD Capital Improvement				2,931,161				2,931,161
T	SNHD Bond Reserve				3,155,596				3,155,596
T	SNHD Grant	7,697,792	3,103,721	7,860,474	241,200			13,120	18,916,307
T	State Indigent			9,572,584					9,572,584
D	Revenue Stabilization						110,000	28,500,832	28,610,832
D	Medium-Term Financing Debt Service			3,338,706				16,239,031	19,577,737
D	Long-Term County Bonds Debt Service			129,447,326				89,276,496	218,723,822
D	RTC Debt Service			90,631,613				158,011,756	248,643,369
D	Flood Control Debt Service			43,657,061				125,836,400	169,493,461
D	Moapa Valley Water District Debt Service						1,000,000	5,278,381	6,278,381
D	Special Assessment Surplus & Deficiency			36,253,763				73,059,297	109,313,060
D	Stadium Authority Debt Service			28,411,542			1,000,000	82,277,190	111,688,732
D	Special Assessment Debt Service								0
	Subtotal	39,804,767	15,517,820	358,686,134	6,363,707	0	6,641,813	597,912,757	1,024,926,998
	TOTAL GOVERNMENTAL FUNDS TYPES AND EXPEND. TRUST FUNDS	1,067,746,721	495,315,569	1,849,076,518	1,479,870,213	0	1,069,448,882	1,056,567,225	7,018,025,128

\*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, 2019

Budget Summary For

Clark County  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		FINAL NET INCOME (7)
						IN (5)	OUT (6)	
Department of Aviation	E	559,898,837	494,700,136	126,697,217	207,409,486	12,371,250	1,617,850	(3,142,318)
Building	E	31,746,854	37,789,545	191,138				(7,469,403)
Kyle Canyon Water District	E	350,000	773,963	51,266				(372,697)
Public Parking	E	337,720	733,546	7,500			26,200	(414,526)
Recreation Activity	E	10,587,996	12,383,049	13,035		1,700,000	78,600	(160,618)
University Medical Center	E	694,108,270	690,312,614	6,186,608	17,368,896	31,000,000		23,613,368
Shooting Complex	E	2,218,700	2,450,243	3,144		250,000		21,601
Constables	E	3,675,000	3,820,877	7,473			416,700	(555,104)
SNHD Proprietary Fund	I		240,600	2,500		63,000		(175,100)
Clark County Water Reclamation District	E	151,307,391	178,619,184	71,718,774	17,161,994			27,244,987
Self-Funded Group Insurance	I	101,000,904	101,299,237	298,500			45,850	167
CC Workers' Comp & Occ Safety	I	14,436,710	21,391,079	273,000		1,500,000		(6,727,219)
Employee Benefits	I	997,000	4,729,500	34,450				(2,198,050)
Other Post-Employment Benefits Reserve	I		7,314,130	200,000				(504,130)
LVMPD Self-Funded Insurance	I	10,680,977	14,847,217	750,000				(3,416,240)
LVMPD Self-Funded Industrial Insurance	I	800,000	830,000	4,314				(25,686)
Detention Self-Funded Liability Insurance	I	2,226,640	2,746,250	55,692				(463,918)
Detention Self-Funded Industrial Insurance	I	2,149,700	4,174,750	71,500			1,011,700	(2,965,250)
CC Liab & Risk Mgmt Admin	I	5,863,075	8,933,600	54,500		1,000,000	1,841,000	(4,857,025)
Clark County Liability Insurance Pool	I	2,042,052	2,607,050	6,000			1,058,950	(617,948)
CC Invest Pool & SID Loan Reserve	I	11,387,000	11,926,667	25,791			451,950	(965,826)
RJC Maintenance & Operations	I	14,402,500	20,436,573	60,000			386,450	(6,360,523)
Automotive and Central Services	I	2,750,000	7,610,518	17,580		4,050,000	255,450	(1,048,388)
Construction Management	I	65,886,952	70,592,825	135,511			1,486,850	(6,057,212)
Enterprise Resource Planning	I							
<b>TOTAL</b>		<b>1,695,464,278</b>	<b>1,701,263,153</b>	<b>206,865,493</b>	<b>241,940,376</b>	<b>51,934,250</b>	<b>8,677,550</b>	<b>2,382,942</b>

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

\*\* Including Depreciation