



Office of the County Manager

500 S Grand Central Pky 6th Fl • Box 551111 • Las Vegas NV 89155-1111
(702) 455-3530 • Fax (702) 455-3558

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, 2021

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 2022.

Contained in this single budget document are the following:

1. Five (5) funds requiring property tax revenues totaling \$525,808,402 and requiring a tax rate per \$100 of assessed valuation of \$0.6541 on an assessed valuation of \$103,215,191,148.

Also included is one (1) additional Fund containing levies of \$0.2800 for the Las Vegas Metropolitan Police Department (property tax revenue reported includes the City of Las Vegas' portion) and \$0.0050 for the Las Vegas Metropolitan Police Department Emergency 9-1-1 System. These additional property tax revenues total \$171,461,785.

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

2. Ninety (90) County Governmental Funds, including the General Fund, Special Revenue Funds, Capital Project Funds, Expendable Trust Funds and Debt Service Funds, totaling \$7,353,786,595 in expenditures.
3. Twenty-four (24) County Proprietary Funds, including Enterprise Funds and Internal Service Funds, with total estimated expenses of \$1,996,341,108.
4. Sixteen (16) unincorporated towns and special districts with property tax revenues totaling \$171,703,022 and nineteen (19) governmental type funds with estimated expenditures of \$21,069,827. Detail of town and special district budgets and tax rates is in the "Towns and Special Districts" section of this document.

BOARD OF COUNTY COMMISSIONERS

MARILYN KIRKPATRICK, Chair • JAMES B. GIBSON, Vice Chair
JUSTIN C. JONES • WILLIAM MCCURDY II • ROSS MILLER • MICHAEL NAFT • TICK SEGERBLOM
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)

Marilyn K. Kirkpatrick
Chair

Ann B. [Signature]
Vice Chair

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

Signed: Yolanda King

Date: June 1, 2021

Schedule of Notice of Public Hearing
Date and Time: Monday, May 17, 2021, 10 a.m.
Publication Date: May 7, 2021
Place: Clark County Government Center
Commission Chambers
500 S. Grand Central Parkway
Las Vegas, NV 89155

**FINAL BUDGET
COUNTY OF CLARK
FISCAL YEAR 2022**

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Department of Finance

500 S Grand Central Pky 6th FL • Box 551211 • Las Vegas NV 89155-1211
(702) 455-3543 • Fax (702) 380-3112

Jessica L. Colvin, Chief Financial Officer



June 1, 2021

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

Ms. Langley,

In December 2002, the Clark County Board of County Commissioners (Board) adopted a resolution authorizing the creation of the Clark County Redevelopment Agency (Agency). Due to the economic downturn in Fiscal Year 2009, the Board chose to suspend the Agency and return the undesignated resources to the respective governmental taxing entities to assist in their economic recovery.

At their May 4, 2021, meeting, the Board, by unanimous consent, directed the County Finance Department to bring an agenda item to the June 1, 2021, meeting to reauthorize the Agency and redirect the Fiscal Year 2022 (FY22) tax receipts.

The reauthorization of the Agency occurred after the State's FY22 Local Government Finance Revenue Projections report had been developed and distributed. To assist the readers of this document, the County has altered the layout of the FY22 Final Budget Schedules S-3 for Clark County (page 4), the Clark County Fire Service District (page 221) and Winchester Town (page 254). The column #7 will trace to the State's Local Government Finance Revenue Projections. The Column #8 has been added to reflect the anticipated redirection of the Agency revenues. The addition of column #9 allows the reader to trace the adjusted budgeted revenue to the individual Fund pages for the County General Fund (1010), Cooperative Extension Fund (2040), Special Ad Valorem Distribution Fund (2130), Medical Indigent Fund (2380), State Indigent Fund (7490), Clark County Fire Service District Fund (2930) and Winchester Town Fund (2630).

We have worked with the Clark County Treasurer to run pro-forma revenue projections. We are confident that their projections are reflective of anticipated collections within all material respects.

Jessica L. Colvin
Chief Financial Officer

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 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)		
REVENUES:						
Property Taxes	\$756,460,566	\$811,829,818	\$868,973,209	\$0	\$	868,973,209
Other Taxes	61,079,376	33,089,529	47,985,849	0	0	47,985,849
Licenses and Permits	329,710,345	262,969,120	309,664,792	38,377,292	38,377,292	348,042,084
Intergovernmental Resources	1,996,692,563	2,407,045,767	3,212,753,087	72,620,372	72,620,372	3,285,373,459
Charges for Services	230,115,979	208,560,833	212,521,328	1,732,263,307	1,732,263,307	1,944,784,635
Fines and Forfeits	21,576,072	14,253,068	19,000,904	0	0	19,000,904
Special Assessment	22,108,823	17,016,124	17,047,618	0	0	17,047,618
Miscellaneous	340,334,709	198,960,575	236,196,054	107,622,479	107,622,479	343,818,533
TOTAL REVENUES	3,758,078,433	3,953,724,834	4,924,142,841	1,950,883,450	1,950,883,450	6,875,026,291
EXPENDITURES-EXPENSES:						
General Government						
Judicial	272,677,913	333,546,168	921,324,190	309,032,940	309,032,940	1,230,357,130
Public Safety	230,940,188	228,621,191	319,340,004	3,223,192	3,223,192	322,563,196
Public Works	1,509,225,909	1,533,461,096	1,840,840,366	70,741,406	70,741,406	1,911,581,772
Sanitation	765,072,924	755,822,879	2,108,309,382	12,646,953	12,646,953	2,120,956,335
Health	0	0	0	0	0	0
Health	113,712,359	181,350,583	231,582,168	8,000	8,000	231,590,168
Welfare	204,320,230	423,697,026	589,959,655	0	0	589,959,655
Culture and Recreation	41,866,149	51,445,446	333,707,075	18,665,862	18,665,862	352,372,937
Community Support	22,462,140	48,944,439	58,535,036	0	0	58,535,036
Intergovernmental Expenditures	136,230,779	135,470,580	604,779,771	0	0	604,779,771
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	0	0	0
Hospitals	0	0	0	0	0	0
Transit Systems	0	0	0	0	0	0
Airports	0	0	0	0	0	0
Other Enterprises	0	0	0	0	0	0
Debt Service: - Principal	305,764,304	165,518,364	162,528,431	0	0	162,528,431
Debt Service: - Interest	185,291,594	172,791,566	172,139,344	0	0	172,139,344
Interest Cost/Fiscal Charges	329,573,365	35,459,437	31,811,000	0	0	31,811,000
TOTAL EXPENDITURES-EXPENSES	4,117,137,854	4,066,128,775	7,374,856,422	1,996,341,108	1,996,341,108	9,371,197,530
Excess of Revenues over (under) Expenditures-Expenses	(359,059,421)	(112,403,941)	(2,450,713,581)	(45,457,658)	(45,457,658)	(2,496,171,239)

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 06/30/20 (1)	ESTIMATED CURRENT YEAR 06/30/21 (2)	BUDGET YEAR 06/30/22 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/22 (4)		
OTHER FINANCING SOURCES (USES):						
Proceeds of Medium/Long-Term Debt	424,158,180	281,438,126	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0	0
Operating Transfers (in)	1,496,444,016	1,380,158,204	1,628,430,190	53,000,000	1,681,430,190	1,681,430,190
Operating Transfers (out)	1,559,408,436	1,424,413,997	1,680,430,190	1,000,000	1,681,430,190	1,681,430,190
TOTAL OTHER FINANCING SOURCES (USES)	361,193,760	237,182,333	(52,000,000)	52,000,000	0	0
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	2,134,339	124,778,392	(2,502,713,581)	6,542,342	(2,496,171,239)	(2,496,171,239)
FUND BALANCE JULY 1, BEGINNING OF YEAR: **	3,463,866,760	3,466,001,099	3,590,779,491	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	3,466,001,099	3,590,779,491	1,088,065,910	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 3,466,001,099	\$ 3,590,779,491	\$ 1,088,065,910	\$ 1,088,065,910	\$ 1,088,065,910	\$ 1,088,065,910

** Does not trace to Ending Fund Balance at 6/30/2019.
The Southern Nevada Health District Grant
Fund (7090) had beginning fund balances that did not trace
to the Beginning Fund Balance in the FY2020 CAFR.
This is noted in the Budget Message of the
Clark County Tentative Budget for FY2022 on page
number 11 of 12 at #3.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/20	ESTIMATED CURRENT YEAR ENDING 06/30/21	BUDGET YEAR ENDING 06/30/22
General Government	1,490	1,611	1,570
Judicial	2,031	2,014	2,070
Public Safety	2,453	2,439	2,474
Public Works	462	462	462
Sanitation	400	413	409
Health	760	911	888
Welfare	185	188	184
Culture and Recreation	410	340	569
Community Support	16	15	14
Intergovernmental/Other	193	215	214
TOTAL GENERAL GOVERNMENT	8,400	8,608	8,854
Utilities			
Hospitals	3,483	3,445	3,426
Airports	1,756	1,736	1,736
Other			
TOTAL	13,639	13,789	14,016
Metro/Detention	6,053	6,002	6,051

POPULATION (AS OF JULY 1)	2,251,175	2,293,391	2,320,107
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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)	92,227,824,191	99,952,475,482	103,210,551,824
Net Proceeds of Minerals (NPM)*	11,232,180	10,243,607	4,639,324
TOTAL ASSESSED VALUE	92,239,056,371	99,962,719,089	103,215,191,148

<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			
Enterprise Fund			
TOTAL TAX RATE	0.6541	0.6541	0.6541

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

** The sum of tax rates is equal to the \$0.0500 Capital Acquisition tax levy. Per AB 543 of the 2009 Legislature, a portion of the tax rate 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)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREPARED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP	REDIRECT TO REDEVELOPMENT AGENCY*	ADJUSTED BUDGETED AD VALOREM REVENUE WITH CAP*
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	0.7587	103,210,551,824	783,058,457	0.4699	484,986,384	105,616,752	379,369,632	1,655,048	377,714,584
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	4,639,324	35,199	SAME AS ABOVE	21,799	0	21,799	0	21,799
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	103,215,191,148	0	0.0000	0	0	0	0	0
LEGISLATIVE OVERRIDES	0.0150	"	15,482,279	0.0150	15,482,279	3,371,465	12,110,814	52,832	12,057,982
D. Accident Indigent - NRS 428.185	0.1000	"	103,215,191	0.1000	103,215,191	22,476,432	80,738,759	352,213	80,386,546
E. Medical Indigent - NRS 428.285	0.0500	"	51,607,596	0.0500	51,607,596	11,238,216	40,369,380	176,106	40,193,274
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0	0	0
I. SCCRT Loss - NRS 354.59813	0.1424	"	146,978,432	0.0000	0	0	0	0	0
J. Other: Family Court - NRS 3.0107	0.0192	"	19,817,317	0.0192	19,817,317	4,315,475	15,501,842	67,625	15,434,217
K. Other:	0.0000	"	0	0.0000	0	0	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3266	XXXXXXXXXX	337,100,815	0.1842	190,122,383	41,401,588	148,720,795	648,776	148,072,019
M. Subtotal A, B, C, L	1.0853	XXXXXXXXXX	1,120,194,471	0.6541	675,130,566	147,018,340	528,112,226	2,303,824	525,808,402
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0	0	0
O. TOTAL M AND N	1.0853	XXXXXXXXXX	1,120,194,471	0.6541	675,130,566	147,018,340	528,112,226	2,303,824	525,808,402

*See explanation at page iv

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, 2022

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 TRANSFER IN (6)	OPERATING TRANSFERS IN (7)	FINAL TOTAL (8)
General Fund	277,545,363	431,523,528	385,131,945	0.4791	346,223,105		374,324,270	1,814,748,211
HUD and State Housing Grants					36,151,908			36,151,908
Road	46,826,164				35,691,270		1,924,238	84,441,672
County Grants	33,862,896				69,549,711		21,900,000	125,312,607
Cooperative Extension	14,021,084		8,038,655	0.0100	156,863			22,216,602
LVMFD Forfeitures	1,092,683				149,500		682,132	1,924,315
Detention Services	34,354,006				6,045,432		266,000,000	306,399,438
Forensic Services	384,486				1,100,500			1,484,986
Las Vegas Metropolitan Police Department	12,173,455		171,461,785	0.2850	208,219,424		269,971,585	661,826,249
LVMFD Grants					20,000,000		5,000,000	25,000,000
General Purpose	45,076,496				32,028,438		14,224,997	91,329,931
Subdivision Park Fees	20,126,706				5,065,620		2,000,000	27,192,326
Master Transportation Plan					498,532,846			498,532,846
Spec Ad Valorem Distrib (NRS 354.59815)			40,193,274	0.0500	144,465			40,337,739
Law Library	1,558,134				1,435,569			2,993,703
Court Education Program	14,884,860				4,062,655			18,947,515
Citizen Review Board Administration	115,052				62,055		109,539	286,646
Justice Court Administrative Assessment	5,887,453				2,608,614			8,496,067
Specialty Courts	1,964,080				9,936,810			11,900,890
District Attorney Family Support	20,730,276				26,411,061		10,700,000	57,841,337
Federal Nuclear Waste Grant								0
Wetlands Park	3,141,795				32,120			3,173,915
Boat Safety	30,483				40,203			70,686
District Attorney Check Resitution	6,295,892				1,271,214			7,567,106
Air Quality Management	22,255,086				10,959,187			33,214,273
Air Quality Transportation Tax	42,467,767				9,508,135			51,975,902
Technology Fees	5,510,112				45,074		5,000,000	10,555,186
Entitlements	74,972,246				31,847,547			106,819,793
Subtotal Governmental Fund Types, Expendable Trust Funds	685,276,575	431,523,528	604,825,659	0.8241	1,357,279,326	0	971,836,761	4,050,741,849
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, 2022

Budget Summary For
Clark County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFER IN (6)	OPERATING TRANSFERS IN (7)	FINAL TOTAL (8)
Police Sales Tax Distribution					136,702,792			136,702,792
LVMPD Sales Tax	75,207,696				1,034,000		100,460,447	176,702,143
LVMPD Shared State Forfeitures					3,160,000			3,160,000
Fort Mohave Valley Development	10,095,827				948,979			11,044,806
Habitat Conservation	54,604,421				3,240,837			57,845,258
Child Welfare	13,930,682		80,386,546	0.1000	102,589,237		8,550,000	125,069,919
Med Assist to Indigent Prisons (NRS 428.285)					28,047,988			108,434,534
Emergency 9-1-1 System								0
Tax Receiver	515,661				7,760			523,421
County Donations	1,675,643				654,230			2,329,873
Fire Prevention Bureau	8,925,041				6,056,507		5,200,000	20,181,548
County Licensing Applications	51,427				17,255			68,682
Satellite Detention Center								0
Special Improvement District Administration	897,688				438,642			1,336,330
Special Assessment Maintenance	135,708				1,219,266			1,354,974
Veterinary Service	267,870				142,474			410,344
Justice Court Bail	5,612,665				4,049,353			9,662,018
Southern NV Area Communications Council	3,602,359				3,189,128			6,791,487
Court Collection Fees	8,544,131				2,202,482			10,746,613
In-Transit	241,293							241,293
District Court Special Filing Fees	3,147,440				6,432,819			9,580,259
Justice Court Special Filing Fees	4,614,693				1,293,579			5,908,272
Regional Flood Control District	24,086,626				114,204,000		1,400,000	139,690,626
Regional Flood Control District Facility Maint	5,785,982				150,000		11,000,000	16,935,982
Crime Prevention Act Sales Tax Distribution					45,566,321		35,700,308	45,566,321
Crime Prevention Act LVMPD Sales Tax	15,947,262				170,000			51,817,570
Human Services & Education Sales Tax	63,713,943				57,240,377		130,500	120,954,320
Covid -19 Response	25,626,660				623,169,594			648,926,754
Post-Employment Benefits Reserve	161,155,198				16,457,354			177,612,552
Subtotal Governmental Fund Types, Expendable Trust Funds	488,385,916	0	80,386,546	0.1000	1,158,384,974	0	162,441,255	1,889,598,691
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, 2022

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 TRANSFER IN (6)	OPERATING TRANSFERS IN (7)	FINAL TOTAL (8)
Recreation Capital Improvement	24,655,441				334,596		26,192,326	51,182,363
Master Transportation Plan Capital	243,149,859				25,849,334		115,103,558	384,102,751
Parks and Recreation Improvements	226,788,263				4,096,284			230,884,547
Special Ad Valorem Capital Projects	31,081,957				232,540		10,733,743	42,048,240
Master Transportation Room Tax Improve	330,916,919				5,470,969		7,584,748	343,972,636
LVMPPD Capital Improvements	16,004,275				100,000			16,104,275
Fire Service Capital	31,718,421				2,345,668		5,173,476	39,237,565
Fort Mohave Valley Development Cap Imprv	882,786				16,169		10,044,806	10,943,761
County Capital Projects	257,832,305				2,934,715		107,568,251	368,335,271
Information Technology Capital Projects	55,036,500				706,498		3,250,000	58,992,998
Public Works Capital Improvements	54,030,499				2,897,876			56,928,375
RFCD Construction	314,686,975				2,850,000		60,000,000	377,536,975
RFCD Capital Improvements								0
Summerlin Capital Construction	8,628,129				71,726			8,699,855
Mountain's Edge Capital Construction	1,687,173				44,718			1,731,891
Southern Highlands Capital Construction								0
Special Assessment Capital Construction	884,898				51,085		1,000,000	1,935,983
SNPLMA Capital Construction	12,519,015				9,060,183			21,579,198
Public Works Regional Improvements	2,744,305				459,534,449			462,278,754
Subtotal Governmental Fund Types, Expendable Trust Funds	1,613,247,720	0	0	0	516,596,810	0	346,650,908	2,476,495,438
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, 2022

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 TRANSFER IN (6)	OPERATING TRANSFERS IN (7)	FINAL TOTAL (8)
Southern Nevada Health District	32,463,689				77,572,695			110,036,384
SNHD Capital Improvement	1,799,477				80,000		1,250,000	3,129,477
SNHD Bond Reserve	3,562,855				55,000			3,617,855
SNHD Grant					54,505,516		12,250,930	66,756,446
State Indigent			12,057,982	0.0150	671			12,058,653
Bond Stabilization	14,601,983				137,787			14,739,770
Medium-Term Financing Debt Service	7,055,791				66,580		5,400,000	12,522,371
Long-Term County Bonds Debt Service	109,828,097				84,635,105		78,063,374	272,526,576
RTC Debt Service	141,423,374				87,808,309			229,231,683
Flood Control Debt Service	200,639,627				1,800,000		47,795,440	250,235,067
Moapa Valley Water District Debt Service								0
Special Assessment Surplus & Deficiency	6,152,728				57,632		1,000,000	7,210,360
Stadium Authority Debt Service	60,951,120				44,585,993			105,537,113
Special Assessment Bonds	73,894,962				16,266,385		1,000,000	91,161,347
Subtotal Governmental Fund Types, Expendable Trust Funds	652,373,703	0	12,057,982	0.0150	367,571,673	0	146,759,744	1,178,763,102
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	3,439,283,914	431,523,528	697,270,187	0.9391	3,399,832,783	0	1,627,688,668	9,595,599,080

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2022

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	373,749,221	178,949,640	355,572,687			741,423,502	165,053,161	1,814,748,211
R	HUD and State Housing Grants	1,342,397	462,710	31,346,801			3,000,000		36,151,908
R	Road	14,187,119	6,896,889	13,679,328	39,136,332			10,542,004	84,441,672
R	County Grants	13,837,856	5,294,695	105,078,320	971,236		130,500		125,312,607
R	Cooperative Extension			22,216,602					22,216,602
R	LVMPD Forfeitures			1,524,315	400,000				1,924,315
R	Detention Services	142,251,852	64,476,896	54,906,083	15,788,661		13,949,000	15,026,946	306,399,438
R	Forensic Services	390,021	165,548	833,155				96,262	1,484,986
R	Las Vegas Metropolitan Police Department	379,608,960	188,344,782	85,435,257	3,437,250		5,000,000		661,826,249
R	LVMPD Grants	6,050,000	835,000	10,715,000	2,400,000		5,000,000		25,000,000
R	General Purpose	3,101,041	930,727	86,537,836	760,327				91,329,931
R	Subdivision Park Fees			1,000,000					27,192,326
R	Master Transportation Plan			331,659,515					166,873,331
R	Spec Ad Valorem Distrib (NRS 354.59815)			1,765,310			10,733,743		40,337,739
R	Law Library	543,060	435,333	29,603,996				250,000	2,993,703
R	Court Education Program	1,108,500	585,929	14,514,312				2,738,774	18,947,515
R	Citizen Review Board Administration	119,959	44,679	28,100				93,908	286,646
R	Justice Court Administrative Assessment			5,836,867	1,634,250		1,024,950		8,496,067
R	Specialty Courts	1,109,182	535,288	8,128,214				2,128,206	11,900,890
R	District Attorney Family Support	17,973,216	8,977,010	10,204,463				20,686,648	57,841,337
R	Federal Nuclear Waste Grant								0
R	Wetlands Park			2,312,685	861,230				3,173,915
R	Boat Safety			70,686					70,686
R	District Attorney Check Restitution	1,610,531	784,541	4,654,831				517,203	7,567,106
R	Air Quality Management	7,264,759	3,290,512	19,608,002	230,000			2,821,000	33,214,273
R	Air Quality Transportation Tax	2,479,484	1,130,777	40,744,061	952,301		2,000,000	4,669,279	51,975,902
R	Technology Fees	730,647	322,060	8,483,474	1,019,005				10,555,186
R	Entitlements	16,748,971	7,549,771	71,074,137	2,096,914		9,350,000		106,819,793
	SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)	984,206,776	470,012,787	1,317,534,037	69,687,506	0	984,677,352	224,623,391	4,050,741,849

*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, 2022

Budget Summary For Clark County
(Local Government)

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)
Police Sales Tax Distribution	R			36,242,345			100,460,447		136,702,792
LVMFD Sales Tax	R	69,003,119	40,929,609	7,688,547	234,000			58,846,868	176,702,143
LVMFD Shared State Forfeitures	R	471,567	183,831	1,822,470			682,132		3,160,000
Fort Mohave Valley Development	R			1,000,000			10,044,806		11,044,806
Habitat Conservation	R	1,021,902	500,596	50,379,083				5,943,677	57,845,258
Child Welfare	R	25,936,012	11,274,081	86,809,826			1,050,000		125,069,919
Med Assist to Indigent Prsns (NRS 428.285)	R			108,434,534					108,434,534
Emergency 9-1-1 System	R								0
Tax Receiver	R			487,609			35,812		523,421
County Donations	R			2,329,873					2,329,873
Fire Prevention Bureau	R	7,194,308	3,163,592	7,527,493	278,000			2,018,155	20,181,548
County Licensing Applications	R								68,682
Satellite Detention Center	R								0
Special Improvement District Administration	R	499,843	237,933	164,987				433,567	1,336,330
Special Assessment Maintenance	R	15,000	398	1,354,974					1,354,974
Veterinary Service	R			394,946			49,353		410,344
Justice Court Bail	R			9,612,665					9,662,018
Southern NV Area Communications Council	R	325,102	145,167	4,218,718	2,102,500				6,791,487
Court Collection Fees	R	1,139,645	462,765	9,144,203					10,746,613
In-Transit	R						241,293		241,293
District Court Special Filing Fees	R	4,436,309	2,284,189	1,580,610				1,279,151	9,580,259
Justice Court Special Filing Fees	R	282,301	165,958	5,460,013					5,908,272
Regional Flood Control District	R	3,162,316	1,405,642	5,601,458	344,000		118,795,440	10,381,770	139,690,626
Regional Flood Control District Facility Maint	R			15,000,000				1,935,982	16,935,982
Crime Prevention Act Sales Tax Distribution	R	23,477,665	14,405,946	9,866,013				10,994,933	45,566,321
Crime Prevention Act LVMFD Sales Tax	R	2,866,007	832,471	2,939,026					51,817,570
Human Services & Education Sales Tax	R			116,369,956					120,954,320
Covid-19 Response	R	1,321,086	518,332	647,087,336					648,926,754
Post-Employment Benefits Reserve	R		5,550,000	172,062,552					177,612,552
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)		141,152,182	82,060,510	1,303,579,237	3,844,386	0	267,128,273	91,834,103	1,889,598,691

*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, 2022

Budget Summary For

Clark County
(Local Government)

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)
C Recreation Capital Improvement				49,182,363		2,000,000		51,182,363
C Master Transportation Plan Capital	2,893,642	1,362,477	10,451,160	369,395,472				384,102,751
C Parks and Recreation Improvements			12,500,000	218,384,547				230,884,547
C Special Ad Valorem Capital Projects				41,523,243		524,997		42,048,240
C Master Transportation Room Tax Improve			11,067,200	330,981,198		1,924,238		343,972,636
C LVMPD Capital Improvements			879,275	15,225,000				16,104,275
C Fire Service Capital			7,950,578	31,286,987				39,237,565
C Fort Mohave Valley Development Cap Imprv				10,943,761				10,943,761
C County Capital Projects			10,000,000	354,285,271		4,050,000		368,335,271
C Information Technology Capital Projects	370,228	17,034	51,014,154	7,591,582				58,992,998
C Public Works Capital Improvements			6,848,166	50,080,209				56,928,375
C RFCD Construction				376,136,975		1,400,000		377,536,975
C RFCD Capital Improvements								0
C Summerlin Capital Construction				8,699,855				8,699,855
C Mountain's Edge Capital Construction				1,731,891				1,731,891
C Southern Highlands Capital Construction								0
C Special Assessment Capital Construction			700,000	935,983		1,000,000		1,935,983
C SNPLMA Capital Construction			4,000,000	20,879,198				21,579,198
C Public Works Regional Improvements				458,278,754				462,278,754
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)	3,263,870	1,379,511	115,410,533	2,345,542,289	0	10,899,235	0	2,476,495,438

*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, 2022

Budget Summary For Clark County
(Local Government)

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	38,428,169	16,068,501	10,456,172	368,923		12,250,930	32,463,689	110,036,384
T			2,367,855	3,129,477				3,129,477
T	15,923,969	6,754,732	43,419,388	658,357		1,250,000		3,617,855
T			12,058,653					66,756,446
T			1,350,000			8,860,132	5,879,638	12,058,653
D			159,492,255			5,400,000	11,172,371	14,739,770
D			81,627,727				107,634,321	12,522,371
D			56,383,226				147,603,956	272,526,576
D							193,851,841	229,231,683
D								250,235,067
D								0
D			35,353,750			1,000,000	6,210,360	7,210,360
D			32,271,817			1,000,000	70,183,363	105,537,113
D							57,889,530	91,161,347
Subtotal	54,352,138	22,823,233	434,780,843	4,156,757	0	29,761,062	632,889,069	1,178,763,102
TOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS	1,182,974,966	576,276,041	3,171,304,650	2,423,230,938	0	1,292,465,922	949,346,563	9,595,599,080

*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, 2022

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 Building	E	488,081,847	488,501,582	141,451,893	121,057,893	12,000,000		31,974,265
Kyle Canyon Water District	E	38,466,779	45,143,859	831,585				(5,845,495)
Public Parking	E	375,000	708,101	49,509				(283,592)
Recreation Activity	E	3,204,280	1,087,337	20,323		3,700,000		2,137,266
University Medical Center	E	12,860,499	15,760,770	27,239		31,000,000		826,968
Shooting Complex	E	698,016,263	755,789,777	4,191,816	548,452	250,000		(23,130,150)
Constables	E	2,864,291	2,905,092	12,058				221,257
Clark County Water Reclamation District	E	2,600,000	3,223,192	22,884				(600,308)
Self-Funded Group Insurance	E	169,921,082	200,382,676	101,526,722	15,034,274			56,030,854
CC Workers' Comp & Occ Safety	I	114,828,411	128,360,061	921,838				(12,609,812)
Employee Benefits	I	16,702,834	24,963,820	597,977		1,000,000		(7,663,009)
LVMPD Self-Funded Insurance	I	1,110,000	7,156,000	46,107				(4,999,893)
LVMPD Self-Funded Industrial Insurance	I	14,225,000	11,903,500	250,000				2,571,500
Detention Self-Funded Liability Insurance	I	19,297,231	21,269,000	1,000,000				(971,769)
Detention Self-Funded Industrial Insurance	I	900,000	835,700	26,284				90,584
CC Liab & Risk Mgmt Admin	I	4,302,297	4,236,300	161,153				227,150
Clark County Liability Insurance Pool	I	2,155,190	6,835,574	152,600				(4,527,784)
CC Invest Pool & SID Loan Reserve	I	6,357,582	12,240,000	140,834		1,000,000	1,000,000	(5,741,584)
RJC Maintenance & Operations	I	2,280,000	3,149,619	20,833				(848,786)
Automotive and Central Services	I	10,900,000	12,734,150	23,347				(1,810,803)
Construction Management	I	15,202,500	19,356,736	123,589		4,050,000		(4,030,647)
Enterprise Resource Planning	I	2,580,000	8,790,010	59,302				(2,100,708)
SNHD Proprietary Fund	I	71,558,452	84,359,633	425,919				(12,375,262)
		5,100	8,000	5,000				2,100
TOTAL		1,698,794,638	1,859,700,489	252,088,812	136,640,619	53,000,000	1,000,000	6,542,342

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

** Including Depreciation