



Office of the County Manager

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April 15, 2025

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

Clark County herewith submits the consolidated Tentative Budget for the various entities under its jurisdiction for Fiscal Year 2026.

Contained in this single budget document are the following:

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

Also included is one (1) additional Fund containing levies of \$0.2800 for the Las Vegas Metropolitan Police Department (property tax revenue reported also includes the City of Las Vegas' portion) and \$0.0050 for the Las Vegas Metropolitan Police Department Emergency 9-1-1 System. These additional property tax revenues total \$244,774,474.

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

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



togetherforbetter

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Nevada Department of Taxation
April 15, 2025
Page Two

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget Act).

CERTIFICATION:

APPROVED BY THE GOVERNING BOARD:

(Signatures not required for Tentative Budget)

I, Kevin Schiller
County Manager

Chair

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

Vice Chair

Signed: [Signature]

Date: April 15, 2025

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

**TENTATIVE BUDGET
COUNTY OF CLARK
FISCAL YEAR 2026**

TABLE OF CONTENTS

| | | |
|--|----|--|
| I. INTRODUCTION | | JUDICIAL |
| Transmittal Letter | | 22 |
| Table of Contents | | 22 |
| Budget Message | | 22 |
| II. SUMMARY FORMS | | |
| Schedule S-1/Budget Summary-All Funds | 1 | Outlying Constable 22 |
| Schedule S-1/Budget Summary-General, Governmental & Proprietary | 3 | Urban Constable 22 |
| Schedule S-2/Statistical Data | 5 | District Attorney 22 |
| Schedule S-3/Property Tax Rate & Revenue Reconciliation | 6 | Witness/Legal Fees 22 |
| Schedule A/Estimated Revenues & Other Resources | 7 | Special Public Defender 23 |
| Governmental Fund Types, Expendable Trust Funds & Tax Supported Proprietary Fund Types | | Las Vegas Justice Court 23 |
| Schedule A-1/Estimated Expenditures & Other Financing Uses | 11 | Henderson Justice Court 23 |
| Schedule A-2/Proprietary & Nonexpendable Trust Funds | 15 | North Las Vegas Justice Court 24 |
| | | Outlying Justice Courts 24 |
| | | Public Defender 24 |
| | | Neighborhood Justice Center 24 |
| | | PUBLIC SAFETY |
| | | Office of the Sheriff 25 |
| | | Fire Department 25 |
| | | Volunteer Fire & Ambulance 25 |
| | | Public Guardian 25 |
| | | Public Administrator 25 |
| | | Coroner 25 |
| | | Juvenile Justice Services 26 |
| | | Family Services 26 |
| III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | |
| GENERAL FUND RESOURCES | 16 | |
| GENERAL FUND EXPENDITURES BY FUNCTION AND ACTIVITY | 18 | PUBLIC WORKS |
| | | Public Works 27 |
| GENERAL GOVERNMENT | | |
| Commission/Manager | 18 | |
| Office of Community Development | 18 | HEALTH |
| Communications & Strategy | 18 | |
| Intergovernmental Relations | 18 | Emergency Room Admittance 28 |
| Office of Appointed Counsel | 18 | Sexual Assault/Emergency Medical Care 28 |
| Office of Diversity | 18 | Clincial & Community Services 28 |
| Office of Traffic Safety | 18 | |
| Office of Performance and Engagement | 18 | WELFARE |
| Audit | 19 | |
| Finance | 19 | Social Service 29 |
| Comptroller | 19 | |
| Treasurer | 19 | |
| Elections | 19 | CULTURE AND RECREATION |
| Assessor | 19 | |
| Recorder | 20 | Parks & Recreation 30 |
| Clerk | 20 | |
| Administrative Services | 20 | |
| Human Resources | 20 | |
| Comprehensive Planning | 20 | |
| Business License | 21 | |
| Real Property Management | 21 | |

TABLE OF CONTENTS (Continued)

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

SPECIAL REVENUE FUNDS: (Continued)

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

CAPITAL PROJECTS FUNDS:

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

EXPENDABLE TRUST AND AGENCY FUNDS:

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

DEBT SERVICE FUNDS:

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

TABLE OF CONTENTS (Continued)

IV. PROPRIETARY FUNDS

ENTERPRISE FUNDS:

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

INTERNAL SERVICE FUNDS:

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

V. SUPPLEMENTARY INFORMATION

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

VI. OPTIONAL INFORMATION

| | |
|----------------------------------|-----|
| Town Parity Tax Rate Information | 214 |
| Property Tax Rate Information | 215 |

VII. TOWN AND SPECIAL DISTRICT FUNDS

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



Clark County Finance

Budget Message

Enclosed is the Fiscal Year 2026 Tentative Budget for the County of Clark, its fourteen (14) unincorporated towns and three (3) special districts. Also included is the tentative budget for the following entities: the Clark County Regional Flood Control District, the Clark County Water Reclamation District, the Southern Nevada Health District, the University Medical Center of Southern Nevada, the Las Vegas Metropolitan Police Department, the Kyle Canyon Water District, the Eighth Judicial District Court, and the University of Nevada – Cooperative Extension.

Budget Presentation

The use of revenue categories, expenditure functions, line items, sequence and terminology are consistent with prior Clark County budget presentations. The format complies with the Department of Taxation's instructions and guidelines with the following exceptions noted:

Classification / Presentation Format Modification

1. One notable deviation from the classifications prescribed by the Department of Taxation is the use of the "Other General Expenditures" category as a functional classification of appropriations in the General Fund. This classification has appeared annually in the Clark County Annual Comprehensive Financial Report (ACFR) which has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. As the financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP), the use of this classification is considered appropriate. This classification was discussed extensively with the Department of Taxation prior to the preparation of the Fiscal Year 1985 budget and has been included in each of the subsequent fiscal year budget documents. For consistency within the financial statements, and prior budget documents, the "Other General Expenditures" functional classification will continue to be used in the current Fiscal Year 2026 Tentative Budget (page 31).
2. In order to present the Budget Summary in a manner that is consistent and transparent the Schedule S-1 has been modified to present a Schedule S-1 Combined Budget Summary which includes all funds, a Schedule S-1 Budget Summary for Clark County to include the General Fund, Governmental and Proprietary Funds, and a Schedule S-1 Budget Summary for Clark County Towns and Special Districts. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2026 budget (pages 1-4, 218-219).
3. To streamline the process for preparing the County's budget document modifications were made to the Schedules A, A-1 and C-1 of the Towns and Special Districts section. The summarized schedules, as well as a summarized Transmittal Letter, are now included at the beginning of this section. Previously, schedules A, A-1, C-1 and Transmittal Letters were prepared for each town and special district. These modifications were discussed and

approved by the Department of Taxation prior to the preparation of the Fiscal Year 2003 budget (pages 220–222).

4. Under the current Department of Taxation guidelines, Clark County is responsible for preparing a separate Schedule S-2 – Statistical Data form for each of its fourteen (14) unincorporated towns and three (3) special districts. To simplify the budget document, and reduce the number of pages, the S-2 – Statistical Data form was modified. The format, as required by the Department of Taxation, compiles all the information into one page: the population, FTE by function, assessed valuation and tax rate statistical data; however, as previously noted, a schedule is required for each unincorporated town and special districts. The schedule was modified to include four (4) separate summary pages for each statistical data section (FTE by function, population, assessed valuation and tax rate). This format provides the ability to easily compare changes between the different entities. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2011 budget (pages 223–226).
5. The Schedule T – Transfer Reconciliation was modified by adding an additional column that references the assigned “Fund” numbers to identify the Funds more easily. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2010 budget (pages 209-212).
6. The budget pages have been modified from the Department of Taxation’s forms to provide the most accurate picture of the General Fund beginning and ending fund balances. The reporting of the General Fund beginning and ending fund balances use the designation of “reserved” and “unreserved”. These modifications were discussed and approved by the Department of Taxation prior to the preparation of the Fiscal Year 2012 budget. As noted within the current Fiscal Year budget document, there are currently no “reserved” fund balances for the reported fiscal years (pages 17 and 31).
7. Funds may show negative interest earnings due to the net reporting of Governmental Accounting Standards Board (GASB) 31 market adjustments against the interest earnings account. All cash was properly credited to Funds that received interest earnings.

General Fund Department and/or Function Modifications

Some departments and/or functions have been modified either in an organizational or on an accounting basis during the three-year span of the Tentative Budget. As a result, some functions, activities, and departments may not be comparable on a year-to-year basis. The most notable changes are summarized below:

1. Due to reorganization and adjustments in reporting the following changes are displayed in the Fiscal Year 2026 Tentative Budget.

The Office of Community Development was formed under Commission/Administration. This newly formed office consolidates Community & Economic Development—previously a standalone division under Commission/Administration—and Community Resource Management, which was formerly part of the Department of Administrative Services. The changes were all within the General Government function (page 18).

The Office of Performance and Engagement was formed under Commission/Administration and includes the Organizational Development Center, which was formerly part of the Department of Human Resources. The changes were all within the General Government function (page 18).

Clinical and Community Services was formed under the Health function to consolidate services previously being performed in the Departments of Family Services, Juvenile Justice Services, and Social Services (page 28).

2. Due to the timing of the primary and general election cycle within the County, the expenditures related to the operations for the Election Department may vary greatly from one fiscal year to another (page 19).
3. Clark County accounts for expenditures associated with aid and relief to indigent persons within the Welfare function of the General Fund. In compliance with NRS 428.050, the total amount appropriated, including a grant match, is within the statutory limit. Clark County takes great care in monitoring and controlling this area to ensure that expenditures are within statutory limits. No transfers of appropriations, or any other forms of financing, are made to supplement the statutory limit. This method of presenting the budgeted expenditures for aid and relief to indigent persons was discussed with, and approved by, the Department of Taxation prior to preparation of the Fiscal Year 1987 budget (pages 29 and 36-38).
4. To be consistent with the reporting of General Fund costs associated with the Constables whose township jurisdiction is within the Las Vegas Valley, beginning with Fiscal Year 2016, these will now be reported within one category denoted as “Urban Constable”, while the costs associated with the Constables whose township jurisdiction is outside the Valley will continue to be denoted as “Outlying Constable” (page 22).

Fund Additions / Deletions

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

Department of Taxation Revenue Projection Variances

1. Due to the timing of the adoption of the Las Vegas Metropolitan Police Department’s (LVMPD) Tentative Budget by the LVMPD Committee on Fiscal Affairs, and the distribution of the Department of Taxation’s Pro Forma Property Tax Revenue Projections, the property tax revenues, as presented in the tentative budget document for the Las Vegas Metropolitan Police Department Fund (2080) for the County and City Manpower levy and the Emergency 9-1-1 levy, varies from the Pro Forma projections. The tentative property tax revenues reported for these two sources for Fiscal Year 2026 are approximately \$701,556 (0.29%)

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

2. The County Option Motor Vehicle Fuel Tax (\$0.09) revenue as presented in the Master Transportation Plan Fund (2120) varies from the total Clark computed projections as provided by the Department of Taxation. A portion of Clark's County Option Motor Vehicle Fuel Tax (\$0.04) is reported directly in the Regional Transportation Commission's (RTC) Highway Improvement Project Acquisition Fund (4100), which is not presented in this budget document as the RTC files a separate budget document with the Department of Taxation. The remaining (\$0.05) revenue is reported in the Master Transportation Plan Fund (2120). A portion of the revenue proceeds will be credited to the Boat Safety Fund (2250) from the RTC and the MTP-allocated amount based upon actual sales at various County marinas (pages 49-50 and 62).
3. During the 2013 regular session of the Nevada Legislature, AB 413 allowed Clark County to impose additional taxes on motor vehicle fuel and special fuels to provide additional funding for highway and street construction throughout the County. On September 3, 2013, the Clark County Commission approved an ordinance to impose supplemental taxes on fuel with annual increases through December 31, 2016. On November 8, 2016, a Countywide vote approved Question #5 which provided for annual indexed price increases for fuel by an average of 3.6 cents per gallon through 2026.

The annual increase in the indexed fuel tax is based upon certain inflationary factors and will be calculated by the County – independent of the Department of Taxation. As a result, the County gas tax revenues as reported in the Road Fund (2020), Master Transportation Plan Fund (2120), and Boat Safety Fund (2250) will not match the projections provided by the Department of Taxation (pages 34-35, 49-50 and 62).

ACFR / Budget Presentation Variations

Governmental Funds

1. Due to the differences between the Department of Taxation's presentation requirements and the generally accepted accounting practices used in the ACFR, Clark County has made several deviations from the classification/presentation requirements. Some classifications have been expanded to provide the reader more disclosure regarding entries to balance revenues and expenditures from the ACFR to the budget document. This is not in contradiction to the mandatory classifications, but rather an effort to better explain certain budgetary transactions.
2. Other changes that affect the comparability of the three-year presentation are indicated in the footnotes throughout the document in accordance with the instructions. It should be noted that comparability may also be affected by modifications made to program levels within various departments. These changes, which are most commonly a result of staffing adjustments, are not summarized within this Budget Message.
3. In some cases, due to rounding, Actual Prior Year 2024 revenue and expenditure information shown in this document does not match/tie to the information presented in the audited financial statements.
4. Also, due to rounding, some Actual Prior Year 2024 transfers between funds do not match/tie to each other to reflect the information presented in the audited financial statements.

5. For the Kyle Canyon Water District Fund (5360), the information presented in the audited financial statements for FY 2024 Prior Year actuals was inaccurate. Corrected prior year actual information can be found in the FY 2026 Budget Book. (pages 151-152).
6. In accordance with GASB 31, market valuation adjustments are combined with interest earnings for reporting as "Investment Income (loss)" throughout the ACFR. On the Nevada Department of Taxation Form LGF-F004 Budget Instructions, page 10 requires the reporting of investment income as "interest earnings". The County Finance Department will continue to comply with the State reporting requirements.
7. The objective of GASB 87 reporting requirements is to better meet informational needs of financial statement users by improving accounting and financial reporting for leases by governments. This requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract outside of the Services and Supplies category on the budget pages. The recognition of the principal and interest costs associated with the leases will be identified on the appropriate fund pages, but only within the Actual Prior Year Ending column #1. Additionally, the lease liabilities related to the standard relating to GASB 87 are not included within the Schedule C-1.
8. Actual Prior Year 2024 expenditures include GASB 96 *Subscription-Based Information Technology Arrangements* (SBITA). The objective of this reporting requirement is to better meet the informational needs of financial statement users by improving accounting and financial reporting for contracts that allow for use of a vendor's information technology software alone or in combination with tangible capital assets.
9. For the HUD and State Housing Grants Fund (2010), as the lead agency in Clark County, the allocation payments to the other municipalities are broken out and reported as Intergovernmental Expenditures – Payments to Other Governmental Units. In the ACFR, they are reported within Services & Supplies (page 33).
10. For the Master Transportation Plan Fund (2120), remittance of room taxes to the cities are reported as Contributions to Cities and remittances of fuel and sales taxes to the RTC are reported as Contributions to RTC. In the ACFR, they are all reported as "Contributions to Other Local Governments". Also for this Fund, jet aviation fuel tax remittances to the Department of Aviation were reclassified as transfers out rather than expenditures to better conform to Generally Accepted Government Accounting Standards (page 50).
11. For the Medical Assistance to Indigent Persons Fund (2380), services paid for indigent services are broken out as to the destination of payment, while in the ACFR they are reported as Services & Supplies (page 77).
12. Effective Fiscal Year 1998, the Regional Transportation Commission of Southern Nevada filed a separate budget which included the Regional Transportation Commission Fund (2090), Regional Transportation Question 10 (Q10) Operating Fund (2170), RTC Highway Improvement Project Acquisition Fund (4100), RTC Highway Improvements Q10 Capital Fund (4130) and Public Transit Fund (5090). Activities related to these funds have been reclassified as actual revenues and expenditures rather than transfers in or transfers out. The Regional Transportation Commission Debt Service Fund (3180/3190) will continue to be reported pursuant to NRS 373.130, which mandates that the Board of County Commissioners issue debt on behalf of the RTC (pages 139-140).
13. Effective Fiscal Year 2018, the Clark County Stadium Authority was created. This entity files its own separate budget. Since the County carries Stadium-related debt, the Football Stadium Debt Service Fund (3960) and the Baseball Stadium Debt Service Fund (3962) are

included within both Budget submissions. Any activities related to transfers in/out of these Funds will be reclassified on the County's version of these funds as Contributions from/to Stadium Authority (pages 143-144 and 205).

14. The State Indigent Fund (7490) is reported in the ACFR as an Agency-type fund. Generally Accepted Accounting Principles (GAAP) prescribes the use of an Agency fund to report assets held in a trust or agency capacity for others. Clark County's role related to this fund is purely custodial. The intent of including the fund in the budget document is to report the collection and disbursement of the \$0.0150 Accident Indigent ad valorem taxes owed to the State. As such, the budget page as presented cannot trace in its entirety to the ACFR (page 134).
15. The Clark County Regional Flood Control District, Clark County Stadium Authority, the Regional Transportation Commission of Southern Nevada and the Eighth Judicial District Court are discretely presented component units of the County for which the County is financially accountable. Separate financial statements will be completed and filed with the Department of Taxation for all these entities. Some of the revenue and/or expenditure classifications in an Agency's ACFR may have been combined and/or reclassified in the Clark County ACFR to ensure consistency with Clark County's reporting format. As such, the information in the Actual Prior Year column was validated against the Clark County ACFR rather than against each Agency's ACFR with the exception of the Eighth Judicial District Court Fund (2760) which used the Agency's ACFR (pages 89-92, 98, 100-102, 122, 127, 139-141, 143-144, 183-184, 201-202, 207).
16. Other examples where the Tentative Budget classifies revenue sources differently from the financial statements:

| Fund Name & Number | Tentative Budget Classification | Financial Statement Classification |
|---|--|---|
| County Grants (2030) | Contributions & Donations from Private Sources | Other |
| Subdivision Park Fees (2110) | Residential Park Construction Tax | Licenses and Permits |
| Special Ad Valorem Distrib. (2130) | Contributions to Cities | Services & Supplies |
| Police Sales Tax Distrib. (2310) | Contributions to Cities | Services & Supplies |
| County Donations (2410) | Contributions & Donations from Private Sources | Charges for Services & Other |
| Southern Nevada Area Communications Council (2520) | Contributions & Donations from Private Sources | Other |
| Court Collection Fees (2540) | Clerk Fees & Other | Charges for Services |
| Just. Court Special Filing Fees (2840) | Clerk Fees & Other | Charges for Services |
| Crime Prevention Act Sales Tax Distribution. (2940) | Contributions to Cities | Services & Supplies |

| | | |
|-------------------------------|--|------------------------|
| Fire Service Capital (4300) | Contributions & Donations from Private Sources | Other |
| Long-Term County Bonds (3170) | Proceeds from Long-Term Debt | Refunding Bonds Issued |

Proprietary and Non-Expendable Trust Funds

1. The University Medical Center and the Clark County Water Reclamation District are blended component units of the County because the County and these entities all share the same governing board, and County management either has operational responsibility or financial accountability for each entity. Separate financial statements are completed and filed with the Department of Taxation for these entities. Some of the revenue and/or expenditure classifications in an Agency's ACFR may have been combined and/or reclassified in the Clark County ACFR to ensure consistency with Clark County's reporting format. As such, the information in the Actual Prior Year column is validated against the Clark County ACFR rather than against each Agency's ACFR (pages 155-156 and 161-162).
2. The Kyle Canyon Water District is a discretely presented component unit of the County. The District does not file a separate financial statement with the Department of Taxation (pages 151-152).
3. The Southern Nevada Health District funds are reported as non-expendable trusts within the County ACFR. Separate financial statements are completed and filed with the Department of Taxation for this entity. Some of the revenue and/or expenditure classifications in the Agency's ACFR may have been combined and/or reclassified to ensure consistency with the Department of Taxation's reporting format. The information in the Actual Prior Year column was taken from Southern Nevada Health District's ACFR rather than against the County ACFR. (pages 129-133 and 195-196)
4. During Fiscal Year 2009, the Las Vegas Valley Water District (LVVWD) assumed the financial administration of the Big Bend Water District. The County abolished the operating and debt funds of Big Bend and no longer includes them in the Clark County budget document. The LVVWD now prepares and submits Big Bend's budget to the Department of Taxation, but the County (known as the primary government) will continue to include the financial activity of Big Bend (along with the LVVWD) in the County's ACFR as it remains a discretely presented component unit of Clark County.
5. As a result of GASB 34, Capital Contributions in Proprietary funds are presented in the financial statements. However, as prescribed by the Department of Taxation, Capital Contributions on the F-1 Schedule are not part of the format. The budget document includes these contributions under Non-Operating Revenue to match the net income presented in the financial statements (pages 148-196).
6. The interest requirements for debt issuances disclosed in the Department of Aviation, University Medical Center, and the Clark County Water Reclamation District budgets (Schedules F-1) are prepared on a full accrual basis. The interest requirements on the respective Schedule C-1s are prepared on a cash basis (pages 147, 155, 161 and 201-204).
7. In the Proprietary Funds, the financial statements identify "Interest" as a separate line item for the actual prior year ending column. However, for the current and budget fiscal years, the treatment of interest expense complies with the Department of Taxation's instructions and

guidelines and is included in the Services & Supplies category (pages 148-196).

8. The Department of Aviation (5200-5290) has several variable rate bond transactions. The interest rate noted on Schedule C-1 has been noted as "VAR." since the rates on these bonds are variable (page 203).
9. The Building Fund (5340) contains both the Building Department operations and the Civil Engineering division of the County Public Works Department. On the schedule F-1, the operating expenses of both areas are broken out separately but are included together in the ACFR (pages 149-150).
10. Other examples of Actual Prior Year revenue and expenditure differences on the Schedule F-1 are discussed below. In all instances, only the classifications are affected, not the transactions' underlying values:

| Fund Name & Number | Tentative Budget Classification | Financial Statement Classification |
|--|---|---|
| Building (5340) | Charges for Services – Engineering Charges | Other Operating Revenues |
| Kyle Canyon Water District (5360) | Water Charges | Water Sales and Related Water Fees |
| County Parking (6830) | Billings to Departments | Other |
| Clark County Water Reclamation District | Connection Fees Capital Contributions | Capital Contributions |
| Self-Funded Group Insurance (6520) CC Workers' Comp. & Occup. Safety (6530) Employee Benefits (6540) LVMPD Self-Funded Liability Ins. (6560) LVMPD Self-Funded Industrial Ins. (6570) CCDC Self-Funded Liability Ins. (6580) CCDC Self-Funded Industrial Ins. (6590) CC Liability and Risk Mgt. Admin. (6600) CC Liability Insurance Pool (6610) | Charges for Services – Billings to Departments | Charges for Services – Insurance |
| Clark County Investment Pool & Special Improvement District Loan Reserve (6700) Regional Justice Center (6840) Automotive and Central Services Fund (6850) Construction Management (6860) Enterprise Resource Planning (6880) | Charges for Services – Billings to Departments | Charges for Services – Other |

| Fund Name & Number | Tentative Budget Classification | Financial Statement Classification |
|--|---------------------------------|------------------------------------|
| Regional Justice Center (6840) Automotive and Central Services Fund (6850) Construction Management (6860) Enterprise Resource Planning (6880) | Miscellaneous – Other | Other Operating Revenues |

Transfers

The Transfers-In and Transfers-Out on the Schedule T – Transfer Reconciliation do not balance as required by the Nevada Department of Taxation. The reason for the discrepancy is due to the timing of the receipt of the ad valorem reports from the Nevada Department of Taxation and the scheduled meetings of the Las Vegas Metropolitan Police Department Fiscal Affairs Committee.

The \$11,910,782 discrepancy will be resolved at the April 24, 2025, Fiscal Affairs Committee meeting (which is after the filing of the Tentative Budget) and will be corrected in the Final Budget document. The unbalanced transfer is a transfer between the County General Fund (1010) and the Las Vegas Metropolitan Police Department Fund (2080) (pages 31, 43, 209 and 212).

Tax Rates

1. While the Clark Board of County Commissioners did not elect to impose the \$0.0100 levy as permitted by AB 801 (1989) for local government capital during Fiscal Year 1990, the permissible levy of \$0.0300 was imposed for Fiscal Year 1991, subject to an inter-local agreement among all the recipient entities. The agreement was to aggregate the proceeds of this levy for countywide transportation capital improvements. Per the inter-local agreement, the permissible levy of \$0.0500 for Fiscal Year 1992 was imposed. During Fiscal Year 2003, the inter-local agreement expired. A new inter-local agreement between the recipient entities and the County was reestablished on October 1, 2003. Through the end of Fiscal Year 2009, the County used four funds to account for the activity related to this levy including, but not limited to, the Special Ad Valorem Distribution Fund (2130) and the Special Ad Valorem Capital Projects Fund (4160).

During Fiscal Year 2009, the Nevada State Legislature approved AB 543. This Bill diverted the \$0.0500 levy to the State. As a result, the entire levy was presented in the State of Nevada Fund (7320), and the property tax revenue no longer appeared in the County funds. The diversion invalidated the inter-local in Fiscal Year 2010.

In Fiscal Year 2012, 0.0200 of the 0.0500 ad valorem levies was restored to Clark County. The activity related to this levy was again recorded in the Special Ad Valorem Distribution Fund (2130).

As of June 30, 2012, the inter-local agreement between the County and the cities expired. As such, distributions to the jurisdictions, as prescribed in NRS 354.59815(1), are solely out of the Special Ad Valorem Distribution Fund (2130). The use of Fund 2150 and 4150 was no longer needed, and the Funds were dissolved. The Department of Taxation was notified of the dissolutions (pages 51 and 113).

2. The voters of the towns of Enterprise, Indian Springs, Laughlin, Moapa, Moapa Valley,

Paradise, Spring Valley, Summerlin, Sunrise Manor, Whitney and Winchester approved a \$0.0050 tax levy for the implementation and operation of an Emergency 9-1-1 system within their Town boundaries. The additional tax levy is accounted for within the Emergency 9-1-1 System Fund (2390) since 1987 rather than the individual town funds and schedules S-2. With the abolishment of Emergency 9-1-1 Fund (2390) at the end of Fiscal Year 2020, the levy is accounted for within the Las Vegas Metropolitan Police Department Fund (2080) beginning in Fiscal Year 2021 (pages 43 and 226).

Additionally, the Moapa Valley \$0.0050 tax levy for the implementation and operation of an Emergency 9-1-1 system within their Town boundaries will expire on June 30, 2025.

3. The tax rate totals on Schedules S-2 and S-3 do not agree with the total of the additive rates on Schedule A. Clark County, in addition to having rate components that are levied countywide (i.e., Operating, Family Court, Capital Projects, Cooperative Extension, and Medical Assistance to Indigent Persons), has various rates that are levied over significant sub-units of the County. These include rate components for the Emergency 9-1-1 System and the Las Vegas Metropolitan Police Department (LVMPD). The Emergency 9-1-1 System rate of \$0.0050 is levied over most of the urban assessed valuation (excluding the cities of North Las Vegas, Henderson, Mesquite, and Boulder). The LVMPD rate of \$0.2800 is applied in the unincorporated areas of the County and the City of Las Vegas only. This rate includes two overrides that were approved by a vote of the people in November 1988 and 1996 for additional police officers. As these levies are not applied countywide, they do not appear on Schedules S-2 and S-3. However, when these levies are added to the total which appears on Schedules S-2 and S-3, the resulting value reconciles with the total on Schedule A (pages 7–10).
4. Property tax revenue in the unincorporated towns of Enterprise, Paradise, Spring Valley, Summerlin, Sunrise Manor, Whitney and Winchester is based upon application of the statutory rate parity provision. The Board of County Commissioners previously adopted a resolution triggering the provisions of the act, which provide for the equalized entity rates. The computation of this common levy appears on page 213.
5. In Schedule S-2, the full-time equivalent employees (FTEs) have been calculated based upon the number of hours worked. One full-time equivalent employee is defined as an employee working 2,080 hours per year. For example, an employee working 20 hours per week for six months would equal 520 hours divided by 2,080 resulting in a 0.25 FTE (pages 5 and 223).

Ending Fund Balances & Reserves

1. Reserves in debt service funds are intended to provide sufficient resources to service obligations as they come due. Reserves specifically required due to bond covenants are noted as such. All other budgeted reserves serve as general debt reserves. Except for the RTC Debt Service Fund (3180/3190), Stadium Authority Debt Service (3960) and the Special Assessment Bonds Fund (3990), all debt service funds contained herein have fund balances, or reserves, less than or equal to one year's principal and interest.

The Regional Transportation Commission of Southern Nevada's Debt Service Funds (3180/3190) classify all beginning and ending fund balances as "reserved," which corresponds to bond covenant reserve requirements. As discussed with representatives of the Department of Taxation, for purposes of this document, bond covenant mandated reserves are treated as a reservation of the fund balance. This presentation of debt fund reserves differs from the amounts shown in the ACFR since the County's external auditors do not classify bond covenant reserve amounts as a reservation of the Regional

Transportation Commission Debt Service fund balance (pages 139-140).

The Football Stadium Debt Service Fund (3960) ending fund balance includes several reserves required by the covenants of the original \$750 million debt issuance from 2018. The multiple reserve amounts are noted on the Fund page (page 143).

The Special Assessment Bonds Fund (3990) often maintains a fund balance of more than one year's principal and interest due to the prepayment of assessments by property owners (pages 145-146).

2. Due to timing with the issuance and/or refunding of debt, the debt requirements as noted in the ACFR may differ from what is presented in the budget document. Several bonds may have been issued or refunded after the publication of the ACFR and are noted on the Schedule C-1 (pages 195-206).
3. As required by NAC 354.650, the unreserved ending fund balance of the General Fund (1010) is within the legally mandated guideline (page 31).
4. Effective Fiscal Year 2022, the interest earnings in the Tax Receiver Fund (2400) will continue to be earned within the Fund but will be recorded directly in the County General Fund (1010) rather than through an annual transfer. This Fund accounts for the proceeds from trustee tax sales until the disposition of the proceeds is determined. The County is only allowed to remit the actual proceeds – not interest earnings – and thus maintaining a zero-ending fund balance. In an effort for the Fund page to better reflect the outstanding balances of excess proceeds received from County Treasurer auctions, all interest earnings of this Fund will be recorded directly into the County General Fund (1010) (page 78).

Refer to Budget Message note on GASB 31 adjustments for additional information on presentation of interest earnings.

5. Effective Fiscal Year 2022, the interest earnings in the County Licensing Applications Fund (2460) will continue to be earned within the Fund but will be recorded directly in the County General Fund (1010) rather than through an annual transfer. This Fund accounts for the monies placed on deposit with the County pending business license application investigations and approval. The County is only allowed to remit the actual proceeds – not interest earnings – back to the denied licensee or, upon approval of licensing, for deposit into the County General Fund (1010) and thus maintaining a zero-ending fund balance (page 82).

Miscellaneous

1. Effective Fiscal Year 2018, at the request of the Department of Taxation, the County has adjusted the way it reports population figures within the County Budget. The County will now begin to use the population figures contained in Department of Taxation's Final Revenue Projections report for all fiscal years contained in Schedule S-2. There are currently three unincorporated Towns, and three fire districts, that are not reported within the population database report prepared by the Department of Taxation. In these cases, the County will continue to use its population estimates provided by the Clark County Department of Comprehensive Planning (pages 5 and 224).
2. The County's reporting on the various Schedule S-3 Forms will differ in the Allowed Ad Valorem Rate Revenue in column 3 from the Department of Taxation's calculation. The Department prefers that the entities use the figures from column 33 of the annually produced Local Government Finance Revenue Projections Report dated March 15, but the

County has consistently chosen to follow the formulas noted within the headers of the Department of Taxation's prescribed Schedule S-3 form for calculation of the allowed revenue for the County, its fourteen unincorporated Towns and two fire districts that levy ad valorem taxes. The County's method of calculation allows the reader of the Budget document to recalculate the number, if desired, from the page to determine how the County calculated the amounts reported. While the County realizes that the difference in calculation may be material in other jurisdictions, the Fiscal Year 2026 difference between the Department of Taxation produced figure of \$2,613,520,831 and the County-calculated figure of \$2,613,591,162 was \$70,331. This is difference of 0.00269%. The County discussed this difference in philosophy with the Department of Taxation during Fiscal Year 2019. The Department allowed the County to continue to follow its preferred methodology if the County agreed that it will note any material difference identified (pages 6, 227, 229, 231, 233, 235, 238, 240, 242, 244, 246, 248, 250, 252, 254, 256, 258, and 260).

3. The County's District Attorney and Comptroller have determined that the reporting relationship between the County and the EJDC will be that of a discretely presented component unit of the County. The County is still financially accountable for funding Court operations despite the two entities not sharing a governing body. This determination will require that the EJDC prepare separate financial statements to be filed with the Department of Taxation for the newly created entity. Any County-provided funding to the EJDC will be identified as Contributions to EJDC (Fund 2760).

The EJDC does not have the ability to levy a property tax so the Family Court levy on the Clark County property tax billing will continue to be accounted for by the County within the General Fund (1010). As required by law, the retained proceeds will be used by the County to fund the EJDC's operation of the Family Court. The County's budgeted calculation of the Family Court's 0.0192 levy per \$100 of assessed valuation for Fiscal Year 2026 would generate \$22,770,333. The County's committed funding includes the direct operational cost of Family Court and the portion of the Clerk of the Court expenditures dedicated to Family Court which totals to \$31,461,895.

The EJDC's request for direct operational funding in Fiscal Year 2025 was \$19,736,135. The County's committed funding exceeds the levy – in addition to indirect costs relating to the Family Court that are not included within the Court's request.

As noted in NRS 176.062 (3) (a), the EJDC can levy an Administrative Assessment fee in certain circumstances within daily Court operations. The current law requires that those fees be deposited into the County's General Fund. As a result of the separation of operations, the County will continue to account for these revenues, but the proceeds will be sent to the EJDC for use within their operation per their interpretation of the statutes as part of the annual contribution toward the EJDC's operations.

As noted in NRS 19.013 to 19.0335, and as passed by the 2015 Nevada State Legislature though SB 388, the EJDC will collect specific additional fees for filing certain motions in a divorce action. The current law requires that those fees be deposited into a County special revenue fund. The County will account for these revenues and the proceeds will be sent to the EJDC for use within their operation per their interpretation of the statutes as part of the annual contribution toward the EJDC's operations.

Per NRS 19.0335, the District Court may collect an \$8 technology assessment upon the commencement of any civil action within the District Court for which a filing fee is required. The current law requires that those fees be deposited into the County's General Fund (1010) and then transferred to a special revenue fund Technology Fees Fund (2290) for carryover to future years. As a result of the separation of operations, the County will continue to account for these revenues, but the proceeds will then be sent to the EJDC for

use within their operation for technology improvements.

While not included within the MOU, the EJDC has asked the County to continue to maintain, account for and retain any/all donations made on behalf of the Court within the County Donations fund (Fund 2410). The County will contribute any donation collections due to the Court upon request.

It was further agreed that all other fees, fines, and forfeits allowed by Nevada Revised Statutes that were previously collected by the EJDC on behalf of the County, will be retained, and accounted for, by the EJDC. These revenues will be reported by the EJDC within their financial statements. The contribution made by the County to the EJDC for their operational needs will be adjusted by these collections (pages 6, 16-17, 31, 67, and 90-94).

4. Clark County's Stadium Authority Debt Service Fund (3960) was created in Fiscal Year 2018. This fund was created by the Stadium Authority at their April 12, 2018, Board of Directors meeting because the Clark County Board of County Commissioners adopted an ordinance authorizing the issuance of up to \$750,000,000 of General Obligation (Limited Tax) Stadium Improvement Bonds. These bonds were issued to finance a portion of the construction of a National Football League stadium within the unincorporated Town of Paradise. The fund was later renamed to the Football Stadium Debt Service Fund (3960) by the Stadium Authority on October 17, 2024.

Additionally on October 17, 2024, the Stadium Authority created the Baseball Stadium Debt Service Fund (3962) which will account for required transfers from the Baseball Stadium Fund to fund debt service payments, related fees, and bond reserve requirements.

The Authority was created by Senate Bill 1 of the 30th Special Session (2016) of the Nevada State Legislature as a separate legal entity. It is not under the jurisdiction of Clark County even though the project they are charged with overseeing is within the County's (unincorporated) jurisdiction.

While the Stadium Authority files its own separate budget with the Nevada Department of Taxation, the County felt that, since the debt was issued using the full faith and credit of the County, and in our effort to be transparent regarding the reporting of the public's contribution toward the project, it was appropriate to include this portion of the Stadium Authority budget within the County's Budget document. The County will continue to include these pages in our submission until the debt is repaid (pages 143-144).

Conclusion

We extend our sincere appreciation to the Board of County Commissioners, the County's Executive Management Team—including our Chief Financial Officer—and Department leadership and finance staff for their guidance and support throughout the preparation and administration of this budget.

In addition, we thankfully acknowledge the valuable partnerships we maintain with external agencies, whose collaboration is essential to the comprehensive compilation of this information.

We are also grateful for the continued collaboration and assistance provided by the staff of the Local Government Division of the Department of Taxation.

Finally, we would like to recognize the dedication and outstanding work of the staff within the Clark County Department of Finance, including the Chief Financial Officer's staff, Budget &

Financial Planning, the Comptroller's Office, Enterprise Resources Planning, Fiscal Services, and Purchasing.

Staff from Budget & Financial Planning that were instrumental in compiling this budget include:

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Sekea Davis, Sr. Financial Analyst
Patrice Key, Sr. Financial Analyst
Darren Relyea, Sr. Financial Analyst
Pedro Solano, Sr. Financial Analyst

Kristen Stout, Sr. Financial Analyst
Derek Tacason, Financial Analyst II
Kim Vu, Financial Analyst II
Nancy Hayes, Administrative Specialist
Paula Hernberger, Administrative Specialist
Teri Bierer, Advisor

Their efforts in compiling and preparing this complex document are commendable. This team remains one of Clark County's most valuable assets.

Sincerely,



Jennifer Green
Director of Budget & Financial Planning
Clark County, Nevada

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

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

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

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

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

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

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

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

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

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

| | | | |
|---------------------------|-----------|-----------|-----------|
| POPULATION (AS OF JULY 1) | 2,338,127 | 2,361,285 | 2,392,490 |
|---------------------------|-----------|-----------|-----------|

| | | | |
|-------------------------------|-----------------|-----------------|-----------------|
| Source of Population Estimate | STATE OF NEVADA | STATE OF NEVADA | STATE OF NEVADA |
|-------------------------------|-----------------|-----------------|-----------------|

ASSESSED VALUATION

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

OPERATING TAX RATE

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

DEBT TAX RATE

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

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

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

Clark County
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

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

Clark County
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

SCHEDULE A - ESTIMATED REVENUES AND OTHER RESOURCES
GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For

Clark County
(Local Government)

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

SCHEDULE A - ESTIMATED REVENUES AND OTHER RESOURCES
GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For

Clark County
(Local Government)

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

SCHEDULE A - ESTIMATED REVENUES AND OTHER RESOURCES
 GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For

Clark County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS | BEGINNING FUND BALANCES | CONSOLIDATED TAX REVENUE | PROPERTY TAX REQUIRED | TAX RATE | OTHER REVENUE | OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN | OPERATING TRANSFERS IN | TENTATIVE TOTAL |
|---|-------------------------------|-----------------------------|-----------------------------|-------------|--------------------|--|---------------------------|------------------------|
| FUND NAME | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Recreation Capital Improvement | 32,047,595 | | | | 635,978 | | 38,488,334 | 71,171,907 |
| Master Transportation Plan Capital | 436,662,124 | | | | 11,239,220 | | 104,439,178 | 552,340,522 |
| Parks and Recreation Improvements | 208,705,587 | | | | 7,688,294 | | 7,857,000 | 224,250,881 |
| Special Ad Valorem Capital Projects | 56,854,970 | | | | 1,316,925 | | 16,586,890 | 74,758,785 |
| Master Transportation Room Tax Imprv | 296,366,989 | | | | 6,787,091 | | 50,184,388 | 353,338,468 |
| LVMPD Capital Improvements | 21,333,795 | | | | 400,000 | | 15,700,000 | 37,433,795 |
| Fire Service Capital | 214,884,317 | | | | 9,730,369 | | 7,393,319 | 232,008,005 |
| Fort Mohave Valley Development Cap Imprv | 355,419 | | | | 9,758 | | 16,694,835 | 17,060,012 |
| County Capital Projects | 667,850,450 | | | | 11,735,557 | | 27,343,546 | 706,929,553 |
| Information Technology Capital Projects | 202,324,299 | | | | 3,556,420 | | 43,000,000 | 248,880,719 |
| Public Works Capital Improvements | 71,137,021 | | | | 4,988,481 | | | 76,125,502 |
| RFCD Construction | 372,147,268 | | | | 3,550,000 | | 87,000,000 | 462,697,268 |
| Summerlin Capital Construction | 6,005,653 | | | | 265,984 | | | 6,271,637 |
| Mountain's Edge Capital Construction | 18,091 | | | | 344 | | | 18,435 |
| Special Assessment Capital Construction | 4,304,082 | | | | 99,826 | | 1,000,000 | 5,403,908 |
| SNPLMA Capital Construction | 12,045,226 | | | | 116,197,612 | | | 128,242,838 |
| Eighth Judicial District Court Capital | 1,830,660 | | | | 38,498 | | 1,965,568 | 3,834,726 |
| Public Works Regional Improvements | | | | | 597,839,741 | | | 597,839,741 |
| Subtotal Governmental Fund Types, Expendable Trust Funds | 2,604,873,546 | 0 | 0 | 0 | 776,080,098 | 0 | 417,653,058 | 3,798,606,702 |
| PROPRIETARY FUNDS | | | | | | | | |
| | XXXXXXXX | | | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| | XXXXXXXX | | | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| SUBTOTAL PROPRIETARY FUNDS | XXXXXXXX | | | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| TOTAL ALL FUNDS (continued) | XXXXXXXX | | | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |

SCHEDULE A - ESTIMATED REVENUES AND OTHER RESOURCES
 GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For

Clark County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS | BEGINNING FUND BALANCES | CONSOLIDATED TAX REVENUE | PROPERTY TAX REQUIRED | TAX RATE | OTHER REVENUE | OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN | OPERATING TRANSFERS IN | TENTATIVE TOTAL |
|--|-------------------------------|-----------------------------|-----------------------------|-------------|------------------|--|---------------------------|------------------------|
| FUND NAME | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Southern Nevada Health District | 47,199,705 | | | | 120,655,949 | | | 167,855,654 |
| SNHD Capital Improvement | 2,999,600 | | | | 70,000 | | 3,000,000 | 6,069,600 |
| SNHD Bond Reserve | 3,072,808 | | | | 212,551 | | | 3,285,359 |
| SNHD Grant | 82,081 | | | | 61,755,915 | | 9,434,711 | 71,272,707 |
| State Indigent | | | 17,789,322 | 0.0150 | 50,000 | | | 17,839,322 |
| Bond Stabilization | 5,879,425 | | | | | | 1,025,950 | 6,905,375 |
| Medium-Term Financing Debt Service | | | | | | | | 0 |
| Long-Term County Bonds Debt Service | 146,855,389 | | | | 83,914,300 | | 74,925,138 | 305,694,827 |
| RTC Debt Service | 198,155,903 | | | | 119,470,642 | | | 317,626,545 |
| Flood Control Debt Service | 26,501,834 | | | | 700,000 | | 46,701,814 | 73,903,648 |
| Special Assessment Surplus & Deficiency | 6,970,897 | | | | 125,048 | | 1,000,000 | 8,095,945 |
| Football Stadium Debt Service | 110,320,192 | | | | 41,770,250 | | | 152,090,442 |
| Baseball Stadium Debt Service | 6,600,000 | | | | 15,667,485 | 1,200,000 | | 23,467,485 |
| Special Assessment Bonds | 72,298,023 | | | | 9,728,031 | | 1,000,000 | 83,026,054 |
| | | | | | | | | |
| Subtotal Governmental Fund Types, Expendable Trust Funds | 626,935,857 | 0 | 17,789,322 | 0.0150 | 454,120,171 | 1,200,000 | 137,087,613 | 1,237,132,963 |
| | | | | | | | | |
| PROPRIETARY FUNDS | | | | | | | | |
| | XXXXXXXX | | | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| | XXXXXXXX | | | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| | XXXXXXXX | | | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| SUBTOTAL PROPRIETARY FUNDS | XXXXXXXX | | | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| TOTAL ALL FUNDS | 5,260,230,512 | 588,527,346 | 1,020,507,524 | 0.9341 | 3,912,620,563 | 1,200,000 | 2,145,336,888 | 12,928,422,833 |

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS | | SALARIES AND WAGES | EMPLOYEE BENEFITS | SERVICES, SUPPLIES, AND OTHER CHARGES ** | CAPITAL OUTLAY *** | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT | OPERATING TRANSFERS OUT | ENDING FUND BALANCES | TENTATIVE TOTAL |
|--|---|----------------------|--------------------|--|--------------------|---|-------------------------|----------------------|----------------------|
| FUND NAME | * | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| General Fund | X | 460,787,667 | 257,915,306 | 581,119,032 | | | 913,134,769 | 222,822,588 | 2,435,779,362 |
| HUD and State Housing Grants | R | 1,493,369 | 785,986 | 58,587,890 | | | 500,000 | | 61,367,245 |
| Road | R | 18,267,497 | 10,040,663 | 21,695,870 | 38,533,218 | | | 14,154,080 | 102,691,328 |
| County Grants | R | 14,900,866 | 5,698,406 | 84,007,879 | 12,787,410 | | | 99,975,615 | 217,370,176 |
| Cooperative Extension | R | | | 24,117,302 | | | | | 24,117,302 |
| LVMPD Forfeitures | R | | | 1,104,248 | 3,009,432 | | | | 4,113,680 |
| Detention Services | R | 160,658,671 | 97,896,621 | 84,571,179 | 5,393,438 | | 13,945,250 | 22,930,288 | 385,395,447 |
| Forensic Services | R | 308,694 | 163,994 | 1,201,332 | | | | 80,986 | 2,050,006 |
| Las Vegas Metropolitan Police Department | R | 451,542,206 | 283,179,022 | 123,784,986 | 18,183,900 | | 23,700,000 | | 900,390,114 |
| LVMPD Grants | R | 7,800,000 | 900,000 | 9,300,000 | 2,000,000 | | 8,000,000 | | 28,000,000 |
| General Purpose | R | 2,338,623 | 1,152,522 | 102,213,648 | 2,584,288 | | | | 108,289,081 |
| Subdivision Park Fees | R | | | 1,000,000 | | | 38,488,334 | | 39,488,334 |
| Master Transportation Plan | R | | | 441,927,875 | | | 204,245,334 | | 646,173,209 |
| Spec Ad Valorem Distrib (NRS 354.59815) | R | | | 43,065,769 | | | 16,586,890 | | 59,652,659 |
| Law Library | R | 777,728 | 447,676 | 1,137,422 | 456,580 | | | 328,585 | 3,147,991 |
| Court Education Program | R | 901,813 | 534,571 | 15,364,998 | | | | 1,961,807 | 18,763,189 |
| Citizen Review Board Administration | R | 196,253 | 97,719 | 47,000 | | | | 28,414 | 369,386 |
| Justice Court Administrative Assessment | R | | | 8,420,767 | | | | | 8,420,767 |
| Specialty Courts | R | 2,500,000 | 1,000,000 | 13,500,000 | | | | | 17,000,000 |
| District Attorney Family Support | R | 20,987,244 | 11,849,773 | 11,729,088 | | | | 23,054,696 | 67,620,801 |
| Wetlands Park | R | | | 511,498 | 1,500,323 | | | | 2,011,821 |
| Boat Safety | R | | | 30,432 | | | | | 30,432 |
| District Attorney Check Restitution | R | 1,109,171 | 623,459 | 7,958,172 | | | | 2,495,075 | 12,185,877 |
| Environment and Sustainability Management | R | 9,346,723 | 4,433,807 | 32,650,194 | 200,000 | | | 5,181,213 | 51,811,937 |
| Air Quality Transportation Tax | R | 3,604,352 | 1,842,801 | 60,820,284 | 2,653,331 | | 2,000,000 | 7,880,085 | 78,800,853 |
| Technology Fees | R | 1,237,713 | 644,048 | 11,548,302 | 1,710,792 | | | | 15,140,855 |
| Entitlements | R | 3,725,605 | 2,457,911 | 51,782,732 | | | 45,000,000 | | 102,966,248 |
| SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued) | | 1,162,484,195 | 681,664,285 | 1,793,197,899 | 89,307,712 | 0 | 1,265,600,577 | 400,893,432 | 5,393,148,100 |

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

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

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

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

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS | | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, SUPPLIES, AND OTHER CHARGES ** (3) | CAPITAL OUTLAY *** (4) | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5) | OPERATING TRANSFERS OUT (6) | ENDING FUND BALANCES (7) | TENTATIVE TOTAL (8) |
|--|---|------------------------------|-----------------------------|---|---------------------------------|--|--------------------------------------|-----------------------------------|-------------------------------|
| FUND NAME | * | | | | | | | | |
| Southern Nevada Health District | T | 55,159,015 | 26,074,679 | 37,174,613 | 685,000 | 3,000,000 | 12,434,711 | 33,327,636 | 167,855,654 |
| SNHD Capital Improvement | T | | | 1,495,000 | 1,451,000 | | | 3,123,600 | 6,069,600 |
| SNHD Bond Reserve | T | | | | | | | 3,285,359 | 3,285,359 |
| SNHD Grant | T | 19,713,920 | 11,101,663 | 30,718,908 | 9,656,135 | | | 82,081 | 71,272,707 |
| State Indigent | T | | | 17,839,322 | | | | | 17,839,322 |
| Bond Stabilization | D | | | | | | 1,025,950 | 5,879,425 | 6,905,375 |
| Medium-Term Financing Debt Service | D | | | | | | | | 0 |
| Long-Term County Bonds Debt Service | D | | | 160,961,558 | | | | 144,733,269 | 305,694,827 |
| RTC Debt Service | D | | | 105,680,300 | | | | 211,946,245 | 317,626,545 |
| Flood Control Debt Service | D | | | 46,934,084 | | | | 26,969,564 | 73,903,648 |
| Special Assessment Surplus & Deficiency | D | | | | | | 1,000,000 | 7,095,945 | 8,095,945 |
| Football Stadium Debt Service | D | | | 38,270,500 | | | | 113,819,942 | 152,090,442 |
| Baseball Stadium Debt Service | D | | | 8,567,485 | | | | 14,900,000 | 23,467,485 |
| Special Assessment Bonds | D | | | 42,371,536 | | | 1,000,000 | 39,654,518 | 83,026,054 |
| Subtotal | | 74,872,935 | 37,176,342 | 490,013,306 | 11,792,135 | 3,000,000 | 15,460,661 | 604,817,584 | 1,237,132,963 |
| TOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS | | 1,475,028,189 | 874,282,142 | 3,995,812,709 | 3,779,226,402 | 3,000,000 | 1,655,717,630 | 1,145,355,761 | 12,928,422,833 |

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 - PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

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

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

** Including Depreciation

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

Continued to next page

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

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

Continued to next page

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

**NOTE: Created in FY2026

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) BUDGET YEAR ENDING 06/30/2026 | |
|--|---|---|-----------------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2024 | ESTIMATED CURRENT YEAR ENDING 06/30/2025 | TENTATIVE APPROVED | FINAL APPROVED |
| RECORDER | | | | |
| Recorder | | | | |
| Salaries & Wages | 3,061,602 | 3,079,863 | 3,510,475 | |
| Employee Benefits | 1,590,078 | 1,604,774 | 1,934,040 | |
| Services & Supplies | 100,584 | 171,014 | 178,260 | |
| Capital Outlay | | | | |
| SUBTOTAL RECORDER | 4,752,264 | 4,855,651 | 5,622,775 | |
| CLERK | | | | |
| Clerk | | | | |
| Salaries & Wages | 2,747,380 | 3,052,408 | 3,353,235 | |
| Employee Benefits | 1,381,326 | 1,640,464 | 1,975,775 | |
| Services & Supplies | 257,484 | 309,950 | 357,065 | |
| Capital Outlay | | | | |
| SUBTOTAL CLERK | 4,386,190 | 5,002,822 | 5,686,075 | |
| OPERATIONS | | | | |
| Administrative Services* | | | | |
| Salaries & Wages | 10,726,818 | 13,019,500 | 14,742,731 | |
| Employee Benefits | 5,518,773 | 7,008,248 | 8,790,631 | |
| Services & Supplies | 9,140,902 | 9,271,152 | 13,653,796 | |
| Capital Outlay | | | | |
| Subtotal | 25,386,493 | 29,298,900 | 37,187,158 | |
| Human Resources | | | | |
| Salaries & Wages | 3,235,600 | 4,032,078 | 4,303,975 | |
| Employee Benefits | 1,518,181 | 1,965,752 | 2,270,261 | |
| Services & Supplies | 226,616 | 243,492 | 268,270 | |
| Capital Outlay | | | | |
| Subtotal | 4,980,397 | 6,241,322 | 6,842,506 | |
| SUBTOTAL OPERATIONS | 30,366,890 | 35,540,222 | 44,029,664 | |
| COMPREHENSIVE PLANNING | | | | |
| Comprehensive Planning | | | | |
| Salaries & Wages | 4,931,975 | 5,457,229 | 6,277,602 | |
| Employee Benefits | 2,280,799 | 2,628,668 | 3,286,401 | |
| Services & Supplies | 465,946 | 686,523 | 748,695 | |
| Capital Outlay | | | | |
| SUBTOTAL COMPREHENSIVE PLANNING | 7,678,720 | 8,772,420 | 10,312,698 | |
| | | | | |

Continued to next page

*See note on page 18

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

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

*NOTE: Created In FY2026

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Health

| <u>EXPENDITURES BY FUNCTION AND ACTIVITY</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/2026 | |
|---|---|---|--|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2024 | ESTIMATED CURRENT YEAR ENDING 06/30/2025 | TENTATIVE APPROVED | FINAL APPROVED |
| PARKS | | | | |
| Parks & Recreation | | | | |
| Salaries & Wages | 8,861,356 | 9,299,722 | 10,098,026 | |
| Employee Benefits | 3,727,830 | 4,027,858 | 4,806,374 | |
| Services & Supplies | 2,198,960 | 2,189,463 | 2,304,049 | |
| Capital Outlay | | | | |
| SUBTOTAL PARKS | 14,788,146 | 15,517,043 | 17,208,449 | |
| FUNCTION SUMMARY | | | | |
| CULTURE AND RECREATION | | | | |
| Salaries & Wages | 8,861,356 | 9,299,722 | 10,098,026 | |
| Employee Benefits | 3,727,830 | 4,027,858 | 4,806,374 | |
| Services & Supplies | 2,198,960 | 2,189,463 | 2,304,049 | |
| Capital Outlay | 0 | 0 | 0 | |
| FUNCTION SUBTOTAL | 14,788,146 | 15,517,043 | 17,208,449 | |

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Culture and Recreation

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) | | (4) |
|---|---|---|-------------------------------|--|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2024 | ESTIMATED CURRENT YEAR ENDING 06/30/2025 | BUDGET YEAR ENDING 06/30/2026 | | FINAL APPROVED |
| | | | TENTATIVE APPROVED | | |
| PAGE / FUNCTION SUMMARY | | | | | |
| 21 General Government | 177,026,381 | 195,409,309 | 237,798,553 | | |
| 24 Judicial | 139,608,818 | 145,813,875 | 164,438,121 | | |
| 26 Public Safety | 328,295,545 | 354,004,992 | 383,460,211 | | |
| 27 Public Works | 13,158,700 | 14,694,356 | 21,552,117 | | |
| 28 Health | 7,370,163 | 11,773,615 | 24,088,118 | | |
| 29 Welfare | 82,007,346 | 75,842,507 | 128,040,160 | | |
| 30 Culture & Recreation | 14,788,146 | 15,517,043 | 17,208,449 | | |
| Other General Expenditures | | | | | |
| Utilities | 28,187,346 | 26,468,660 | 33,548,810 | | |
| Building Rental | 760,068 | 1,266,294 | 1,480,340 | | |
| Principal | 1,237,875 | | | | |
| Interest | 37,585 | | | | |
| Capital Replacement | 21,621,977 | 22,000,000 | 13,300,000 | | |
| Insurance & Official Bonds | 4,498,433 | 4,753,610 | 5,038,820 | | |
| Misc. Refunds & Expenditures | 11,534,824 | 20,000,000 | 29,826,500 | | |
| Charges for Internal Services | 82,204,301 | 159,997,297 | 83,907,346 | | |
| Publications & Professional Services | 8,473,253 | 14,748,760 | 15,670,000 | | |
| Contributions - So. NV Health District | 34,088,562 | 37,651,176 | 41,508,419 | | |
| Contributions - Eighth Judicial District Court | 75,778,589 | 97,242,001 | 98,956,041 | | |
| Subtotal Other General Expenditures | 268,422,813 | 384,127,798 | 323,236,276 | | |
| TOTAL EXPENDITURES - ALL FUNCTIONS | 1,030,677,912 | 1,197,183,495 | 1,299,822,005 | | |
| OTHER USES | | | | | |
| CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions) | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | | |
| Operating Transfers Out (Schedule T) | | | | | |
| To Fund 2030 (County Grants) | 24,120,584 | 25,350,651 | 25,407,883 | | |
| To Fund 2060 (Detention Services) | 294,900,000 | 339,409,221 | 341,409,221 | | |
| To Fund 2080 (LVMPD) | 319,404,198 | 347,209,589 | 357,013,000 | | |
| To Fund 2100 (General Purpose) | 11,308,856 | 13,500,000 | 13,500,000 | | |
| To Fund 2180 (Citizen Review Board Administration) | 144,662 | 173,633 | 236,328 | | |
| To Fund 2210 (District Attorney Family Support) | 11,778,900 | 12,367,845 | 12,728,420 | | |
| To Fund 2290 (Technology Fees) | 3,745,733 | 4,000,000 | 4,000,000 | | |
| To Fund 2770 (Community Housing) | 46,214,269 | 36,140,779 | 20,175,946 | | |
| To Fund 2780 (Opioid Settlement) | 25,000,000 | 25,000,000 | 25,000,000 | | |
| To Fund 2900 (Mt. Charleston Fire District) | 2,500,000 | 2,500,000 | 2,500,000 | | |
| To Fund 2980 (Community Reinvestment) | 12,000,000 | | | | |
| To Fund 3120 (Bond Stabilization) | 1,022,700 | 1,022,450 | 1,025,950 | | |
| To Fund 3170 (L-T County Bonds Debt Service) | 19,991,527 | 18,989,768 | 18,987,475 | | |
| To Fund 4140 (Parks and Recreation Improvements) | 22,000,000 | | 7,857,000 | | |
| To Fund 4370 (County Capital Projects) | 235,363,080 | 145,782,608 | 26,843,546 | | |
| To Fund 4380 (IT Capital Projects) | 43,250,000 | 43,000,000 | 43,000,000 | | |
| To Fund 5410 (Recreation Activity) | 3,200,000 | 3,200,000 | 4,200,000 | | |
| To Fund 5420 (University Medical Center) | 5,000,000 | 5,000,000 | 5,000,000 | | |
| To Fund 5450 (Shooting Complex) | 3,250,000 | 250,000 | 250,000 | | |
| To Fund 6540 (Employee Benefits) | 1,000,000 | 4,000,000 | 4,000,000 | | |
| Subtotal Transfers | 1,085,194,509 | 1,026,896,544 | 913,134,769 | | |
| TOTAL EXPENDITURES AND OTHER USES | 2,115,872,421 | 2,224,080,039 | 2,212,956,774 | | |
| ENDING FUND BALANCE | | | | | |
| Reserved | | | | | |
| Unreserved | 432,445,182 | 298,913,069 | 222,822,588 | | |
| TOTAL ENDING FUND BALANCE | 432,445,182 | 298,913,069 | 222,822,588 | | |
| TOTAL GENERAL FUND | | | | | |
| COMMITMENTS AND FUND BALANCE | 2,548,317,603 | 2,522,993,108 | 2,435,779,362 | | |

Clark County
(Local Government)

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2010
HUD and State Housing Grants

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

Clark County
(Local Government)

SCHEDULE B

Fund 2020
Road

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

Clark County
(Local Government)

SCHEDULE B

Fund 2030
County Grants

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2040
Cooperative Extension

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

Clark County
(Local Government)

SCHEDULE B

Fund 2050
Las Vegas Metropolitan Police Department Forfeitures

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

Clark County
(Local Government)

SCHEDULE B

Fund 2060
Detention Services

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

Clark County
(Local Government)

SCHEDULE B

Fund 2070
Forensic Services

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2080
Las Vegas Metropolitan Police Department

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

Clark County
(Local Government)

SCHEDULE B

Fund 2080
Las Vegas Metropolitan Police Department

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2081
Las Vegas Metropolitan Police Department Grants

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

Clark County
(Local Government)

SCHEDULE B

Fund 2100
General Purpose

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

Clark County
(Local Government)

SCHEDULE B

Fund 2100
General Purpose

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

Clark County
(Local Government)

SCHEDULE B

Fund 2110
Subdivision Park Fees

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2120
Master Transportation Plan

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

Clark County
(Local Government)

SCHEDULE B

Fund 2130
Special Ad Valorem Distribution

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

Clark County
(Local Government)

SCHEDULE B

Fund 2140
Law Library

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

Clark County
(Local Government)

SCHEDULE B

Fund 2140
Law Library

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

Clark County
(Local Government)

SCHEDULE B

Fund 2160
Court Education Program

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

Clark County
(Local Government)

SCHEDULE B

Fund 2180
Citizen Review Board Administration

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

Clark County
(Local Government)

SCHEDULE B

Fund 2190
Justice Court Administrative Assessment

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

Clark County
(Local Government)

SCHEDULE B

Fund 2200
Specialty Courts

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

Clark County
(Local Government)

SCHEDULE B

Fund 2200
Specialty Courts

| <u>REVENUES</u> | (1) | (2) | (3) (4) | |
|--|---|---|-------------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2024 | ESTIMATED CURRENT YEAR ENDING 06/30/2025 | BUDGET YEAR ENDING 06/30/2026 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| Intergovernmental Revenues | | | | |
| Federal Grants | | | | |
| Department of Health & Human Services | 18,959,330 | 23,603,194 | 24,708,111 | |
| Other (Incentive Funds) | 853,719 | 776,307 | 3,802,327 | |
| Subtotal | 19,813,049 | 24,379,501 | 28,510,438 | |
| Charges for Services | | | | |
| Judicial | | | | |
| Other | 131,492 | 90,098 | 100,000 | |
| Miscellaneous | | | | |
| Interest Earnings | 537,063 | 386,386 | 396,669 | |
| Other | 70,955 | | | |
| Subtotal | 608,018 | 386,386 | 396,669 | |
| Subtotal Revenues | 20,552,559 | 24,855,985 | 29,007,107 | |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| From Fund 1010 (General Fund) | 11,778,900 | 12,367,845 | 12,728,420 | |
| BEGINNING FUND BALANCE | 18,161,802 | 22,589,187 | 25,885,274 | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 18,161,802 | 22,589,187 | 25,885,274 | |
| TOTAL AVAILABLE RESOURCES | 50,493,261 | 59,813,017 | 67,620,801 | |

Clark County
(Local Government)

SCHEDULE B

Fund 2210
District Attorney Family Support

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

Clark County
(Local Government)

SCHEDULE B

Fund 2210
District Attorney Family Support

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

Clark County
(Local Government)

SCHEDULE B

Fund 2240
Wetlands Park

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

Clark County
(Local Government)

SCHEDULE B

Fund 2250
Boat Safety

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

Clark County
(Local Government)

SCHEDULE B

Fund 2260
District Attorney Check Restitution

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

Clark County
(Local Government)

SCHEDULE B

Fund 2270
Environment and Sustainability Management

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

Clark County
(Local Government)

SCHEDULE B

Fund 2270
Environment and Sustainability Management

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

Clark County
(Local Government)

SCHEDULE B

Fund 2290
Technology Fees

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

Clark County
(Local Government)

SCHEDULE B

Fund 2300
Entitlements

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

Clark County
(Local Government)

SCHEDULE B

Fund 2320
Las Vegas Metropolitan Police Department Sales Tax

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

Clark County
(Local Government)

SCHEDULE B

Fund 2330
LVMPD Shared State Forfeitures

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2340
Fort Mohave Valley Development

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

Clark County
(Local Government)

SCHEDULE B

Fund 2370
Child Welfare

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

Clark County
(Local Government)

SCHEDULE B

Fund 2380
Medical Assistance to Indigent Persons

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

* See Budget Message.

NOTE: In FY 2026, there are no expenditures.

Clark County
(Local Government)

SCHEDULE B

Fund 2400
Tax Receiver

| <u>REVENUES</u> | (1) | (2) | (3) (4) BUDGET YEAR ENDING 06/30/2026 | |
|---|---|---|--|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2024 | ESTIMATED CURRENT YEAR ENDING 06/30/2025 | TENTATIVE APPROVED | FINAL APPROVED |
| Miscellaneous | | | | |
| Interest Earnings | 93,755 | 39,174 | 39,997 | |
| Contributions & Donations from Private Sources | 359,108 | 238,535 | 979,515 | |
| Subtotal | 452,863 | 277,709 | 1,019,512 | |
| | | | | |
| Subtotal Revenues | 452,863 | 277,709 | 1,019,512 | |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| Lease and SBITA Financing | 49,930 | | | |
| | | | | |
| BEGINNING FUND BALANCE | 2,183,857 | 2,066,262 | 2,059,644 | |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 2,183,857 | 2,066,262 | 2,059,644 | |
| TOTAL AVAILABLE RESOURCES | 2,686,650 | 2,343,971 | 3,079,156 | |

Clark County
(Local Government)

SCHEDULE B

Fund 2410
County Donations

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

Clark County
(Local Government)

SCHEDULE B

Fund 2420
Fire Prevention Bureau

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

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

NOTE: In FY 2026, there are no expenditures.

Clark County
(Local Government)

SCHEDULE B

Fund 2460
County Licensing Applications

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

Clark County
(Local Government)

SCHEDULE B

Fund 2480

Special Improvement District Administration

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

Clark County
(Local Government)

SCHEDULE B

Fund 2490
Special Assessment Maintenance

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

Clark County
(Local Government)

SCHEDULE B

Fund 2500
Veterinary Service

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

Clark County
(Local Government)

SCHEDULE B

Fund 2510
Justice Court Bail

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2520
Southern Nevada Area Communications Council

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

Clark County
(Local Government)

SCHEDULE B

Fund 2540
Court Collection Fees

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

Continued to next page

Clark County
(Local Government)

SCHEDULE B

Fund 2760
Eighth Judicial District Court

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

Clark County
(Local Government)

SCHEDULE B

Fund 2760
Eighth Judicial District Court

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2761
Eighth Judicial District Court Grant

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

Clark County
(Local Government)

SCHEDULE B

Fund 2762
Eighth Judicial District Court Supported Programs

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

Clark County
(Local Government)

SCHEDULE B

Fund 2770
Community Housing

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

Clark County
(Local Government)

SCHEDULE B

Fund 2780
Opioid Settlement

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

Clark County
(Local Government)

SCHEDULE B

Fund 2800
In-Transit

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

Clark County
(Local Government)

SCHEDULE B

Fund 2830
District Court Special Filing Fees

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

Clark County
(Local Government)

SCHEDULE B

Fund 2840
Justice Court Special Filing Fees

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

Clark County
(Local Government)

SCHEDULE B

Fund 2860
Regional Flood Control District

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2860
Regional Flood Control District

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

Clark County
(Local Government)

SCHEDULE B

Fund 2870
Regional Flood Control District Facility Maintenance

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

Clark County
(Local Government)

SCHEDULE B

Fund 2940
Crime Prevention Act Sales Tax Distribution

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

Clark County
(Local Government)

SCHEDULE B

Fund 2950
Crime Prevention Act LVMPD Sales Tax

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

Clark County
(Local Government)

SCHEDULE B

Fund 2970
Human Services & Education Sales Tax

| <u>EXPENDITURES</u> | (1) | (2) | (3) (4) | |
|---|---|---|-------------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2024 | ESTIMATED CURRENT YEAR ENDING 06/30/2025 | BUDGET YEAR ENDING 06/30/2026 | |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| Welfare | | | | |
| Other | | | | |
| Salaries & Wages | 1,850,240 | | | |
| Employee Benefits | 804,345 | | | |
| Services & Supplies | 51,767,969 | 61,684,263 | 158,884,804 | |
| Capital Outlay | 11,221,957 | 295,216 | 18,462,229 | |
| Subtotal | 65,644,511 | 61,979,479 | 177,347,033 | |
| | | | | |
| Subtotal Expenditures | 65,644,511 | 61,979,479 | 177,347,033 | |
| OTHER USES | | | | |
| Contingency (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| To Fund 1010 (General Fund) | 317,318 | | | |
| To Fund 4370 (County Capital Projects) | | 18,061,705 | | |
| Subtotal | 317,318 | 18,061,705 | 0 | |
| | | | | |
| ENDING FUND BALANCE | 221,860,173 | 171,923,664 | 0 | |
| TOTAL FUND COMMITMENTS AND FUND BALANCE | 287,822,002 | 251,964,848 | 177,347,033 | |

Clark County
(Local Government)

SCHEDULE B

Fund 2980
Community Reinvestment

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 2990
Post-Employment Benefits Reserve

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

Clark County
(Local Government)

SCHEDULE B

Fund 4110
Recreation Capital Improvement

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

Clark County
(Local Government)

SCHEDULE B

Fund 4120
Master Transportation Plan Capital

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

Clark County
(Local Government)

SCHEDULE B

Fund 4140
Parks and Recreation Improvements

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

Clark County
(Local Government)

SCHEDULE B

Fund 4160
Special Ad Valorem Capital Projects

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

Clark County
(Local Government)

SCHEDULE B

Fund 4280
LVMPD Capital Improvements

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

Clark County
(Local Government)

SCHEDULE B

Fund 4300
Fire Service Capital

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

Clark County
(Local Government)

SCHEDULE B

Fund 4340
Fort Mohave Valley Development Capital Improvement

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

Clark County
(Local Government)

SCHEDULE B

Fund 4370
County Capital Projects

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

Clark County
(Local Government)

SCHEDULE B

Fund 4380
Information Technology Capital Projects

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

Clark County
(Local Government)

SCHEDULE B

Fund 4430
Regional Flood Control District Construction

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

Clark County
(Local Government)

SCHEDULE B

Fund 4450
Summerlin Capital Construction

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

Clark County
(Local Government)

SCHEDULE B

Fund 4460
Mountain's Edge Capital Construction

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

NOTE: In FY 2025, there are no expenditures.

Clark County
(Local Government)

SCHEDULE B

Fund 4480
Special Assessment Capital Construction

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

Clark County
(Local Government)

SCHEDULE B

Fund 4760
Eighth Judicial District Court Capital

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

Clark County
(Local Government)

SCHEDULE B

Fund 4990
Public Works Regional Improvements

| <u>REVENUES</u> | (1) | (2) | (3) | | (4) |
|-------------------------------------|---|---|-------------------------------|--|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2024 | ESTIMATED CURRENT YEAR ENDING 06/30/2025 | BUDGET YEAR ENDING 06/30/2026 | | |
| | | | TENTATIVE APPROVED | | FINAL APPROVED |
| Licenses & Permits | | | | | |
| Business Licenses & Permits | | | | | |
| Business Licenses | 27,422,167 | 29,016,623 | 29,908,723 | | |
| Intergovernmental Revenues | | | | | |
| State Shared Revenues | | | | | |
| Other | 34,088,562 | 37,651,176 | 41,508,419 | | |
| Charges for Services | | | | | |
| Health | | | | | |
| Other | 35,119,778 | 44,523,621 | 45,259,641 | | |
| Miscellaneous | | | | | |
| Interest Earnings | 1,971,853 | 669,772 | | | |
| Other | 5,900,386 | 2,376,588 | 3,979,166 | | |
| Subtotal | 7,872,239 | 3,046,360 | 3,979,166 | | |
| Subtotal Revenues | 104,502,746 | 114,237,780 | 120,655,949 | | |
| OTHER FINANCING SOURCES (specify) | | | | | |
| Operating Transfers In (Schedule T) | | | | | |
| Leases Issued | 1,328,621 | | | | |
| Subscriptions | 583,535 | | | | |
| BEGINNING FUND BALANCE | 47,091,967 | 54,872,828 | 47,199,705 | | |
| Prior Period Adjustments | | | | | |
| Residual Equity Transfers | | | | | |
| TOTAL BEGINNING FUND BALANCE | 47,091,967 | 54,872,828 | 47,199,705 | | |
| TOTAL AVAILABLE RESOURCES | 153,506,869 | 169,110,608 | 167,855,654 | | |

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

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

Clark County
(Local Government)

SCHEDULE B

Fund 7050
Southern Nevada Health District

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

Clark County
(Local Government)

SCHEDULE B

Fund 7060
Southern Nevada Health District Capital Improvement

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

Clark County
(Local Government)

SCHEDULE B

Fund 7070
Southern Nevada Health District Bond Reserve

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

Clark County
(Local Government)

SCHEDULE B

Fund 7090
Southern Nevada Health District Grant

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

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

Clark County
(Local Government)

SCHEDULE B

Fund 7490
State Indigent

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

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

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

Clark County
(Local Government)

SCHEDULE C

Fund 3120
Bond Stabilization

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

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

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

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

Clark County
(Local Government)

SCHEDULE C

Fund 3160
Medium-Term Financing Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

Clark County
(Local Government)

SCHEDULE C

Fund 3170
Long-Term County Bonds Debt Service

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

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

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

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

Clark County
(Local Government)

SCHEDULE C

Fund 3170
Long-Term County Bonds Debt Service

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

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

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

Clark County
(Local Government)

SCHEDULE C

Fund 3180/3190
RTC Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

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

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

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

Clark County
(Local Government)

SCHEDULE C

Fund 3180/3190
RTC Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

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

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

Clark County
(Local Government)

SCHEDULE C

Fund 3300
Flood Control Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

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

Clark County
(Local Government)

SCHEDULE C

Fund 3680
Special Assessment Surplus and Deficiency

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

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

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

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

Clark County
(Local Government)

SCHEDULE C

Fund 3960
Football Stadium Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

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

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

*** NOTE: Created in FY2025.

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

Clark County
(Local Government)

SCHEDULE C

Fund 3962
Baseball Stadium Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

Clark County
(Local Government)

SCHEDULE C

Fund 3990
Special Assessment Bonds

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

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

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

Clark County
(Local Government)

SCHEDULE C

Fund 3990
Special Assessment Bonds

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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

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

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

Clark County
(Local Government)

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

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

Clark County
(Local Government)

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

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340
Building

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5340
Building

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

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

Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5360
Kyle Canyon Water District

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5360
Kyle Canyon Water District

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410
Recreation Activity

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410
Recreation Activity

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

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5420-5440
University Medical Center

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5420-5440
University Medical Center

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450
Shooting Complex

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450
Shooting Complex

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5460
Constables

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5460
Constables

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

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

Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Clark County Water Reclamation District

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6520
Self-Funded Group Insurance

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6520
Self-Funded Group Insurance

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6530
Clark County Workers' Compensation & Occupational Safety

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6530
Clark County Workers' Compensation & Occupational Safety

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6540
Employee Benefits

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6540
Employee Benefits

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6560
LVMPD Self-Funded Insurance

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6560
LVMPD Self-Funded Insurance

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6570
LVMPD Self-Funded Industrial Insurance

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6570
LVMPD Self-Funded Industrial Insurance

| <u>PROPRIETARY FUND</u> | (1) | (2) | (3) BUDGET YEAR ENDING 06/30/2026 | |
|------------------------------------|---|---|-----------------------------------|-------------------|
| | ACTUAL PRIOR YEAR ENDING 06/30/2024 | ESTIMATED CURRENT YEAR ENDING 06/30/2025 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Billings to Departments | 3,600,000 | 3,500,000 | 2,200,000 | |
| Total Operating Revenue | 3,600,000 | 3,500,000 | 2,200,000 | |
| OPERATING EXPENSE | | | | |
| Public Safety | | | | |
| Services & Supplies | 3,177,988 | 1,607,930 | 2,202,500 | |
| Depreciation/Amortization | | | | |
| Total Operating Expense | 3,177,988 | 1,607,930 | 2,202,500 | |
| Operating Income or (Loss) | 422,012 | 1,892,070 | (2,500) | |
| NONOPERATING REVENUES | | | | |
| Interest Earnings | 159,123 | 108,560 | 108,560 | |
| Total Nonoperating Revenues | 159,123 | 108,560 | 108,560 | |
| NONOPERATING EXPENSES | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | |
| Net Income (Loss) before | | | | |
| Operating Transfers | 581,135 | 2,000,630 | 106,060 | |
| Operating Transfers (Schedule T) | | | | |
| In | | | | |
| Out | | | | |
| Net Operating Transfers | 0 | 0 | 0 | |
| NET INCOME (LOSS) | 581,135 | 2,000,630 | 106,060 | |

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6580
Detention Self-Funded Liability Insurance

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6580
Detention Self-Funded Liability Insurance

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6590
Detention Self-Funded Industrial Insurance

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6590
Detention Self-Funded Industrial Insurance

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6600
Clark County Liability & Risk Management Administration

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6600
Clark County Liability & Risk Management Administration

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6610
Clark County Liability Insurance Pool

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6610
Clark County Liability Insurance Pool

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

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

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

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

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6760
Eighth Judicial District Court Employee Benefits

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6760
Eighth Judicial District Court Employee Benefits

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6830
County Parking

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6830
County Parking

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6840
Regional Justice Center Maintenance & Operations

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6840
Regional Justice Center Maintenance & Operations

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6850
Automotive and Central Services

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6850
Automotive and Central Services

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6860
Construction Management

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6860
Construction Management

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6880
Enterprise Resource Planning

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6880
Enterprise Resource Planning

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

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 7620
Southern Nevada Health District - Proprietary Fund

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

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 7620
Southern Nevada Health District - Proprietary Fund

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

* - TYPE

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

6 - Medium -Term Financing - Lease Purchase

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

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 07/01/2025 | (9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 | | (11) (9)+(10) TOTAL |
|--|----------|-------------|---------------------------------------|----------------------|-------------------------------|-------------------------|--|---|----------------------|---------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Southern Nevada Area Communications Council | | | | | | | | | | |
| P25 Communications System (2520.000) | 7 | 10 yrs | 6,986,813 | 07/01/24 | 01/15/34 | 4.74 | 6,293,718 | 298,398 | 576,890 | 875,288 |
| TOTAL - ALL DEBT SERVICE | | | 6,986,813 | | | | 6,293,718 | 298,398 | 576,890 | 875,288 |

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

Southern Nevada Area Communications Council (2520)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 07/01/2025 | (9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 | | (11) (9)+(10) TOTAL |
|--|----------|-------------|---------------------------------------|----------------------|-------------------------------|-------------------------|--|--|------------------------------|---------------------------|
| | | | | | | | | (10) INTEREST PAYABLE | (10) PRINCIPAL PAYABLE | |
| FUND: Medium-Term Financing Debt Service | | | | | | | | | | |
| TOTAL - ALL DEBT SERVICE | | | 0 | | | | 0 | 0 | 0 | 0 |

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

Medium Term County Bonds Debt Service (3160)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

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

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

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

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

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

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

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

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 07/01/2025 | (9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 | | (11) (9)+(10) TOTAL |
|--|----------|-------------|---------------------------------------|----------------------|-------------------------------|-------------------------|--|---|----------------------|---------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Long-Term County Bonds Debt Service | | | | | | | | | | |
| Bond Bank Series 2021 (3170.073) | 2 | 15 yrs | 67,620,000 | 11/02/21 | 11/01/36 | 2.125/3.00 | 67,620,000 | 1,623,475 | | 1,623,475 |
| Bond Bank Series 2022A (3170.074) | 2 | 10 yrs | 75,090,000 | 05/10/22 | 06/01/32 | 4.00 | 75,090,000 | 3,003,600 | | 3,003,600 |
| Fire Station/Fire Training Center Series 2023 (3170.075) | 2 | 20 yrs | 43,660,000 | 04/19/23 | 06/01/43 | 5.00 | 40,955,000 | 2,047,750 | 1,455,000 | 3,502,750 |
| TOTAL - ALL DEBT SERVICE | | | 1,853,015,000 | | | | 1,344,800,000 | 57,946,558 | 93,015,000 | 150,961,558 |

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

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

SCHEDULE C-1 - INDEBTEDNESS

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

* - TYPE

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

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

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

NOTE: Bonds are sorted by "Issue Date".

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

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

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

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

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

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

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

Flood Control Debt Service (3300)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

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

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

NOTE: Bonds are sorted by "Issue Date".

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

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

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

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

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 07/01/2025 | (9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 | | (11) (9)+(10) TOTAL |
|--|----------|-------------|---------------------------------------|----------------------|-------------------------------|-------------------------|--|---|----------------------|---------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Department of Aviation | | | | | | | | | | |
| Junior Subordinate and Jet A Revenue Bonds: | | | | | | | | | | |
| 2021B Notes (5220.056) | 4 | 6 yrs | 125,310,000 | 06/30/21 | 07/01/27 | 5.00 | 78,805,000 | 3,453,625 | 19,465,000 | 22,918,625 |
| 2022A Bonds (5220.013) | 4 | 4 yrs | 40,230,000 | 11/23/22 | 07/01/26 | 5.00 | 22,125,000 | 836,375 | 10,795,000 | 11,631,375 |
| 2024B Bonds (5220.057) | 4 | 5 yrs | 150,920,000 | 04/02/24 | 07/01/29 | 5.00 | 150,920,000 | 7,546,000 | | 7,546,000 |
| PFC Revenue Bonds: | | | | | | | | | | |
| 2015C PFC Bonds (5234.041) | 4 | 12 yrs | 98,965,000 | 07/22/15 | 07/01/27 | 5.00 | 44,290,000 | 2,172,625 | 1,675,000 | 3,847,625 |
| 2017B PFC Bonds (5234.040) | 4 | 8 yrs | 69,305,000 | 04/25/17 | 07/01/25 | 3.25/5.00 | 11,645,000 | 264,875 | 11,645,000 | 11,909,875 |
| 2019E PFC Bonds (5234.043) | 4 | 14 yrs | 369,045,000 | 11/27/19 | 07/01/33 | 5.00 | 211,320,000 | 9,942,375 | 24,945,000 | 34,887,375 |
| 2022B PFC Bonds (5234.006) | 4 | 5 yrs | 43,400,000 | 11/23/22 | 07/01/27 | 5.00 | 34,610,000 | 1,362,125 | 14,735,000 | 16,097,125 |
| TOTAL - ALL DEBT SERVICE | | | 2,816,805,000 | | | | 2,272,815,000 | 122,831,632 | 149,530,000 | 272,361,632 |

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

NOTE: Bonds are sorted by "Issue Date".

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

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

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 07/01/2025 | (9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 | | (11) (9)+(10) TOTAL |
|--|----------|-------------|---------------------------------------|----------------------|-------------------------------|-------------------------|--|---|----------------------|---------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: University Medical Center | | | | | | | | | | |
| TOTAL - ALL DEBT SERVICE | | | 0 | | | | 0 | 0 | 0 | 0 |

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

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

University Medical Center (5420-5440)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

* - TYPE

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

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

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 07/01/2025 | (9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 | | (11) (9)+(10) TOTAL |
|--|----------|-------------|---------------------------------------|----------------------|-------------------------------|-------------------------|--|---|----------------------|---------------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | |
| FUND: Clark County Water Reclamation District | | | | | | | | | | |
| State Revolving Loan Bond - ARRA 2009 C (3270.008) | 2 | 20 yrs | 5,744,780 | 10/16/09 | 07/01/29 | 0.00 | 1,397,379 | | 310,529 | 310,529 |
| State Revolving Loan Bond - Series 2011A (3270.009) | 2 | 20 yrs | 40,000,000 | 03/25/11 | 01/01/31 | 3.19 | 16,265,479 | 498,688 | 2,501,194 | 2,999,882 |
| State Revolving Loan Bond - Series 2012 (3270.010) | 2 | 20 yrs | 30,000,000 | 07/13/12 | 07/01/32 | 2.36 | 14,766,487 | 337,257 | 1,822,238 | 2,159,495 |
| General Obligation - Series 2015 (3270.011) | 2 | 23 yrs | 103,625,000 | 08/04/15 | 07/01/38 | 3.25/5.00 | 79,660,000 | 3,235,900 | 4,730,000 | 7,965,900 |
| General Obligation - Series 2016 Refunding (3270.012) | 2 | 22 yrs | 269,465,000 | 08/30/16 | 07/01/38 | 3.00/5.00 | 217,035,000 | 7,611,750 | 11,210,000 | 18,821,750 |
| General Obligation - Series 2023 (3270.013) | 2 | 30 yrs | 340,000,000 | 07/18/23 | 07/01/53 | 5.00/6.00 | 335,040,000 | 16,682,525 | 5,215,000 | 21,897,525 |
| TOTAL - ALL DEBT SERVICE | | | 788,834,780 | | | | 664,164,345 | 28,366,120 | 25,788,961 | 54,155,081 |

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

NOTE: Bonds are sorted by "Issue Date".

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

Clark County Water Reclamation District
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 07/01/2025 | (9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 | | (11) (9)+(10) TOTAL |
|---|----------|-------------|---------------------------------------|----------------------|-------------------------------|-------------------------|--|--|------------------------------|---------------------------|
| | | | | | | | | (9) INTEREST PAYABLE | (10) PRINCIPAL PAYABLE | |
| FUND: Stadium Authority Debt Service | | | | | | | | | | |
| Clark County Stadium Authority Bond Series 2018A (3960.000) | 2 | 30 yrs | 645,145,000 | 05/01/18 | 05/01/48 | 4.00/5.00 | 620,805,000 | 31,040,250 | 7,230,000 | 38,270,250 |
| TOTAL - ALL DEBT SERVICE | | | 645,145,000 | | | | 620,805,000 | 31,040,250 | 7,230,000 | 38,270,250 |

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

Stadium Authority Debt Service (3960)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

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

NOTE: Bonds are sorted by SID number.
 NOTE: This schedule excludes lease liabilities in accordance with
 GASB 87. See Budget Message.

Special Assessment Bonds (3990)
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2026

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

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

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

| FUND | FUND TYPE | TRANSFERS IN | | | | TRANSFERS OUT | | | |
|------|---|--------------|--------------------------|------|---------------|---------------|--------------------------|------|---------------|
| | | FUND | FROM FUND | PAGE | AMOUNT | FUND | TO FUND | PAGE | AMOUNT |
| 6540 | INTERNAL SERVICE FUNDS Employee Benefits | 1010 | General Fund | 167 | 4,000,000 | | | | |
| 6700 | CC Invest Pool & SID Loan Reserve | 4480 | Spc Assessment Cap Const | 181 | 1,000,000 | 4480 | Spc Assessment Cap Const | 181 | 1,000,000 |
| 6860 | Construction Management | 4370 | County Capital Projects | 191 | 4,050,000 | | | | |
| | Subtotal | | | | 9,050,000 | | | | 1,000,000 |
| | RESIDUAL EQUITY TRANSFERS | | | | | | | | |
| | Subtotal | | | | | | | | |
| | TRUST & AGENCY FUNDS | | | | | | | | |
| | Subtotal | | | | | | | | |
| | TOTAL TRANSFERS* | | | | 2,183,493,381 | | | | 2,171,582,599 |

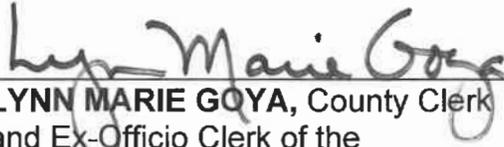
* Transfers between Fund 1010 and 2080 are not in balance. The difference of \$11,910,782 will be resolved by the filing of the Final Budget. (See Budget Message)

Clark County
(Local Government)

LEGAL NOTICE

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

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



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

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

Computation of Common Levy

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

\$556,868,706
\$715,975,969
\$0.7778
\$0.2064

TOTAL ALLOWABLE PROPERTY TAXES
TOTAL ASSESSED VALUATION DIVIDED BY \$100
ALLOWABLE TAX RATE PER \$100 ASSESSED VALUATION
ACTUAL TAX RATE PER \$100 ASSESSED VALUATION

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

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

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

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

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



Office of the County Manager

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

Email: CCMgr@ClarkCountyNV.gov

Office: 702-455-3530 | Fax: 702-455-3558 | ClarkCountyNV.gov

April 15, 2025

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

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

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

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

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



togetherforbetter

Office of the County Manager

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

Email: CCMgr@ClarkCountyNV.gov

Office: 702-455-3530 | Fax: 702-455-3558 | ClarkCountyNV.gov

Nevada Department of Taxation

April 15, 2025

Page Two

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget Act).

CERTIFICATION:

APPROVED BY THE GOVERNING BOARD:

(Signatures not required for Tentative Budget)

I, Kevin Schiller
County Manager

Chair

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

Vice Chair

Signed: 

Date: April 15, 2025

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

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

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

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

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

SCHEDULE A - ESTIMATED REVENUES AND OTHER RESOURCES
GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Towns and Special Districts
(Local Government)

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

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Towns and Special Districts
(Local Government)

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

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

** Includes Debt Service requirements in this column.
*** Capital Outlay must agree with CIP except in General Fund.

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

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

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

| (1) NAME OF BOND OR LOAN List and Subtotal By Fund | (2) * | (3) TERM | (4) ORIGINAL AMOUNT OF ISSUE | (5) ISSUE DATE | (6) FINAL PAYMENT DATE | (7) INTEREST RATE | (8) BEGINNING OUTSTANDING BALANCE 07/01/2025 | (9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2026 | | (11) (9) + (10) |
|--|----------|-------------|---------------------------------------|----------------------|---------------------------------|-------------------------|--|---|----------------------|--------------------|
| | | | | | | | | INTEREST PAYABLE | PRINCIPAL PAYABLE | TOTAL |
| FUND: Towns/Special Districts | | | | | | | | | | |
| TOTAL - ALL DEBT SERVICE | | | 0 | | | | 0 | 0 | 0 | 0 |

Towns and Special Districts
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

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

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

Towns and Special Districts
(Local Government)

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

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

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

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
POPULATION

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

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

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

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
ASSESSED VALUATION

**TOWNS & SPECIAL DISTRICTS
TAX RATES**

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

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

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
TAX RATES

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 1.9668 | 41,340,448 | 813,084 | 0.0200 | 8,268 | 1,756 | 6,512 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 41,340,448 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.2705 | " | 111,826 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.2705 | XXXXXXXXXX | 111,826 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 2.2373 | XXXXXXXXXX | 924,910 | 0.0200 | 8,268 | 1,756 | 6,512 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 2.2373 | XXXXXXXXXX | 924,910 | 0.0200 | 8,268 | 1,756 | 6,512 |

Bunkerville Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2550
Bunkerville Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 0.4200 | 74,438,282,137 | 312,640,785 | 0.2197 | 163,540,906 | 36,321,274 | 127,219,632 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 74,438,282,137 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0331 | " | 24,639,071 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0331 | XXXXXXXXXX | 24,639,071 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 0.4531 | XXXXXXXXXX | 337,279,856 | 0.2197 | 163,540,906 | 36,321,274 | 127,219,632 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 0.4531 | XXXXXXXXXX | 337,279,856 | 0.2197 | 163,540,906 | 36,321,274 | 127,219,632 |

Clark County Fire Service District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2930
Clark County Fire Service District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations* | 0.3304 | 18,412,128,588 | 60,833,673 | 0.2064 | 38,002,633 | 9,222,196 | 28,780,437 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 18,412,128,588 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0239 | " | 4,400,499 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0239 | XXXXXXXXXX | 4,400,499 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 0.3543 | XXXXXXXXXX | 65,234,172 | 0.2064 | 38,002,633 | 9,222,196 | 28,780,437 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 0.3543 | XXXXXXXXXX | 65,234,172 | 0.2064 | 38,002,633 | 9,222,196 | 28,780,437 |

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

Enterprise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2710
Enterprise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 1.5787 | 54,793,446 | 865,024 | 0.0200 | 10,959 | 2,566 | 8,393 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides* | 0.0050 | 54,793,446 | 2,740 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 1.5837 | XXXXXXXXXX | 867,764 | 0.0200 | 10,959 | 2,566 | 8,393 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 1.5837 | XXXXXXXXXX | 867,764 | 0.0200 | 10,959 | 2,566 | 8,393 |

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

Indian Springs Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2660
Indian Springs Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 6.8501 | 635,362,370 | 43,522,958 | 0.8416 | 5,347,210 | 1,287,228 | 4,059,982 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides* | 0.0050 | 635,362,370 | 31,768 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.2155 | " | 1,369,206 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.2155 | XXXXXXXXXX | 1,369,206 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 7.0706 | XXXXXXXXXX | 44,923,932 | 0.8416 | 5,347,210 | 1,287,228 | 4,059,982 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 7.0706 | XXXXXXXXXX | 44,923,932 | 0.8416 | 5,347,210 | 1,287,228 | 4,059,982 |

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

Laughlin Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations* | 4.6320 | 84,339,599 | 3,906,610 | 0.1094 | 92,268 | 29,096 | 63,172 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides** | 0.0050 | 84,339,599 | 4,217 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 4.6370 | XXXXXXXXXX | 3,910,827 | 0.1094 | 92,268 | 29,096 | 63,172 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | | 0 |
| O. TOTAL M AND N | 4.6370 | XXXXXXXXXX | 3,910,827 | 0.1094 | 92,268 | 29,096 | 63,172 |

* See Budget Message for a discussion of the Park Override

Moapa Town
(Local Government)

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

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2690
Moapa Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---------------------|-----------------------|---|--------------------|--|--------------------------------|---|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 0.4866 | 268,237,130 | 1,305,242 | 0.0200 | 53,647 | 11,975 | 41,672 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 8,438,688 | 41,063 | SAME AS ABOVE | 1,688 | 0 | 1,688 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 276,675,818 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0687 | " | 190,076 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0687 | XXXXXXXXXX | 190,076 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 0.5553 | XXXXXXXXXX | 1,536,381 | 0.0200 | 55,335 | 11,975 | 43,360 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 0.5553 | XXXXXXXXXX | 1,536,381 | 0.0200 | 55,335 | 11,975 | 43,360 |

Moapa Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2570
Moapa Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|---------------------|-----------------------|---|--------------------|--|--------------------------------|---|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 0.0403 | 293,472,053 | 118,269 | 0.0000 | 0 | 0 | 0 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 293,472,053 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.1111 | " | 326,047 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.1111 | XXXXXXXXXX | 326,047 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 0.1514 | XXXXXXXXXX | 444,316 | 0.0000 | 0 | 0 | 0 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 0.1514 | XXXXXXXXXX | 444,316 | 0.0000 | 0 | 0 | 0 |

Moapa Valley Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2920
Moapa Valley Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 0.4240 | 82,772,584 | 350,956 | 0.0200 | 16,555 | 4,749 | 11,806 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 82,772,584 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 0.4240 | XXXXXXXXXX | 350,956 | 0.0200 | 16,555 | 4,749 | 11,806 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 0.4240 | XXXXXXXXXX | 350,956 | 0.0200 | 16,555 | 4,749 | 11,806 |

Mt. Charleston Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2650
Mt. Charleston Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 2.2739 | 83,520,319 | 1,899,169 | 0.8813 | 736,065 | 209,850 | 526,215 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 83,520,319 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0970 | " | 81,015 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0970 | XXXXXXXXXX | 81,015 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 2.3709 | XXXXXXXXXX | 1,980,184 | 0.8813 | 736,065 | 209,850 | 526,215 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 2.3709 | XXXXXXXXXX | 1,980,184 | 0.8813 | 736,065 | 209,850 | 526,215 |

Mt. Charleston Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2900
Mt. Charleston Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations* | 1.1551 | 25,002,044,498 | 288,798,616 | 0.2064 | 51,604,220 | 9,196,048 | 42,408,172 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 25,002,044,498 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.1061 | " | 26,527,169 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.1061 | XXXXXXXXXX | 26,527,169 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 1.2612 | XXXXXXXXXX | 315,325,785 | 0.2064 | 51,604,220 | 9,196,048 | 42,408,172 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 1.2612 | XXXXXXXXXX | 315,325,785 | 0.2064 | 51,604,220 | 9,196,048 | 42,408,172 |

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

Paradise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2600
Paradise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 2.2441 | 45,509,329 | 1,021,275 | 0.0200 | 9,102 | 1,708 | 7,394 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 45,509,329 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.3345 | " | 152,229 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.3345 | XXXXXXXXXX | 152,229 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 2.5786 | XXXXXXXXXX | 1,173,504 | 0.0200 | 9,102 | 1,708 | 7,394 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | | 0 |
| O. TOTAL M AND N | 2.5786 | XXXXXXXXXX | 1,173,504 | 0.0200 | 9,102 | 1,708 | 7,394 |

Searchlight Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2610
Searchlight Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations* | 0.3287 | 12,715,023,881 | 41,794,283 | 0.2064 | 26,243,809 | 4,822,463 | 21,421,346 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 12,715,023,881 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0952 | " | 12,104,703 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0952 | XXXXXXXXXX | 12,104,703 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 0.4239 | XXXXXXXXXX | 53,898,986 | 0.2064 | 26,243,809 | 4,822,463 | 21,421,346 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 0.4239 | XXXXXXXXXX | 53,898,986 | 0.2064 | 26,243,809 | 4,822,463 | 21,421,346 |

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

Spring Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2680
Spring Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations* | 0.3200 | 5,993,521,477 | 19,179,269 | 0.2064 | 12,370,628 | 3,177,562 | 9,193,066 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 5,993,521,477 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0023 | " | 137,851 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0023 | XXXXXXXXXX | 137,851 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 0.3223 | XXXXXXXXXX | 19,317,120 | 0.2064 | 12,370,628 | 3,177,562 | 9,193,066 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 0.3223 | XXXXXXXXXX | 19,317,120 | 0.2064 | 12,370,628 | 3,177,562 | 9,193,066 |

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

Summerlin Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2700
Summerlin Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations* | 0.6363 | 5,495,258,112 | 34,966,327 | 0.2064 | 11,342,213 | 3,643,823 | 7,698,390 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 5,495,258,112 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0844 | " | 4,637,998 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0844 | XXXXXXXXXX | 4,637,998 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 0.7207 | XXXXXXXXXX | 39,604,325 | 0.2064 | 11,342,213 | 3,643,823 | 7,698,390 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 0.7207 | XXXXXXXXXX | 39,604,325 | 0.2064 | 11,342,213 | 3,643,823 | 7,698,390 |

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

Sunrise Manor Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2620
Sunrise Manor Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations* | 0.3471 | 1,407,337,735 | 4,884,869 | 0.2064 | 2,904,745 | 1,064,782 | 1,839,963 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 1,407,337,735 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.0290 | " | 408,128 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.0290 | XXXXXXXXXX | 408,128 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 0.3761 | XXXXXXXXXX | 5,292,997 | 0.2064 | 2,904,745 | 1,064,782 | 1,839,963 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 0.3761 | XXXXXXXXXX | 5,292,997 | 0.2064 | 2,904,745 | 1,064,782 | 1,839,963 |

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

Whitney Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2560
Whitney Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|------------------|--------------------|--|-----------------|--|--------------------------|--------------------------------------|
| | ALLOWED TAX RATE | ASSESSED VALUATION | ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | TAX RATE LEVIED | TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100] | AD VALOREM TAX ABATEMENT | BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations* | 1.9141 | 2,572,282,583 | 49,236,061 | 0.2064 | 5,309,191 | 1,530,902 | 3,778,289 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals | SAME AS ABOVE | 0 | 0 | SAME AS ABOVE | 0 | 0 | 0 |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | 0.0000 | 2,572,282,583 | 0 | 0.0000 | 0 | 0 | 0 |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent - NRS 428.185 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| E. Medical Indigent - NRS 428.285 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| F. Capital Acquisition - NRS 354.59815 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| G. Youth Services Levy - NRS 62.327 | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| H. Legislative Overrides | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| I. SCCRT Loss - NRS 354.59813 | 0.3483 | " | 8,959,260 | 0.0000 | 0 | 0 | 0 |
| J. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| K. Other: | 0.0000 | " | 0 | 0.0000 | 0 | 0 | 0 |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.3483 | XXXXXXXXXX | 8,959,260 | 0.0000 | 0 | 0 | 0 |
| M. SUBTOTAL A, B, C, L | 2.2624 | XXXXXXXXXX | 58,195,321 | 0.2064 | 5,309,191 | 1,530,902 | 3,778,289 |
| N. Debt | 0.0000 | XXXXXXXXXX | 0 | 0.0000 | 0 | 0 | 0 |
| O. TOTAL M AND N | 2.2624 | XXXXXXXXXX | 58,195,321 | 0.2064 | 5,309,191 | 1,530,902 | 3,778,289 |

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

Winchester Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

Clark County
(Local Government)

SCHEDULE B

Fund 2630
Winchester Town