

<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
<b>TAXES</b>				
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	
<b>LICENSES &amp; PERMITS</b>				
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	
<b>INTERGOVERNMENTAL REVENUES</b>				
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	
<b>CHARGES FOR SERVICES</b>				
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)

<b>REVENUES</b>	(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
Public Safety				
Fire	11,432,141	12,163,585	13,075,935	
Other	1,714,947	1,700,000	1,700,000	
Subtotal	13,147,088	13,863,585	14,775,935	
Public Works				
Engineering Charges	3,937,428	2,000,000	2,000,000	
SUBTOTAL CHARGES FOR SERVICES	101,193,609	100,913,764	103,689,644	
FINES & FORFEITS				
Fines				
Court	13,303,065	13,900,000	14,317,000	
Forfeits				
Bail	1,484,646	1,595,029	1,642,880	
SUBTOTAL FINES & FORFEITS	14,787,711	15,495,029	15,959,880	
MISCELLANEOUS				
Interest Earnings	35,850,098	1,000,000	1,000,000	
Other	9,946,292	3,000,000	3,000,000	
SUBTOTAL MISCELLANEOUS	45,796,390	4,000,000	4,000,000	
<b>SUBTOTAL REVENUES ALL SOURCES</b>	<b>1,604,245,222</b>	<b>1,570,973,326</b>	<b>1,647,521,393</b>	
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Fund 2930 (Clark County Fire Service District)	158,924,309	174,120,000	178,240,000	
From Fund 2980 (Community Reinvestment)	317,317			
From Fund 4140 (Parks & Recreation Improvements)		35,000,000		
From Town Funds (Various)	343,109,770	310,454,600	311,104,900	
SUBTOTAL TRANSFERS IN	502,351,396	519,574,600	489,344,900	
Lease and SBITA financing	2,060,236			
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>504,411,632</b>	<b>519,574,600</b>	<b>489,344,900</b>	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,108,656,854</b>	<b>2,090,547,926</b>	<b>2,136,866,293</b>	
BEGINNING FUND BALANCE				
Reserved				
Unreserved	439,660,749	432,445,182	298,913,069	
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>439,660,749</b>	<b>432,445,182</b>	<b>298,913,069</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,548,317,603</b>	<b>2,522,993,108</b>	<b>2,435,779,362</b>	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(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
<b>COMMISSION/ADMINISTRATION</b>				
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	
<b>SUBTOTAL COMMISSION/ADMINISTRATION</b>	<b>23,210,675</b>	<b>27,983,499</b>	<b>37,933,497</b>	

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

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(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
<b>AUDIT</b>				
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				
<b>SUBTOTAL AUDIT</b>	<b>1,312,700</b>	<b>1,567,163</b>	<b>1,755,226</b>	
<b>FINANCE</b>				
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	<b>4,594,729</b>	<b>5,296,278</b>	<b>6,651,700</b>	
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	<b>5,905,794</b>	<b>6,549,655</b>	<b>7,745,480</b>	
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	<b>3,367,865</b>	<b>3,722,790</b>	<b>4,942,785</b>	
<b>SUBTOTAL FINANCE</b>	<b>13,868,388</b>	<b>15,568,723</b>	<b>19,339,965</b>	
<b>ELECTIONS</b>				
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				
<b>SUBTOTAL ELECTIONS</b>	<b>25,048,161</b>	<b>24,146,262</b>	<b>26,988,577</b>	
<b>ASSESSOR</b>				
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				
<b>SUBTOTAL ASSESSOR</b>	<b>15,135,753</b>	<b>15,901,825</b>	<b>18,509,728</b>	
Continued to next page				

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(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
<b>RECORDER</b>				
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				
<b>SUBTOTAL RECORDER</b>	<b>4,752,264</b>	<b>4,855,651</b>	<b>5,622,775</b>	
<b>CLERK</b>				
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				
<b>SUBTOTAL CLERK</b>	<b>4,386,190</b>	<b>5,002,822</b>	<b>5,686,075</b>	
<b>OPERATIONS</b>				
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	
<b>SUBTOTAL OPERATIONS</b>	<b>30,366,890</b>	<b>35,540,222</b>	<b>44,029,664</b>	
<b>COMPREHENSIVE PLANNING</b>				
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				
<b>SUBTOTAL COMPREHENSIVE PLANNING</b>	<b>7,678,720</b>	<b>8,772,420</b>	<b>10,312,698</b>	

Continued to next page

\*See note on page 18

Clark County  
(Local Government)

**SCHEDULE B - GENERAL FUND (1010)**

FUNCTION: General Government

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(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
<b>BUSINESS LICENSE</b>				
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				
<b>SUBTOTAL BUSINESS LICENSE</b>	<b>8,357,837</b>	<b>10,054,874</b>	<b>12,341,588</b>	
<b>REAL PROPERTY MANAGEMENT</b>				
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				
<b>SUBTOTAL REAL PROPERTY MGMT</b>	<b>42,908,803</b>	<b>46,015,848</b>	<b>55,278,760</b>	
<b>FUNCTION SUMMARY</b>				
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	
<b>FUNCTION SUBTOTAL</b>	<b>177,026,381</b>	<b>195,409,309</b>	<b>237,798,553</b>	

Clark County  
(Local Government)

**SCHEDULE B - GENERAL FUND (1010)**

FUNCTION: General Government









<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(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
<b>JUVENILE JUSTICE SERVICES</b>				
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				
<b>SUBTOTAL JUVENILE JUSTICE SERVICES</b>	<b>54,956,052</b>	<b>59,527,927</b>	<b>63,721,830</b>	
<b>FAMILY SERVICES</b>				
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				
<b>SUBTOTAL FAMILY SERVICES</b>	<b>68,810,547</b>	<b>76,032,627</b>	<b>80,226,113</b>	
<b>FUNCTION SUMMARY</b>				
<b>PUBLIC SAFETY</b>				
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	
<b>FUNCTION SUBTOTAL</b>	<b>328,295,545</b>	<b>354,004,992</b>	<b>383,460,211</b>	

Clark County  
(Local Government)

**SCHEDULE B - GENERAL FUND (1010)**

FUNCTION: Public Safety



<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(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
<b>PUBLIC HEALTH ADMINISTRATION</b>				
<b>EMERGENCY SERVICES</b>				
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	
<b>SUBTOTAL EMERGENCY SERVICES</b>	<b>7,370,163</b>	<b>11,773,615</b>	<b>12,200,000</b>	
<b>CLINICAL &amp; COMMUNITY SERVICES*</b>				
Clinical & Community Services				
Salaries & Wages			2,455,886	
Employee Benefits			1,316,880	
Services & Supplies			8,115,352	
Capital Outlay				
<b>SUBTOTAL CLINICAL &amp; COMMUNITY SERVICES</b>			<b>11,888,118</b>	
<b>FUNCTION SUMMARY</b>				
<b>HEALTH</b>				
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	
<b>FUNCTION SUBTOTAL</b>	<b>7,370,163</b>	<b>11,773,615</b>	<b>24,088,118</b>	

\*NOTE: Created In FY2026

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Health





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		
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>1,030,677,912</b>	<b>1,197,183,495</b>	<b>1,299,822,005</b>		
<b>OTHER USES</b>					
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		
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>2,115,872,421</b>	<b>2,224,080,039</b>	<b>2,212,956,774</b>		
<b>ENDING FUND BALANCE</b>					
Reserved					
Unreserved	432,445,182	298,913,069	222,822,588		
<b>TOTAL ENDING FUND BALANCE</b>	<b>432,445,182</b>	<b>298,913,069</b>	<b>222,822,588</b>		
<b>TOTAL GENERAL FUND</b>					
<b>COMMITMENTS AND FUND BALANCE</b>	<b>2,548,317,603</b>	<b>2,522,993,108</b>	<b>2,435,779,362</b>		

Clark County  
(Local Government)

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