



togetherforbetter

## Office of the County Manager

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

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April 15, 2024

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 2025.

Contained in this single budget document are the following:

1. Five (5) funds requiring property tax revenues totaling \$703,775,344 and requiring a tax rate per \$100 of assessed valuation of \$0.6541 on an assessed valuation of \$146,284,576,844.

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 \$220,382,989.

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

2. Eighty-eight (89) County Governmental Funds, including the General Fund, Special Revenue Funds, Capital Project Funds, Expendable Trust Funds and Debt Service Funds, totaling \$9,633,292,323 in expenditures.
3. Twenty-six (26) County Proprietary Funds, including Enterprise Funds and Internal Service Funds, with total estimated expenses of \$2,526,333,939.
4. Sixteen (16) unincorporated towns and special districts with property tax revenues totaling \$230,350,602 and seventeen (17) governmental type funds with estimated expenditures of \$24,986,194. Detail of town and special district budgets and tax rates is in the "Towns and Special Districts" section of this document.



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Nevada Department of Taxation

April 15, 2024

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, 2024

Schedule of Notice of Public Hearing  
Date and Time: Monday, May 20, 2024, 1 p.m.  
Publication Date: May 10, 2024  
Place: Clark County Government Center  
Commission Chambers  
500 S. Grand Central Parkway  
Las Vegas, NV 89155

**TENTATIVE BUDGET  
COUNTY OF CLARK  
FISCAL YEAR 2025**

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# Clark County Finance

## Budget Message

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Enclosed is the Fiscal Year 2025 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 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.

The submission of the Fiscal Year 2025 Tentative Budget reflects our community as we move from a recovery phase post-pandemic into a stabilization phase. Clark County has experienced a strong, steady recovery over the last couple years with our current revenue projections reflecting the challenge of managing inflationary pressures. Those pressures are also evident in the cost of meeting our public service delivery needs.

Of note for Fiscal Year 2025 is the continued impact of special events. Clark County has sustained an evolution into an optimal venue for special events with the robust offerings of our community related to tourism and attractions. Clark County and many of our partner agencies mobilize resources to ensure successful and safe events. Tourism-related revenues are distributed throughout the state and jurisdictions in Nevada.

## Budget Presentation

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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 2025 Tentative Budget (page 29).

2. 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 216–218).
3. 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 district. 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 219–222).
4. 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 207-210).
5. 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 15 and 29).
6. Several funds may show negative interest earnings reported in Fiscal Year 2023. This is a result of the net reporting of Governmental Accounting Standards Board (GASB) 31 market adjustments against the interest earning account. All cash was properly credited to Funds that received interest earnings.

### **General Fund Department and/or Function Modifications**

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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 more notable changes are summarized as follows:

1. There was an adjustment to the reporting within the Finance and Administrative Services Departments within the General Government function. Prior to Fiscal Year 2024, the Purchasing division was previously included within Administrative Services but is now reported within Finance (pages 17 and 18).

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 17).
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 27 and 34-36).
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 20).

### Fund Additions / Deletions

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1. The Eighth Judicial District Court Capital Fund (4760) was created at the March 5, 2024, Executive Committee of the EJDC meeting (effective July 1, 2023). In discussions relating to the transition of departmental reporting responsibilities resulting from the separation of the EJDC from the County, the Finance Departments of both Clark County and the EJDC thought that a separate capital fund was necessary so that the EJDC may administer the acquisition, construction, improvement, and equipping of the EJDC and to separate and segregate these capital activities from primary operations (page 124).
2. The Eighth Judicial District Court Grant Fund (2761) was created at the May 3, 2022, Clark County Board of County Commissioner's meeting (effective July 1, 2022). In discussions relating to the transition of departmental reporting responsibilities resulting from the separation of the EJDC from the County, the Finance Departments of both Clark County and the EJDC thought that a separate fund was necessary to solely account for the EJDC's grants that would separate and segregate them from the resources relating to primary operations. As a result, the County established the Eighth Judicial District Court Grant Fund (2761) to account for these resources (page 91).
3. The Eighth Judicial District Court Employee Benefits Fund (6760) was created at the March 7, 2023, Clark County Board of County Commissioner's meeting (effective July 1, 2022). In discussions relating to the transition of departmental reporting responsibilities resulting from the separation of the EJDC from the County, the Finance Departments of both Clark County and the EJDC thought that a separate internal service fund was necessary so that the EJDC may administer internal billings and expenses relating to costs that are associated with various employee benefit accounts such as workers' compensation, unemployment, etc., and to separate and segregate these payroll-related resources from primary operations (pages 181-182).
4. During Fiscal Year 2023, the enterprise Public Parking Fund (5380) was abolished, and the internal service County Parking Fund (6830) was created (effective July 1, 2022). In 1983, the Clark County Board of County Commissioners created an enterprise fund - Public Parking Fund (5380) - to account for the collection of parking fees and recording of expenses associated with the operation of the County's parking garage in downtown Las



Vegas. At the time, the County's parking garage had ample available spaces. The unused spaces were leased out to the public to generate revenue that could be used to partially support a portion of the cost of operating the garage. Over the past forty years, County operations in the downtown area have grown to a point that the parking spaces previously leased out are now needed for current employees. Since the garage will no longer operate as an enterprise, financial guidelines required the enterprise fund to be abolished.

The County will now account for the costs associated with the operation of this function, as well as any other parking facilities or surface lots operated by the County for the use by its employees, as an internal service fund. This newly created fund was established so that the County may invoice internal Departments for costs that are associated with employee parking (pages 149-150 and 183-184).

5. During Fiscal Year 2023, the County, through discussions with its District Attorney and the Department of Taxation, made the decision to no longer carry the Moapa Valley Water District (District) Debt Service Fund (3380) within the Budget document. The County has been carrying this page for over twenty years with no activity. The District has never issued any General Obligation bonds. The District files its own budget (on which it would include any non-G.O. debt within its own submission). The County does not feel that this action would cause any harm to the readers. It was agreed that if/when the District issues G.O. bonds, the County will, of course, include the page. Please note that the County is not closing the Fund but will just "mothball" it until its recovery is necessary.

#### Department of Taxation Revenue Projection Variances

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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 (formerly accounted for in the Emergency 9-1-1-System Fund (2390)), varies from the Pro Forma projections. The tentative property tax revenues reported for these two sources for Fiscal Year 2025 are approximately \$5,246,204 (2.38-%) less than the Pro Forma projections. The variance will be adjusted in the Final Budget submission (page 41).
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 48-49 and 61).
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 32–33 and 48-59 and 61).

## ACFR / Budget Presentation Variations

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### 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 2023 revenue and expenditure information shown in this document does not match/tie to the information presented in the audited financial statements (page 15).
4. Also, due to rounding, some Actual Prior Year 2023 transfers between funds do not match/tie to each other in order to reflect the information presented in the audited financial statements (pages 115-117).
5. For the County Grants Fund (2030), the information presented in the audited financial statements included a \$411,027 discrepancy in the transfer from the General Fund (1010) to the County Grants Fund (2030). The amount reported in the Actual Prior Year 2023 General Fund transfer to County Grants Fund (2030) is accurate. As a result of this discrepancy the audited Fiscal Year 2023 transfers are out of balance by \$411,027 (pages 29 and 34-36).
6. In accordance with GASB 31, the market valuation adjustment that resulted on the June 30, 2023 settlement date resulted in reporting a negative earnings in Fiscal Year 2023. The GASB 31 market value adjustment is combined with interest earnings for reporting "Investment Income (loss)" throughout the ACFR. On page 10 of the Fiscal Year 2025, Form 4404LGF Nevada Department of Taxation's budget instructions, the State continues to require the reporting of investment income as "interest earnings". The County Finance Department will continue to comply with the State reporting requirements on its budget pages.
7. As a result of the GASB 87 reporting requirements, the objective of this Statement is to better meet the informational needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement 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 County began implementation of the new GASB in the Fiscal Year 2022

ACFR. The recognition of the breakout 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-1s.

8. Actual Prior Year 2023 expenditures include the implementation of GASB 96 *Subscription-Based Information Technology Arrangements* (SBITA). The objective of this Statement 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 31).
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 49).
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 76).
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 136-137).
13. Effective Fiscal Year 2018, the Clark County Stadium Authority was created. This entity files its own separate budget. Since the County (currently) carries \$626.98 million of Stadium-related debt, the Stadium Authority Debt Service Fund (3960) is included within both Budget submissions. Any activities related to transfers in/out of this Fund will be reclassified on the County's version of the Stadium Authority Debt Service Fund (3960) as Contributions from/to Stadium Authority (pages 140 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 131).

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 (pages 89-90, 91, 95,97-99, 119, 124, 136-138, 140, 180-181, 199-200, 205).
16. Other examples where the Tentative Budget classifies revenue sources differently from the financial statements:

<b>Fund Name &amp; Number</b>	<b>Tentative Budget Classification</b>	<b>Financial Statement Classification</b>
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 153-154 and 159-160).
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 147-148).
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 126-127 and 193-194).
4. Beginning with Fiscal Year 2019, the fund numbers relating to the Department of Aviation budget pages were modified to reflect its reporting structure more accurately within the Clark County accounting system. The County had previously reported the Department of Aviation fund number range in the Budget as 5000-5008 and 5100-5320. The County is now more accurately reporting the Department of Aviation fund range as 5200-5290. This change will not have any impact on any prior, or currently, reported Department of Aviation financial numbers (pages 143-144).
5. 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.
6. As a result of GASB 34, the 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 143-194).
7. 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 143, 153, 159 and 201-204).

8. 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 143-194).
9. 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 201).
10. 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 on the ACFR (pages 145-146).
11. 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:

<b>Fund Name &amp; Number</b>	<b>Tentative Budget Classification</b>	<b>Financial Statement Classification</b>
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)	Charges for Services – Billings to Departments	Charges for Services – Other

Fund Name & Number	Tentative Budget Classification	Financial Statement Classification
Enterprise Resource Planning (6880)		
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 \$6,704,000 discrepancy will be resolved at the April 25, 2024, 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 29, 41, 207 and 210).

### 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 50 and 110).

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 will now be accounted for within the Las Vegas Metropolitan Police Department Fund (2080) beginning in Fiscal Year 2021 (pages 41 and 222).
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 4–8).
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 212.
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 3 and 219).

## Ending Fund Balances & Reserves

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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 136-137).



The Stadium Authority 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 140).

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 141-142).

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 29).
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 77).
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 81).

## Miscellaneous

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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 for the figures (pages 3 and 219).
2. The County's reporting on the various Schedule S-3s 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 2025 difference between the Department of Taxation produced figure of \$2,498,870,978 and the County-calculated figure of \$2,499,028,927 was \$157,949. This is an error rate of 0.00632%. 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 4, 223, 225, 227, 229, 231, 234, 236, 238, 240, 242, 244, 246, 248, 250, 252, 254 and 256).

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 2025 would generate \$20,658,136. 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 \$30,994,288.

The EJDC's request for direct operational funding in Fiscal Year 2025 was \$20,058,52. 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 through 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 4, 14-15, 29, 66, and 89-91).

4. Clark County's Stadium Authority Debt Service Fund (3960) was created in Fiscal Year 2018. This fund was created by the Clark County 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 Authority was created by Senate Bill 1 of the 30<sup>th</sup> 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 Clark County 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 this page in our submission until the debt is repaid (page 140).

## Conclusion

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The guidance and support of the Board of County Commissioners, and the County's Executive Management Team, and Department leadership in the preparation and administration of this budget is sincerely appreciated.

We also express our gratitude for the continued cooperation and assistance of the staff of the Local Government Division of the Department of Taxation.

Finally, we would like to acknowledge the effort of the staff of the Clark County Department of Finance in the preparation of this complex document. This staff is truly one of Clark County's most valuable assets.

Sincerely,



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

BUDGET SUMMARY FOR CLARK COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)		
<b>REVENUES:</b>						
Property Taxes	\$957,273,307	\$1,057,780,322	\$1,154,508,935		\$0	\$1,154,508,935
Other Taxes	95,202,846	98,612,385	97,312,385		0	97,312,385
Licenses and Permits	426,705,787	443,849,862	455,787,504		41,261,251	497,048,755
Intergovernmental Resources	2,885,687,319	3,036,508,542	3,354,007,687		73,237,907	3,427,245,594
Charges for Services	243,303,272	261,871,088	249,309,309		2,464,291,660	2,713,600,969
Fines and Forfeits	15,306,542	15,001,580	18,881,490		0	18,881,490
Special Assessment	12,991,246	11,098,409	11,056,056		0	11,056,056
Miscellaneous	281,829,456	321,148,553	308,798,096		150,050,499	458,848,595
<b>TOTAL REVENUES</b>	<b>4,918,299,775</b>	<b>5,245,870,741</b>	<b>5,649,661,462</b>	<b>2,728,841,317</b>	<b>8,378,502,779</b>	
<b>EXPENDITURES-EXPENSES:</b>						
General Government	289,549,910	333,191,787	1,755,366,417		456,685,145	2,212,051,562
Judicial	270,488,381	300,799,808	405,375,233		5,350,925	410,726,158
Public Safety	1,695,983,383	1,938,966,801	2,542,994,572		118,046,836	2,661,041,408
Public Works	890,934,052	1,071,228,578	2,554,299,110		14,885,643	2,569,184,753
Sanitation	0	0	0		0	0
Health	179,318,686	253,792,689	325,153,353		500	325,153,853
Welfare	367,697,033	368,491,314	855,930,495		0	855,930,495
Culture and Recreation	61,992,895	60,913,186	412,724,559		23,692,420	436,416,979
Community Support	38,225,370	36,317,347	79,306,314		0	79,306,314
Intergovernmental Expenditures	258,826,799	288,016,986	335,801,338		0	335,801,338
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0		240,687,492	240,687,492
Hospitals	0	0	0		1,010,724,198	1,010,724,198
Transit Systems	0	0	0		0	0
Airports	0	0	0		656,260,780	656,260,780
Other Enterprises	0	0	0		0	0
Debt Service: - Principal	176,911,342	182,969,168	177,333,302		0	177,333,302
Debt Service: - Interest	162,677,793	166,441,115	167,983,574		0	167,983,574
Interest Cost\Fiscal Charges	1,573,712	1,401,251	46,010,250		0	46,010,250
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>4,394,179,356</b>	<b>5,002,530,030</b>	<b>9,658,278,517</b>	<b>2,526,333,939</b>	<b>12,184,612,456</b>	
Excess of Revenues over (under) Expenditures-Expenses	524,120,419	243,340,711	(4,008,617,055)	202,507,378	(3,806,109,677)	

BUDGET SUMMARY FOR CLARK COUNTY  
SCHEDULE S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Medium/Long-Term Debt	55,253,199	9,222,932	0	0	0
Sale of General Fixed Assets	0	0	0	0	0
Lease and SBITA Financing	15,188,214	0	0	0	0
Operating Transfers (in)	2,149,867,931	2,287,124,120	2,193,316,874	32,554,223	2,225,871,097
Operating Transfers (out)	2,204,697,394	2,325,924,120	2,198,167,097	21,000,000	2,566,045,987
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>15,611,950</b>	<b>(29,577,068)</b>	<b>(4,850,223)</b>	<b>11,554,223</b>	<b>(340,174,890)</b>
<b>Excess of Revenues &amp; Other Sources over</b>					
<b>(under) Expenditures and Other Uses (Net Income)</b>	<b>539,732,369</b>	<b>213,763,643</b>	<b>(4,013,467,278)</b>	<b>214,061,601</b>	<b>(4,146,284,567)</b>
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>	<b>4,402,415,267</b>	<b>4,942,147,636</b>	<b>5,155,911,279</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>
Prior Period Adjustments	0	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>	<b>4,942,147,636</b>	<b>5,155,911,279</b>	<b>1,142,444,001</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 4,942,147,636</b>	<b>\$ 5,155,911,279</b>	<b>\$ 1,142,444,001</b>		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25
General Government	1,679	1,766	1,955
Judicial	2,156	2,225	2,277
Public Safety	2,645	2,710	2,747
Public Works	481	488	490
Sanitation	415	425	435
Health	969	980	984
Welfare	260	278	275
Culture and Recreation	464	450	536
Community Support	18	15	13
Intergovernmental/Other	267	299	299
<b>TOTAL GENERAL GOVERNMENT</b>	<b>9,354</b>	<b>9,636</b>	<b>10,011</b>
Utilities			
Hospitals	3,655	3,877	3,958
Airports	1,799	1,820	1,816
Other			
<b>TOTAL</b>	<b>14,808</b>	<b>15,333</b>	<b>15,785</b>
Metro/Detention	6,143	6,194	6,365

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POPULATION (AS OF JULY 1)	2,320,551	2,338,127	2,361,285
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Source of Population Estimate	STATE OF NEVADA	STATE OF NEVADA	STATE OF NEVADA
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ASSESSED VALUATION

Assessed Valuation (Secured & Unsecured Only)	115,973,327,173	132,079,801,963	146,275,699,121
Net Proceeds of Minerals (NPM)*	7,991,541	10,661,050	8,877,723
<b>TOTAL ASSESSED VALUE</b>	<b>115,981,318,714</b>	<b>132,090,463,013</b>	<b>146,284,576,844</b>

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			
<b>TOTAL TAX RATE</b>	<b>0.6541</b>	<b>0.6541</b>	<b>0.6541</b>

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

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

Clark County  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025

	(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	146,275,699.121	1,109,793.729	0.4699	687,349.510	181,804.873	505,544.637
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	8,877.723	67.355	SAME AS ABOVE	41.716	0	41,716
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	146,284,576.844	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0150	"	21,942.687	0.0150	21,942.687	5,803.518	16,139,169
E. Medical Indigent - NRS 428.285	0.1000	"	146,284.577	0.1000	146,284.577	38,690.120	107,594,457
F. Capital Acquisition - NRS 354.59815	0.0500	"	73,142.288	0.0500	73,142.288	19,345.060	53,797,228
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. SCRT Loss - NRS 354.59813	0.1335	"	195,289.910	0.0000	0	0	0
J. Other: Family Court - NRS 3.0107	0.0192	"	28,086.639	0.0192	28,086.639	7,428.503	20,658,136
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3177	XXXXXXXXXXXX	464,746.101	0.1842	269,456.191	71,267,201	198,188,990
M. Subtotal A, B, C, L	1.0764	XXXXXXXXXXXX	1,574,607.185	0.6541	956,847,417	253,072,074	703,775,343
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.0764	XXXXXXXXXXXX	1,574,607,185	0.6541	956,847,417	253,072,074	703,775,344

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, 2025

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE TOTAL (8)
General Fund	338,020,002	597,710,304	515,485,044	0.4791	466,317,561		484,574,600	2,402,107,511
HUD and State Housing Grants	564,821				58,986,174			59,550,995
Road	68,117,509				39,388,458		2,279,363	109,785,330
County Grants	68,732,910				80,949,572		25,350,651	175,033,133
Cooperative Extension	12,008,498		10,759,446	0.0100	1,046,760			23,814,704
LVMFD Forfeitures	788,292				2,221,000		499,234	3,508,526
Detention Services	19,592,724				5,122,205		339,159,221	363,874,150
Forensic Services	1,035,799				915,000			1,950,799
Las Vegas Metropolitan Police Department	10,390,886		220,382,989	0.2800	264,120,882		365,763,589	860,658,346
LVMFD Grants					20,000,000		8,000,000	28,000,000
General Purpose	50,113,677				19,889,539		16,401,086	86,404,302
Subdivision Park Fees	32,293,209				7,263,633		2,000,000	41,556,842
Master Transportation Plan					671,258,875			671,258,875
Spec Ad Valorem Distrib (NRS 354.59815)			53,797,228	0.0500	370,714			54,167,942
Law Library	1,918,843				1,229,000			3,147,843
Court Education Program	13,713,524				8,027,788			21,741,312
Citizen Review Board Administration	67,607				103,206		173,633	344,446
Justice Court Administrative Assessment	4,753,206				2,272,630			7,025,836
Specialty Courts	2,072,989				14,927,011			17,000,000
District Attorney Family Support	22,957,083				27,336,655		12,367,845	62,661,583
Wellands Park	2,018,255				37,046			2,055,301
Boat Safety	12,812				25,363			38,175
District Attorney Check Restitution	7,353,673				2,188,421			9,542,094
Environment and Sustainability Management	38,524,440				18,167,461			56,691,901
Air Quality Transportation Tax	53,576,684				14,247,447			67,824,131
Technology Fees	8,822,945				120,175		4,000,000	12,943,120
Entitlements	72,888,987				38,515,644			111,404,631
Subtotal Governmental Fund Types, Expendable Trust Funds	830,339,375	597,710,304	800,424,707	0.8191	1,765,048,220	0	1,260,569,222	5,254,091,828
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX



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

Budget for Fiscal Year Ending June 30, 2025

Budget Summary For

Clark County  
 (Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE TOTAL (8)
Police Sales Tax Distribution					200,577,891			200,577,891
LVMPD Sales Tax	131,770,504				1,250,000		145,986,895	279,007,399
LVMPD Shared State Forfeitures	13,753,046				3,456,000			3,456,000
Fort Mohave Valley Development	44,069,892				990,792			14,743,838
Habitat Conservation	43,855,319				3,432,085			47,501,977
Child Welfare			107,594,457	0.1000	128,839,267		40,046,551	212,741,137
Med Assist to Indigent Prsns (NRS 428.285)					37,005,999			144,600,456
Tax Receiver								0
County Donations	2,222,353				1,003,778		10,400,000	3,226,131
Fire Prevention Bureau	3,760,185				5,724,248			19,884,433
County Licensing Applications	28,443				406,402			28,443
Special Improvement District Administration	368,239				1,569,912			774,641
Special Assessment Maintenance	1,282,678				250,034			2,852,590
Veterinary Service	691,786				4,176,000			941,820
Justice Court Bail	7,823,168				3,882,865			11,999,168
Southern NV Area Communications Council	4,157,235				691,052			8,040,100
Court Collection Fees	5,500,736				99,865,503			6,191,788
Eighth Judicial District Court	7,634,376				4,900,000		1,000,000	107,499,879
Eighth Judicial District Court Grant	238,788,890				3,569,259		38,140,779	5,900,000
Community Housing	45,998,023				17,701,082			280,498,928
Opioid Settlement	209,999				6,226,905			63,699,105
In-Transit	1,014,141				1,838,570			209,999
District Court Special Filing Fees	2,099,737				167,450,000		1,250,000	7,241,046
Justice Court Special Filing Fees	21,803,339				66,856,947		17,000,000	3,938,307
Regional Flood Control District	9,347,903				350,000			190,503,339
Regional Flood Control District Facility Maint	37,173,786				85,738,701		51,465,946	26,497,903
Crime Prevention Act Sales Tax Distribution	162,090,208				8,331,748			66,856,947
Crime Prevention Act LVMPD Sales Tax	207,073,975				19,048,474			88,989,732
Human Services & Education Sales Tax	183,333,104				875,283,514			247,828,909
COVID -19 Response								215,405,723
Post-Employment Benefits Reserve								202,381,578
Subtotal Governmental Fund Types, Expendable Trust Funds	1,175,851,065	0	107,594,457	0.1000			305,290,171	2,464,019,207
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2025

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)	TENTATIVE
Recreation Capital Improvement	27,452,954				250,017		40,556,842	68,259,813	
Master Transportation Plan Capital	451,885,903				8,075,829		118,607,300	578,569,032	
Parks and Recreation Improvements	256,031,413				7,445,882		8,000,000	271,477,295	
Special Ad Valorem Capital Projects	62,902,459				965,461		14,351,436	78,219,356	
Master Transportation Room Tax Imprv	277,345,161				5,962,618		51,680,580	334,988,359	
LVMPPD Capital Improvements	17,837,575				400,000		5,000,000	23,237,575	
Fire Service Capital	165,838,522				6,158,726		6,740,854	178,738,102	
Fort Mohave Valley Development Cap Imprv	315,272				7,245		14,743,838	15,066,355	
County Capital Projects	571,932,563				8,150,663		70,974,504	651,057,730	
Information Technology Capital Projects	151,528,223				1,253,350		63,000,000	215,781,573	
Public Works Capital Improvements	76,328,990				4,040,023			80,369,013	
RFCO Construction	338,392,822				2,550,000		98,000,000	438,942,822	
Summerlin Capital Construction	6,482,621				218,879			6,701,500	
Mountain's Edge Capital Construction	4,080,244				71,452		1,000,000	5,151,696	
Special Assessment Capital Construction	11,820,157				26,181,206			38,001,363	
SNPLMA Capital Construction	2,183,472				10,000			2,193,472	
Eighth Judicial District Court Capital	2,753,984				469,895,004			472,648,988	
Public Works Regional Improvements									
Subtotal Governmental Fund Types, Expendable Trust Funds	2,425,112,335	0	0	0	541,636,355	0	492,655,354	3,459,404,044	
PROPRIETARY FUNDS									
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2025

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE TOTAL (8)
Southern Nevada Health District	45,827,732				107,963,161		1,000,000	153,790,893
SNHD Capital Improvement	1,460,445				70,000			2,530,445
SNHD Bond Reserve	3,044,524				30,000			3,074,524
SNHD Grant	105,306				64,750,685		5,360,407	70,216,398
Slate Indigent Bond Stabilization	6,109,861		16,139,169	0.0150	46,704		1,022,450	16,185,873
Medium-Term Financing Debt Service								7,132,311
Long-Term County Bonds Debt Service	134,872,740				83,280,198		75,070,242	293,223,180
RTC Debt Service	177,131,725				108,569,688			285,701,413
Flood Control Debt Service	25,013,940				1,000,000		47,849,028	73,862,968
Special Assessment Surplus & Deficiency	6,679,219				101,889		1,000,000	7,781,108
Stadium Authority Debt Service	102,724,392				39,790,419			142,514,811
Special Assessment Bonds	68,217,424				10,328,131		1,000,000	79,545,555
<b>Subtotal Governmental Fund Types, Expendable Trust Funds</b>	<b>571,187,308</b>	<b>0</b>	<b>16,139,169</b>	<b>0.0150</b>	<b>415,930,875</b>	<b>0</b>	<b>132,302,127</b>	<b>1,135,559,479</b>
<b>PROPRIETARY FUNDS</b>								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>SUBTOTAL PROPRIETARY FUNDS</b>	<b>5,002,490,083</b>	<b>597,710,304</b>	<b>924,158,333</b>	<b>0.9341</b>	<b>3,597,898,964</b>	<b>0</b>	<b>2,190,816,874</b>	<b>12,313,074,568</b>
<b>TOTAL ALL FUNDS</b>								

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2025

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)
General Fund	X	431,119,211	235,687,807	589,953,166			933,335,775	212,011,552	2,402,107,511
HUD and State Housing Grants	R	1,553,778	793,020	55,204,197			2,000,000		59,550,995
Road	R	16,688,609	9,317,919	20,983,559	49,791,978			13,003,265	109,785,330
County Grants	R	10,188,091	2,875,999	158,195,180	3,773,863				175,033,133
Cooperative Extension	R			23,814,704					23,814,704
LVMPPD Forfeitures	R			2,482,388					3,508,526
Detention Services	R	161,520,884	85,200,239	81,043,250	8,263,677		14,501,723	13,344,377	363,874,150
Forensic Services	R	301,974	155,276	1,401,136				92,413	1,950,799
Las Vegas Metropolitan Police Department	R	448,889,293	262,227,537	118,437,366	18,104,150		13,000,000		860,658,346
LVMPPD Grants	R	7,500,000	900,000	7,600,000	4,000,000		8,000,000		28,000,000
General Purpose	R	2,286,241	1,112,445	80,376,212	2,629,404		40,556,842		86,404,302
Subdivision Park Fees	R			1,000,000			220,167,530		41,556,842
Master Transportation Plan	R			451,091,345			14,351,436		671,258,875
Spec Ad Valorem Distrib (NRS 354.59815)	R			39,816,506					54,167,942
Law Library	R	580,522	322,556	1,129,511	456,580			658,674	3,147,843
Court Education Program	R	2,314,283	1,387,673	15,865,222				2,174,134	21,741,312
Citizen Review Board Administration	R	182,106	91,844	44,000				26,496	344,446
Justice Court Administrative Assessment	R			7,025,836					7,025,836
Specialty Courts	R	2,000,000	800,000	14,200,000					17,000,000
District Attorney Family Support	R	19,981,035	11,426,588	11,564,657				19,689,303	62,661,583
Wellands Park	R		1,686,301	369,000					2,055,301
Boat Safety	R			38,175					38,175
District Attorney Check Restitution	R	1,102,146	612,608	5,747,595				2,079,745	9,542,094
Environment and Sustainability Management	R	8,098,262	4,102,186	38,757,320	402,000			5,332,133	56,691,901
Air Quality Transportation Tax	R	3,076,963	1,568,651	51,567,491	3,202,961		2,000,000	6,408,065	67,824,131
Technology Fees	R	1,135,647	604,242	10,053,231	1,150,000				12,943,120
Entitlements	R	3,673,177	2,393,006	65,291,897			40,046,551		111,404,631
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)</b>		<b>1,122,192,222</b>	<b>623,265,897</b>	<b>1,853,052,944</b>	<b>92,800,751</b>	<b>0</b>	<b>1,287,959,857</b>	<b>274,820,157</b>	<b>5,254,091,828</b>

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

\*\* Include Debt Service requirements in this column.

\*\*\* Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2025

Budget Summary For Clark County (Local Government)

FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TENTATIVE TOTAL (8)
R								
Police Sales Tax Distribution			54,590,996			145,986,895		200,577,891
LVMPD Sales Tax	83,508,264	59,460,740	15,424,029	6,060,000			114,554,366	279,007,399
LVMPD Shared State Forfeitures	447,924	221,071	2,287,771			499,234		3,456,000
Fort Mohave Valley Development						14,743,838		14,743,838
Habitat Conservation	1,378,211	723,532	41,131,579				4,268,655	47,501,977
Child Welfare	37,385,716	18,996,437	153,360,546					212,741,137
Med Assist to Indigent Prsns (NRS 428.285)	108,841,010	25,000,000	10,759,446			2,998,438		144,600,456
Tax Receiver								0
County Donations			3,226,131					3,226,131
Fire Prevention Bureau	9,072,271	4,886,827	2,573,287				3,352,048	19,884,433
County Licensing Applications						28,443		28,443
Special Improvement District Administration	482,432	247,829	44,380					774,641
Special Assessment Maintenance			2,852,590					2,852,590
Veterinary Service	15,000	548	926,272					941,820
Justice Court Bail			11,999,168					11,999,168
Southern NV Area Communications Council	386,151	198,967	4,156,982	3,298,000				8,040,100
Court Collection Fees	1,105,771	505,711	4,580,306					6,191,788
Eighth Judicial District Court	47,398,100	26,366,656	32,645,883	89,240		1,000,000		107,499,879
Eighth Judicial District Court Grant	1,900,000	900,000	3,100,000					5,900,000
Community Housing	465,935	231,241	279,801,752					280,498,928
Opioid Settlement			2,550,000	61,149,105				63,699,105
In-Transit						209,999		209,999
District Court Special Filing Fees	3,542,952	1,985,979	700,000				1,012,115	7,241,046
Justice Court Special Filing Fees	403,994	255,527	3,278,786					3,938,307
Regional Flood Control District	3,969,712	1,708,759	6,576,616	365,700		162,849,028	15,033,524	190,503,339
Regional Flood Control District Facility Maint			22,000,000				4,497,903	26,497,903
Crime Prevention Act Sales Tax Distribution			15,391,001					66,856,947
Crime Prevention Act LVMPD Sales Tax	28,765,355	20,727,241	5,818,980	2,040,000			31,638,156	88,989,732
Human Services & Education Sales Tax	6,330,875	2,740,673	221,157,361	17,600,000				247,828,909
COVID-19 Response			215,405,723					215,405,723
Post-Employment Benefits Reserve		1,500,000	200,881,578					202,381,578
SUBTOTAL GOVERNMENTAL								
FUND TYPES AND EXPEND TRUST FUNDS (continued)	335,399,673	166,657,738	1,317,221,163	90,602,045	0	379,781,821	174,356,767	2,464,019,207

\*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, 2025

Budget Summary For

Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TENTATIVE TOTAL (8)
C Recreation Capital Improvement				66,259,813		2,000,000		68,259,813
C Master Transportation Plan Capital	3,392,583	1,804,442	9,862,963	563,509,044				578,569,032
C Parks and Recreation Improvements			10,000,000	261,477,295				271,477,295
C Special Ad Valorem Capital Projects				77,358,270		861,086		78,219,356
C Master Transportation Room Tax Imprv			11,917,200	320,791,796		2,279,363		334,988,359
C LVMPD Capital Improvements			39,571	23,198,004				23,237,575
C Fire Service Capital			10,000,000	168,738,102				178,738,102
C Fort Mohave Valley Development Cap Imprv				15,066,355				15,066,355
C County Capital Projects			10,000,000	636,453,507		4,604,223		651,057,730
C Information Technology Capital Projects	200,000	5,475	130,894,078	84,682,020				215,781,573
C Public Works Capital Improvements			8,714,591	71,654,422		1,250,000		80,369,013
C RFCD Construction				437,692,822				438,942,822
C Summerlin Capital Construction				6,701,500				6,701,500
C Mountain's Edge Capital Construction				4,151,696				0
C Special Assessment Capital Construction				38,001,363		1,000,000		5,151,696
C SNPLMA Capital Construction			498,594	1,694,878				38,001,363
C Eight Judicial District Court Capital			4,000,000	468,648,988				2,193,472
C Public Works Regional Improvements								472,648,988
<b>SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)</b>	<b>3,592,583</b>	<b>1,809,917</b>	<b>195,926,997</b>	<b>3,246,079,875</b>	<b>0</b>	<b>11,994,672</b>	<b>0</b>	<b>3,459,404,044</b>

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

\*\* Include Debt Service requirements in this column.

\*\*\* Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2025

Budget Summary For Clark County  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TENTATIVE TOTAL (8)
T	Southern Nevada Health District	45,815,313	22,012,578	37,437,961			6,360,407	42,164,634	153,790,893
T	SNHD Capital Improvement				1,800,575			729,870	2,530,445
T	SNHD Bond Reserve							3,074,524	3,074,524
T	SNHD Grant	20,624,041	9,707,191	8,180,685	31,599,175			105,306	70,216,398
T	State Indigent			16,185,873			1,252,886	5,879,425	16,185,873
D	Bond Stabilization								7,132,311
D	Medium-Term Financing Debt Service								0
D	Long-Term County Bonds Debt Service			159,820,901				133,402,279	293,223,180
D	RTC Debt Service			102,612,300				183,089,113	285,701,413
D	Flood Control Debt Service			48,240,490				25,622,478	73,862,968
D	Special Assessment Surplus & Deficiency						1,000,000	6,781,108	7,781,108
D	Stadium Authority Debt Service			37,519,000				104,995,811	142,514,811
D	Special Assessment Bonds			43,134,435			1,000,000	35,411,120	79,545,555
	Subtotal	66,439,354	31,719,769	453,131,645	33,399,750	0	9,613,293	541,255,668	1,135,559,479
	TOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS	1,527,623,832	823,453,321	3,819,332,749	3,462,882,421	0	1,689,349,643	990,432,592	12,313,074,558

\*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, 2025

Budget Summary For

Clark County  
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		TENTATIVE NET INCOME (7)
						IN (5)	OUT (6)	
Department of Aviation Building	E	626,667,074	560,760,780	184,000,000	95,500,000	17,500,000		171,906,294
Kyle Canyon Water District	E	41,411,251	58,744,236	1,274,729				(16,058,256)
Public Parking	E	380,000	823,588	74,384				(369,204)
Recreation Activity	E	14,810,212	19,880,130	61,926		3,200,000		0
University Medical Center	E	1,017,150,723	1,010,004,899	9,887,677	719,299	5,554,223		(1,807,992)
Shooting Complex	E	3,695,000	3,812,290	12,927		250,000		21,868,425
Constables	E	4,270,000	4,550,925	48,091				145,637
Clark County Water Reclamation District	E	218,743,067	210,345,736	76,484,904	29,518,168	1,000,000		(232,834)
Self-Funded Group Insurance	I	242,615,601	236,696,764	2,958,585				55,364,067
CC Workers' Comp & Occ Safety	I	29,199,343	33,174,858	976,127				8,877,422
Employee Benefits	I	100,000	3,941,667	78,405				(2,999,388)
LVMPD Self-Funded Insurance	I	24,250,000	17,695,000	200,000				6,755,000
LVMPD Self-Funded Industrial Insurance	I	57,634,922	45,090,943	800,000				13,343,979
Detention Self-Funded Liability Insurance	I	2,250,000	2,002,500	52,141				299,641
Detention Self-Funded Industrial Insurance	I	8,416,289	9,399,800	218,615				(764,896)
CC Liab & Risk Mgmt Admin	I	2,482,160	4,902,032	197,027				(2,222,845)
Clark County Liability Insurance Pool	I	8,457,932	15,066,038	394,026				(6,214,080)
CC Invest Pool & SID Loan Reserve	I	3,060,000	4,372,977	30,423		1,000,000	1,000,000	(1,282,554)
EJDC Employee Benefits	I	600,000	800,000	4,763				(195,237)
County Parking	I	2,000,000	5,068,634	86,446				(2,982,188)
RJC Maintenance & Operations	I	11,000,000	12,352,100	75,428				(1,276,672)
Automotive and Central Services	I	19,732,000	22,916,450	227,360				(2,957,090)
Construction Management	I	2,600,000	11,438,054	77,767		4,050,000		(4,710,287)
Enterprise Resource Planning	I	108,279,235	106,755,571	813,257			20,000,000	(17,663,079)
SNHD - Proprietary Fund	I		500	1,500				1,000
<b>TOTAL</b>		<b>2,449,804,809</b>	<b>2,400,596,472</b>	<b>279,036,508</b>	<b>125,737,467</b>	<b>32,554,223</b>	<b>21,000,000</b>	<b>214,061,601</b>

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

\*\* Including Depreciation





<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING TENTATIVE APPROVED	06/30/2025 FINAL APPROVED
<b>TAXES</b>				
Property Tax	423,644,826	466,574,682	515,444,215	
Property Tax - Net Proceeds of Minerals	49,233	49,030	40,829	
Other (Penalties/Interest)	11,168,766	11,300,000	10,500,000	
<b>SUBTOTAL TAXES</b>	<b>434,862,825</b>	<b>477,923,712</b>	<b>525,985,044</b>	
<b>LICENSES &amp; PERMITS</b>				
Business Licenses & Permits				
Business Licenses	61,385,924	63,161,020	65,172,814	
Liquor Licenses	9,529,756	10,623,126	11,048,051	
County Gaming Licenses	55,581,348	55,673,861	57,640,816	
Franchise Fees				
Electric	76,740,951	78,973,022	81,048,468	
Phone	8,822,877	9,796,553	9,936,357	
Other	38,052,079	35,816,928	36,684,957	
Other	78,817,687	81,493,442	83,060,035	
Non-Business Licenses & Permits				
Marriage Licenses	1,612,947	1,520,343	1,541,715	
<b>SUBTOTAL LICENSES &amp; PERMITS</b>	<b>330,543,569</b>	<b>337,058,295</b>	<b>346,133,213</b>	
<b>INTERGOVERNMENTAL REVENUES</b>				
Federal Grants	6,052,566			
Federal Payments in Lieu of Taxes	4,126,562	4,000,000	4,000,000	
State Shared Revenues				
State Gaming Licenses	113,849	130,000	130,000	
Consolidated Tax	567,702,595	580,986,836	597,710,304	
Court Administrative Assessments	445,797	450,000	450,000	
Other				
Other Local Government Shared Revenues	2,594,720	2,000,000	2,000,000	
<b>SUBTOTAL INTERGOVERNMENTAL REVENUES</b>	<b>581,036,089</b>	<b>587,566,836</b>	<b>604,290,304</b>	
<b>CHARGES FOR SERVICES</b>				
General Government				
Clerk Fees	4,544,655	4,410,479	4,410,479	
Recorder Fees	18,492,305	14,083,436	14,161,604	
Map Fees	17,102	23,000	23,000	
Assessor Collection Fees	14,530,051	15,442,885	16,523,887	
Building & Zoning Fees	2,548,421	2,600,000	2,600,000	
Room Tax Collection Commission	9,016,676	9,000,000	9,000,000	
Administration Fees	10,932,395	11,200,000	11,640,000	
Other	6,866,379	5,600,000	5,800,000	
<b>Subtotal</b>	<b>66,947,984</b>	<b>62,359,800</b>	<b>64,158,970</b>	
Judicial				
Clerk Fees	6,514,477	5,855,069	5,800,000	
Other	2,152,936	1,500,000	1,500,000	
<b>Subtotal</b>	<b>8,667,413</b>	<b>7,355,069</b>	<b>7,300,000</b>	

Continued to next page

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Fire	10,525,117	9,614,654	10,406,388	
Other	1,749,352	1,500,000	1,500,000	
Subtotal	12,274,469	11,114,654	11,906,388	
Public Works				
Engineering Charges	3,631,371	2,052,631	2,000,000	
Health & Welfare				
Animal Control		480,000	500,000	
SUBTOTAL CHARGES FOR SERVICES	91,521,237	83,362,154	85,865,358	
FINES & FORFEITS				
Fines				
Court	9,939,406	11,251,418	11,588,961	
Forfeits				
Bail	2,515,031	1,560,222	1,595,029	
SUBTOTAL FINES & FORFEITS	12,454,437	12,811,640	13,183,990	
MISCELLANEOUS				
Interest Earnings	13,217,050	1,000,000	1,000,000	
Other	3,380,792	3,055,000	3,055,000	
SUBTOTAL MISCELLANEOUS	16,597,842	4,055,000	4,055,000	
SUBTOTAL REVENUES ALL SOURCES	1,467,015,999	1,502,777,637	1,579,512,909	
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Fund 2100 (General Purpose)	1,365,372			
From Fund 2930 (Clark County Fire Service District)	144,277,721	158,924,309	174,120,000	
From Fund 3160 (M-T Financing Debt Service)	138,873			
From Town Funds (Various)	303,123,454	343,109,770	310,454,600	
SUBTOTAL TRANSFERS IN	448,905,420	502,034,079	484,574,600	
Lease and SBITA financing	54,621			
SUBTOTAL OTHER FINANCING SOURCES	448,960,041	502,034,079	484,574,600	
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,915,976,040	2,004,811,716	2,064,087,509	
BEGINNING FUND BALANCE				
Reserved				
Unreserved	418,226,313	439,620,749	338,020,002	
TOTAL BEGINNING FUND BALANCE	418,226,313	439,620,749	338,020,002	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,334,202,353	2,444,432,465	2,402,107,511	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>COMMISSION/ADMINISTRATION</b>				
Commission/Manager				
Salaries & Wages	2,464,632	2,413,259	2,914,495	
Employee Benefits	954,413	1,066,285	1,474,245	
Services & Supplies	230,143	301,894	361,318	
Capital Outlay				
Subtotal	3,649,188	3,781,438	4,750,058	
Community & Economic Development				
Salaries & Wages	378,698	445,225	568,253	
Employee Benefits	145,922	202,450	297,893	
Services & Supplies	879,962	790,255	1,394,000	
Capital Outlay				
Subtotal	1,404,582	1,437,930	2,260,146	
Communications & Strategy				
Salaries & Wages	1,315,041	1,833,553	2,178,367	
Employee Benefits	499,753	840,581	1,102,384	
Services & Supplies	194,157	795,426	882,850	
Capital Outlay				
Subtotal	2,008,951	3,469,560	4,163,601	
Intergovernmental Relations				
Salaries & Wages	281,871	392,709	464,371	
Employee Benefits	106,314	178,715	235,601	
Services & Supplies	106,001	25,385	189,400	
Capital Outlay				
Subtotal	494,186	596,809	889,372	
Office of Appointed Counsel				
Salaries & Wages	303,870	245,624	295,979	
Employee Benefits	109,263	111,079	152,533	
Services & Supplies	14,164,523	17,465,718	19,861,630	
Capital Outlay				
Subtotal	14,577,656	17,822,421	20,310,142	
Office of Diversity				
Salaries & Wages	526,014	747,091	1,055,382	
Employee Benefits	217,545	360,353	561,051	
Services & Supplies	16,335	148,426	378,300	
Capital Outlay				
Subtotal	759,894	1,255,870	1,994,733	
Office of Traffic Safety				
Salaries & Wages	96,189	97,839	74,168	
Employee Benefits	37,630	44,264	38,083	
Services & Supplies	177,864	180,000	306,900	
Capital Outlay				
Subtotal	311,683	322,103	419,151	
<b>SUBTOTAL COMMISSION/ADMINISTRATION</b>	<b>23,206,140</b>	<b>28,686,131</b>	<b>34,787,203</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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>AUDIT</b>				
Audit				
Salaries & Wages	922,118	916,104	1,057,861	
Employee Benefits	393,118	425,066	540,852	
Services & Supplies	16,692	17,916	28,470	
Capital Outlay				
<b>SUBTOTAL AUDIT</b>	<b>1,331,928</b>	<b>1,359,086</b>	<b>1,627,183</b>	
<b>FINANCE</b>				
Finance*				
Salaries & Wages	1,710,937	3,331,411	3,871,823	
Employee Benefits	681,278	1,585,783	2,052,463	
Services & Supplies	68,408	70,592	175,355	
Capital Outlay				
Subtotal	<b>2,460,623</b>	<b>4,987,786</b>	<b>6,099,641</b>	
Comptroller				
Salaries & Wages	3,493,796	3,883,565	4,404,622	
Employee Benefits	1,593,938	1,985,028	2,492,334	
Services & Supplies	138,835	139,765	162,695	
Capital Outlay				
Subtotal	<b>5,226,569</b>	<b>6,008,358</b>	<b>7,059,651</b>	
Treasurer				
Salaries & Wages	1,744,621	1,581,641	1,873,354	
Employee Benefits	771,299	792,607	1,075,028	
Services & Supplies	1,196,496	1,270,250	1,381,115	
Capital Outlay				
Subtotal	<b>3,712,416</b>	<b>3,644,498</b>	<b>4,329,497</b>	
<b>SUBTOTAL FINANCE</b>	<b>11,399,608</b>	<b>14,640,642</b>	<b>17,488,789</b>	
<b>ELECTIONS</b>				
Elections				
Salaries & Wages	7,330,843	9,102,688	11,884,295	
Employee Benefits	1,232,338	1,943,477	2,722,857	
Services & Supplies	7,797,031	8,351,975	11,576,841	
Capital Outlay				
<b>SUBTOTAL ELECTIONS</b>	<b>16,360,212</b>	<b>19,398,140</b>	<b>26,183,993</b>	
<b>ASSESSOR</b>				
Assessor				
Salaries & Wages	8,285,956	9,403,884	10,527,940	
Employee Benefits	3,657,219	4,666,552	5,783,489	
Services & Supplies	1,229,114	1,316,485	1,359,190	
Capital Outlay				
<b>SUBTOTAL ASSESSOR</b>	<b>13,172,289</b>	<b>15,386,921</b>	<b>17,670,619</b>	

Continued to next page

\*Prior to FY 2024 Purchasing Division was included in Administrative Services.

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025		
			TENTATIVE APPROVED	FINAL APPROVED	
<b>RECORDER</b>					
Recorder					
Salaries & Wages	2,683,118	3,011,329	3,432,823		
Employee Benefits	1,306,889	1,573,925	1,904,450		
Services & Supplies	118,498	132,135	178,260		
Capital Outlay					
<b>SUBTOTAL RECORDER</b>	<b>4,108,505</b>	<b>4,717,389</b>	<b>5,515,533</b>		
<b>CLERK</b>					
Clerk					
Salaries & Wages	2,401,729	2,735,342	3,154,570		
Employee Benefits	1,097,297	1,413,918	1,878,848		
Services & Supplies	243,770	285,001	357,065		
Capital Outlay					
<b>SUBTOTAL CLERK</b>	<b>3,742,796</b>	<b>4,434,261</b>	<b>5,390,483</b>		
<b>OPERATIONS</b>					
Administrative Services*					
Salaries & Wages	9,930,899	11,190,479	13,941,312		
Employee Benefits	4,580,766	5,910,633	8,160,442		
Services & Supplies	6,578,382	8,944,722	12,607,132		
Capital Outlay					
Subtotal	21,090,047	26,045,834	34,708,886		
Human Resources					
Salaries & Wages	3,220,413	3,305,241	4,040,471		
Employee Benefits	1,300,183	1,596,223	2,133,547		
Services & Supplies	216,059	204,440	295,320		
Capital Outlay					
Subtotal	4,736,655	5,105,904	6,469,338		
<b>SUBTOTAL OPERATIONS</b>	<b>25,826,702</b>	<b>31,151,738</b>	<b>41,178,224</b>		
<b>COMPREHENSIVE PLANNING</b>					
Comprehensive Planning					
Salaries & Wages	4,541,201	5,048,082	5,925,525		
Employee Benefits	1,948,856	2,381,512	3,134,669		
Services & Supplies	313,039	344,803	522,895		
Capital Outlay					
<b>SUBTOTAL COMPREHENSIVE PLANNING</b>	<b>6,803,096</b>	<b>7,774,397</b>	<b>9,583,089</b>		

Continued to next page

\*See note on page 17.

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>BUSINESS LICENSE</b>				
Business License				
Salaries & Wages	4,662,432	5,515,478	6,399,861	
Employee Benefits	2,014,705	2,711,913	3,534,171	
Services & Supplies	501,743	527,838	622,828	
Capital Outlay				
<b>SUBTOTAL BUSINESS LICENSE</b>	<b>7,178,880</b>	<b>8,755,229</b>	<b>10,556,860</b>	
<b>REAL PROPERTY MANAGEMENT</b>				
Real Property Management				
Salaries & Wages	15,175,881	16,163,657	18,230,098	
Employee Benefits	7,055,960	8,121,173	10,151,515	
Services & Supplies	17,043,389	19,868,091	22,105,777	
Capital Outlay				
<b>SUBTOTAL REAL PROPERTY MGMT</b>	<b>39,275,230</b>	<b>44,152,921</b>	<b>50,487,390</b>	
<b>FUNCTION SUMMARY</b>				
<b>GENERAL GOVERNMENT</b>				
Salaries & Wages	71,470,259	81,364,201	96,295,570	
Employee Benefits	29,704,686	37,911,537	49,426,455	
Services & Supplies	51,230,441	61,181,117	74,747,341	
Capital Outlay	0	0	0	
<b>FUNCTION SUBTOTAL</b>	<b>152,405,386</b>	<b>180,456,855</b>	<b>220,469,366</b>	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>CONSTABLE</b>				
Outlying Constable				
Salaries & Wages	120,383	96,705	133,846	
Employee Benefits	145,812	138,604	159,285	
Services & Supplies	6,887	3,389	10,000	
Capital Outlay				
Subtotal	273,082	238,698	303,131	
Urban Constable				
Salaries & Wages	259,979	297,028	310,891	
Employee Benefits	135,889	161,151	176,683	
Services & Supplies	81,357	75,785	93,250	
Capital Outlay				
Subtotal	477,225	533,964	580,824	
SUBTOTAL CONSTABLE	750,307	772,662	883,955	
<b>DISTRICT ATTORNEY</b>				
District Attorney				
Salaries & Wages	32,661,982	35,379,291	38,208,286	
Employee Benefits	13,298,380	16,402,875	19,863,296	
Services & Supplies	1,035,672	1,167,870	1,695,583	
Capital Outlay				
Subtotal	46,996,034	52,950,036	59,767,165	
Witness/Legal Fees				
Services & Supplies	815,644	866,437	1,600,000	
SUBTOTAL DISTRICT ATTORNEY	47,811,678	53,816,473	61,367,165	

Continued to next page

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial



<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
SPECIAL PUBLIC DEFENDER Special Public Defender				

Continued to next page

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
North Las Vegas Justice Court				
Salaries & Wages	2,552,452	2,682,750	2,879,702	
Employee Benefits	1,165,425	1,329,670	1,587,373	
Services & Supplies	148,885	143,219	164,532	
Capital Outlay				
Subtotal	3,866,762	4,155,639	4,631,607	
Outlying Justice Courts				
Salaries & Wages	2,471,662	2,678,009	2,727,459	
Employee Benefits	1,020,495	1,248,878	1,460,393	
Services & Supplies	212,785	221,434	275,431	
Capital Outlay				
Subtotal	3,704,942	4,148,321	4,463,283	
SUBTOTAL JUSTICE COURT	37,509,518	41,333,011	46,202,895	
PUBLIC DEFENDER				
Public Defender				
Salaries & Wages	23,846,762	24,414,825	25,497,946	
Employee Benefits	9,333,540	10,817,479	12,729,431	
Services & Supplies	1,002,653	1,136,952	1,231,455	
Capital Outlay				
SUBTOTAL PUBLIC DEFENDER	34,182,955	36,369,256	39,458,832	
NEIGHBORHOOD JUSTICE CENTER				
Neighborhood Justice Center				
Salaries & Wages	486,872	531,379	549,873	
Employee Benefits	194,713	244,316	286,712	
Services & Supplies	263,820	319,586	334,880	
Capital Outlay				
SUBTOTAL NEIGHBORHOOD JUSTICE CENTER	945,405	1,095,281	1,171,465	
FUNCTION SUMMARY				
JUDICIAL				
Salaries & Wages	86,328,694	91,406,608	97,341,289	
Employee Benefits	35,447,104	42,543,561	51,044,426	
Services & Supplies	6,096,977	6,582,929	8,666,993	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	127,872,775	140,533,098	157,052,708	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>POLICE</b>				
Office of the Sheriff				
Salaries & Wages	189,356	176,685	176,685	
Employee Benefits	10,412	6,290	19,869	
Services & Supplies				
Capital Outlay				
SUBTOTAL POLICE	199,768	182,975	196,554	
<b>FIRE</b>				
Fire Department				
Salaries & Wages	104,816,964	110,517,891	117,465,399	
Employee Benefits	48,348,325	59,299,478	68,661,748	
Services & Supplies	11,951,343	13,203,451	14,614,757	
Capital Outlay	2,894,656			
Subtotal	168,011,288	183,020,820	200,741,904	
Volunteer Fire & Ambulance				
Services & Supplies	271,371	288,843	360,702	
Subtotal	271,371	288,843	360,702	
SUBTOTAL FIRE	168,282,659	183,309,663	201,102,606	
<b>PROTECTIVE SERVICES</b>				
Public Guardian				
Salaries & Wages	2,711,485	3,436,810	3,815,513	
Employee Benefits	1,147,767	1,618,489	2,048,885	
Services & Supplies	243,038	279,625	282,360	
Capital Outlay				
Subtotal	4,102,290	5,334,924	6,146,758	
Public Administrator				
Salaries & Wages	1,012,806	974,143	1,238,712	
Employee Benefits	260,522	352,112	519,530	
Services & Supplies	65,441	76,522	96,023	
Capital Outlay				
Subtotal	1,338,769	1,402,777	1,854,265	
Coroner				
Salaries & Wages	4,156,116	4,636,639	5,286,065	
Employee Benefits	1,486,417	1,891,708	2,579,844	
Services & Supplies	2,473,917	3,249,940	3,399,554	
Capital Outlay				
Subtotal	8,116,450	9,778,287	11,265,463	
SUBTOTAL PROTECTIVE SERVICES	13,557,509	16,515,988	19,266,486	

Continued to next page

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>JUVENILE JUSTICE SERVICES</b>				
Juvenile Justice Services				
Salaries & Wages	27,325,919	31,116,080	32,325,603	
Employee Benefits	14,547,596	17,272,739	21,326,924	
Services & Supplies	5,980,272	9,554,943	10,126,448	
Capital Outlay				
SUBTOTAL JUVENILE JUSTICE SERVICES	47,853,787	57,943,762	63,778,975	
<b>FAMILY SERVICES</b>				
Family Services				
Salaries & Wages	39,457,424	43,597,181	44,583,756	
Employee Benefits	15,405,217	18,827,702	22,738,952	
Services & Supplies	5,799,183	11,522,450	14,755,997	
Capital Outlay				
SUBTOTAL FAMILY SERVICES	60,661,824	73,947,333	82,078,705	
<b>FUNCTION SUMMARY</b>				
<b>PUBLIC SAFETY</b>				
Salaries & Wages	179,670,070	194,455,429	204,891,733	
Employee Benefits	81,206,256	99,268,518	117,895,752	
Services & Supplies	26,784,565	38,175,774	43,635,841	
Capital Outlay	2,894,656	0	0	
<b>FUNCTION SUBTOTAL</b>	290,555,547	331,899,721	366,423,326	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Safety

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>ENGINEERING</b>				
Public Works				
Salaries & Wages	7,089,285	7,824,254	8,980,655	
Employee Benefits	3,118,757	3,820,296	4,816,833	
Services & Supplies	1,631,146	1,838,013	2,123,651	
Capital Outlay				
<b>SUBTOTAL ENGINEERING</b>	<b>11,839,188</b>	<b>13,482,563</b>	<b>15,921,139</b>	
<b>FUNCTION SUMMARY</b>				
<b>PUBLIC WORKS</b>				
Salaries & Wages	7,089,285	7,824,254	8,980,655	
Employee Benefits	3,118,757	3,820,296	4,816,833	
Services & Supplies	1,631,146	1,838,013	2,123,651	
Capital Outlay	0	0	0	
<b>FUNCTION SUBTOTAL</b>	<b>11,839,188</b>	<b>13,482,563</b>	<b>15,921,139</b>	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Public Works

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC HEALTH ADMINISTRATION EMERGENCY SERVICES Emergency Room Admittance Services & Supplies	4,096,261	31,000,000	31,000,000	
Sexual Assault/Emergency Medical Care Services & Supplies	5,862,566	5,812,357	6,200,000	
SUBTOTAL EMERGENCY SERVICES	9,958,827	36,812,357	37,200,000	
FUNCTION SUMMARY				
HEALTH				
Salaries & Wages	0	0	0	
Employee Benefits	0	0	0	
Services & Supplies	9,958,827	36,812,357	37,200,000	
Capital Outlay	0	0	0	
FUNCTION SUBTOTAL	9,958,827	36,812,357	37,200,000	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>PARKS</b>				
Parks & Recreation				
Salaries & Wages	7,920,771	8,454,336	9,491,380	
Employee Benefits	3,112,535	3,717,028	4,550,347	
Services & Supplies	2,076,064	2,222,411	2,284,844	
Capital Outlay				
SUBTOTAL PARKS	13,109,370	14,393,775	16,326,571	
<b>FUNCTION SUMMARY</b>				
<b>CULTURE AND RECREATION</b>				
Salaries & Wages	7,920,771	8,454,336	9,491,380	
Employee Benefits	3,112,535	3,717,028	4,550,347	
Services & Supplies	2,076,064	2,222,411	2,284,844	
Capital Outlay	0	0	0	
<b>FUNCTION SUBTOTAL</b>	13,109,370	14,393,775	16,326,571	

Clark County  
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Culture and Recreation



<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
PAGE / FUNCTION SUMMARY				
19 General Government	152,405,386	180,456,855	220,469,366	
23 Judicial	127,872,775	140,533,098	157,052,708	
25 Public Safety	290,555,547	331,899,721	366,423,326	
26 Public Works	11,839,188	13,482,563	15,921,139	
27 Health	9,958,827	36,812,357	37,200,000	
28 Welfare	35,112,978	52,855,580	112,308,236	
29 Culture & Recreation	13,109,370	14,393,775	16,326,571	
Other General Expenditures				
Utilities	28,701,500	30,827,242	38,548,810	
Building Rental	442,631	984,226	1,300,750	
Principal	683,149			
Interest	35,356			
Capital Replacement	7,704,140	16,695,775	18,000,000	
Insurance & Official Bonds	4,524,593	4,497,440	4,767,290	
Misc. Refunds & Expenditures	23,361,434	29,193,305	31,851,500	
Charges for Internal Services	68,465,615	81,451,145	88,865,804	
Publications & Professional Services	6,378,012	10,893,341	14,748,760	
Contributions - So. NV Health District	31,630,078	34,088,562	37,658,060	
Contributions - Eighth Judicial District Court	84,863,301	74,643,450	95,317,864	
Subtotal Other General Expenditures	256,789,809	283,274,486	331,058,838	
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>897,643,880</b>	<b>1,053,708,435</b>	<b>1,256,760,184</b>	
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)	29,063,972	24,120,584	25,350,651	
To Fund 2060 (Detention Services)	283,000,000	294,900,000	339,159,221	
To Fund 2080 (LVMPD)	294,594,520	319,404,198	347,459,589	
To Fund 2100 (General Purpose)	14,088,561	15,540,000	15,540,000	
To Fund 2180 (Citizen Review Board Administration)	160,384	168,770	173,633	
To Fund 2210 (District Attorney Family Support)	8,426,250	11,778,900	12,367,845	
To Fund 2290 (Technology Fees)	3,892,888	4,000,000	4,000,000	
To Fund 2770 (Community Housing)	37,063,687	46,214,269	38,140,779	
To Fund 2900 (Mt. Charleston Fire District)	725,000	2,500,000	2,500,000	
To Fund 2980 (COVID-19 Response)	6,052,566			
To Fund 3120 (Bond Stabilization)		1,022,700	1,022,450	
To Fund 3170 (L-T County Bonds Debt Service)	18,791,681	19,991,527	18,989,768	
To Fund 4140 (Parks and Recreation Improvements)	104,316,126	22,000,000	8,000,000	
To Fund 4370.000 (County Capital Projects)	131,426,472	140,363,080	68,181,839	
To Fund 4370.999 (County Capital Projects)		95,000,000		
To Fund 4380 (IT Capital Projects)	31,385,617	43,250,000	43,000,000	
To Fund 5410 (Recreation Activity)	1,700,000	3,200,000	3,200,000	
To Fund 5420 (University Medical Center)	31,000,000	5,000,000	5,000,000	
To Fund 5450 (Shooting Complex)	250,000	3,250,000	250,000	
To Fund 6540 (Employee Benefits)	1,000,000	1,000,000	1,000,000	
Subtotal Transfers	996,937,724	1,052,704,028	933,335,775	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>1,894,581,604</b>	<b>2,106,412,463</b>	<b>2,190,095,959</b>	
ENDING FUND BALANCE				
Reserved				
Unreserved	439,620,749	338,020,002	212,011,552	
<b>TOTAL ENDING FUND BALANCE</b>	<b>439,620,749</b>	<b>338,020,002</b>	<b>212,011,552</b>	
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	2,334,202,353	2,444,432,465	2,402,107,511	

Clark County  
(Local Government)

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



<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Housing & Urban Development Grants				
CDBG Entitlement Grant	11,964,903	7,609,723	32,731,432	
HOME Entitlement Grant	5,863,648	10,106,582	17,334,997	
ESG Entitlement Grant	5,888,958	762,887	724,381	
NSP Entitlement Grant		9,745	3,687,360	
HOME (State pass through) Grant	204,125	1,679,443	1,519,164	
NSP (State pass through) Grant	17,115			
State Grants				
Affordable Housing Trust Funds	389,729	2,924,487	2,258,296	
Other (Program Income)	2,839,445	791,903	629,047	
Subtotal	27,167,923	23,884,770	58,884,677	
Miscellaneous				
Interest Earnings	77,450	101,497	101,497	
Other	13,368			
Subtotal	90,818	101,497	101,497	
Subtotal Revenues	27,258,741	23,986,267	58,986,174	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	276,712	1,144,443	564,821	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	276,712	1,144,443	564,821	
TOTAL AVAILABLE RESOURCES	27,535,453	25,130,710	59,550,995	

Clark County  
(Local Government)

SCHEDULE B

Fund 2010  
HUD and State Housing Grants

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Administrative Services				
Salaries & Wages	873,622	1,289,461	1,553,778	
Employee Benefits	350,711	611,083	793,020	
Services & Supplies	24,079,262	19,265,345	52,304,197	
Subtotal	25,303,595	21,165,889	54,650,995	
Intergovernmental Expenditures				
Payments to Other Governmental Units				
City of Boulder City				
Services & Supplies	2,470	1,300,000	1,300,000	
City of Mesquite				
Services & Supplies	192,020	1,600,000	1,600,000	
Subtotal	194,490	2,900,000	2,900,000	
Subtotal Expenditures	25,498,085	24,065,889	57,550,995	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)	892,925	500,000	2,000,000	
ENDING FUND BALANCE	1,144,443	564,821	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	27,535,453	25,130,710	59,550,995	

Clark County  
(Local Government)

SCHEDULE B

Fund 2010  
HUD and State Housing Grants

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
US Forest Service Grants	69,766			
State Shared Revenues				
MVFT-\$0.0360* (NRS 365.180)	22,074,893	21,523,022	21,350,837	
MVFT-\$0.0175 (NRS 365.190)	9,716,041	9,473,140	9,397,355	
County Option Motor Vehicle Fuel \$0.0100 (NRS 365.192)	4,679,608	4,562,618	4,526,117	
Subtotal	36,540,308	35,558,780	35,274,309	
Charges for Services				
Public Works				
Engineering Charges	3,087,125	2,838,062	2,920,000	
Miscellaneous				
Interest Earnings	509,104	1,194,149	1,194,149	
Other	1,016,283	141,454		
Subtotal	1,525,387	1,335,603	1,194,149	
Subtotal Revenues	41,152,820	39,732,445	39,388,458	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 4180 (Master Trans Room Tax Imprv)	2,008,006	1,850,503	2,279,363	
BEGINNING FUND BALANCE	63,004,616	70,017,733	68,117,509	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	63,004,616	70,017,733	68,117,509	
TOTAL AVAILABLE RESOURCES	106,165,442	111,600,681	109,785,330	

\* Includes the \$0.0235 and \$0.0125 MVFT Collections.

Clark County  
(Local Government)

SCHEDULE B

Fund 2020  
Road

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Road Maintenance				
Salaries & Wages	12,482,923	14,227,503	16,688,609	
Employee Benefits	5,883,497	7,201,708	9,317,919	
Services & Supplies	13,364,634	13,553,961	20,983,559	
Capital Outlay	4,416,655	8,500,000	49,791,978	
Subtotal Expenditures	36,147,709	43,483,172	96,782,065	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	70,017,733	68,117,509	13,003,265	
TOTAL FUND COMMITMENTS AND FUND BALANCE	106,165,442	111,600,681	109,785,330	

Clark County  
(Local Government)

SCHEDULE B

Fund 2020  
Road

<u>REVENUES</u>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Justice	2,564,247	4,618,400	5,095,645	
Department of Homeland Security	488,866	5,999,685	12,862,883	
Department of Health & Human Services	20,967,079	28,850,422	31,762,842	
Other	9,299,807	8,517,278	21,047,190	
State Grants				
Department of Business & Industry	838,358	867,133	2,170,676	
Department of Health & Human Services	3,727,267	3,343,104	3,770,139	
Other	284,810	71,881	3,097,500	
Other Local Government Grants				
Other	315,690	39,561		
Subtotal	38,486,124	52,307,464	79,806,875	
Miscellaneous				
Interest Earnings	895,616	642,697	642,697	
Contributions & Donations from Private Sources	2,471,499	6,765,903	500,000	
Subtotal	3,367,115	7,408,600	1,142,697	
Subtotal Revenues	41,853,239	59,716,064	80,949,572	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 1010 (General Fund)*	29,474,999	24,120,584	25,350,651	
Lease and SBITA financing	18,255			
BEGINNING FUND BALANCE	24,463,913	41,039,509	68,732,910	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	24,463,913	41,039,509	68,732,910	
TOTAL AVAILABLE RESOURCES	95,810,406	124,876,157	175,033,133	

\* NOTE: In FY 2025, \$16,401,221 of Social Service appropriations are budgeted as a transfer from the General Fund (1010).

Clark County  
(Local Government)

SCHEDULE B

Fund 2030  
County Grants

<u>EXPENDITURES</u>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	948,014	186,242	186,242	
Employee Benefits	3,573	19,389	19,389	
Services & Supplies	300,309	213,758	85,862,197	
Subtotal	1,251,896	419,389	86,067,828	
Judicial				
Other				
Salaries & Wages	986,914	1,357,448	565,673	
Employee Benefits	453,115	458,254	127,822	
Services & Supplies	398,457	1,652,772	54,437	
Subtotal	1,838,486	3,468,474	747,932	
Public Safety				
Other				
Salaries & Wages	5,538,039	6,937,368	7,473,126	
Employee Benefits	1,295,816	1,612,995	2,022,636	
Services & Supplies	13,832,404	20,514,822	32,067,392	
Capital Outlay	692,350	1,151,779	3,773,863	
Principal	714,201			
Interest	11,705			
Subtotal	22,084,515	30,216,964	45,337,017	
Welfare				
Other				
Salaries & Wages	2,111,595	2,011,496	1,884,490	
Employee Benefits	863,630	779,982	689,652	
Services & Supplies	22,756,003	16,858,854	39,465,599	
Subtotal	25,731,228	19,650,332	42,039,741	
Culture & Recreation				
Other				
Services & Supplies	16,000	5,000		
Capital Outlay	228,930			
Subtotal	244,930	5,000	0	
Continued to next page				

Clark County  
(Local Government)

SCHEDULE B

Fund 2030  
County Grants



<u>EXPENDITURES</u>	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Other				
Salaries & Wages	94,333	208,005	78,560	
Employee Benefits	18,212	62,008	16,500	
Services & Supplies	3,507,297	2,113,075	745,555	
Subtotal	3,619,842	2,383,088	840,615	
Subtotal Expenditures	54,770,897	56,143,247	175,033,133	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	41,039,509	68,732,910	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	95,810,406	124,876,157	175,033,133	

Clark County  
(Local Government)

SCHEDULE B

Fund 2030  
County Grants

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	8,844,535	9,738,523	10,758,558	
Property Tax - Net Proceeds of Minerals	1,028	1,066	888	
Subtotal	8,845,563	9,739,589	10,759,446	
Miscellaneous				
Interest Earnings	224,367	1,046,760	1,046,760	
Subtotal Revenues	9,069,930	10,786,349	11,806,206	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	14,222,522	13,990,519	12,008,498	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,222,522	13,990,519	12,008,498	
TOTAL AVAILABLE RESOURCES	23,292,452	24,776,868	23,814,704	
<b>EXPENDITURES</b>				
Community Support				
Cooperative Extension				
Services & Supplies*	9,301,933	12,768,370	23,814,704	
Subtotal Expenditures	9,301,933	12,768,370	23,814,704	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	13,990,519	12,008,498	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	23,292,452	24,776,868	23,814,704	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2040  
Cooperative Extension

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	537,592	311,250	2,200,000	
Miscellaneous				
Interest Earnings	(17,128)	39,896	21,000	
Other		500		
Subtotal	(17,128)	40,396	21,000	
Subtotal Revenues	520,464	351,646	2,221,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2330 (LVMPD Shared State Forfeits)	485,005	162,410	499,234	
BEGINNING FUND BALANCE	730,906	1,444,911	788,292	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	730,906	1,444,911	788,292	
TOTAL AVAILABLE RESOURCES	1,736,375	1,958,967	3,508,526	
<b>EXPENDITURES</b>				
Public Safety				
Police				
Services & Supplies	108,644	1,170,675	2,482,388	
Capital Outlay	90,000		1,026,138	
Principal	83,770			
Interest	9,050			
Subtotal Expenditures	291,464	1,170,675	3,508,526	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,444,911	788,292	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,736,375	1,958,967	3,508,526	

Clark County  
(Local Government)

SCHEDULE B

Fund 2050  
Las Vegas Metropolitan Police Department Forfeitures

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Safety				
Police	5,035,086	4,810,443	4,505,500	
Miscellaneous				
Interest Earnings	1,087,335	516,705	516,705	
Other	387,811	1,011,050	100,000	
Subtotal	1,475,146	1,527,755	616,705	
Subtotal Revenues	6,510,232	6,338,198	5,122,205	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	283,000,000	294,900,000	339,159,221	
Lease and SBITA Financing	2,039,930			
BEGINNING FUND BALANCE	34,508,650	23,176,042	19,592,724	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	34,508,650	23,176,042	19,592,724	
TOTAL AVAILABLE RESOURCES	326,058,812	324,414,240	363,874,150	
<b>EXPENDITURES</b>				
Public Safety				
Corrections				
Salaries & Wages	138,380,770	144,324,514	161,520,884	
Employee Benefits	66,198,439	75,591,705	85,200,239	
Services & Supplies	59,196,103	67,647,785	81,043,250	
Capital Outlay	4,407,916	3,310,012	8,263,677	
Principal	1,596,382			
Interest	36,024			
Subtotal Expenditures	269,815,634	290,874,016	336,028,050	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3170 (L-T County Bonds Debt Svc)	13,946,000	13,947,500	13,947,500	
To Fund 4370 (County Capital Projects)	19,121,136		554,223	
Subtotal	33,067,136	13,947,500	14,501,723	
ENDING FUND BALANCE	23,176,042	19,592,724	13,344,377	
TOTAL FUND COMMITMENTS AND FUND BALANCE	326,058,812	324,414,240	363,874,150	

Clark County  
(Local Government)

SCHEDULE B

Fund 2060  
Detention Services

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
<u>REVENUES</u>			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other	891,756	760,000	735,000	
Charges for Services				
Judicial				
Other	299,602	180,000	175,000	
Miscellaneous				
Interest Earnings	(6,050)	26,400	5,000	
Subtotal Revenues	1,185,308	966,400	915,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Lease and SBITA Financing	119,700			
BEGINNING FUND BALANCE	656,617	1,051,705	1,035,799	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	656,617	1,051,705	1,035,799	
TOTAL AVAILABLE RESOURCES	1,961,625	2,018,105	1,950,799	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Salaries & Wages	266,118	284,980	301,974	
Employee Benefits	123,662	148,196	155,276	
Services & Supplies	399,606	549,130	1,401,136	
Capital Outlay	6,855			
Principal	111,449			
Interest	2,230			
Subtotal Expenditures	909,920	982,306	1,858,386	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,051,705	1,035,799	92,413	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,961,625	2,018,105	1,950,799	

Clark County  
(Local Government)

SCHEDULE B

Fund 2070  
Forensic Services

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	184,689,585	202,422,882	216,594,424	
Property Tax - Net Proceeds of Minerals	28,773	29,851	30,000	
Property Tax - E-911	3,184,840	3,512,145	3,757,965	
Property Tax - E-911 Net Proceeds of Minerals	514	533	600	
Subtotal	187,903,712	205,965,411	220,382,989	
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other - Contributions City of Las Vegas	153,354,054	169,475,115	184,196,018	
Charges for Services				
Public Safety				
Other - Airport	26,800,580	29,440,061	31,952,864	
Other	36,064,755	43,820,000	45,522,000	
Subtotal	62,865,335	73,260,061	77,474,864	
Miscellaneous				
Interest Earnings	1,479,214	3,000,000	1,000,000	
Other	1,290,746	5,606,000	1,450,000	
Subtotal	2,769,960	8,606,000	2,450,000	
Subtotal Revenues	406,893,061	457,306,587	484,503,871	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	294,594,520	319,404,198	354,163,589	
From Fund 2081 (LVMPD Grants)	5,000,000	8,000,000	8,000,000	
From Fund 2640 (Laughlin Town)	3,400,000	3,600,000	3,600,000	
Subtotal	302,994,520	331,004,198	365,763,589	
Lease and SBITA Financing	8,161,100			
BEGINNING FUND BALANCE	14,674,559	27,882,094	10,390,886	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,674,559	27,882,094	10,390,886	
TOTAL AVAILABLE RESOURCES	732,723,240	816,192,879	860,658,346	

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

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Salaries & Wages	393,458,036	430,006,465	448,889,293	
Employee Benefits	199,730,087	237,796,365	262,227,537	
Services & Supplies	86,907,630	113,158,460	118,437,366	
Capital Outlay	7,099,218	12,840,703	18,104,150	
Principal	11,760,257			
Interest	885,918			
Subtotal Expenditures	699,841,146	793,801,993	847,658,346	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2081 (LVMPD Grants)	5,000,000	8,000,000	8,000,000	
To Fund 4280 (LVMPD Capital Improvements)		4,000,000	5,000,000	
Subtotal	5,000,000	12,000,000	13,000,000	
ENDING FUND BALANCE	27,882,094	10,390,886	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	732,723,240	816,192,879	860,658,346	

Clark County  
(Local Government)

SCHEDULE B

Fund 2080  
Las Vegas Metropolitan Police Department





<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Business Licenses & Permits				
Franchise Fees				
Other	13,462,454	12,624,697	13,500,000	
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other	1,296,947	1,240,530	1,305,387	
Charges for Services				
General Government				
Billings to Departments		66,324	67,905	
Other	3,156,455	2,989,106	2,746,721	
Judicial				
Other	457,687	465,445	478,821	
Public Safety				
Other	471,159	904,564	885,750	
Subtotal	4,085,301	4,425,439	4,179,197	
Fines & Forfeits				
Fines				
Other	10,950	40,000	20,000	
Miscellaneous				
Interest Earnings	1,041,264	384,955	384,955	
Other	662,661	185,793	500,000	
Subtotal	1,703,925	570,748	884,955	
Subtotal Revenues	20,559,577	18,901,414	19,889,539	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	14,088,561	15,540,000	15,540,000	
From Fund 4160 (Special Ad Valorem Cap Proj)	633,033	780,025	861,086	
Subtotal	14,721,594	16,320,025	16,401,086	
BEGINNING FUND BALANCE	64,804,623	55,606,134	50,113,677	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	64,804,623	55,606,134	50,113,677	
TOTAL AVAILABLE RESOURCES	100,085,794	90,827,573	86,404,302	

Clark County  
(Local Government)

SCHEDULE B

Fund 2100  
General Purpose

<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages	1,297,730	669,023	1,020,726	
Employee Benefits	621,091	318,397	543,192	
Services & Supplies	39,524,519	1,319,629	27,013,474	
Capital Outlay	14,780		45,116	
Subtotal	41,458,120	2,307,049	28,622,508	
Judicial				
Other				
Salaries & Wages	99,115	130,492	160,016	
Employee Benefits	32,114	48,349	54,821	
Services & Supplies	49,980	1,362,151	5,548,586	
Subtotal	181,209	1,540,992	5,763,423	
Public Safety				
Other				
Salaries & Wages	24,063	314,547	407,237	
Employee Benefits	590	155,108	185,305	
Services & Supplies	293,466	630,380	4,444,978	
Capital Outlay	295,481	751,923	2,584,288	
Subtotal	613,600	1,851,958	7,621,808	
Health				
Other				
Services & Supplies	39,152			
Subtotal	39,152	0	0	

Continued to next page

Clark County  
(Local Government)

SCHEDULE B

Fund 2100  
General Purpose

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Welfare				
Other				
Salaries & Wages		332,890	416,581	
Employee Benefits		159,478	227,722	
Services & Supplies		21,073,441	27,059,470	
Subtotal	0	21,565,809	27,703,773	
Culture & Recreation				
Other				
Salaries & Wages	210,749	304,682	281,681	
Employee Benefits	64,544	88,379	101,405	
Services & Supplies	546,914	13,051,277	16,309,704	
Capital Outlay		3,750		
Subtotal	822,207	13,448,088	16,692,790	
Subtotal Expenditures	43,114,288	40,713,896	86,404,302	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	1,365,372			
ENDING FUND BALANCE	55,606,134	50,113,677	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	100,085,794	90,827,573	86,404,302	

Clark County  
(Local Government)

SCHEDULE B

Fund 2100  
General Purpose

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Park Construction Tax	4,549,832	6,000,000	5,500,000	
Miscellaneous				
Interest Earnings	113,183	763,633	763,633	
Other	1,074,202	1,082,997	1,000,000	
Subtotal	1,187,385	1,846,630	1,763,633	
Subtotal Revenues	5,737,217	7,846,630	7,263,633	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4110 (Recreation Capital Improvement)	3,824,766	1,188,211	2,000,000	
BEGINNING FUND BALANCE	28,503,918	38,065,901	32,293,209	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	28,503,918	38,065,901	32,293,209	
TOTAL AVAILABLE RESOURCES	38,065,901	47,100,742	41,556,842	
<b>EXPENDITURES</b>				
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)		14,807,533	40,556,842	
ENDING FUND BALANCE	38,065,901	32,293,209	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	38,065,901	47,100,742	41,556,842	

NOTE: In FY 2023, there were no expenditures.

Clark County  
(Local Government)

SCHEDULE B

Fund 2110  
Subdivision Park Fees

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax (NRS 244.3351)	79,484,248	81,312,385	81,312,385	
Licenses & Permits				
Non-Business Licenses & Permits				
Other (New Development Fees)	34,721,519	42,606,174	42,606,174	
Intergovernmental Revenues				
State Shared Revenues				
Jet Aircraft Fuel Tax (NRS 365.170)	4,323,778	4,325,000	4,375,000	
Jet Aircraft Fuel Tax - Q10 (NRS 365.203)	12,971,335	12,975,000	13,125,000	
Motor Vehicle Privilege Tax (Supplemental GST)	81,786,960	83,939,102	83,939,102	
County Option Motor Vehicle Fuel - Reg Trans	113,666,708	110,825,040	109,938,440	
County Option (0.50%) Sales & Use Tax (Regional Transportation)	308,543,868	323,600,000	334,200,000	
Subtotal	521,292,649	535,664,142	545,577,542	
Miscellaneous				
Interest Earnings	583,362	1,762,774	1,762,774	
Subtotal Revenues	636,081,778	661,345,475	671,258,875	
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	636,081,778	661,345,475	671,258,875	

Clark County  
(Local Government)

SCHEDULE B

Fund 2120  
Master Transportation Plan

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Master Transportation Plan				
Contributions to Cities	6,753,510	6,952,905	6,952,905	
Contributions to Reg Trans Commission*	113,780,492	110,825,040	109,938,440	
Contributions to RTC - Public Transit*	308,543,868	323,600,000	334,200,000	
Subtotal Expenditures	429,077,870	441,377,945	451,091,345	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 3170 (L-T County Bonds Debt Service)	32,247,025	32,316,025	32,379,650	
To Fund 4120 (Master Transportation Plan Capital)	107,275,557	118,602,675	118,607,300	
To Fund 4180 (Master Trans Room Tax Imprv)	50,186,213	51,748,830	51,680,580	
To Fund 5240 (Department of Aviation)	17,295,113	17,300,000	17,500,000	
Subtotal	207,003,908	219,967,530	220,167,530	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	636,081,778	661,345,475	671,258,875	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2120  
Master Transportation Plan

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	44,221,238	48,692,614	53,792,789	
Property Tax - Net Proceeds of Minerals	5,138	5,331	4,439	
Subtotal	44,226,376	48,697,945	53,797,228	
Miscellaneous				
Interest Earnings	(265,006)	370,714	370,714	
Subtotal Revenues	43,961,370	49,068,659	54,167,942	
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	43,961,370	49,068,659	54,167,942	
<u>EXPENDITURES</u>				
Public Works				
Highways & Streets				
Services & Supplies				
Contributions to City of Las Vegas	2,600,091	2,903,752	3,205,515	
Contributions to City of North Las Vegas	1,179,669	1,378,896	1,522,192	
Contributions to City of Henderson	1,896,333	2,098,984	2,317,114	
Contributions to City of Boulder City	100,176	108,044	119,272	
Contributions to City of Mesquite	123,431	137,372	151,648	
Contributions to State of Nevada	26,376,822	29,441,196	32,500,765	
Subtotal Expenditures	32,276,522	36,068,244	39,816,506	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4160 (Special Ad Valorem Capital Proj)	11,684,848	13,000,415	14,351,436	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	43,961,370	49,068,659	54,167,942	

Clark County  
(Local Government)

SCHEDULE B

Fund 2130  
Special Ad Valorem Distribution

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	1,009,080	1,070,222	1,150,000	
Other	44,228	4,139	4,000	
Subtotal	1,053,308	1,074,361	1,154,000	
Fines & Forfeits				
Library	55,050	51,904	60,000	
Miscellaneous				
Interest Earnings	24,864	30,910	15,000	
Other	2,950			
Subtotal	27,814	30,910	15,000	
Subtotal Revenues	1,136,172	1,157,175	1,229,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Lease and SBITA Financing	202,849			
BEGINNING FUND BALANCE	1,998,186	2,040,230	1,918,843	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,998,186	2,040,230	1,918,843	
TOTAL AVAILABLE RESOURCES	3,337,207	3,197,405	3,147,843	

Clark County  
(Local Government)

SCHEDULE B

Fund 2140  
Law Library



<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
<u>EXPENDITURES</u>				
Judicial				
Libraries				
Salaries & Wages	413,926	485,877	580,522	
Employee Benefits	177,175	240,705	322,556	
Services & Supplies	579,229	501,249	1,129,511	
Capital Outlay		50,731	456,580	
Principal	110,516			
Interest	6,476			
Subtotal	1,287,322	1,278,562	2,489,169	
Public Safety				
Libraries				
Salaries & Wages	7,503			
Employee Benefits	2,152			
Subtotal	9,655	0	0	
Subtotal Expenditures	1,296,977	1,278,562	2,489,169	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,040,230	1,918,843	658,674	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,337,207	3,197,405	3,147,843	

Clark County  
(Local Government)

SCHEDULE B

Fund 2140  
Law Library

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Justice	859,101	954,812	4,142,349	
National Highway Traffic & Safety Administration	493,925	453,677	1,084,314	
State Shared Revenues				
Court Administrative Assessments	351,226	517,937	547,937	
Subtotal	1,704,252	1,926,426	5,774,600	
Charges for Services				
Judicial				
Other	707,777	1,171,734	1,000,000	
Miscellaneous				
Interest Earnings	208,229	253,188	253,188	
Contributions & Donations from Private Sources	832,500	400,000	1,000,000	
Other	(781)	7,453		
Subtotal	1,039,948	660,641	1,253,188	
Subtotal Revenues	3,451,977	3,758,801	8,027,788	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	14,210,241	14,416,979	13,713,524	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,210,241	14,416,979	13,713,524	
TOTAL AVAILABLE RESOURCES	17,662,218	18,175,780	21,741,312	
<u>EXPENDITURES</u>				
Judicial				
Court Education Program				
Salaries & Wages	924,355	1,555,734	2,314,283	
Employee Benefits	382,007	937,776	1,387,673	
Services & Supplies	1,938,877	1,968,746	15,865,222	
Subtotal Expenditures	3,245,239	4,462,256	19,567,178	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	14,416,979	13,713,524	2,174,134	
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,662,218	18,175,780	21,741,312	

Clark County  
(Local Government)

SCHEDULE B

Fund 2160  
Court Education Program

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Shared Revenues				
Other - Contributions City of Las Vegas	76,117	76,512	101,567	
Miscellaneous				
Interest Earnings	2,330	1,639	1,639	
Subtotal Revenues	78,447	78,151	103,206	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	160,384	168,770	173,633	
BEGINNING FUND BALANCE	97,552	79,405	67,607	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	97,552	79,405	67,607	
TOTAL AVAILABLE RESOURCES	336,383	326,326	344,446	
<b>EXPENDITURES</b>				
Public Safety				
Police				
Salaries & Wages	146,644	151,298	182,106	
Employee Benefits	58,904	73,888	91,844	
Services & Supplies	51,430	33,533	44,000	
Subtotal Expenditures	256,978	258,719	317,950	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	79,405	67,607	26,496	
TOTAL FUND COMMITMENTS AND FUND BALANCE	336,383	326,326	344,446	

Clark County  
(Local Government)

SCHEDULE B

Fund 2180  
Citizen Review Board Administration

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Court Administrative Assessments	938,053	725,355	860,750	
Court Facility Administrative Assessments	1,335,624	1,065,017	1,340,250	
Subtotal	2,273,677	1,790,372	2,201,000	
Miscellaneous				
Interest Earnings	184,347	71,630	71,630	
Other	6,317			
Subtotal	190,664	71,630	71,630	
Subtotal Revenues	2,464,341	1,862,002	2,272,630	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,548,447	3,838,968	4,753,206	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,548,447	3,838,968	4,753,206	
TOTAL AVAILABLE RESOURCES	9,012,788	5,700,970	7,025,836	
<b>EXPENDITURES</b>				
Judicial				
Justice Court				
Services & Supplies	1,298,132	947,764	7,025,836	
Capital Outlay	611,706			
Subtotal Expenditures	1,909,838	947,764	7,025,836	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 3170 (L-T County Bonds Debt Service)	3,263,982			
ENDING FUND BALANCE	3,838,968	4,753,206	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,012,788	5,700,970	7,025,836	

Clark County  
(Local Government)

SCHEDULE B

Fund 2190  
Justice Court Administrative Assessment



<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Specialty Courts				
Salaries & Wages	1,221,305	1,281,887	2,000,000	
Employee Benefits	475,309	546,097	800,000	
Services & Supplies	8,483,463	7,773,721	14,200,000	
Subtotal Expenditures	10,180,077	9,601,705	17,000,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,337,267	2,072,989	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	12,517,344	11,674,694	17,000,000	

Clark County  
(Local Government)

SCHEDULE B

Fund 2200  
Specialty Courts

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health & Human Services	18,583,995	22,864,924	24,008,170	
Other (Incentive Funds)	754,796	888,488	2,943,472	
Subtotal	19,338,791	23,753,412	26,951,642	
Charges for Services				
Judicial				
Other	151,866	86,443	100,000	
Miscellaneous				
Interest Earnings	331,097	285,013	285,013	
Other	30,245	30,501		
Subtotal	361,342	315,514	285,013	
Subtotal Revenues	19,851,999	24,155,369	27,336,655	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	8,426,250	11,778,900	12,367,845	
Lease and SBITA Financing	132,498			
BEGINNING FUND BALANCE	17,550,591	18,161,802	22,957,083	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	17,550,591	18,161,802	22,957,083	
TOTAL AVAILABLE RESOURCES	45,961,338	54,096,071	62,661,583	

Clark County  
(Local Government)

SCHEDULE B

Fund 2210  
District Attorney Family Support

<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Attorney				
Salaries & Wages	16,654,765	16,976,597	19,981,035	
Employee Benefits	7,569,730	8,800,744	11,426,588	
Services & Supplies	3,495,977	5,361,647	11,564,657	
Principal	77,550			
Interest	1,514			
Subtotal Expenditures	27,799,536	31,138,988	42,972,280	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	18,161,802	22,957,083	19,689,303	
TOTAL FUND COMMITMENTS AND FUND BALANCE	45,961,338	54,096,071	62,661,583	

Clark County  
(Local Government)

SCHEDULE B

Fund 2210  
District Attorney Family Support



<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	36,267	37,046	37,046	
Subtotal Revenues	36,267	37,046	37,046	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	2,297,713	2,090,692	2,018,255	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	2,297,713	2,090,692	2,018,255	
<b>TOTAL AVAILABLE RESOURCES</b>	2,333,980	2,127,738	2,055,301	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Services & Supplies	243,288	109,483	1,686,301	
Capital Outlay			369,000	
Subtotal Expenditures	243,288	109,483	2,055,301	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	2,090,692	2,018,255	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	2,333,980	2,127,738	2,055,301	

Clark County  
(Local Government)

SCHEDULE B

Fund 2240  
Wetlands Park

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
County Option Motor Vehicle Fuel	29,487	25,380	25,000	
Miscellaneous				
Interest Earnings	(17)	363	363	
Subtotal Revenues	29,470	25,743	25,363	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	19,633	23,945	12,812	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	19,633	23,945	12,812	
TOTAL AVAILABLE RESOURCES	49,103	49,688	38,175	
<u>EXPENDITURES</u>				
Public Safety				
Boat Safety				
Services & Supplies	25,158	36,876	38,175	
Subtotal Expenditures	25,158	36,876	38,175	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	23,945	12,812	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	49,103	49,688	38,175	

Clark County  
(Local Government)

SCHEDULE B

Fund 2250  
Boat Safety

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	2,313,294	1,699,668	2,000,000	
Miscellaneous				
Interest Earnings	118,168	188,421	188,421	
Subtotal Revenues	2,431,462	1,888,089	2,188,421	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,381,107	7,224,248	7,353,673	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,381,107	7,224,248	7,353,673	
TOTAL AVAILABLE RESOURCES	8,812,569	9,112,337	9,542,094	
<u>EXPENDITURES</u>				
Judicial				
District Attorney				
Salaries & Wages	836,181	965,557	1,102,146	
Employee Benefits	385,408	497,690	612,608	
Services & Supplies	366,073	295,417	5,747,595	
Principal	647			
Interest	12			
Subtotal Expenditures	1,588,321	1,758,664	7,462,349	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	7,224,248	7,353,673	2,079,745	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,812,569	9,112,337	9,542,094	

Clark County  
(Local Government)

SCHEDULE B

Fund 2260  
District Attorney Check Restitution

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Non-Business Licenses and Permits				
Other	13,153,889	13,548,506	13,954,961	
Intergovernmental Revenues				
Federal Grants				
Environmental Protection Agency	888,701	937,727	937,729	
Other State Govt. Shared Revenues				
Other (Dept. of Motor Vehicles & Public Safety)	1,815,413	2,713,103	2,740,234	
Subtotal	2,704,114	3,650,830	3,677,963	
Charges for Services				
Health				
Other	58,699	3,237	11,700	
Fines and Forfeits				
Fines				
Other	17,500	600,000	17,500	
Miscellaneous				
Interest Earnings	228,832	505,337	505,337	
Other	10,405	780		
Subtotal	239,237	506,117	505,337	
Subtotal Revenues	16,173,439	18,308,690	18,167,461	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	29,026,277	33,766,462	38,524,440	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	29,026,277	33,766,462	38,524,440	
TOTAL AVAILABLE RESOURCES	45,199,716	52,075,152	56,691,901	

Clark County  
(Local Government)

SCHEDULE B

Fund 2270  
Environment and Sustainability Management

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Health				
Environment & Sustainability Management				
Salaries & Wages	6,572,428	7,100,542	8,098,262	
Employee Benefits	2,732,023	3,290,417	4,102,186	
Services & Supplies	2,095,163	2,862,013	38,757,320	
Capital Outlay	33,640	297,740	402,000	
Subtotal Expenditures	11,433,254	13,550,712	51,359,768	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	33,766,462	38,524,440	5,332,133	
TOTAL FUND COMMITMENTS AND FUND BALANCE	45,199,716	52,075,152	56,691,901	

Clark County  
(Local Government)

SCHEDULE B

Fund 2270  
Environment and Sustainability Management

<b>REVENUES</b>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.25%) Sales & Use Tax (Q-10 Reg Transportation Commission)	11,305,970	12,944,000	13,440,000	
Miscellaneous				
Interest Earnings	476,536	807,135	807,447	
Subtotal Revenues	11,782,506	13,751,135	14,247,447	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	48,009,185	52,711,381	53,576,684	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	48,009,185	52,711,381	53,576,684	
TOTAL AVAILABLE RESOURCES	59,791,691	66,462,516	67,824,131	
<b>EXPENDITURES</b>				
Health				
Air Quality				
Salaries & Wages	1,506,481	2,491,832	3,076,963	
Employee Benefits	614,452	1,173,956	1,568,651	
Services & Supplies	2,697,395	6,392,159	51,567,491	
Capital Outlay	261,982	827,885	3,202,961	
Subtotal Expenditures	5,080,310	10,885,832	59,416,066	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 3170 (L-T County Bonds Debt Service)	2,000,000	2,000,000	2,000,000	
ENDING FUND BALANCE	52,711,381	53,576,684	6,408,065	
TOTAL FUND COMMITMENTS AND FUND BALANCE	59,791,691	66,462,516	67,824,131	

Clark County  
(Local Government)

SCHEDULE B

Fund 2280  
Air Quality Transportation Tax

	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>				
Miscellaneous Interest Earnings	21,439	120,175	120,175	
Subtotal Revenues	21,439	120,175	120,175	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 1010 (General Fund)	3,892,888	4,000,000	4,000,000	
BEGINNING FUND BALANCE	6,247,217	7,414,924	8,822,945	
Prior Period Adjustments Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,247,217	7,414,924	8,822,945	
TOTAL AVAILABLE RESOURCES	10,161,544	11,535,099	12,943,120	
<b><u>EXPENDITURES</u></b>				
General Government				
Other				
Salaries & Wages	1,011,451	827,600	1,135,647	
Employee Benefits	406,932	415,114	604,242	
Services & Supplies	1,155,581	1,459,325	10,053,231	
Capital Outlay	103,324	10,115	1,150,000	
Subtotal	2,677,288	2,712,154	12,943,120	
Judicial				
Other				
Contributions to EJDC (Fund 2760)	69,332			
Subtotal Expenditures	2,746,620	2,712,154	12,943,120	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	7,414,924	8,822,945	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	10,161,544	11,535,099	12,943,120	

Clark County  
(Local Government)

SCHEDULE B

Fund 2290  
Technology Fees

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health & Human Services	39,273,927	38,850,051	36,906,496	
Social Security Administration	10,369	10,500	10,000	
Subtotal	39,284,296	38,860,551	36,916,496	
Miscellaneous				
Interest Earnings	1,343,394	1,549,148	1,549,148	
Other	10,696	12,696	50,000	
Subtotal	1,354,090	1,561,844	1,599,148	
Subtotal Revenues	40,638,386	40,422,395	38,515,644	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	90,852,361	87,896,006	72,888,987	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	90,852,361	87,896,006	72,888,987	
TOTAL AVAILABLE RESOURCES	131,490,747	128,318,401	111,404,631	

Clark County  
(Local Government)

SCHEDULE B

Fund 2300  
Entitlements



<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Family Services				
Salaries & Wages	46,654	94,374	102,283	
Employee Benefits	20,384	51,301	65,900	
Services & Supplies				
Subtotal	67,038	145,675	168,183	
Public Safety				
Juvenile Justice Services				
Salaries & Wages	750,914	1,031,982	1,365,221	
Employee Benefits	445,026	648,993	998,202	
Services & Supplies	801,990	1,986,354	5,916,686	
Subtotal	1,997,930	3,667,329	8,280,109	
Family Services				
Salaries & Wages	1,160,545	1,392,983	2,205,673	
Employee Benefits	503,711	712,294	1,328,904	
Services & Supplies	1,865,517	4,511,133	59,375,211	
Subtotal	3,529,773	6,616,410	62,909,788	
Subtotal Expenditures	5,594,741	10,429,414	71,358,080	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2370 (Child Welfare)	38,000,000	45,000,000	40,046,551	
ENDING FUND BALANCE	87,896,006	72,888,987	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	131,490,747	128,318,401	111,404,631	

Clark County  
(Local Government)

SCHEDULE B

Fund 2300  
Entitlements

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues County Option (0.30%) Sales & Use Tax (Additional Police Officers)	185,110,835	194,160,000	200,520,000	
Miscellaneous Interest Earnings	33,145	57,891	57,891	
Subtotal Revenues	185,143,980	194,217,891	200,577,891	
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	185,143,980	194,217,891	200,577,891	
<b>EXPENDITURES</b>				
Public Safety Police Services & Supplies Contributions to City of Boulder City	1,286,487	1,318,382	1,361,382	
Contributions to City of Henderson	25,750,465	27,283,218	28,176,218	
Contributions to City of Mesquite	1,991,991	2,022,581	2,089,581	
Contributions to City of North Las Vegas	20,641,932	22,235,815	22,963,815	
Subtotal Expenditures	49,670,875	52,859,996	54,590,996	
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 2320 (LVMPD Sales Tax)	135,473,105	141,357,895	145,986,895	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	185,143,980	194,217,891	200,577,891	

Clark County  
(Local Government)

SCHEDULE B

Fund 2310  
Police Sales Tax Distribution

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	145,461	2,000,000	1,250,000	
Other	11,543			
Subtotal	157,004	2,000,000	1,250,000	
Subtotal Revenues	157,004	2,000,000	1,250,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2310 (Police Sales Tax Distribution)	135,473,105	141,357,895	145,986,895	
BEGINNING FUND BALANCE	96,869,550	120,097,404	131,770,504	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	96,869,550	120,097,404	131,770,504	
TOTAL AVAILABLE RESOURCES	232,499,659	263,455,299	279,007,399	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Salaries & Wages	64,703,036	70,236,496	83,508,264	
Employee Benefits	39,529,592	46,866,118	59,460,740	
Services & Supplies	6,959,074	11,169,706	15,424,029	
Capital Outlay	76,721	3,412,475	6,060,000	
Principal	1,023,289			
Interest	110,543			
Subtotal Expenditures	112,402,255	131,684,795	164,453,033	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	120,097,404	131,770,504	114,554,366	
TOTAL FUND COMMITMENTS AND FUND BALANCE	232,499,659	263,455,299	279,007,399	

Clark County  
(Local Government)

SCHEDULE B

Fund 2320  
Las Vegas Metropolitan Police Department Sales Tax

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Fines and Forfeits				
Forfeits				
Other	2,231,013	1,186,786	3,400,000	
Miscellaneous				
Interest Earnings	4,806	13,150	6,000	
Other	30,401	39,017	50,000	
Subtotal	35,207	52,167	56,000	
Subtotal Revenues	2,266,220	1,238,953	3,456,000	
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	2,266,220	1,238,953	3,456,000	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Salaries & Wages	366,049	399,961	447,924	
Employee Benefits	176,572	201,921	221,071	
Services & Supplies	1,238,594	474,661	2,287,771	
Subtotal Expenditures	1,781,215	1,076,543	2,956,766	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2050 (LVMPD Forfeitures)	485,005	162,410	499,234	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,266,220	1,238,953	3,456,000	

Clark County  
(Local Government)

SCHEDULE B

Fund 2330  
LVMPD Shared State Forfeitures

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	611,153	180,792	180,792	
Other	726,503	1,215,988	810,000	
Subtotal Revenues	1,337,656	1,396,780	990,792	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	11,018,610	12,356,266	13,753,046	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	11,018,610	12,356,266	13,753,046	
<b>TOTAL AVAILABLE RESOURCES</b>	12,356,266	13,753,046	14,743,838	
<u>EXPENDITURES</u>				
General Government				
Administrative Services				
Services & Supplies				
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)			14,743,838	
<b>ENDING FUND BALANCE</b>	12,356,266	13,753,046	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	12,356,266	13,753,046	14,743,838	

NOTE: In FY 2023 & FY 2024, there are no expenditures.

Clark County  
(Local Government)

SCHEDULE B

Fund 2340  
Fort Mohave Valley Development

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Non-Business Licenses & Permits				
Other	2,093,735	1,793,407	2,165,350	
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Coop Agreements (SNPLMA)	435,710	636,853	500,000	
Charges for Services				
Public Safety				
Other	92,865	83,474	50,000	
Miscellaneous				
Interest Earnings	757,562	716,735	716,735	
Subtotal Revenues	3,379,872	3,230,469	3,432,085	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	48,805,513	46,794,202	44,069,892	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	48,805,513	46,794,202	44,069,892	
TOTAL AVAILABLE RESOURCES	52,185,385	50,024,671	47,501,977	
<b>EXPENDITURES</b>				
General Government				
Habitat Conservation				
Salaries & Wages	956,517	1,104,318	1,378,211	
Employee Benefits	394,701	520,398	723,532	
Services & Supplies	4,039,965	4,330,063	41,131,579	
Subtotal Expenditures	5,391,183	5,954,779	43,233,322	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	46,794,202	44,069,892	4,268,655	
TOTAL FUND COMMITMENTS AND FUND BALANCE	52,185,385	50,024,671	47,501,977	

Clark County  
(Local Government)

SCHEDULE B

Fund 2360  
Habitat Conservation

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Health & Human Services	53,218,043	52,881,132	57,160,300	
Social Security Administration	1,571,687	1,199,901	1,200,000	
State Grants				
State General Fund	49,951,603	68,902,569	70,233,967	
Subtotal	104,741,333	122,983,602	128,594,267	
Charges for Services				
Public Safety				
Other	85,369	63,831	65,000	
Miscellaneous				
Interest Earnings	(120,781)	100,000	100,000	
Other	105,365	79,692	80,000	
Subtotal	(15,416)	179,692	180,000	
Subtotal Revenues	104,811,286	123,227,125	128,839,267	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2300 (Entitlements)	38,000,000	45,000,000	40,046,551	
BEGINNING FUND BALANCE	13,165,871	24,043,117	43,855,319	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,165,871	24,043,117	43,855,319	
TOTAL AVAILABLE RESOURCES	155,977,157	192,270,242	212,741,137	

Clark County  
(Local Government)

SCHEDULE B

Fund 2370  
Child Welfare

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Child Welfare				
Salaries & Wages	1,104,961	1,115,015	1,191,504	
Employee Benefits	436,360	493,391	598,291	
Services & Supplies	44,754	73,896	83,600	
Principal	13,590			
Interest	245			
Subtotal	1,599,910	1,682,302	1,873,395	
Public Safety				
Child Welfare				
Salaries & Wages	31,904,422	32,018,087	36,194,212	
Employee Benefits	13,281,843	15,171,267	18,398,146	
Services & Supplies	84,002,249	96,544,829	153,276,946	
Principal	2,995			
Interest	142			
Subtotal	129,191,651	143,734,183	207,869,304	
Subtotal Expenditures	130,791,561	145,416,485	209,742,699	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 3170 (L-T County Bonds Debt Service)	1,142,479	2,998,438	2,998,438	
ENDING FUND BALANCE	24,043,117	43,855,319	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	155,977,157	192,270,242	212,741,137	

Clark County  
(Local Government)

SCHEDULE B

Fund 2370  
Child Welfare



<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	88,442,080	102,744,506	107,585,579	
Property Tax - Net Proceeds of Minerals	10,276	10,661	8,878	
Subtotal	88,452,356	102,755,167	107,594,457	
Miscellaneous				
Interest Earnings	(754,024)	11,997	5,999	
Other	33,267,606	37,000,000	37,000,000	
Subtotal	32,513,582	37,011,997	37,005,999	
Subtotal Revenues	120,965,938	139,767,164	144,600,456	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	162,525	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	162,525	0	0	
TOTAL AVAILABLE RESOURCES	121,128,463	139,767,164	144,600,456	
<u>EXPENDITURES</u>				
Welfare				
Direct Assistance				
Services & Supplies				
Intergovernmental Transfers	69,929,373	81,742,973	108,841,010	
Transmittal to State (UCO)	19,364,606	25,000,000	25,000,000	
Transmittal to State (Supplemental Account)	9,037,165	9,689,602	10,759,446	
Other	22,797,319	23,334,589		
Subtotal Expenditures	121,128,463	139,767,164	144,600,456	
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	121,128,463	139,767,164	144,600,456	

Clark County  
(Local Government)

SCHEDULE B

Fund 2380  
Medical Assistance to Indigent Persons

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*	346			
Other	10,023			
Subtotal Revenues	10,369	0	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	2,447,581	1,881	0	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	2,447,581	1,881	0	
<b>TOTAL AVAILABLE RESOURCES</b>	2,457,950	1,881	0	
<b>EXPENDITURES</b>				
General Government				
Other				
Services & Supplies	2,456,069			
Subtotal Expenditures	2,456,069	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		
<b>ENDING FUND BALANCE</b>	1,881	0	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	2,457,950	1,881	0	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2400  
Tax Receiver

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	25,320	33,804	34,263	
Contributions & Donations from Private Sources	405,299	490,965	969,515	
Subtotal	430,619	524,769	1,003,778	
Subtotal Revenues	430,619	524,769	1,003,778	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,061,634	2,183,857	2,222,353	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,061,634	2,183,857	2,222,353	
TOTAL AVAILABLE RESOURCES	2,492,253	2,708,626	3,226,131	

Clark County  
(Local Government)

SCHEDULE B

Fund 2410  
County Donations

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Salaries & Wages		2,076		
Services & Supplies	10,000	10,000	884,963	
Subtotal	10,000	12,076	884,963	
Judicial				
Other				
Services & Supplies	11,757		301,235	
Public Safety				
Other				
Services & Supplies	219,694	402,212	1,446,807	
Welfare				
Other				
Services & Supplies	4,871		1,179	
Culture & Recreation				
Other				
Services & Supplies	62,074	71,985	591,947	
Subtotal Expenditures	308,396	486,273	3,226,131	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,183,857	2,222,353	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,492,253	2,708,626	3,226,131	

Clark County  
(Local Government)

SCHEDULE B

Fund 2410  
County Donations

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Fire				
Other	5,918,081	5,942,178	5,621,000	
Miscellaneous				
Interest Earnings	196,182	103,248	103,248	
Other	14,419	30		
Subtotal	210,601	103,278	103,248	
Subtotal Revenues	6,128,682	6,045,456	5,724,248	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2930 (Clark County Fire Service Dist)	5,200,000	7,200,000	10,400,000	
BEGINNING FUND BALANCE	7,265,766	5,482,317	3,760,185	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,265,766	5,482,317	3,760,185	
TOTAL AVAILABLE RESOURCES	18,594,448	18,727,773	19,884,433	
<b>EXPENDITURES</b>				
Public Safety				
Fire				
Salaries & Wages	7,981,387	8,747,068	9,072,271	
Employee Benefits	3,681,157	4,281,574	4,886,827	
Services & Supplies	1,449,587	1,938,946	2,573,287	
Subtotal Expenditures	13,112,131	14,967,588	16,532,385	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,482,317	3,760,185	3,352,048	
TOTAL FUND COMMITMENTS AND FUND BALANCE	18,594,448	18,727,773	19,884,433	

Clark County  
(Local Government)

SCHEDULE B

Fund 2420  
Fire Prevention Bureau

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*	28,443			
Subtotal Revenues	28,443	0	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	0	28,443	28,443	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	0	28,443	28,443	
<b>TOTAL AVAILABLE RESOURCES</b>	28,443	28,443	28,443	
<b>EXPENDITURES</b>				
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	
<b>ENDING FUND BALANCE</b>	28,443	28,443	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	28,443	28,443	28,443	

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

NOTE: In FY 2024, there are no expenditures.

Clark County  
(Local Government)

SCHEDULE B

Fund 2460  
County Licensing Applications

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	377,823	399,172	400,000	
Miscellaneous				
Interest Earnings	16,316	6,402	6,402	
Subtotal Revenues	394,139	405,574	406,402	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	835,543	604,205	368,239	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	835,543	604,205	368,239	
TOTAL AVAILABLE RESOURCES	1,229,682	1,009,779	774,641	
<b>EXPENDITURES</b>				
General Government				
Special Assessment				
Salaries & Wages	231,458	225,041	262,954	
Employee Benefits	98,529	111,150	136,056	
Services & Supplies			3,000	
Subtotal	329,987	336,191	402,010	
Public Works				
Special Assessment				
Salaries & Wages	205,045	207,098	219,478	
Employee Benefits	90,445	98,251	111,773	
Services & Supplies			41,380	
Subtotal	295,490	305,349	372,631	
Subtotal Expenditures	625,477	641,540	774,641	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	604,205	368,239	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,229,682	1,009,779	774,641	

Clark County  
(Local Government)

SCHEDULE B

Fund 2480

Special Improvement District Administration

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Special Assessment				
Capital Improvement				
LV Blvd South Maintenance (SID 97B)	832,270	1,090,202	1,156,399	
LV Blvd South Maintenance (SID 114B)	114,581	155,037	162,186	
Boulder Highway Maintenance (SID 126B)	164,997	174,677	156,242	
Laughlin Lagoon Maintenance (SID 162B)	67,467	69,659	70,965	
Subtotal	1,179,315	1,489,575	1,545,792	
Miscellaneous				
Interest Earnings	3,934	24,120	24,120	
Other	29,335			
Subtotal	33,269	24,120	24,120	
Subtotal Revenues	1,212,584	1,513,695	1,569,912	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	578,078	800,358	1,282,678	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	578,078	800,358	1,282,678	
TOTAL AVAILABLE RESOURCES	1,790,662	2,314,053	2,852,590	
<b>EXPENDITURES</b>				
Public Works				
Special Assessment				
Services & Supplies	990,304	1,031,375	2,852,590	
Subtotal Expenditures	990,304	1,031,375	2,852,590	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	800,358	1,282,678	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,790,662	2,314,053	2,852,590	

Clark County  
(Local Government)

SCHEDULE B

Fund 2490  
Special Assessment Maintenance



<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	242,108	234,793	200,000	
Miscellaneous				
Interest Earnings	2,541	10,034	10,034	
Other	60,046	64,703	40,000	
Subtotal	62,587	74,737	50,034	
Subtotal Revenues	304,695	309,530	250,034	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	498,218	596,410	691,786	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	498,218	596,410	691,786	
TOTAL AVAILABLE RESOURCES	802,913	905,940	941,820	
<b>EXPENDITURES</b>				
General Government				
Other				
Salaries & Wages	5,457	12,815	15,000	
Employee Benefits	134	445	548	
Services & Supplies	200,912	200,894	926,272	
Subtotal Expenditures	206,503	214,154	941,820	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	596,410	691,786	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	802,913	905,940	941,820	

Clark County  
(Local Government)

SCHEDULE B

Fund 2500  
Veterinary Service

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	4,549,834	6,362,372	4,176,000	
Miscellaneous				
Other	300,000			
Subtotal Revenues	4,849,834	6,362,372	4,176,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,040,054	5,296,342	7,823,168	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,040,054	5,296,342	7,823,168	
TOTAL AVAILABLE RESOURCES	9,889,888	11,658,714	11,999,168	
<b>EXPENDITURES</b>				
Judicial				
Justice Courts				
Services & Supplies	4,593,546	3,835,546	11,999,168	
Subtotal Expenditures	4,593,546	3,835,546	11,999,168	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,296,342	7,823,168	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,889,888	11,658,714	11,999,168	

Clark County  
(Local Government)

SCHEDULE B

Fund 2510  
Justice Court Bail

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	96,372	94,820	94,820	
Contributions & Donations from Private Sources	3,406,661	3,711,292	3,788,045	
Subtotal Revenues	3,503,033	3,806,112	3,882,865	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,565,699	4,537,977	4,157,235	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	4,565,699	4,537,977	4,157,235	
TOTAL AVAILABLE RESOURCES	8,068,732	8,344,089	8,040,100	
<u>EXPENDITURES</u>				
Public Safety				
Other				
Salaries & Wages	273,117	339,620	386,151	
Employee Benefits	131,931	156,851	198,967	
Services & Supplies	1,513,986	2,033,257	2,990,403	
Capital Outlay	1,009,695	1,074,543	3,298,000	
Principal*	553,495	539,186	978,871	
Interest*	48,531	43,397	187,708	
Subtotal Expenditures	3,530,755	4,186,854	8,040,100	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	4,537,977	4,157,235	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,068,732	8,344,089	8,040,100	

\* NOTE: The SNACC Board entered into a lease in FY 2015. There is planned to be another 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

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	338,776	337,779	350,000	
Other	154,922	170,288	170,000	
Subtotal	493,698	508,067	520,000	
Miscellaneous				
Interest Earnings	137,578	101,052	101,052	
Other	83,229	43,970	70,000	
Subtotal	220,807	145,022	171,052	
Subtotal Revenues	714,505	653,089	691,052	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,398,507	6,458,362	5,500,736	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	7,398,507	6,458,362	5,500,736	
TOTAL AVAILABLE RESOURCES	8,113,012	7,111,451	6,191,788	
<b>EXPENDITURES</b>				
Judicial				
Other				
Salaries & Wages	972,761	973,419	1,105,771	
Employee Benefits	368,717	402,118	505,711	
Services & Supplies	313,172	235,178	4,580,306	
Subtotal Expenditures	1,654,650	1,610,715	6,191,788	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	6,458,362	5,500,736	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,113,012	7,111,451	6,191,788	

Clark County  
(Local Government)

SCHEDULE B

Fund 2540  
Court Collection Fees

<u>REVENUES</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025		
			TENTATIVE APPROVED	FINAL APPROVED	
Intergovernmental Revenues					
Other Local Government Shared Revenues					
Other - Contributions from Clark County	82,795,835	74,643,450	95,317,869		
Other - Contributions from Clark County (ADR)	635,572	658,512	650,000		
Other - Court Administrative Assessments	1,353,178	350,000	350,000		
Other - Contributions from Divorce Fees	1,706,761	40,849	38,768		
Other - Contributions from Technology	69,332	49,760	50,000		
Subtotal	86,560,678	75,742,571	96,406,637		
Charges for Services					
Judicial					
Other - EJDC Court Fees	2,291,730	2,626,832	2,400,000		
Other - EJDC Divorce Fees	33,398				
Other - EJDC Foreclosure Mediation	64,388	68,750	68,338		
Other - EJDC Investigators / Guardianship	523,644	512,128	503,736		
Other - EJDC Technology Fees	72,373				
Other - EJDC Truancy Diversion Fees	202,311	224,865	204,000		
Subtotal	3,187,844	3,432,575	3,176,074		
Miscellaneous					
Interest Earnings	(270,004)	282,792	282,792		
Subtotal Revenues	89,478,518	79,457,938	99,865,503		
OTHER FINANCING SOURCES (specify)					
Operating Transfers In (Schedule T)					
From Fund 2761 (Eighth Jud Dist Court Grant)	1,400,000				
Lease and SBITA Financing	286,369				
BEGINNING FUND BALANCE	44,727	14,032,710	7,634,376		
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	44,727	14,032,710	7,634,376		
TOTAL AVAILABLE RESOURCES	91,209,614	93,490,648	107,499,879		

Clark County  
(Local Government)

SCHEDULE B

Fund 2760  
Eighth Judicial District Court

<b>EXPENDITURES</b>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Family Court				
Salaries & Wages	7,834,406	8,545,352	9,592,519	
Employee Benefits	3,150,574	3,620,823	5,003,073	
Services & Supplies	3,476,043	3,330,041	5,462,960	
Subtotal	14,461,023	15,496,216	20,058,552	
Civil/Criminal				
Salaries & Wages	18,067,013	19,302,446	23,163,881	
Employee Benefits	7,879,140	8,660,703	12,835,221	
Services & Supplies	15,601,474	17,268,400	22,711,634	
Capital Outlay	286,369		89,240	
Principal	54,356			
Interest	7,200			
Subtotal	41,895,552	45,231,549	58,799,976	
Clerk of the Court				
Salaries & Wages	10,706,239	11,489,271	13,443,349	
Employee Benefits	4,850,683	5,460,723	7,894,514	
Services & Supplies	263,838	522,941	1,027,395	
Subtotal	15,820,760	17,472,935	22,365,258	
Alternative Dispute Resolution (ADR)				
Salaries & Wages	578,188	622,919	609,143	
Employee Benefits	275,749	313,739	332,420	
Services & Supplies	13,651	57,988	87,000	
Subtotal	867,588	994,646	1,028,563	
Administrative Assessments				
Salaries & Wages	44,452	30,712	75,000	
Employee Benefits	2,221	2,314	12,000	
Services & Supplies	280,326	169,865	1,427,177	
Subtotal	326,999	202,891	1,514,177	
Subtotal Court Operations	73,371,922	79,398,237	103,766,526	

Continued to next page

Clark County  
(Local Government)

SCHEDULE B

Fund 2760  
Eighth Judicial District Court

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Court Jury Services				
Salaries & Wages	321,614	390,968	514,208	
Employee Benefits	135,836	185,215	289,428	
Services & Supplies	1,062,251	1,027,470	1,507,210	
Subtotal Court Jury Services	1,519,701	1,603,653	2,310,846	
Grand Jury				
Services & Supplies	343,199	297,059	422,507	
Subtotal Grand Jury	343,199	297,059	422,507	
Subtotal Expenditures	75,234,822	81,298,949	106,499,879	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2761 (Eighth Jud Dist Court Grant)	1,942,082	725,972	1,000,000	
To Fund 4760(Eighth Jud Dist Court Capital)		3,831,351		
Subtotal	1,942,082	4,557,323	1,000,000	
ENDING FUND BALANCE	14,032,710	7,634,376	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	91,209,614	93,490,648	107,499,879	

Clark County  
(Local Government)

SCHEDULE B

Fund 2760  
Eighth Judicial District Court

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Homeland Security	1,500,810	2,091,870	3,000,000	
Other	376,516		1,500,000	
Other Local Government Grants				
Other		400,000	400,000	
Subtotal Revenues*	1,877,326	2,491,870	4,900,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2760 (Eighth Judicial District Court)	1,942,082	725,972	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	3,819,408	3,217,842	5,900,000	
<b>EXPENDITURES</b>				
Judicial				
Eighth Judicial District Court				
Salaries & Wages	1,308,953	1,598,239	1,900,000	
Employee Benefits	579,300	759,027	900,000	
Services & Supplies	531,155	860,576	3,100,000	
Subtotal Expenditures	2,419,408	3,217,842	5,900,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2760 (Eighth Judicial District Court)	1,400,000			
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,819,408	3,217,842	5,900,000	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2761  
Eighth Judicial District Court Grant



	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<b>REVENUES</b>				
Miscellaneous				
Interest Earnings	(657,082)	3,569,259	3,569,259	
Subtotal Revenues	(657,082)	3,569,259	3,569,259	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 1010 (General Fund)	37,063,687	46,214,269	38,140,779	
<b>BEGINNING FUND BALANCE</b>				
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	170,484,064	206,504,776	238,788,890	
<b>TOTAL AVAILABLE RESOURCES</b>	206,890,669	256,288,304	280,498,928	
<b>EXPENDITURES</b>				
General Government				
Other				
Salaries & Wages		200,000	465,935	
Employee Benefits		96,083	231,241	
Services & Supplies	385,893	17,203,331	279,801,752	
Subtotal Expenditures	385,893	17,499,414	280,498,928	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	206,504,776	238,788,890	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	206,890,669	256,288,304	280,498,928	

Clark County  
(Local Government)

SCHEDULE B

Fund 2770  
Community Housing

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	(534,899)	462,576	462,576	
Other - Proceeds from Settlement	943,911	25,993,362	17,238,506	
Subtotal Revenues	409,012	26,455,938	17,701,082	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	20,034,763	20,327,366	45,998,023	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	20,034,763	20,327,366	45,998,023	
TOTAL AVAILABLE RESOURCES	20,443,775	46,783,304	63,699,105	
<u>EXPENDITURES</u>				
Welfare				
Other				
Services & Supplies		650,000	2,550,000	
Capital Outlay	116,409	135,281	61,149,105	
Subtotal Expenditures	116,409	785,281	63,699,105	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	20,327,366	45,998,023	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	20,443,775	46,783,304	63,699,105	

Clark County  
(Local Government)

SCHEDULE B

Fund 2780  
Opioid Settlement

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings*	189,312			
Other	20,687			
Subtotal Revenues	209,999	0	0	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	755,374	209,999	209,999	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	755,374	209,999	209,999	
TOTAL AVAILABLE RESOURCES	965,373	209,999	209,999	
<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 4370 (County Capital Projects)	755,374		209,999	
ENDING FUND BALANCE	209,999	209,999	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	965,373	209,999	209,999	

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

NOTE: In FY 2024, there are no expenditures.

Clark County  
(Local Government)

SCHEDULE B

Fund 2800  
In-Transit

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Other	6,450,485	6,202,114	6,200,000	
Miscellaneous				
Interest Earnings	49,125	26,905	26,905	
Other		50		
Subtotal	49,125	26,955	26,905	
Subtotal Revenues	6,499,610	6,229,069	6,226,905	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,871,790	2,254,877	1,014,141	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,871,790	2,254,877	1,014,141	
TOTAL AVAILABLE RESOURCES	9,371,400	8,483,946	7,241,046	
<b>EXPENDITURES</b>				
Judicial				
District Court				
Salaries & Wages	4,492,433	4,709,889	3,542,952	
Employee Benefits	1,988,150	2,167,042	1,985,979	
Services & Supplies	635,940	592,874	700,000	
Subtotal Expenditures	7,116,523	7,469,805	6,228,931	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,254,877	1,014,141	1,012,115	
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,371,400	8,483,946	7,241,046	

Clark County  
(Local Government)

SCHEDULE B

Fund 2830  
District Court Special Filing Fees

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	1,882,201	1,980,575	1,758,726	
Miscellaneous				
Interest Earnings	67,575	79,844	79,844	
Other		5,861		
Subtotal	67,575	85,705	79,844	
Subtotal Revenues	1,949,776	2,066,280	1,838,570	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,062,865	5,194,049	2,099,737	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,062,865	5,194,049	2,099,737	
TOTAL AVAILABLE RESOURCES	7,012,641	7,260,329	3,938,307	
<b>EXPENDITURES</b>				
Judicial				
Justice Courts				
Salaries & Wages	231,836	338,493	403,994	
Employee Benefits	113,957	189,637	255,527	
Services & Supplies	1,472,799	4,622,236	3,278,786	
Capital Outlay		10,226		
Subtotal Expenditures	1,818,592	5,160,592	3,938,307	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	5,194,049	2,099,737	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	7,012,641	7,260,329	3,938,307	

Clark County  
(Local Government)

SCHEDULE B

Fund 2840  
Justice Court Special Filing Fees

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.25%) Sales & Use Tax (Flood Control)	154,269,560	161,800,000	167,100,000	
State Grants				
Nevada Department of Enviromental Protection	35,257			
Subtotal	154,304,817	161,800,000	167,100,000	
Miscellaneous				
Interest Earnings	575,631	300,000	300,000	
Other	655	76,463	50,000	
Subtotal	576,286	376,463	350,000	
Subtotal Revenues	154,881,103	162,176,463	167,450,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 4430 (Reg Flood Control Dist Const)	1,168,750	350,000	1,250,000	
BEGINNING FUND BALANCE	43,058,475	30,822,960	21,803,339	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	43,058,475	30,822,960	21,803,339	
TOTAL AVAILABLE RESOURCES	199,108,328	193,349,423	190,503,339	

Clark County  
(Local Government)

SCHEDULE B

Fund 2860  
Regional Flood Control District

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Regional Flood Control				
Salaries & Wages	2,780,331	2,910,975	3,969,712	
Employee Benefits	1,053,684	1,233,064	1,708,759	
Services & Supplies	3,898,686	5,291,170	6,576,616	
Capital Outlay	186,078	240,490	365,700	
Subtotal Expenditures	7,918,779	9,675,699	12,620,787	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2870 (Reg Flood Control Dist Facility Maint)	16,000,000	17,000,000	17,000,000	
To Fund 3300 (Flood Control Debt Service)	46,205,003	47,870,385	47,849,028	
To Fund 4430 (Reg Flood Control Dist Const)	98,161,586	97,000,000	98,000,000	
Subtotal	160,366,589	161,870,385	162,849,028	
ENDING FUND BALANCE *	30,822,960	21,803,339	15,033,524	
TOTAL FUND COMMITMENTS AND FUND BALANCE	199,108,328	193,349,423	190,503,339	

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

Clark County  
(Local Government)

SCHEDULE B

Fund 2860  
Regional Flood Control District

<b>REVENUES</b>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	(107,825)	100,000	100,000	
Other	365,373	50,000	50,000	
Subtotal	257,548	150,000	150,000	
Subtotal Revenues	257,548	150,000	150,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 2860 (Reg Flood Control District)	16,000,000	17,000,000	17,000,000	
<b>BEGINNING FUND BALANCE</b>	3,055,450	8,699,574	9,347,903	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	3,055,450	8,699,574	9,347,903	
<b>TOTAL AVAILABLE RESOURCES</b>	19,312,998	25,849,574	26,497,903	
<b>EXPENDITURES</b>				
Public Works				
Regional Flood Control Services & Supplies	10,613,424	16,501,671	22,000,000	
Subtotal Expenditures	10,613,424	16,501,671	22,000,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	8,699,574	9,347,903	4,497,903	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	19,312,998	25,849,574	26,497,903	

Clark County  
(Local Government)

SCHEDULE B

Fund 2870  
Regional Flood Control District Facility Maintenance



<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.10%) Sales & Use Tax (Additional Police Officers)	61,678,338	64,720,000	66,840,000	
Miscellaneous				
Interest Earnings	5,182	16,947	16,947	
Subtotal Revenues	61,683,520	64,736,947	66,856,947	
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	61,683,520	64,736,947	66,856,947	
<b>EXPENDITURES</b>				
Public Safety				
Police				
Services & Supplies				
Contributions to City of Boulder City	388,672	357,096	354,096	
Contributions to City of Henderson	7,779,307	7,793,055	7,916,055	
Contributions to City of Mesquite	601,739	543,146	528,146	
Contributions to City of North Las Vegas	6,236,047	6,499,704	6,592,704	
Subtotal Expenditures	15,005,765	15,193,001	15,391,001	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2950 (Crime Prev Act LVMPD Sales Tax)	46,677,755	49,543,946	51,465,946	
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	61,683,520	64,736,947	66,856,947	

Clark County  
(Local Government)

SCHEDULE B

Fund 2940  
Crime Prevention Act Sales Tax Distribution

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	(30,169)	560,000	350,000	
Other	784			
Subtotal	(29,385)	560,000	350,000	
Subtotal Revenues	(29,385)	560,000	350,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 2940 (Crime Prev Act Sales Tax Dist)	46,677,755	49,543,946	51,465,946	
BEGINNING FUND BALANCE	25,863,223	32,861,670	37,173,786	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	25,863,223	32,861,670	37,173,786	
TOTAL AVAILABLE RESOURCES	72,511,593	82,965,616	88,989,732	
<u>EXPENDITURES</u>				
Public Safety				
Police				
Salaries & Wages	22,530,670	24,015,515	28,765,355	
Employee Benefits	13,979,955	16,310,774	20,727,241	
Services & Supplies	2,657,679	4,256,518	5,818,980	
Capital Outlay	47,511	1,209,023	2,040,000	
Principal	391,784			
Interest	42,324			
Subtotal Expenditures	39,649,923	45,791,830	57,351,576	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	32,861,670	37,173,786	31,638,156	
TOTAL FUND COMMITMENTS AND FUND BALANCE	72,511,593	82,965,616	88,989,732	

Clark County  
(Local Government)

SCHEDULE B

Fund 2950  
Crime Prevention Act LVMPD Sales Tax

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
County Option (0.125%) Sales & Use Tax (Community Initiative Programs)	77,079,085	80,900,000	83,550,000	
Miscellaneous				
Interest Earnings	724,328	2,188,701	2,188,701	
Other	184,709			
Subtotal	909,037	2,188,701	2,188,701	
Subtotal Revenues	77,988,122	83,088,701	85,738,701	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	121,841,191	144,766,321	162,090,208	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	121,841,191	144,766,321	162,090,208	
TOTAL AVAILABLE RESOURCES	199,829,313	227,855,022	247,828,909	

Clark County  
(Local Government)

SCHEDULE B

Fund 2970  
Human Services & Education Sales Tax

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Juvenile Justice				
Salaries & Wages	1,375,644	2,177,658	3,327,072	
Employee Benefits	323,143	652,399	1,021,739	
Services & Supplies	3,662,466	3,164,873	7,651,189	
Capital Outlay	84,392			
Subtotal	5,445,645	5,994,930	12,000,000	
Welfare				
Social Service				
Salaries & Wages	991,504	2,038,482	3,003,803	
Employee Benefits	396,293	1,046,444	1,718,934	
Services & Supplies	46,380,000	44,363,400	211,663,672	
Capital Outlay		10,479,058	17,600,000	
Principal	7,050			
Subtotal	47,774,847	57,927,384	233,986,409	
Other General Expenditures				
Other				
Services & Supplies	1,842,500	1,842,500	1,842,500	
Subtotal Expenditures	55,062,992	65,764,814	247,828,909	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	144,766,321	162,090,208	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	199,829,313	227,855,022	247,828,909	

Clark County  
(Local Government)

SCHEDULE B

Fund 2970  
Human Services & Education Sales Tax

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Revenue Sharing				
Coronavirus Relief Fund	12,325,560			
Coronavirus State & Local Fiscal Recovery Funds	103,498,937			
Federal Grants				
Other		39,599,328	4,031,748	
Subtotal	115,824,497	39,599,328	4,031,748	
Miscellaneous				
Interest Earnings	(1,297,675)	6,187,593	4,300,000	
Other	51,144	4,720		
Subtotal	(1,246,531)	6,192,313	4,300,000	
Subtotal Revenues	114,577,966	45,791,641	8,331,748	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	6,052,566			
BEGINNING FUND BALANCE	229,140,506	222,566,010	207,073,975	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	229,140,506	222,566,010	207,073,975	
TOTAL AVAILABLE RESOURCES	349,771,038	268,357,651	215,405,723	

Clark County  
(Local Government)

SCHEDULE B

Fund 2980  
COVID-19 Response

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Welfare				
Other				
Salaries & Wages	1,248,410	2,040,648		
Employee Benefits	400,688	1,485,128		
Services & Supplies	122,867,740	57,757,900	215,405,723	
Subtotal	124,516,838	61,283,676	215,405,723	
Subtotal Expenditures	124,516,838	61,283,676	215,405,723	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)	2,688,190			
ENDING FUND BALANCE	222,566,010	207,073,975	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	349,771,038	268,357,651	215,405,723	

Clark County  
(Local Government)

SCHEDULE B

Fund 2980  
COVID-19 Response

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	1,938,407	3,564,230	3,564,230	
Other	15,000,392	15,240,398	15,484,244	
Subtotal	16,938,799	18,804,628	19,048,474	
Subtotal Revenues	16,938,799	18,804,628	19,048,474	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	159,855,934	170,410,050	183,333,104	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	159,855,934	170,410,050	183,333,104	
TOTAL AVAILABLE RESOURCES	176,794,733	189,214,678	202,381,578	
<u>EXPENDITURES</u>				
General Government				
Other				
Employee Benefits	1,340,318	956,032	1,500,000	
Services & Supplies*	5,044,365	4,925,542	200,881,578	
Subtotal Expenditures	6,384,683	5,881,574	202,381,578	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	170,410,050	183,333,104	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	176,794,733	189,214,678	202,381,578	

\* NOTE: There is no FY 2025  
anticipated transfer to the  
County's irrevocable OPEB Trust.

Clark County  
(Local Government)

SCHEDULE B

Fund 2990  
Post-Employment Benefits Reserve

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	458,457	250,017	250,017	
Other				
Subtotal	458,457	250,017	250,017	
Subtotal Revenues	458,457	250,017	250,017	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2110 (Subdivision Park Fees)		14,807,533	40,556,842	
BEGINNING FUND BALANCE	18,926,559	14,247,382	27,452,954	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	18,926,559	14,247,382	27,452,954	
TOTAL AVAILABLE RESOURCES	19,385,016	29,304,932	68,259,813	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Capital Outlay	1,312,868	663,767	66,259,813	
Subtotal Expenditures	1,312,868	663,767	66,259,813	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2110 (Subdivision Park Fees)	3,824,766	1,188,211	2,000,000	
ENDING FUND BALANCE	14,247,382	27,452,954	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	19,385,016	29,304,932	68,259,813	

Clark County  
(Local Government)

SCHEDULE B

Fund 4110  
Recreation Capital Improvement



<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
National Highway and Traffic Administration	11,957,786			
Charges for Services				
Public Works				
Other	1,736,405	1,440,568	2,000,000	
Miscellaneous				
Interest Earnings	865,040	6,075,829	6,075,829	
Other	2,794			
Subtotal	867,834	6,075,829	6,075,829	
Subtotal Revenues	14,562,025	7,516,397	8,075,829	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2120 (Master Transportation Plan)	107,275,557	118,602,675	118,607,300	
BEGINNING FUND BALANCE	320,932,997	394,005,531	451,885,903	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	320,932,997	394,005,531	451,885,903	
TOTAL AVAILABLE RESOURCES	442,770,579	520,124,603	578,569,032	
<u>EXPENDITURES</u>				
Public Works				
Master Transportation Plan				
Salaries & Wages	2,735,474	2,994,970	3,392,583	
Employee Benefits	1,223,554	1,449,339	1,804,442	
Services & Supplies	1,483,272	1,892,538	9,862,963	
Capital Outlay	43,322,748	61,901,853	563,509,044	
Subtotal Expenditures	48,765,048	68,238,700	578,569,032	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	394,005,531	451,885,903	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	442,770,579	520,124,603	578,569,032	

Clark County  
(Local Government)

SCHEDULE B

Fund 4120  
Master Transportation Plan Capital

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges For Services				
Culture and Recreation				
Other	3,005,559	3,800,000	3,000,000	
Miscellaneous				
Interest Earnings	(444,052)	4,445,882	4,445,882	
Other	716,761	1,488		
Subtotal	272,709	4,447,370	4,445,882	
Subtotal Revenues	3,278,268	8,247,370	7,445,882	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	104,316,126	22,000,000	8,000,000	
BEGINNING FUND BALANCE	190,278,700	255,473,562	256,031,413	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	190,278,700	255,473,562	256,031,413	
TOTAL AVAILABLE RESOURCES	297,873,094	285,720,932	271,477,295	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Services & Supplies	4,535,101	377,099	10,000,000	
Capital Outlay	37,864,431	29,312,420	261,477,295	
Subtotal Expenditures	42,399,532	29,689,519	271,477,295	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	255,473,562	256,031,413	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	297,873,094	285,720,932	271,477,295	

Clark County  
(Local Government)

SCHEDULE B

Fund 4140  
Parks and Recreation Improvements

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	168,547	965,461	965,461	
Subtotal Revenues	168,547	965,461	965,461	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2130 (Special Ad Valorem Distribution)	11,684,848	13,000,415	14,351,436	
<b>BEGINNING FUND BALANCE</b>	41,318,828	52,324,665	62,902,459	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	41,318,828	52,324,665	62,902,459	
<b>TOTAL AVAILABLE RESOURCES</b>	53,172,223	66,290,541	78,219,356	
<b>EXPENDITURES</b>				
Public Safety				
Police				
Capital Outlay	214,525	2,608,057	77,358,270	
Subtotal Expenditures	214,525	2,608,057	77,358,270	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2100 (General Purpose)	633,033	780,025	861,086	
<b>ENDING FUND BALANCE</b>	52,324,665	62,902,459	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	53,172,223	66,290,541	78,219,356	

Clark County  
(Local Government)

SCHEDULE B

Fund 4160  
Special Ad Valorem Capital Projects

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other	108,156	(260)		
Charges for Services				
Public Works				
Other	755,687	1,515,959	203,304	
Miscellaneous				
Interest Earnings	6,617,989	5,759,314	5,759,314	
Other	55,770			
Subtotal	6,673,759	5,759,314	5,759,314	
Subtotal Revenues	7,537,602	7,275,013	5,962,618	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2120 (Master Transportation Plan)	50,186,213	51,748,830	51,680,580	
BEGINNING FUND BALANCE	316,665,348	292,814,707	277,345,161	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	316,665,348	292,814,707	277,345,161	
TOTAL AVAILABLE RESOURCES	374,389,163	351,838,550	334,988,359	
<u>EXPENDITURES</u>				
Public Works				
Master Transportation Plan				
Services & Supplies	8,107,752	10,957,366	11,917,200	
Capital Outlay	71,458,698	61,685,520	320,791,796	
Subtotal Expenditures	79,566,450	72,642,886	332,708,996	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2020 (Road)	2,008,006	1,850,503	2,279,363	
ENDING FUND BALANCE	292,814,707	277,345,161	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	374,389,163	351,838,550	334,988,359	

Clark County  
(Local Government)

SCHEDULE B

Fund 4180  
Master Transportation Room Tax Improvements

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	492,900	455,833	400,000	
Other	25,000	2,008,650		
Subtotal	517,900	2,464,483	400,000	
Subtotal Revenues	517,900	2,464,483	400,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2080 (LVMPD)		4,000,000	5,000,000	
BEGINNING FUND BALANCE	19,794,263	12,824,051	17,837,575	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	19,794,263	12,824,051	17,837,575	
TOTAL AVAILABLE RESOURCES	20,312,163	19,288,534	23,237,575	
<b>EXPENDITURES</b>				
Public Safety				
Police				
Services & Supplies	2,007,428	1,450,959	39,571	
Capital Outlay	5,480,684		23,198,004	
Subtotal Expenditures	7,488,112	1,450,959	23,237,575	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	12,824,051	17,837,575	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	20,312,163	19,288,534	23,237,575	

Clark County  
(Local Government)

SCHEDULE B

Fund 4280  
LVMPD Capital Improvements

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other	24,058,695	23,002,377		
Miscellaneous				
Interest Earnings	(796,157)	3,158,726	3,158,726	
Contributions & Donations from Private Sources	2,725,699	3,500,000	3,000,000	
Other	66,327	1,818,080		
Subtotal	1,995,869	8,476,806	6,158,726	
Subtotal Revenues	26,054,564	31,479,183	6,158,726	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 2930 (Clark County Fire Service Dist)	31,100,066	18,000,000	6,740,854	
Premium on Bonds Issued	6,728,729			
Proceeds of Long-Term Debt	43,660,000			
<b>BEGINNING FUND BALANCE</b>	<b>39,540,314</b>	<b>142,430,638</b>	<b>165,838,522</b>	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>39,540,314</b>	<b>142,430,638</b>	<b>165,838,522</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>147,083,673</b>	<b>191,909,821</b>	<b>178,738,102</b>	
<u>EXPENDITURES</u>				
Public Safety				
Fire				
Services & Supplies	1,779,315	5,214,260	10,000,000	
Capital Outlay	2,028,248	20,857,039	168,738,102	
Subtotal Expenditures	3,807,563	26,071,299	178,738,102	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 4370 (County Capital Projects)	845,472			
<b>ENDING FUND BALANCE</b>	<b>142,430,638</b>	<b>165,838,522</b>	<b>0</b>	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	<b>147,083,673</b>	<b>191,909,821</b>	<b>178,738,102</b>	

Clark County  
(Local Government)

SCHEDULE B

Fund 4300  
Fire Service Capital

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	22,423	7,245	7,245	
Subtotal Revenues	22,423	7,245	7,245	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 2340 (Ft Mohave Valley Development)			14,743,838	
BEGINNING FUND BALANCE	644,024	388,568	315,272	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	644,024	388,568	315,272	
TOTAL AVAILABLE RESOURCES	666,447	395,813	15,066,355	
<u>EXPENDITURES</u>				
General Government				
Other				
Capital Outlay	277,879	80,541	15,066,355	
Subtotal Expenditures	277,879	80,541	15,066,355	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	388,568	315,272	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	666,447	395,813	15,066,355	

Clark County  
(Local Government)

SCHEDULE B

Fund 4340  
Fort Mohave Valley Development Capital Improvement

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other	577,936	337,476		
Miscellaneous				
Interest Earnings	4,148,972	8,150,663	8,150,663	
Other	1,467,061	366,836		
Subtotal	5,616,033	8,517,499	8,150,663	
Subtotal Revenues	6,193,969	8,854,975	8,150,663	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	131,426,472	235,363,080	68,181,839	
From Fund 2010 (HUD & State Housing Grants)	892,925	500,000	2,000,000	
From Fund 2060 (Detention Services)	19,121,136		554,223	
From Fund 2400 (Tax Receiver)		1,881		
From Fund 2460 (County Licensing Applications)			28,443	
From Fund 2800 (In-Transit)	755,374		209,999	
From Fund 2980 (COVID-19 Reponse)	2,688,190			
From Fund 4300 (Fire Service Capital)	845,472			
Subtotal	155,729,569	235,864,961	70,974,504	
BEGINNING FUND BALANCE	369,263,230	437,607,611	571,932,563	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	369,263,230	437,607,611	571,932,563	
TOTAL AVAILABLE RESOURCES	531,186,768	682,327,547	651,057,730	

Clark County  
(Local Government)

SCHEDULE B

Fund 4370  
County Capital Projects



<u>EXPENDITURES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Other				
Services & Supplies	18,797,099	15,086,716	10,000,000	
Capital Outlay	37,380,723	60,346,866	636,453,507	
Subtotal Expenditures	56,177,822	75,433,582	646,453,507	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 4380 (IT Capital Projects)	33,351,335	25,911,402		
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	37,401,335	34,961,402	4,604,223	
ENDING FUND BALANCE	437,607,611	571,932,563	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	531,186,768	682,327,547	651,057,730	

Clark County  
(Local Government)

SCHEDULE B

Fund 4370  
County Capital Projects

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	(1,301,421)	1,253,350	1,253,350	
Other				
Subtotal Revenues	(1,301,421)	1,253,350	1,253,350	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	31,385,617	43,250,000	43,000,000	
From Fund 4370 (County Capital Projects)	33,351,336	25,911,402		
From Fund 6880 (Enterprise Resource Planning)			20,000,000	
Subtotal	64,736,953	69,161,402	63,000,000	
Lease and SBITA Financing	3,021,913			
BEGINNING FUND BALANCE	74,421,170	122,246,266	151,528,223	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	74,421,170	122,246,266	151,528,223	
TOTAL AVAILABLE RESOURCES	140,878,615	192,661,018	215,781,573	
<u>EXPENDITURES</u>				
General Government				
Other				
Salaries & Wages		5,000	200,000	
Employee Benefits		2,000	5,475	
Services & Supplies	14,605,403	23,912,106	130,894,078	
Capital Outlay	4,026,946	17,213,689	84,682,020	
Subtotal Expenditures	18,632,349	41,132,795	215,781,573	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	122,246,266	151,528,223	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	140,878,615	192,661,018	215,781,573	

Clark County  
(Local Government)

SCHEDULE B

Fund 4380  
Information Technology Capital Projects

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenues				
Other				
Charges for Services				
Public Works				
Other	13,287,348	17,806,086	2,000,000	
Miscellaneous				
Interest Earnings	1,399,638	1,940,023	1,940,023	
Other			100,000	
Subtotal	1,399,638	1,940,023	2,040,023	
Subtotal Revenues	14,686,986	19,746,109	4,040,023	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	83,445,267	75,955,913	76,328,990	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	83,445,267	75,955,913	76,328,990	
TOTAL AVAILABLE RESOURCES	98,132,253	95,702,022	80,369,013	
<u>EXPENDITURES</u>				
Public Works				
Street Improvement				
Services & Supplies	15,140,621	10,121,010	8,714,591	
Capital Outlay	7,035,719	9,252,022	71,654,422	
Subtotal Expenditures	22,176,340	19,373,032	80,369,013	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	75,955,913	76,328,990	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	98,132,253	95,702,022	80,369,013	

Clark County  
(Local Government)

SCHEDULE B

Fund 4420  
Public Works Capital Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	4,403,379	1,500,000	2,500,000	
Other	77,739	50,000	50,000	
Subtotal	4,481,118	1,550,000	2,550,000	
Subtotal Revenues	4,481,118	1,550,000	2,550,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T) From Fund 2860 (Regional Flood Control District)	98,161,586	97,000,000	98,000,000	
BEGINNING FUND BALANCE	293,953,083	323,052,024	338,392,822	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	293,953,083	323,052,024	338,392,822	
TOTAL AVAILABLE RESOURCES	396,595,787	421,602,024	438,942,822	
<u>EXPENDITURES</u>				
Public Works				
Regional Flood Control District				
Capital Outlay	72,375,013	82,859,202	437,692,822	
Subtotal Expenditures	72,375,013	82,859,202	437,692,822	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2860 (Regional Flood Control District)	1,168,750	350,000	1,250,000	
ENDING FUND BALANCE	323,052,024	338,392,822	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	396,595,787	421,602,024	438,942,822	

Clark County  
(Local Government)

SCHEDULE B

Fund 4430  
Regional Flood Control District Construction

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Public Works				
Other	40,000			
Miscellaneous				
Interest Earnings	168,978	218,879	218,879	
Subtotal Revenues	208,978	218,879	218,879	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	8,587,542	8,313,742	6,482,621	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	8,587,542	8,313,742	6,482,621	
<b>TOTAL AVAILABLE RESOURCES</b>	8,796,520	8,532,621	6,701,500	
<u>EXPENDITURES</u>				
Public Works				
Special Assessment Capital				
Capital Outlay	482,778	2,050,000	6,701,500	
Subtotal Expenditures	482,778	2,050,000	6,701,500	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	8,313,742	6,482,621	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	8,796,520	8,532,621	6,701,500	

Clark County  
(Local Government)

SCHEDULE B

Fund 4450  
Summerlin Capital Construction

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	49,901	473		
Subtotal Revenues	49,901	473	0	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	1,019,166	11,718	0	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	1,019,166	11,718	0	
<b>TOTAL AVAILABLE RESOURCES</b>	1,069,067	12,191	0	
<u>EXPENDITURES</u>				
Public Works				
Special Assessment Capital				
Capital Outlay	1,057,349	12,191		
Subtotal Expenditures	1,057,349	12,191	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	11,718	0	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	1,069,067	12,191	0	

Clark County  
(Local Government)

SCHEDULE B

Fund 4460  
Mountain's Edge Capital Construction

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings	78,736	71,452	71,452	
Subtotal Revenues	78,736	71,452	71,452	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 6700 (CC Invest Pool & SID Loan Res)			1,000,000	
<b>BEGINNING FUND BALANCE</b>	4,624,489	4,008,792	4,080,244	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	4,624,489	4,008,792	4,080,244	
<b>TOTAL AVAILABLE RESOURCES</b>	4,703,225	4,080,244	5,151,696	
<u>EXPENDITURES</u>				
Public Works Special Assessment Capital Capital Outlay			4,151,696	
Subtotal Expenditures	0	0	4,151,696	
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3990 (Special Assessment Bonds) To Fund 6700 (CC Invest Pool & SID Loan Res)	694,433		1,000,000	
Subtotal	694,433	0	1,000,000	
<b>ENDING FUND BALANCE</b>	4,008,792	4,080,244	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	4,703,225	4,080,244	5,151,696	

NOTE: In FY 2024, there are no expenditures.

Clark County  
(Local Government)

SCHEDULE B

Fund 4480  
Special Assessment Capital Construction

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Cooperative Agreement (SNPLMA)	3,655,751	2,325,070	25,981,042	
Miscellaneous				
Interest Earnings	134,729	200,164	200,164	
Other	16,912			
Subtotal	151,641	200,164	200,164	
Subtotal Revenues	3,807,392	2,525,234	26,181,206	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,430,323	11,619,993	11,820,157	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,430,323	11,619,993	11,820,157	
TOTAL AVAILABLE RESOURCES	15,237,715	14,145,227	38,001,363	
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Capital Outlay	3,617,722	2,325,070	38,001,363	
Subtotal Expenditures	3,617,722	2,325,070	38,001,363	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	11,619,993	11,820,157	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	15,237,715	14,145,227	38,001,363	

Clark County  
(Local Government)

SCHEDULE B

Fund 4550  
SNPLMA Capital Construction



<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings			10,000	
Subtotal Revenues		0	10,000	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 2760 (EJDC)		3,831,351		
<b>BEGINNING FUND BALANCE</b>		0	2,183,472	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>		0	2,183,472	
<b>TOTAL AVAILABLE RESOURCES</b>		3,831,351	2,193,472	
<u>EXPENDITURES</u>				
Judicial				
District Court				
Services & Supplies		993,158	498,594	
Capital Outlay		654,721	1,694,878	
Subtotal Expenditures		1,647,879	2,193,472	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>		2,183,472	0	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>		3,831,351	2,193,472	

NOTE: In FY 2024, this fund was established.

Clark County  
(Local Government)

SCHEDULE B

Fund 4760  
Eighth Judicial District Court Capital

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Other Local Government Grants				
Inter-Local Cooperative Agreements	137,402,345	264,126,549	469,752,998	
Charges for Services				
Public Works				
Other		(128,512)		
Miscellaneous				
Interest Earnings	251,801	142,006	142,006	
Other	3,200			
Subtotal	255,001	142,006	142,006	
Subtotal Revenues	137,657,346	264,140,043	469,895,004	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,434,932	2,740,490	2,753,984	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,434,932	2,740,490	2,753,984	
TOTAL AVAILABLE RESOURCES	140,092,278	266,880,533	472,648,988	
<u>EXPENDITURES</u>				
Public Works				
Services & Supplies	1,538,287	2,452,068	4,000,000	
Capital Outlay	135,813,501	261,674,481	468,648,988	
Subtotal Expenditures	137,351,788	264,126,549	472,648,988	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,740,490	2,753,984	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	140,092,278	266,880,533	472,648,988	

Clark County  
(Local Government)

SCHEDULE B

Fund 4990  
Public Works Regional Improvements

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Licenses & Permits				
Business Licenses & Permits				
Business Licenses	23,557,537	26,873,579	27,802,255	
Intergovernmental Revenues				
State Shared Revenues				
Other	31,630,078	34,088,562	37,658,060	
Charges for Services				
Health				
Other	28,940,004	38,517,726	39,943,686	
Miscellaneous				
Interest Earnings	554,290	732,938	669,772	
Other	4,411,099	1,325,316	1,889,388	
Subtotal	4,965,389	2,058,254	2,559,160	
Subtotal Revenues	89,093,008	101,538,121	107,963,161	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Leases Issued	564,309			
Subscriptions	641,291			
BEGINNING FUND BALANCE	36,886,107	47,091,967	45,827,732	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	36,886,107	47,091,967	45,827,732	
TOTAL AVAILABLE RESOURCES	127,184,715	148,630,088	153,790,893	

Clark County  
(Local Government)

SCHEDULE B

Fund 7050  
Southern Nevada Health District

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Health				
Health District				
Salaries & Wages	37,411,264	40,515,704	45,815,313	
Employee Benefits	15,214,363	21,356,250	22,012,578	
Services & Supplies	10,317,763	31,245,198	31,311,576	
Capital Outlay	1,676,006			
Principal	746,242			
Interest	281,659	720,438	6,126,385	
Subtotal Expenditures	65,647,297	93,837,590	105,265,852	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 7060 (SNHD Capital Improvement)		2,000,000	1,000,000	
To Fund 7090 (SNHD Grant)	14,445,451	6,964,766	5,360,407	
Subtotal	14,445,451	8,964,766	6,360,407	
ENDING FUND BALANCE	47,091,967	45,827,732	42,164,634	
TOTAL FUND COMMITMENTS AND FUND BALANCE	127,184,715	148,630,088	153,790,893	

Clark County  
(Local Government)

SCHEDULE B

Fund 7050  
Southern Nevada Health District

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings	38,446	40,000	70,000	
Subtotal Revenues	38,446	40,000	70,000	
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 7050 (Southern Nevada Health District)		2,000,000	1,000,000	
BEGINNING FUND BALANCE	1,874,552	1,405,045	1,460,445	
Prior Period Adjustments Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	1,874,552	1,405,045	1,460,445	
TOTAL AVAILABLE RESOURCES	1,912,998	3,445,045	2,530,445	
<u>EXPENDITURES</u>				
Health Health District Capital Outlay	507,953	1,984,600	1,800,575	
Subtotal Expenditures	507,953	1,984,600	1,800,575	
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,405,045	1,460,445	729,870	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,912,998	3,445,045	2,530,445	

Clark County  
(Local Government)

SCHEDULE B

Fund 7060  
Southern Nevada Health District Capital Improvement

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	16,024	20,000	30,000	
Subtotal Revenues	16,024	20,000	30,000	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	3,008,500	3,024,524	3,044,524	
Prior Period Adjustments				
Residual Equity Transfer				
<b>TOTAL BEGINNING FUND BALANCE</b>	3,008,500	3,024,524	3,044,524	
<b>TOTAL AVAILABLE RESOURCES</b>	3,024,524	3,044,524	3,074,524	
<u>EXPENDITURES</u>				
Health				
Health District				
Subtotal Expenditures	0	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	3,024,524	3,044,524	3,074,524	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	3,024,524	3,044,524	3,074,524	

Clark County  
(Local Government)

SCHEDULE B

Fund 7070  
Southern Nevada Health District Bond Reserve

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Department of Agriculture	90,133	77,020		
Department of Health & Human Services	64,575,755	80,516,874	48,189,355	
Department of Homeland Security	111,952	157,264	138,361	
Department of Justice	25,340	306,539	448,479	
Environmental Protection Agency	362,500	379,350	365,559	
State Grants				
Department of Health & Human Services	152,647	189,880	7,723,479	
Other Grants				
Clark County	3,617,253	4,240,019	4,616,746	
City of Las Vegas	853,121	1,000,000	800,000	
Other	2,465,425	2,889,886	2,468,706	
Subtotal Revenues	72,254,126	89,756,832	64,750,685	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 7050 (Southern Nevada Health District)	14,445,451	6,964,766	5,360,407	
BEGINNING FUND BALANCE *	57,622	105,306	105,306	
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL BEGINNING FUND BALANCE	57,622	105,306	105,306	
TOTAL AVAILABLE RESOURCES	86,757,199	96,826,904	70,216,398	
<b>EXPENDITURES</b>				
Health				
Health District				
Salaries & Wages	22,869,797	23,805,265	20,624,041	
Employee Benefits	9,316,464	11,342,187	9,707,191	
Services & Supplies	52,383,623	53,861,403	8,180,685	
Capital Outlay	1,965,720	7,712,743	31,599,175	
Principal	106,352			
Interest	9,937			
Subtotal Expenditures	86,651,893	96,721,598	70,111,092	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	105,306	105,306	105,306	
TOTAL FUND COMMITMENTS AND FUND BALANCE	86,757,199	96,826,904	70,216,398	

Clark County  
(Local Government)

SCHEDULE B

Fund 7090  
Southern Nevada Health District Grant

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	13,270,365	14,607,785	16,137,837	
Property Tax - Net Proceeds of Minerals		1,599	1,332	
Subtotal	13,270,365	14,609,384	16,139,169	
Miscellaneous				
Interest Earnings	41,034	46,704	46,704	
Subtotal Revenues	13,311,399	14,656,088	16,185,873	
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	13,311,399	14,656,088	16,185,873	
<u>EXPENDITURES</u>				
Welfare				
Direct Assistance				
Transmittal to State	13,311,399	14,656,088	16,185,873	
Subtotal Expenditures	13,311,399	14,656,088	16,185,873	
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	13,311,399	14,656,088	16,185,873	

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



<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings*	230,372			
Subtotal Revenues	230,372	0	0	
OTHER FINANCING SOURCES (specify) Transfers In (Schedule T) From Fund 1010 (General Fund)		1,022,700	1,022,450	
BEGINNING FUND BALANCE	5,879,639	6,110,011	6,109,861	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,879,639	6,110,011	6,109,861	
TOTAL AVAILABLE RESOURCES	6,110,011	7,132,711	7,132,311	
<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	
Subtotal	0	1,022,850	1,252,886	
ENDING FUND BALANCE	6,110,011	6,109,861	5,879,425	
TOTAL COMMITMENTS AND FUND BALANCE	6,110,011	7,132,711	7,132,311	

\*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.

NOTE: In FY 2023, there are no expenditures.

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings*				
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (specify) Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,428,434	2,700,000	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,428,434	2,700,000	0	
TOTAL AVAILABLE RESOURCES	5,428,434	2,700,000	0	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE: Medium-Term Financing				
Principal	1,350,000	2,700,000		
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services**				
Transfers to Fund 1010 (General Fund)	138,873			
Transfers to Fund 3170 (L-T County Bonds Debt Svc)	1,239,561			
Subtotal	2,728,434	2,700,000	0	
ENDING FUND BALANCE	2,700,000	0	0	
TOTAL COMMITMENTS AND FUND BALANCE	5,428,434	2,700,000	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 2026 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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	101			
Intergovernmental Revenues				
Other Local Government Grants				
Inter-local Cooperative Agreements				
City of Las Vegas (RJC)	1,874,718	1,879,783		
City of Las Vegas (Car Rental)	583	583	583	
SNWA (Bond Bank)	81,140,359	80,984,525	81,001,400	
Subtotal	83,015,660	82,864,891	81,001,983	
Miscellaneous				
Interest Earnings	1,612,862	2,278,215	2,278,215	
Subtotal Revenues	84,628,623	85,143,106	83,280,198	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 1010 (General Fund)	18,791,681	19,991,527	18,989,768	
From Fund 2060 (Detention Services)	13,946,000	13,947,500	13,947,500	
From Fund 2120 (Master Transportation Plan)	32,247,025	32,316,025	32,379,650	
From Fund 2190 (Justice Crt Admin Assessments)	3,263,982			
From Fund 2280 (Air Quality Transportation Tax)	2,000,000	2,000,000	2,000,000	
From Fund 2370 (Child Welfare)	1,142,479	2,998,438	2,998,438	
From Fund 2930 (CC Fire Service District)		3,503,000	3,502,000	
From Fund 3120 (Bond Stabilization)		1,022,850	1,252,886	
From Fund 3160 (M-T Financing Debt Service)	1,239,561			
Subtotal	72,630,728	75,779,340	75,070,242	
Proceeds from Long-Term Debt				
Premium on Bonds Issued				
Subtotal	0	0	0	
BEGINNING FUND BALANCE	118,286,155	125,823,237	134,872,740	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	118,286,155	125,823,237	134,872,740	
TOTAL AVAILABLE RESOURCES	275,545,506	286,745,683	293,223,180	

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) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
TYPE: General Obligation Bonds				
Principal	80,745,038	85,565,864	87,923,000	
Interest	68,739,422	66,057,079	61,897,901	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	237,809	250,000	10,000,000	
Subtotal	149,722,269	151,872,943	159,820,901	
<u>TOTAL RESERVED (MEMO ONLY)</u>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)*				
Subtotal	0	0	0	
<u>TOTAL RESERVED (MEMO ONLY)</u>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)*				
Subtotal	0	0	0	
<u>TOTAL RESERVED (MEMO ONLY)</u>				
ENDING FUND BALANCE	125,823,237	134,872,740	133,402,279	
TOTAL COMMITMENTS AND FUND BALANCE	275,545,506	286,745,683	293,223,180	

\* 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 2026 is \$150,961,558.

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	2,225,367			
Contributions from Reg Transportation Commission*	96,138,690	100,104,000	108,569,688	
Subtotal Revenues	98,364,057	100,104,000	108,569,688	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Proceeds from Long-Term Debt	4,864,470	9,222,932		
BEGINNING FUND BALANCE	156,519,634	169,486,546	177,131,725	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	156,519,634	169,486,546	177,131,725	
TOTAL AVAILABLE RESOURCES	259,748,161	278,813,478	285,701,413	

\* 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) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Revenue Bonds				
Principal	53,925,000	57,085,000	50,560,000	
Interest	36,333,340	44,586,753	52,042,300	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	3,275	10,000	10,000	
Other - Bond Refunding				
Subtotal	90,261,615	101,681,753	102,612,300	
Reserves-Bond Covenants (318)	66,832,461	69,847,132	72,196,267	
Reserves-Bond Covenants (319)	102,654,085	107,284,593	110,892,846	
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>169,486,546</b>	<b>177,131,725</b>	<b>183,089,113</b>	
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
<b>TOTAL RESERVED (MEMO ONLY)</b>				
TYPE:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify)				
Subtotal	0	0	0	
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE	169,486,546	177,131,725	183,089,113	
TOTAL COMMITMENTS AND FUND BALANCE	259,748,161	278,813,478	285,701,413	

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

NOTE: Estimated principal and interest for FY 2026 is \$107,218,653.

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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	352,630	1,000,000	1,000,000	
Subtotal Revenues	352,630	1,000,000	1,000,000	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 2860 (Regional Flood Control District)	46,205,003	47,870,385	47,849,028	
BEGINNING FUND BALANCE	24,054,646	23,384,195	25,013,940	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	24,054,646	23,384,195	25,013,940	
TOTAL AVAILABLE RESOURCES	70,612,279	72,254,580	73,862,968	
<b><u>EXPENDITURES AND RESERVES</u></b>				
TYPE: G.O Revenue Supported Bonds				
Principal	24,735,000	25,930,000	27,195,000	
Interest	22,491,334	21,300,640	20,045,490	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	1,750	10,000	1,000,000	
Subtotal	47,228,084	47,240,640	48,240,490	
ENDING FUND BALANCE	23,384,195	25,013,940	25,622,478	
TOTAL COMMITMENTS AND FUND BALANCE	70,612,279	72,254,580	73,862,968	

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

NOTE: Estimated principal and interest for FY 2026 is \$47,240,910.

Clark County  
(Local Government)

SCHEDULE C

Fund 3300  
Flood Control Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	85,007	101,889	101,889	
Subtotal Revenues	85,007	101,889	101,889	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 3990 (Special Assessment Bonds)	50,000	50,000	1,000,000	
<b>BEGINNING FUND BALANCE</b>	6,392,323	6,527,330	6,679,219	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	6,392,323	6,527,330	6,679,219	
<b>TOTAL AVAILABLE RESOURCES</b>	6,527,330	6,679,219	7,781,108	
<b>EXPENDITURES AND RESERVES</b>				
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	
<b>ENDING FUND BALANCE</b>	6,527,330	6,679,219	6,781,108	
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	6,527,330	6,679,219	7,781,108	

\* 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



<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Contributions from Stadium Authority*	60,604,620	31,633,582	37,518,750	
Interest Earnings	2,241,794	2,271,669	2,271,669	
Subtotal Revenues	62,846,414	33,905,251	39,790,419	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	78,815,225	105,601,891	102,724,392	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	78,815,225	105,601,891	102,724,392	
TOTAL AVAILABLE RESOURCES	141,661,639	139,507,142	142,514,811	
<u>EXPENDITURES AND RESERVES</u>				
TYPE: G.O. Revenue Supported Bonds				
Principal	4,240,000	5,175,000	6,170,000	
Interest	31,819,500	31,607,500	31,348,750	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services**	248	250	250	
Subtotal	36,059,748	36,782,750	37,519,000	
Reserves-Bond Proceeds	37,486,528	39,012,474	40,572,973	
Reserves-Bond Proceeds Replenishment	23,769,720	24,737,505	25,727,005	
Reserves-Room Tax Revenues	22,593,030	27,563,505	28,666,045	
TOTAL RESERVED (MEMO ONLY)	83,849,278	91,313,484	94,966,023	
ENDING FUND BALANCE	105,601,891	102,724,392	104,995,811	
TOTAL COMMITMENTS AND FUND BALANCE	141,661,639	139,507,142	142,514,811	

\*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 2026 is \$38,270,250

Clark County  
(Local Government)

SCHEDULE C

Fund 3960  
Stadium Authority Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Special Assessment Capital Improvement	11,811,931	9,608,834	9,510,264	
Miscellaneous				
Interest Earnings	356,587	817,867	817,867	
Other	63,587	82,392		
Subtotal	420,174	900,259	817,867	
Subtotal Revenues	12,232,105	10,509,093	10,328,131	
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
From Fund 3680 (Spc Assessment Sur & Def)			1,000,000	
From Fund 4480 (Spc Assessment Cap Const)	694,433			
Subtotal	694,433	0	1,000,000	
BEGINNING FUND BALANCE	71,956,372	68,291,779	68,217,424	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	71,956,372	68,291,779	68,217,424	
TOTAL AVAILABLE RESOURCES	84,882,910	78,800,872	79,545,555	

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) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
TYPE: Special Assessment Bonds				
Principal	11,916,304	6,513,304	5,485,302	
Interest	3,294,197	2,889,143	2,649,133	
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	1,330,630	1,131,001	35,000,000	
Transfer to Fund 3680 (Spc Assessment Sur & Def)	50,000	50,000	1,000,000	
Subtotal	16,591,131	10,583,448	44,134,435	
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	68,291,779	68,217,424	35,411,120	
TOTAL COMMITMENTS AND FUND BALANCE	84,882,910	78,800,872	79,545,555	

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

NOTE: Estimated principal and interest for FY 2026 is \$8,087,622.

Clark County  
(Local Government)

SCHEDULE C

Fund 3990  
Special Assessment Bonds

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Terminal Building and Use Fees	155,979,314	141,417,600	148,629,898	
Landing Fees and Other Aircraft Fees	26,098,278	28,784,640	30,252,657	
Gate Use Fees	38,075,121	23,930,880	25,151,355	
Terminal Concession Fees	85,472,136	97,359,360	102,324,687	
Rental Car Facility and Concession Fees	86,642,770	83,988,480	88,271,892	
Parking and Ground Transportation Fees	100,282,469	101,143,680	106,302,008	
Gaming Fees	58,490,398	60,618,240	63,709,770	
Ground Rents and Use Fees	25,245,458	38,866,560	40,848,755	
Other	12,947,132	20,148,480	21,176,052	
<b>Total Operating Revenue</b>	<b>589,233,076</b>	<b>596,257,920</b>	<b>626,667,074</b>	
<b>OPERATING EXPENSE</b>				
<b>Airports</b>				
Salaries & Wages	95,821,848	108,164,880	116,667,600	
Employee Benefits	56,287,659	23,398,800	58,631,640	
Contracted & Professional Services	72,850,689	91,102,320	99,904,920	
Utilities & Communications	31,381,239	34,101,660	35,318,520	
Repairs & Maintenance	19,997,817	21,307,800	28,625,280	
Materials & Supplies	20,691,247	22,009,560	17,647,020	
Administrative Expenses	8,468,165	9,279,960	8,965,800	
Depreciation/Amortization	193,964,535	195,000,000	195,000,000	
<b>Total Operating Expense</b>	<b>499,463,199</b>	<b>504,364,980</b>	<b>560,760,780</b>	
<b>Operating Income or (Loss)</b>	<b>89,769,877</b>	<b>91,892,940</b>	<b>65,906,294</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	28,893,491	12,217,000	10,000,000	
Passenger Facility Charge	110,473,052	10,500,000	112,000,000	
Capital Contributions	20,378,621	9,900,000	10,000,000	
Other	167,313,636	43,000,000	52,000,000	
<b>Total Nonoperating Revenues</b>	<b>327,058,800</b>	<b>75,617,000</b>	<b>184,000,000</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense*	87,916,359	96,000,000	96,000,000	
(Gain) / Loss on Disposal of Property & Equipment	(7,826,323)	(500,000)	(500,000)	
<b>Total Nonoperating Expenses</b>	<b>80,090,036</b>	<b>95,500,000</b>	<b>95,500,000</b>	
<b>Net Income (Loss) before Operating Transfers</b>	<b>336,738,641</b>	<b>72,009,940</b>	<b>154,406,294</b>	
<b>Operating Transfers (Schedule T)</b>				
In From Fund 2120 (MTP) - Jet "A" Fuel**	17,295,113	17,300,000	* 17,500,000	
Out				
<b>Net Operating Transfers</b>	<b>17,295,113</b>	<b>17,300,000</b>	<b>17,500,000</b>	
<b>NET INCOME (LOSS)</b>	<b>354,033,754</b>	<b>89,309,940</b>	<b>171,906,294</b>	

\* 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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	544,533,887	596,257,920	626,667,074	
Cash paid to employees & benefits	(140,559,532)	(131,563,680)	(175,299,240)	
Cash paid for services & supplies	(147,623,594)	(177,801,300)	(190,461,540)	
a. Net cash provided by (or used for) operating activities	256,350,761	286,892,940	260,906,294	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Cash provided from federal grants	170,359,864	7,000,000	3,000,000	
b. Net cash provided by (or used for) noncapital financing activities	170,359,864	7,000,000	3,000,000	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Transfers from other Funds (Jet "A" Fuel)	17,060,566	17,300,000	17,500,000	
Collateralized Agreements	1,090,000	(3,000,000)	(3,000,000)	
Passenger facility charges	106,747,810	110,500,000	112,000,000	
Proceeds from bonds & loans	5,774,669	519,000,000		
Cash provided from federal grants	17,484,680	45,000,000	48,000,000	
Acquisition, construction or improvement of capital assets	(77,011,232)	(55,000,000)	(70,000,000)	
Sale of capital assets	17,739,195	6,000,000	6,000,000	
Bond Refunding Payments	(7,624,529)	(351,000,000)		
Principal	(333,317,115)	(162,355,000)	(126,455,000)	
Interest	(121,616,873)	(120,000,000)	(125,349,582)	
Lease interest received	576,269	600,000	600,000	
Other - donation airport name change	1,950,000	1,010,000	500,000	
c. Net cash provided by (or used for) capital and related financing activities	(371,146,560)	8,055,000	(140,204,582)	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Proceeds of maturities of investments	272,193,859	200,000,000	200,000,000	
Purchase of investments	(247,998,966)	(190,000,000)	(190,000,000)	
Interest earnings	14,360,634	12,217,000	10,000,000	
d. Net cash provided by (or used in) investing activities	38,555,527	22,217,000	20,000,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	94,119,592	324,164,940	143,701,712	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,047,461,132	1,141,580,724	1,465,745,664	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,141,580,724	1,465,745,664	1,609,447,376	

Clark County  
(Local Government)

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	41,448,784	47,651,428	41,261,251	
Charges for Services				
Engineering Charges	129,228	150,000	150,000	
Total Operating Revenue	41,578,012	47,801,428	41,411,251	
OPERATING EXPENSE				
Public Safety				
Salaries & Wages	14,515,061	16,157,788	18,494,008	
Employee Benefits	7,190,426	7,463,483	9,342,119	
Services & Supplies	7,164,112	7,336,545	15,081,352	
Subtotal	28,869,599	30,957,816	42,917,479	
Public Works				
Salaries & Wages	6,780,959	7,334,386	8,294,196	
Employee Benefits	3,248,133	3,497,722	4,322,196	
Services & Supplies	1,754,344	1,860,998	2,269,251	
Subtotal	11,783,436	12,693,106	14,885,643	
Depreciation/Amortization	1,504,499	1,121,277	941,114	
Total Operating Expense	42,157,534	44,772,199	58,744,236	
Operating Income or (Loss)	(579,522)	3,029,229	(17,332,985)	
NONOPERATING REVENUES				
Interest Earnings	972,414	1,274,729	1,274,729	
Total Nonoperating Revenues	972,414	1,274,729	1,274,729	
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment				
Interest Expense	15,366			
Total Nonoperating Expenses	15,366	0	0	
Net Income (Loss) before Operating Transfers	377,526	4,303,958	(16,058,256)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	377,526	4,303,958	(16,058,256)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340  
Building



<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	41,627,061	47,651,428	41,261,251	
Cash paid to employees & benefits	(29,759,504)	(34,453,379)	(40,452,519)	
Cash paid for services & supplies	(9,392,347)	(9,197,543)	(17,350,603)	
Other operating receipts	129,228	150,000	150,000	
a. Net cash provided by (or used for) operating activities	2,604,438	4,150,506	(16,391,871)	
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	(1,039,898)	(505,064)	(20,534,225)	
Sale of capital assets	7,885			
Principal	(326,655)			
Interest	(15,366)			
c. Net cash provided by (or used for) capital and related financing activities	(1,374,034)	(505,064)	(20,534,225)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	820,577	1,274,729	1,274,729	
d. Net cash provided by (or used in) investing activities	820,577	1,274,729	1,274,729	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,050,981	4,920,171	(35,651,367)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	86,901,713	88,952,694	93,872,865	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	88,952,694	93,872,865	58,221,498	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	361,202	380,251	380,000	
Miscellaneous				
Other				
<b>Total Operating Revenue</b>	<b>361,202</b>	<b>380,251</b>	<b>380,000</b>	
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	297,441	1,427,714	408,122	
Depreciation/Amortization	415,466	415,466	415,466	
<b>Total Operating Expense</b>	<b>712,907</b>	<b>1,843,180</b>	<b>823,588</b>	
<b>Operating Income or (Loss)</b>	<b>(351,705)</b>	<b>(1,462,929)</b>	<b>(443,588)</b>	
NONOPERATING REVENUES				
Consolidated Tax	10,346	10,346	10,346	
Interest Earnings	12,731	4,038	4,038	
County Option (0.25%) Sales and Use Tax (Water Infrastructure)	55,608	63,665	60,000	
<b>Total Nonoperating Revenues</b>	<b>78,685</b>	<b>78,049</b>	<b>74,384</b>	
NONOPERATING EXPENSES				
Interest Expense*				
<b>Total Nonoperating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	(273,020)	(1,384,880)	(369,204)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>(273,020)</b>	<b>(1,384,880)</b>	<b>(369,204)</b>	

\* 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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	364,226	380,251	380,000	
Cash paid for services & supplies	(415,957)	(1,427,714)	(408,122)	
Other operating receipts				
a. Net cash provided by (or used for) operating activities	(51,731)	(1,047,463)	(28,122)	
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	63,665	60,000	
Insurance proceeds		3,449,000		
Advance from LVVWD		456,256	353,738	
Acquisition, construction or improvement of capital assets	(15,031)	(3,158,923)	(400,000)	
c. Net cash provided by (or used for) capital and related financing activities	40,577	809,998	13,738	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	12,279	4,038	4,038	
d. Net cash provided by (or used in) investing activities	12,279	4,038	4,038	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	11,471	(223,081)	0	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	211,610	223,081	0	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	223,081	0	0	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Total Operating Revenue	0			
OPERATING EXPENSE				
Depreciation/Amortization				
Total Operating Expense	0			
Operating Income or (Loss)	0			
NONOPERATING REVENUES				
Total Nonoperating Revenues	0			
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0			
Net Income (Loss) before Operating Transfers	0			
Operating Transfers (Schedule T)				
In				
Out to Fund 6830 (County Parking)	(10,822,045)			
Net Operating Transfers	(10,822,045)			
NET INCOME (LOSS)	(10,822,045)			

NOTE: In FY 2023, this fund was abolished.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5380  
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
a. Net cash provided by (or used for) operating activities	0			
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: Transfers to other funds	(4,186,253)			
b. Net cash provided by (or used for) noncapital financing activities	(4,186,253)			
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			
D. CASH FLOWS FROM INVESTING ACTIVITIES: Interest earnings				
d. Net cash provided by (or used in) investing activities	0			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,186,253)			
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,186,253			
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	0			

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5380  
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	12,830,341	13,531,469	14,810,212	
Total Operating Revenue	12,830,341	13,531,469	14,810,212	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	8,678,800	9,274,899	12,205,842	
Employee Benefits	859,550	1,113,071	1,370,493	
Services & Supplies	5,150,310	5,319,453	6,258,240	
Depreciation/Amortization	181,378	50,190	45,555	
Total Operating Expense	14,870,038	15,757,613	19,880,130	
Operating Income or (Loss)	(2,039,697)	(2,226,144)	(5,069,918)	
NONOPERATING REVENUES				
Interest Earnings	54,696	61,926	61,926	
Total Nonoperating Revenues	54,696	61,926	61,926	
NONOPERATING EXPENSES				
Interest Expense	829			
Total Nonoperating Expenses	829	0	0	
Net Income (Loss) before Operating Transfers	(1,985,830)	(2,164,218)	(5,007,992)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	1,700,000	3,200,000	3,200,000	
Out				
Net Operating Transfers	1,700,000	3,200,000	3,200,000	
NET INCOME (LOSS)	(285,830)	1,035,782	(1,807,992)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410  
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	12,791,539	13,531,469	14,810,212	
Cash paid to employees & benefits	(9,304,405)	(10,837,970)	(12,150,762)	
Cash paid for services & supplies	(4,968,760)	(5,424,373)	(6,258,240)	
a. Net cash provided by (or used for) operating activities	(1,481,626)	(2,730,874)	(3,598,790)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	1,700,000	3,200,000	3,200,000	
b. Net cash provided by (or used for) noncapital financing activities	1,700,000	3,200,000	3,200,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(54,380)			
Principal	(131,522)			
Interest	(829)			
c. Net cash provided by (or used for) capital and related financing activities	(186,731)	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	48,161	61,926	61,926	
d. Net cash provided by (or used in) investing activities	48,161	61,926	61,926	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	79,804	531,052	(336,864)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,438,582	3,518,386	4,049,438	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,518,386	4,049,438	3,712,574	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410  
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Intergovernmental Revenues				
Grants	3,022,919	3,103,999	2,944,703	
Charges for Services				
Total Patient Revenue	558,222,009	575,952,725	636,810,276	
MCO Enhanced Rate - Current Year	151,271,128	231,186,672	228,076,510	
Upper Payment Limit (UPL)	89,648,775	103,039,076	93,954,930	
Practioner UPL	3,348,868	2,414,687	2,511,649	
Indigent Accident Fund (IAF) Supplemental	13,235,992	12,291,100	10,468,389	
Disproportionate Share (DSH)	305,902			
Cost Report Settlement	2,922,603	2,855,006	2,898,383	
Other	37,152,812	40,380,311	39,485,883	
<b>Total Operating Revenue</b>	<b>859,131,008</b>	<b>971,223,576</b>	<b>1,017,150,723</b>	
<b>OPERATING EXPENSE</b>				
Hospital				
Salaries & Wages	367,118,038	410,181,030	448,734,357	
Employee Benefits	147,846,356	173,355,265	183,794,421	
Services & Supplies	155,182,410	176,017,362	183,674,592	
Professional Fees	38,818,972	33,546,305	30,948,402	
Purchased Services	76,004,584	76,738,118	80,004,513	
Repairs and Maintenance	11,376,533	10,789,357	11,457,971	
Other	17,875,177	21,751,944	22,069,598	
Rent	2,167,458	1,651,547	1,588,636	
Depreciation/Amortization	44,107,976	46,776,554	47,732,409	
<b>Total Operating Expense</b>	<b>860,497,504</b>	<b>950,807,482</b>	<b>1,010,004,899</b>	
Operating Income or (Loss)	(1,366,496)	20,416,094	7,145,824	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	8,477,579	9,887,677	9,887,677	
Other				
<b>Total Nonoperating Revenues</b>	<b>8,477,579</b>	<b>9,887,677</b>	<b>9,887,677</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense*	236,427	33,919		
Interest Expense - SBITA	386,617	229,946	195,329	
Interest Expense Capital Leases	804,223	791,151	523,970	
Amortization of Deferred Charges	51,832	8,639		
Other	45,732			
<b>Total Nonoperating Expenses</b>	<b>1,524,831</b>	<b>1,063,655</b>	<b>719,299</b>	
Net Income (Loss) before				
Operating Transfers	5,586,252	29,240,116	16,314,202	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	31,000,000	5,000,000	5,000,000	
In From Fund 4370 (County Capital Projects)		5,000,000	554,223	
Out				
Net Operating Transfers	31,000,000	10,000,000	5,554,223	
<b>NET INCOME (LOSS)</b>	<b>36,586,252</b>	<b>39,240,116</b>	<b>21,868,425</b>	

\* 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



<u>PROPRIETARY FUND</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025		
			TENTATIVE APPROVED	FINAL APPROVED	
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received from customers	660,304,284	1,099,966,446	974,720,137		
Cash paid to employees & benefits	(494,993,985)	(580,128,894)	(632,528,778)		
Cash paid for services & supplies	(345,984,548)	(365,793,155)	(329,743,712)		
Other operating receipts	40,329,222	41,477,902	42,430,586		
a. Net cash provided by (or used for) operating activities	(140,345,027)	195,522,299	54,878,233		
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Contrib: County Subsidy	31,000,000	5,000,000	5,000,000		
Contrib: County Capital		5,000,000	554,223		
Other - Donation / Grants					
b. Net cash provided by (or used for) noncapital financing activities	31,000,000	10,000,000	5,554,223		
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Acquisition, construction or improvement of capital assets	(35,875,602)	(61,035,000)	(51,770,733)		
Principal	(7,410,650)	(6,565,000)			
Interest	(452,441)	(101,758)			
Other	(45,732)				
c. Net cash provided by (or used for) capital and related financing activities	(43,784,425)	(67,701,758)	(51,770,733)		
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest earnings	8,477,579	9,887,677	9,887,677		
d. Net cash provided by (or used in) investing activities	8,477,579	9,887,677	9,887,677		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(144,651,873)	147,708,218	18,549,400		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	262,434,495	117,782,622	265,490,840		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	117,782,622	265,490,840	284,040,240		

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	2,753,786	3,105,202	3,695,000	
Total Operating Revenue	2,753,786	3,105,202	3,695,000	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	1,160,457	1,255,214	1,329,949	
Employee Benefits	260,668	295,185	342,063	
Services & Supplies	1,680,076	1,816,514	2,130,493	
Depreciation/Amortization	2,105	7,225	9,785	
Total Operating Expense	3,103,306	3,374,138	3,812,290	
Operating Income or (Loss)	(349,520)	(268,936)	(117,290)	
NONOPERATING REVENUES				
Interest Earnings	14,108	12,927	12,927	
Total Nonoperating Revenues	14,108	12,927	12,927	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(335,412)	(256,009)	(104,363)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	250,000	3,250,000	250,000	
Out				
Net Operating Transfers	250,000	3,250,000	250,000	
NET INCOME (LOSS)	(85,412)	2,993,991	145,637	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,752,198	3,105,202	3,695,000	
Cash paid to employees & benefits	(1,383,623)	(1,550,399)	(1,672,012)	
Cash paid for services & supplies	(1,707,408)	(1,816,514)	(2,130,493)	
a. Net cash provided by (or used for) operating activities	(338,833)	(261,711)	(107,505)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	250,000	3,250,000	250,000	
b. Net cash provided by (or used for) noncapital financing activities	250,000	3,250,000	250,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(7,981)	(48,000)	(3,000,000)	
c. Net cash provided by (or used for) capital and related financing activities	(7,981)	(48,000)	(3,000,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	12,268	12,927	12,927	
d. Net cash provided by (or used in) investing activities	12,268	12,927	12,927	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(84,546)	2,953,216	(2,844,578)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,178,120	1,093,574	4,046,790	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,093,574	4,046,790	1,202,212	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	3,873,228	4,345,021	4,270,000	
Miscellaneous				
Other	46,764	54,719		
<b>Total Operating Revenue</b>	<b>3,919,992</b>	<b>4,399,740</b>	<b>4,270,000</b>	
OPERATING EXPENSE				
Judicial				
Salaries & Wages	944,439	964,466	1,218,982	
Employee Benefits	403,893	449,332	674,503	
Services & Supplies	1,879,930	2,107,092	2,569,000	
Depreciation/Amortization	77,528	104,893	88,440	
<b>Total Operating Expense</b>	<b>3,305,790</b>	<b>3,625,783</b>	<b>4,550,925</b>	
Operating Income or (Loss)	614,202	773,957	(280,925)	
NONOPERATING REVENUES				
Interest Earnings	24,210	48,091	48,091	
<b>Total Nonoperating Revenues</b>	<b>24,210</b>	<b>48,091</b>	<b>48,091</b>	
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment	(43,788)			
<b>Total Nonoperating Expenses</b>	<b>(43,788)</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before Operating Transfers	682,200	822,048	(232,834)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>682,200</b>	<b>822,048</b>	<b>(232,834)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5460  
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,843,665	4,345,021	4,270,000	
Cash paid to employees & benefits	(1,339,961)	(1,413,798)	(1,893,485)	
Cash paid for services & supplies	(1,838,569)	(2,107,092)	(2,569,000)	
Other operating receipts	44,462	54,719		
a. Net cash provided by (or used for) operating activities	709,597	878,850	(192,485)	
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	(379,069)		(448,000)	
Sale of capital assets	44,655			
c. Net cash provided by (or used for) capital and related financing activities	(334,414)	0	(448,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	17,658	48,091	48,091	
d. Net cash provided by (or used in) investing activities	17,658	48,091	48,091	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	392,841	926,941	(592,394)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,346,962	2,739,803	3,666,744	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,739,803	3,666,744	3,074,350	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5460  
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Sewer Charges	181,097,882	189,779,518	196,312,068	
Connection Fees / SDA Revenues*	26,648,512	28,000,644	20,886,553	
Effluent Sales - Water Reuse Sales	438,932	454,908	450,000	
Pretreatment Fees	422,725	439,268	447,946	
Septage Fees	593,310	866,887	456,500	
Miscellaneous				
Other	191,239	167,485	190,000	
<b>Total Operating Revenue</b>	<b>209,392,600</b>	<b>219,708,710</b>	<b>218,743,067</b>	
<b>OPERATING EXPENSE</b>				
Utility Enterprise				
Salaries & Wages	29,633,055	31,491,749	34,566,722	
Employee Benefits	14,145,072	15,622,148	16,983,611	
Services & Supplies	51,468,283	57,603,161	67,071,325	
Depreciation/Amortization	92,164,360	89,052,503	91,724,078	
<b>Total Operating Expense</b>	<b>187,410,770</b>	<b>193,769,561</b>	<b>210,345,736</b>	
<b>Operating Income or (Loss)</b>	<b>21,981,830</b>	<b>25,939,149</b>	<b>8,397,331</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	4,372,232	22,433,915	15,089,691	
County Option (0.25%) Sales and Use Tax (Waste Water Infrastructure)	28,525,841	28,423,574	29,276,282	
Capital Contributions**	37,760,747	30,339,780	30,946,576	
Other	67,579	1,149,368	1,172,355	
<b>Total Nonoperating Revenues</b>	<b>70,726,399</b>	<b>82,346,637</b>	<b>76,484,904</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense**	13,011,974	21,162,587	29,518,168	
<b>Total Nonoperating Expenses</b>	<b>13,011,974</b>	<b>21,162,587</b>	<b>29,518,168</b>	
<b>Net Income (Loss) before Operating Transfers</b>	<b>79,696,255</b>	<b>87,123,199</b>	<b>55,364,067</b>	
<b>Operating Transfers (Schedule T)</b>				
In				
Out				
<b>Net Operating Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>79,696,255</b>	<b>87,123,199</b>	<b>55,364,067</b>	

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

\* NOTE: Connection Fees (Water) for Actual  
Prior Year are recorded in the ACFR  
as Capital Contributions.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Clark County Water Reclamation District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	207,519,683	219,708,710	218,743,067	
Cash paid to employees & benefits	(42,387,551)	(47,113,897)	(51,550,333)	
Cash paid for services & supplies	(50,230,861)	(57,603,161)	(67,071,325)	
Other operating receipts	67,579			
a. Net cash provided by (or used for) operating activities	114,968,850	114,991,652	100,121,409	
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	(113,253,538)	(250,845,485)	(377,092,643)	
County option (0.25%) sales & use tax Principal	28,478,281	28,423,574	29,276,282	
Interest	(19,213,588)	(18,003,921)	(24,638,913)	
Interest	(14,299,803)	(14,254,886)	(29,518,168)	
Proceeds from capital debt	3,400,000	378,663,941		
c. Net cash provided by (or used for) capital and related financing activities	(114,888,648)	123,983,223	(401,973,442)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	10,672,200	22,433,915	15,089,691	
Purchase of investments	(115,773,045)	(509,399,053)	(228,628,000)	
Proceeds from sales of investments	144,733,153	409,407,988	496,107,020	
d. Net cash provided by (or used in) investing activities	39,632,308	(77,557,150)	282,568,711	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	39,712,510	161,417,725	(19,283,322)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	54,578,052	94,290,562	255,708,287	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	94,290,562	255,708,287	236,424,965	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	176,311,435	201,523,783	215,474,458	
Miscellaneous				
Other	20,089,046	27,141,143	27,141,143	
Total Operating Revenue	196,400,481	228,664,926	242,615,601	
OPERATING EXPENSE				
General Government				
Services & Supplies	209,363,627	214,983,054	236,696,764	
Depreciation/Amortization				
Total Operating Expense	209,363,627	214,983,054	236,696,764	
Operating Income or (Loss)	(12,963,146)	13,681,872	5,918,837	
NONOPERATING REVENUES				
Interest Earnings	2,576,943	2,958,585	2,958,585	
Total Nonoperating Revenues	2,576,943	2,958,585	2,958,585	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(10,386,203)	16,640,457	8,877,422	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(10,386,203)	16,640,457	8,877,422	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	166,647,144	201,523,783	215,474,458	
Cash paid for services & supplies	(203,807,460)	(214,983,054)	(236,696,764)	
Other operating receipts	20,089,046	27,141,143	27,141,143	
a. Net cash provided by (or used for) operating activities	(17,071,270)	13,681,872	5,918,837	
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	2,428,509	2,958,585	2,958,585	
d. Net cash provided by (or used in) investing activities	2,428,509	2,958,585	2,958,585	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(14,642,761)	16,640,457	8,877,422	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	104,808,041	90,165,280	106,805,737	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	90,165,280	106,805,737	115,683,159	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6520  
Self-Funded Group Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	17,819,938	27,549,739	28,649,343	
Miscellaneous				
Other	2,425,226	499,728	550,000	
<b>Total Operating Revenue</b>	<b>20,245,164</b>	<b>28,049,467</b>	<b>29,199,343</b>	
OPERATING EXPENSE				
General Government				
Salaries & Wages	628,022	778,447	921,919	
Employee Benefits	295,305	362,124	486,046	
Services & Supplies	20,632,595	32,679,255	31,757,341	
Depreciation/Amortization	68,763	42,465	9,552	
<b>Total Operating Expense</b>	<b>21,624,685</b>	<b>33,862,291</b>	<b>33,174,858</b>	
Operating Income or (Loss)	(1,379,521)	(5,812,824)	(3,975,515)	
NONOPERATING REVENUES				
Interest Earnings	764,081	976,127	976,127	
<b>Total Nonoperating Revenues</b>	<b>764,081</b>	<b>976,127</b>	<b>976,127</b>	
NONOPERATING EXPENSES				
Interest Expense	1,773			
<b>Total Nonoperating Expenses</b>	<b>1,773</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	(617,213)	(4,836,697)	(2,999,388)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>(617,213)</b>	<b>(4,836,697)</b>	<b>(2,999,388)</b>	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	17,811,676	27,549,739	28,649,343	
Cash paid to employees & benefits	(905,668)	(1,140,571)	(1,407,965)	
Cash paid for services & supplies	(20,557,218)	(32,679,255)	(31,757,341)	
Other operating receipts	1,087,210	499,728	550,000	
a. Net cash provided by (or used for) operating activities	(2,564,000)	(5,770,359)	(3,965,963)	
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	(83,614)			
Interest	(1,773)			
c. Net cash provided by (or used for) capital and related financing activities	(85,387)	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	678,261	976,127	976,127	
d. Net cash provided by (or used in) investing activities	678,261	976,127	976,127	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,971,126)	(4,794,232)	(2,989,836)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	48,164,889	46,193,763	41,399,531	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	46,193,763	41,399,531	38,409,695	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments				
Miscellaneous				
Other	250,000	100,000	100,000	
<b>Total Operating Revenue</b>	<b>250,000</b>	<b>100,000</b>	<b>100,000</b>	
OPERATING EXPENSE				
General Government				
Salaries & Wages	2,902,290	2,688,851	3,000,000	
Employee Benefits	151,788	227,211	200,000	
Services & Supplies	600,681	518,897	741,667	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>3,654,759</b>	<b>3,434,959</b>	<b>3,941,667</b>	
<b>Operating Income or (Loss)</b>	<b>(3,404,759)</b>	<b>(3,334,959)</b>	<b>(3,841,667)</b>	
NONOPERATING REVENUES				
Interest Earnings	177,860	78,405	78,405	
<b>Total Nonoperating Revenues</b>	<b>177,860</b>	<b>78,405</b>	<b>78,405</b>	
NONOPERATING EXPENSES				
<b>Total Nonoperating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	(3,226,899)	(3,256,554)	(3,763,262)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	1,000,000	1,000,000	1,000,000	
Out				
<b>Net Operating Transfers</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>NET INCOME (LOSS)</b>	<b>(2,226,899)</b>	<b>(2,256,554)</b>	<b>(2,763,262)</b>	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers				
Cash paid to employees & benefits	(3,023,464)	(2,916,062)	(3,200,000)	
Cash paid for services & supplies	(424,951)	(518,897)	(741,667)	
Other operating receipts	150,000	100,000	100,000	
a. Net cash provided by (or used for) operating activities	(3,298,415)	(3,334,959)	(3,841,667)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	1,000,000	1,000,000	1,000,000	
b. Net cash provided by (or used for) noncapital financing activities	1,000,000	1,000,000	1,000,000	
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	171,738	78,405	78,405	
d. Net cash provided by (or used in) investing activities	171,738	78,405	78,405	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,126,677)	(2,256,554)	(2,763,262)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	7,243,508	5,116,831	2,860,277	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,116,831	2,860,277	97,015	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6540  
Employee Benefits

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	14,300,000	21,100,000	24,000,000	
Miscellaneous				
Other	251,778	250,000	250,000	
<b>Total Operating Revenue</b>	<b>14,551,778</b>	<b>21,350,000</b>	<b>24,250,000</b>	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	22,107,585	15,732,500	17,695,000	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>22,107,585</b>	<b>15,732,500</b>	<b>17,695,000</b>	
Operating Income or (Loss)	(7,555,807)	5,617,500	6,555,000	
NONOPERATING REVENUES				
Interest Earnings	246,465	450,000	200,000	
<b>Total Nonoperating Revenues</b>	<b>246,465</b>	<b>450,000</b>	<b>200,000</b>	
NONOPERATING EXPENSES				
<b>Total Nonoperating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before Operating Transfers	(7,309,342)	6,067,500	6,755,000	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>(7,309,342)</b>	<b>6,067,500</b>	<b>6,755,000</b>	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	14,300,000	21,100,000	24,000,000	
Cash paid for services & supplies	(14,190,248)	(15,732,500)	(17,695,000)	
Other operating receipts	227,696	250,000	250,000	
a. Net cash provided by (or used for) operating activities	337,448	5,617,500	6,555,000	
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	212,039	450,000	200,000	
d. Net cash provided by (or used in) investing activities	212,039	450,000	200,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	549,487	6,067,500	6,755,000	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	16,740,713	17,290,200	23,357,700	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	17,290,200	23,357,700	30,112,700	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6560  
LVMPD Self-Funded Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	27,111,173	35,114,094	56,734,922	
Miscellaneous				
Other	2,032,647	900,000	900,000	
Total Operating Revenue	29,143,820	36,014,094	57,634,922	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	31,489,232	37,702,722	45,090,943	
Depreciation/Amortization				
Total Operating Expense	31,489,232	37,702,722	45,090,943	
Operating Income or (Loss)	(2,345,412)	(1,688,628)	12,543,979	
NONOPERATING REVENUES				
Interest Earnings	820,415	1,100,000	800,000	
Total Nonoperating Revenues	820,415	1,100,000	800,000	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(1,524,997)	(588,628)	13,343,979	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(1,524,997)	(588,628)	13,343,979	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6570  
LVMPD Self-Funded Industrial Insurance



<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	27,111,173	35,114,094	56,734,922	
Cash paid for services & supplies	(30,740,621)	(37,702,722)	(45,090,943)	
Other operating receipts	792,005	900,000	900,000	
a. Net cash provided by (or used for) operating activities	(2,837,443)	(1,688,628)	12,543,979	
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	725,010	1,100,000	800,000	
d. Net cash provided by (or used in) investing activities	725,010	1,100,000	800,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,112,433)	(588,628)	13,343,979	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	53,365,010	51,252,577	50,663,949	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	51,252,577	50,663,949	64,007,928	

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) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	3,750,000	4,000,000	2,250,000	
<b>Total Operating Revenue</b>	<b>3,750,000</b>	<b>4,000,000</b>	<b>2,250,000</b>	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	5,595,773	1,686,602	2,002,500	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>5,595,773</b>	<b>1,686,602</b>	<b>2,002,500</b>	
Operating Income or (Loss)	(1,845,773)	2,313,398	247,500	
NONOPERATING REVENUES				
Interest Earnings	68,873	52,141	52,141	
<b>Total Nonoperating Revenues</b>	<b>68,873</b>	<b>52,141</b>	<b>52,141</b>	
NONOPERATING EXPENSES				
<b>Total Nonoperating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before Operating Transfers	(1,776,900)	2,365,539	299,641	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>(1,776,900)</b>	<b>2,365,539</b>	<b>299,641</b>	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,750,000	4,000,000	2,250,000	
Cash paid for services & supplies	(4,767,398)	(1,686,602)	(2,002,500)	
a. Net cash provided by (or used for) operating activities	(1,017,398)	2,313,398	247,500	
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	63,408	52,141	52,141	
d. Net cash provided by (or used in) investing activities	63,408	52,141	52,141	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(953,990)	2,365,539	299,641	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,654,716	3,700,726	6,066,265	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,700,726	6,066,265	6,365,906	

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) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	6,469,064	7,466,607	8,416,289	
Miscellaneous				
Other	84,966	215,378		
<b>Total Operating Revenue</b>	<b>6,554,030</b>	<b>7,681,985</b>	<b>8,416,289</b>	
OPERATING EXPENSE				
Public Safety				
Services & Supplies	6,411,517	7,560,210	9,399,800	
Depreciation/Amortization				
<b>Total Operating Expense</b>	<b>6,411,517</b>	<b>7,560,210</b>	<b>9,399,800</b>	
Operating Income or (Loss)	142,513	121,775	(983,511)	
NONOPERATING REVENUES				
Interest Earnings	132,200	218,615	218,615	
<b>Total Nonoperating Revenues</b>	<b>132,200</b>	<b>218,615</b>	<b>218,615</b>	
NONOPERATING EXPENSES				
<b>Total Nonoperating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before				
Operating Transfers	274,713	340,390	(764,896)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>274,713</b>	<b>340,390</b>	<b>(764,896)</b>	

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) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	6,469,064	7,466,607	8,416,289	
Cash paid for services & supplies	(5,654,001)	(7,560,210)	(9,399,800)	
Other operating receipts	137,982	215,378		
a. Net cash provided by (or used for) operating activities	953,045	121,775	(983,511)	
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	102,675	218,615	218,615	
d. Net cash provided by (or used in) investing activities	102,675	218,615	218,615	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,055,720	340,390	(764,896)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	13,235,686	14,291,406	14,631,796	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,291,406	14,631,796	13,866,900	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6590  
Detention Self-Funded Industrial Insurance

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services			2,482,160	
Billings to Departments				
Miscellaneous				
Other	380,400			
Total Operating Revenue	380,400	0	2,482,160	
OPERATING EXPENSE				
General Government				
Salaries & Wages	1,097,961	1,197,211	1,367,779	
Employee Benefits	492,314	585,822	712,560	
Services & Supplies	1,203,572	1,180,580	2,821,693	
Depreciation/Amortization				
Total Operating Expense	2,793,847	2,963,613	4,902,032	
Operating Income or (Loss)	(2,413,447)	(2,963,613)	(2,419,872)	
NONOPERATING REVENUES				
Interest Earnings	272,343	197,027	197,027	
Total Nonoperating Revenues	272,343	197,027	197,027	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(2,141,104)	(2,766,586)	(2,222,845)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(2,141,104)	(2,766,586)	(2,222,845)	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers			2,482,160	
Cash paid to employees & benefits	(1,572,260)	(1,783,033)	(2,080,339)	
Cash paid for services & supplies	(1,274,627)	(1,180,580)	(2,821,693)	
Other operating receipts				
a. Net cash provided by (or used for) operating activities	(2,846,887)	(2,963,613)	(2,419,872)	
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	255,860	197,027	197,027	
d. Net cash provided by (or used in) investing activities	255,860	197,027	197,027	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,591,027)	(2,766,586)	(2,222,845)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	13,489,283	10,898,256	8,131,670	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	10,898,256	8,131,670	5,908,825	

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) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	10,391,502	10,981,840	8,457,932	
Miscellaneous				
Other	1,531,714			
Total Operating Revenue	11,923,216	10,981,840	8,457,932	
OPERATING EXPENSE				
General Government				
Services & Supplies	8,444,975	9,089,353	15,066,038	
Depreciation/Amortization				
Total Operating Expense	8,444,975	9,089,353	15,066,038	
Operating Income or (Loss)	3,478,241	1,892,487	(6,608,106)	
NONOPERATING REVENUES				
Interest Earnings	12,546	394,026	394,026	
Total Nonoperating Revenues	12,546	394,026	394,026	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	3,490,787	2,286,513	(6,214,080)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	3,490,787	2,286,513	(6,214,080)	

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)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	10,371,292	10,981,840	8,457,932	
Cash paid for services & supplies	(8,569,925)	(9,089,353)	(15,066,038)	
Other operating receipts	10,114			
a. Net cash provided by (or used for) operating activities	1,811,481	1,892,487	(6,608,106)	
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	(21,829)	394,026	394,026	
d. Net cash provided by (or used in) investing activities	(21,829)	394,026	394,026	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,789,652	2,286,513	(6,214,080)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	14,335,223	16,124,875	18,411,388	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	16,124,875	18,411,388	12,197,308	

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) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	1,982,264	3,060,000	3,060,000	
Total Operating Revenue	1,982,264	3,060,000	3,060,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	637,044	902,127	974,774	
Employee Benefits	288,223	448,215	533,208	
Services & Supplies	1,135,303	1,032,959	2,864,995	
Depreciation/Amortization				
Total Operating Expense	2,060,570	2,383,301	4,372,977	
Operating Income or (Loss)	(78,306)	676,699	(1,312,977)	
NONOPERATING REVENUES				
Interest Earnings	48,480	30,423	30,423	
Total Nonoperating Revenues	48,480	30,423	30,423	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(29,826)	707,122	(1,282,554)	
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)	(29,826)	707,122	(1,282,554)	

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) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,982,264	3,060,000	3,060,000	
Cash paid to employees & benefits	(938,281)	(1,350,342)	(1,507,982)	
Cash paid for services & supplies	(1,508,377)	(1,032,959)	(2,864,995)	
a. Net cash provided by (or used for) operating activities	(464,394)	676,699	(1,312,977)	
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	46,194	30,423	30,423	
d. Net cash provided by (or used in) investing activities	46,194	30,423	30,423	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(418,200)	707,122	(1,282,554)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,993,632	1,575,432	2,282,554	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,575,432	2,282,554	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) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	693,807	700,000	600,000	
Total Operating Revenue	693,807	700,000	600,000	
OPERATING EXPENSE				
Judicial				
Services & Supplies	234,412	287,500	800,000	
Depreciation/Amortization				
Total Operating Expense	234,412	287,500	800,000	
Operating Income or (Loss)	459,395	412,500	(200,000)	
NONOPERATING REVENUES				
Interest Earnings	(16)	4,763	4,763	
Total Nonoperating Revenues	(16)	4,763	4,763	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	459,379	417,263	(195,237)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	459,379	417,263	(195,237)	

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)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	16	1,159,395	600,000	
Cash paid for services & supplies		(287,500)	(800,000)	
a. Net cash provided by (or used for) operating activities	16	871,895	(200,000)	
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	(16)	4,763	4,763	
d. Net cash provided by (or used in) investing activities	(16)	4,763	4,763	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	0	876,658	(195,237)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	0	0	876,658	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	0	876,658	681,421	

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) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	3,000,000	2,000,000	2,000,000	
Parking Fees	362,722	240,000		
<b>Total Operating Revenue</b>	<b>3,362,722</b>	<b>2,240,000</b>	<b>2,000,000</b>	
OPERATING EXPENSE				
General Government				
Salaries & Wages	166,988	184,833	261,719	
Employee Benefits	69,154	97,081	135,885	
Services & Supplies	625,891	518,970	4,455,096	
Depreciation/Amortization	200,299	210,722	215,934	
<b>Total Operating Expense</b>	<b>1,062,332</b>	<b>1,011,606</b>	<b>5,068,634</b>	
<b>Operating Income or (Loss)</b>	<b>2,300,390</b>	<b>1,228,394</b>	<b>(3,068,634)</b>	
NONOPERATING REVENUES				
Interest Earnings	(9,881)	86,446	86,446	
<b>Total Nonoperating Revenues</b>	<b>(9,881)</b>	<b>86,446</b>	<b>86,446</b>	
NONOPERATING EXPENSES				
<b>Total Nonoperating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before Operating Transfers	2,290,509	1,314,840	(2,982,188)	
Operating Transfers (Schedule T)				
In From Fund 5380 (Public Parking)	10,822,045			
Out				
Net Operating Transfers	10,822,045	0	0	
<b>NET INCOME (LOSS)</b>	<b>13,112,554</b>	<b>1,314,840</b>	<b>(2,982,188)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6830  
County Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,283,499	2,240,000	2,000,000	
Cash paid to employees & benefits	(234,036)	(281,914)	(397,604)	
Cash paid for services & supplies	(428,222)	(518,970)	(4,455,096)	
a. Net cash provided by (or used for) operating activities	2,621,241	1,439,116	(2,852,700)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	4,186,253			
b. Net cash provided by (or used for) noncapital financing activities	4,186,253	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction, or improvement of capital assets	(894,805)	(228,447)	(1,071,554)	
c. Net cash provided by (or used for) capital and related financing activities	(894,805)	(228,447)	(1,071,554)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(31,704)	86,446	86,446	
d. Net cash provided by (or used in) investing activities	(31,704)	86,446	86,446	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,880,985	1,297,115	(3,837,808)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx		5,880,985	7,178,100	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,880,985	7,178,100	3,340,292	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6830  
County Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	5,520,593	11,000,000	11,000,000	
Miscellaneous				
Other	9,797	14,003		
Total Operating Revenue	5,530,390	11,014,003	11,000,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	1,739,503	2,230,820	2,557,854	
Employee Benefits	952,561	1,155,512	1,482,984	
Services & Supplies	4,746,730	5,783,833	8,243,728	
Depreciation/Amortization	156,396	149,103	67,534	
Total Operating Expense	7,595,190	9,319,268	12,352,100	
Operating Income or (Loss)	(2,064,800)	1,694,735	(1,352,100)	
NONOPERATING REVENUES				
Interest Earnings	140,219	75,428	75,428	
Total Nonoperating Revenues	140,219	75,428	75,428	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(1,924,581)	1,770,163	(1,276,672)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(1,924,581)	1,770,163	(1,276,672)	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	5,521,398	11,000,000	11,000,000	
Cash paid to employees & benefits	(2,942,436)	(3,386,332)	(4,040,838)	
Cash paid for services & supplies	(4,769,966)	(5,783,833)	(8,243,728)	
Other operating receipts	9,797	14,003		
a. Net cash provided by (or used for) operating activities	(2,181,207)	1,843,838	(1,284,566)	
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	135,750	75,428	75,428	
d. Net cash provided by (or used in) investing activities	135,750	75,428	75,428	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,045,457)	1,919,266	(1,209,138)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,232,927	4,187,470	6,106,736	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,187,470	6,106,736	4,897,598	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	18,575,024	20,001,432	19,732,000	
Miscellaneous				
Other	89,009	26,762		
<b>Total Operating Revenue</b>	<b>18,664,033</b>	<b>20,028,194</b>	<b>19,732,000</b>	
OPERATING EXPENSE				
General Government				
Salaries & Wages	3,889,376	3,971,410	4,475,248	
Employee Benefits	1,681,455	1,931,832	2,341,773	
Services & Supplies	11,044,499	13,517,006	15,732,546	
Depreciation/Amortization	786,535	368,768	366,883	
<b>Total Operating Expense</b>	<b>17,401,865</b>	<b>19,789,016</b>	<b>22,916,450</b>	
Operating Income or (Loss)	1,262,168	239,178	(3,184,450)	
NONOPERATING REVENUES				
Interest Earnings	311,028	227,360	227,360	
Gain on Disposal of Property & Equipment	58,102			
<b>Total Nonoperating Revenues</b>	<b>369,130</b>	<b>227,360</b>	<b>227,360</b>	
NONOPERATING EXPENSES				
Interest Expense	11,898			
<b>Total Nonoperating Expenses</b>	<b>11,898</b>	<b>0</b>	<b>0</b>	
Net Income (Loss) before Operating Transfers	1,619,400	466,538	(2,957,090)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
<b>NET INCOME (LOSS)</b>	<b>1,619,400</b>	<b>466,538</b>	<b>(2,957,090)</b>	

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) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	18,595,009	20,001,432	19,732,000	
Cash paid to employees & benefits	(5,561,341)	(5,903,242)	(6,817,021)	
Cash paid for services & supplies	(11,196,168)	(13,517,006)	(15,732,546)	
Other operating receipts	81,314	26,762		
a. Net cash provided by (or used for) operating activities	1,918,814	607,946	(2,817,567)	
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	(4,474,447)	(300,000)	(5,933,147)	
Sale of capital assets	58,102			
Principal	(357,177)			
Interest	(11,898)			
c. Net cash provided by (or used for) capital and related financing activities	(4,785,420)	(300,000)	(5,933,147)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	286,847	227,360	227,360	
d. Net cash provided by (or used in) investing activities	286,847	227,360	227,360	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,579,759)	535,306	(8,523,354)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	17,447,317	14,867,558	15,402,864	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,867,558	15,402,864	6,879,510	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	2,497,225	3,839,500	2,600,000	
Miscellaneous				
Other				
Total Operating Revenue	2,497,225	3,839,500	2,600,000	
OPERATING EXPENSE				
General Government				
Salaries & Wages	3,913,094	4,636,439	5,620,304	
Employee Benefits	1,637,065	2,183,078	2,893,072	
Services & Supplies	1,321,889	1,275,011	2,918,723	
Depreciation/Amortization	4,664	9,776	5,955	
Total Operating Expense	6,876,712	8,104,304	11,438,054	
Operating Income or (Loss)	(4,379,487)	(4,264,804)	(8,838,054)	
NONOPERATING REVENUES				
Interest Earnings	66,606	77,767	77,767	
Total Nonoperating Revenues	66,606	77,767	77,767	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before Operating Transfers	(4,312,881)	(4,187,037)	(8,760,287)	
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)	(262,881)	(137,037)	(4,710,287)	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6860  
Construction Management

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,509,660	3,839,500	2,600,000	
Cash paid to employees & benefits	(5,521,493)	(6,819,517)	(8,513,376)	
Cash paid for services & supplies	(1,334,172)	(1,275,011)	(2,918,723)	
Other operating receipts				
a. Net cash provided by (or used for) operating activities	(4,346,005)	(4,255,028)	(8,832,099)	
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				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	52,864	77,767	77,767	
d. Net cash provided by (or used in) investing activities	52,864	77,767	77,767	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(243,141)	(127,261)	(4,704,332)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	7,565,758	7,322,617	7,195,356	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	7,322,617	7,195,356	2,491,024	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6860  
Construction Management

<b><u>PROPRIETARY FUND</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Billings to Departments	93,938,018	103,027,437	105,279,235	
Miscellaneous				
Other	297,829	297,829	3,000,000	
<b>Total Operating Revenue</b>	<b>94,235,847</b>	<b>103,325,266</b>	<b>108,279,235</b>	
<b>OPERATING EXPENSE</b>				
General Government				
Salaries & Wages	20,066,575	22,529,691	25,521,543	
Employee Benefits	8,127,498	10,216,020	13,120,868	
Services & Supplies	38,006,104	57,135,160	66,627,234	
Depreciation/Amortization	10,512,717	1,619,119	1,485,926	
<b>Total Operating Expense</b>	<b>76,712,894</b>	<b>91,499,990</b>	<b>106,755,571</b>	
<b>Operating Income or (Loss)</b>	<b>17,522,953</b>	<b>11,825,276</b>	<b>1,523,664</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	(180,487)	813,257	813,257	
<b>Total Nonoperating Revenues</b>	<b>(180,487)</b>	<b>813,257</b>	<b>813,257</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense	449,883			
<b>Total Nonoperating Expenses</b>	<b>449,883</b>	<b>0</b>	<b>0</b>	
<b>Net Income (Loss) before</b>				
<b>Operating Transfers</b>	<b>16,892,583</b>	<b>12,638,533</b>	<b>2,336,921</b>	
<b>Operating Transfers (Schedule T)</b>				
In				
Out To Fund 4380 (IT Capital Projects)			(20,000,000)	
<b>Net Operating Transfers</b>	<b>0</b>	<b>0</b>	<b>(20,000,000)</b>	
<b>NET INCOME (LOSS)</b>	<b>16,892,583</b>	<b>12,638,533</b>	<b>(17,663,079)</b>	

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 6880  
Enterprise Resource Planning

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	93,692,103	103,027,437	105,279,235	
Cash paid to employees & benefits	(27,838,349)	(32,745,711)	(38,642,411)	
Cash paid for services & supplies	(38,312,677)	(57,135,160)	(66,627,234)	
Other operating receipts	297,829	299,187	300,000	
a. Net cash provided by (or used for) operating activities	27,838,906	13,445,753	309,590	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers to other funds			(20,000,000)	
b. Net cash provided by (or used for) noncapital financing activities	0	0	(20,000,000)	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition, construction, or improvement of capital assets	(5,272)	(535,440)	(27,255,400)	
Principal	(8,732,002)			
Interest	(409,366)			
c. Net cash provided by (or used for) capital and related financing activities	(9,146,640)	(535,440)	(27,255,400)	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	(313,219)	813,257	813,257	
d. Net cash provided by (or used in) investing activities	(313,219)	813,257	813,257	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	18,379,047	13,723,570	(46,132,553)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	33,355,227	51,734,274	65,457,844	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	51,734,274	65,457,844	19,325,291	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 6880  
Enterprise Resource Planning

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Total Operating Revenue	0	0	0	
OPERATING EXPENSE				
Health				
Services & Supplies	575	3,000	500	
Depreciation/Amortization				
Total Operating Expense	575	3,000	500	
Operating Income or (Loss)	(575)	(3,000)	(500)	
NONOPERATING REVENUES				
Interest Earnings	1,003	5,000	1,500	
Total Nonoperating Revenues	1,003	5,000	1,500	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	428	2,000	1,000	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	428	2,000	1,000	

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 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash paid for services & supplies	(575)	(3,000)	(500)	
a. Net cash provided by (or used for) operating activities	(575)	(3,000)	(500)	
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	1,003	5,000	1,500	
d. Net cash provided by (or used in) investing activities	1,003	5,000	1,500	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	428	2,000	1,000	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	86,122	86,550	88,550	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	86,550	88,550	89,550	

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Southern Nevada Area Communications Council</b>											
P25 Communications System (2520.000)	7	10 yrs	4,795,356	12/15/14	12/15/24	3.86	291,291	5,515	285,776	291,291	291,291
P25 Communications System (2520.000)	11*	10 yrs	6,986,813	07/01/24	01/15/34	4.74	6,986,813	182,193	693,095	875,288	875,288
<b>TOTAL - ALL DEBT SERVICE</b>			<b>11,782,169</b>				<b>7,278,104</b>	<b>187,708</b>	<b>978,871</b>	<b>1,166,579</b>	<b>1,166,579</b>

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

Clark County Budget Fiscal Year 2025

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL	
								INTEREST PAYABLE	PRINCIPAL PAYABLE			
<b>FUND: Medium-Term Financing Debt Service</b>												
<b>TOTAL - ALL DEBT SERVICE</b>			0					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

Clark County Budget Fiscal Year 2025

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Long-Term County Bonds Debt Service</b>											
Car Rental Fee Series 2009 (3170.050)	4	50 yrs	10,000	04/01/09	04/01/59	5.83	10,000	583			583
Park/RJC Refunding Series 2015 (3170.060)	2	9 yrs	32,691,000	09/10/15	11/01/24	1.95	3,748,000	36,543		3,748,000	3,784,543
Bank Bond Series 2016 A (3170.061)	2	14 yrs	263,955,000	03/03/16	11/01/29	5.00 4.00/	82,850,000	3,625,000		20,700,000	24,325,000
Bank Bond Series 2016 B (3170.062)	2	18 yrs	271,670,000	08/03/16	11/01/34	5.00 4.00/	217,725,000	9,936,475		17,765,000	27,701,475
Bank Bond Series 2017 (3170.063)	2	21 yrs	321,640,000	03/22/17	06/01/38	5.00 3.00/	254,245,000	11,072,850		13,275,000	24,347,850
Detention Center Bonds 2019 (3170.064)	2	20 yrs	185,815,000	07/31/19	06/01/39	5.00 4.00/	154,265,000	6,702,500		7,245,000	13,947,500
Park Improvement Bonds 2018 (3170.065)	2	20 yrs	150,000,000	11/20/18	12/01/38	5.00 4.00/	139,630,000	6,422,425		2,935,000	9,357,425
Master Transportation Plan Series 2018B (3170.066)	2	20 yrs	272,585,000	11/20/18	12/01/39	5.00	247,310,000	11,311,150		7,330,000	18,641,150
Master Transportation Refunding Series 2019B (3170.067)	2	10 yrs	31,225,000	03/12/19	06/01/29	5.00 3.00/	17,455,000	872,750		3,165,000	4,037,750
Public Facilities/RJC Series 2019 B Bonds (3170.068)	2	20 yrs	13,405,000	07/31/19	06/01/39	5.00 3.00/	11,335,000	492,450		530,000	1,022,450
Public Facilities/Family Service 2019 Bonds (3170.069)	2	20 yrs	80,000,000	11/01/19	06/01/40	5.00	69,330,000	2,842,800		3,005,000	5,847,800
<b>TOTAL - ALL DEBT SERVICE (continued)</b>											

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Long-Term County Bonds Debt Service</b>											
Master Transportation Plan Series 2019A Refunding (3170.071)	2	10 yrs	76,360,000	09/11/19	12/01/29	5.00 2.125/ 3.00	50,300,000	2,330,750	7,370,000	9,700,750	
Bank Bond Series 2021 (3170.073)	2	15 yrs	67,620,000	11/02/21	11/01/36	3.00	67,620,000	1,623,475		1,623,475	
Bank Bond 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	42,340,000	2,117,000	1,385,000	3,502,000	
<b>TOTAL - ALL DEBT SERVICE</b>			1,885,706,000				1,433,253,000	62,390,351	88,453,000	150,843,351	

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

Clark County Budget Fiscal Year 2025

- \* - 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)

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

(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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: RTC Debt Service</b>											
MVFT Revenue Bond - 2016 (3180.003)	4	8 yrs	107,350,000	06/29/16	07/01/24	5.00 3.00/	17,670,000	441,750	17,670,000	18,111,750	
FTI Revenue Bond - 2014A (3180.700)	4	20 yrs	100,000,000	04/01/14	07/01/34	5.00	66,395,000	3,202,875	4,675,000	7,877,875	
FTI Revenue Bond - 2015 (3180.701)	4	20 yrs	85,000,000	11/10/15	07/01/35	5.00	64,475,000	3,135,125	3,545,000	6,680,125	
Sales Tax Revenue Bond - 2016 (3180.200)	4	13 yrs	36,405,000	11/09/16	07/01/29	5.00	24,020,000	1,113,375	3,505,000	4,618,375	
MVFT Revenue Bond - 2016B (3180.050)	4	12 yrs	43,495,000	11/09/16	07/01/28	5.00 3.50/	43,495,000	2,076,375	3,935,000	6,011,375	
FTI Revenue Bond - 2017 (3180.703)	4	20 yrs	150,000,000	06/13/17	07/01/37	5.00	119,030,000	5,799,625	6,075,000	11,874,625	
FTI Revenue Bond - 2019 (3180.704)	4	10 yrs	60,000,000	11/27/19	07/01/29	5.00	40,715,000	1,886,125	5,985,000	7,871,125	
MVFT Revenue Bond - 2020C (3180.060)	4	10 yrs	91,590,000	10/29/20	07/01/30	5.00 2.00/	91,590,000	4,579,500	3,520,000	4,579,500	
FTI Revenue Bond - 2021 (3180.705)	4	20 yrs	100,000,000	05/12/21	07/01/41	5.00 3.00/	93,915,000	3,178,250	3,520,000	6,698,250	
FTI Revenue Bond - 2022 (3180.706)	4	20 yrs	200,000,000	05/10/22	07/01/42	5.00 4.00/	200,000,000	8,546,800	1,650,000	10,196,800	
MVFT Revenue Bond - 2023 (3180.070)	4	20 yrs	200,000,000	06/21/23	07/01/43	5.00 4.00/	200,000,000	9,605,650	4,726,850	9,605,650	
Sales Tax Revenue Bond - 2023 (3180.300)	4	20 yrs	100,000,000	06/07/23	07/01/43	5.00	100,000,000	3,750,000	3,750,000	4,726,850	
FTI Revenue Bond - 2024 (3180.707)	11*	20 yrs	150,000,000	TBD	TBD	TBD	150,000,000			3,750,000	
<b>TOTAL - ALL DEBT SERVICE</b>			<b>1,423,840,000</b>				<b>1,211,305,000</b>	<b>52,042,300</b>	<b>50,560,000</b>	<b>102,602,300</b>	

NOTE: Bonds are sorted by "Issue Date".  
\* The RTC is contemplating issuing these revenue bonds in FY 2024  
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

Clark County Budget Fiscal Year 2025

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Flood Control Debt Service</b>											
Flood Control Bonds (3300.009)	2	10 yrs	100,000,000	12/11/14	11/01/24	5.00	3,855,000	96,375	3,855,000	3,951,375	
Flood Control Refunding (3300.010)	2	21 yrs	186,535,000	03/31/15	11/01/35	3.00/ 5.00	145,465,000	6,121,075	9,375,000	15,496,075	
Flood Control Refunding (3300.011)	2	21 yrs	109,955,000	12/07/17	11/01/38	2.375/ 5.00	93,220,000	3,206,888	4,720,000	7,926,888	
Flood Control Bonds (3300.012)	2	20 yrs	115,000,000	03/26/19	11/01/38	3.00/ 5.00	91,365,000	3,810,438	5,345,000	9,155,438	
Flood Control Refunding (3300.013)	2	18 yrs	185,465,000	10/28/20	11/01/38	0.29/ 2.80	180,515,000	4,125,682	1,670,000	5,795,682	
Flood Control Bonds (3300.014)	2	25 yrs	85,000,000	10/28/20	11/01/45	2.25/ 5.00	78,935,000	2,685,032	2,230,000	4,915,032	
<b>TOTAL - ALL DEBT SERVICE</b>			<b>781,955,000</b>				<b>593,355,000</b>	<b>20,045,490</b>	<b>27,195,000</b>	<b>47,240,490</b>	

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

Clark County Budget Fiscal Year 2025



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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Department of Aviation</b>											
<b>Senior Lien Revenue Bonds:</b>											
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
<b>Subordinate Lien Revenue Bonds:</b>											
2008C1 Bonds (5220.043)	4	32 yrs	122,900,000	03/19/08	07/01/40	VAR.	122,900,000	9,537,040			9,537,040
2008D2 Bonds (5220.045)	4	32 yrs	199,605,000	03/19/08	07/01/40	VAR.	199,605,000	12,864,277			12,864,277
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	59,565,000	2,610,875	14,695,000		17,305,875
2019D Bonds (5220.053)	4	13 yrs	296,155,000	11/27/19	07/01/32	5.00	190,620,000	8,722,625	32,335,000		41,057,625
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)	11*	8 yrs	319,375,000	04/02/24	07/01/32	5.00	319,375,000	11,932,205			11,932,205
<b>TOTAL - ALL</b>											
<b>DEBT SERVICE (continued)</b>											

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Department of Aviation</b>											
<b>Junior Subordinate and Jet A Revenue Bonds:</b>											
2021B Notes (5220.056)	4	6 yrs	125,310,000	06/30/21	07/01/27	5.00	97,475,000	4,407,000	18,670,000	23,077,000	
2022A Bonds (5220.013)	4	4 yrs	40,230,000	11/23/22	07/01/26	5.00	32,405,000	1,363,250	10,280,000	11,643,250	
2024B Bonds (5220.057)	11*	5 yrs	150,920,000	04/02/24	07/01/29	5.00	150,920,000	5,638,539		5,638,539	
<b>PFC Revenue Bonds:</b>											
2015C PFC Bonds (5234.041)	4	12 yrs	98,965,000	07/22/15	07/01/27	5.00	54,445,000	2,488,375	10,155,000	12,623,375	
2017B PFC Bonds (5234.040)	4	8 yrs	69,305,000	04/25/17	07/01/25	3.25 / 5.00	19,420,000	724,125	7,775,000	8,499,125	
2019E PFC Bonds (5234.043)	4	14 yrs	369,045,000	11/27/19	07/01/33	5.00	235,075,000	11,159,875	23,755,000	34,914,875	
2022B PFC Bonds (5234.006)	4	5 yrs	43,400,000	11/23/22	07/01/27	5.00	43,400,000	1,950,250	8,790,000	10,740,250	
<b>TOTAL - ALL DEBT SERVICE</b>			<b>2,816,805,000</b>				<b>2,399,270,000</b>	<b>125,349,582</b>	<b>126,455,000</b>	<b>251,804,582</b>	

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
<b>FUND: University Medical Center</b>											
<b>TOTAL - ALL DEBT SERVICE</b>											
									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

Clark County Budget Fiscal Year 2025

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Clark County Water Reclamation District</b>											
State Revolving Loan Bond - ARRA 2009 C (3270.008)	2	20 yrs	5,744,780	10/16/09	07/01/29	0.00	1,707,908			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	18,688,814	576,548		2,423,335	2,999,883
State Revolving Loan Bond - Series 2012 (3270.010)	2	20 yrs	30,000,000	07/13/12	07/01/32	2.36 3.25/	16,546,536	379,445		1,780,049	2,159,494
General Obligation - Series 2015 (3270.011)	2	23 yrs	103,625,000	08/04/15	07/01/38	5.00 3.00/	84,160,000	3,466,650		4,500,000	7,966,650
General Obligation - Series 2016 Refunding (3270.012)	2	22 yrs	269,465,000	08/30/16	07/01/38	5.00	227,700,000	8,158,625		10,665,000	18,823,625
General Obligation - Series 2023 (3270.013)	2	30 yrs	340,000,000	07/18/23	07/01/53	5.00/ 6.00	340,000,000	16,936,900		4,960,000	21,896,900
<b>TOTAL - ALL DEBT SERVICE</b>			788,834,780				688,803,258	29,518,168		24,638,913	54,157,081

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) TOTAL (9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Stadium Authority Debt Service</b>											
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	626,975,000	31,348,750	6,170,000	37,518,750	
<b>TOTAL - ALL DEBT SERVICE</b>			645,145,000				626,975,000	31,348,750	6,170,000	37,518,750	

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

Clark County Budget Fiscal Year 2025

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 07/01/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
<b>FUND: Special Assessment Bonds</b>											
Flamingo Underground #112 (3990.102)	3	20 yrs	54,110,000	08/24/17	08/01/37	2.00/ 4.00	41,315,000	1,309,700	2,370,000	3,679,700	
Southern Highlands #121 (3990.101)	8	14 yrs	14,880,000	05/31/16	12/01/29	2.00/ 3.125	2,785,000	78,250	435,000	513,250	
Summerlin Centre #128-2031 (3990.090)	8	24 yrs	11,235,000	05/01/07	02/01/31	3.95/ 5.05	4,280,000	215,603	525,000	740,603	
Summerlin - Mesa #151 (3990.100)	8	10 yrs	13,060,000	07/29/15	08/01/25	2.00/ 4.50	1,545,000	52,425	760,000	812,425	
LV BLVD - St. Rose Parkway #158 (3990.099)	8	20 yrs	12,130,000	07/11/17	08/01/37	5.00	6,395,000	308,125	465,000	773,125	
Summerlin - Village 16A #159 (3990.098)	8	20 yrs	24,500,000	12/08/15	08/01/35	2.00/ 5.00	14,135,000	676,175	900,000	1,576,175	
Laughlin Lagoon #162A (3990.103)	8	10 yrs	1,803,030	10/16/18	08/01/28	6.93	135,359	8,855	30,302	39,157	
<b>TOTAL - ALL DEBT SERVICE</b>			<b>131,718,030</b>				<b>70,590,359</b>	<b>2,649,133</b>	<b>5,485,302</b>	<b>8,134,435</b>	

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

Clark County Budget Fiscal Year 2025



FUND	FUND TYPE	TRANSFERS IN			TRANSFERS OUT				
		FUND	FROM FUND	PAGE	AMOUNT	FUND	TO FUND	PAGE	AMOUNT
2310	SPECIAL REVENUE FUNDS (Cont)								
	Police Sales Tax Distribution	2310	Police Sales Tax Distribution	70	145,986,895	2320	LVMPD Sales Tax	69	145,986,895
2320	LVMPD Sales Tax								
	LVMPD Shared State Forfeitures					2050	LVMPD Forfeitures	71	499,234
2340	Fort Mohave Valley Development					4340	Fort Mohave Valley Dev Cap Imprv	72	14,743,838
2370	Child Welfare	2300	Entitlements	74	40,046,551	3170	L-T County Bonds Debt Service	75	2,998,438
2420	Fire Prevention Bureau	2930	Clark County Fire Service District	80	10,400,000				
2460	County Licensing Applications					4370	County Capital Projects	81	28,443
2760	Eighth Judicial District Court					2761	Eighth Jrd Dist Court Grant	90	1,000,000
2761	Eighth Judicial District Court Grant	2760	Eighth Judicial District Court	91	1,000,000				
2770	Community Housing	1010	General Fund	92	38,140,779				
2800	In-Transit					4370	County Capital Projects	94	209,959
2860	Regional Flood Control District	4430	Reg Flood Control Dist Const	97	1,250,000	2870	Reg Flood Control Dist Facility Maint	98	17,000,000
						3300	Flood Control Debt Service	98	47,849,028
						4430	Reg Flood Control Dist Const	98	98,000,000
2870	Reg Flood Control Dist Facility Maint	2860	Regional Flood Control District	99	17,000,000				
2940	Crime Prev Act Sales Tax Dist					2950	Crime Prev Act LVMPD Sales Tax	100	51,465,946
2950	Crime Prev Act LVMPD Sales Tax	2940	Crime Prev Act Sales Tax Dist	101	51,465,946				
2550	Bunkerville Town					1010	General Fund	224	716,000
2930	Clark County Fire Service District					1010	General Fund	226	174,120,000
						2420	Fire Prevention Bureau	226	10,400,000
						3170	L-T County Bonds Debt Service	226	3,502,000
						4300	Fire Service Capital	226	6,740,854
2710	Enterprise Town					1010	General Fund	228	35,480,400
2660	Indian Springs Town					1010	General Fund	230	16,000
2640	Laughlin Town					2080	LVMPD	233	3,600,000
2690	Moapa Town					1010	General Fund	235	19,600
2570	Moapa Valley Town					1010	General Fund	237	1,140,000
2650	Mt. Charleston Town					1010	General Fund	241	13,000
2900	Mt. Charleston Fire District	1010	General Fund	243	2,500,000				
2600	Paradise Town					1010	General Fund	245	148,600,000
2610	Searchlight Town					1010	General Fund	247	550,000
2680	Spring Valley Town					1010	General Fund	249	58,900,000
2700	Summerlin Town					1010	General Fund	251	8,700,000
2620	Sumrise Manor Town					1010	General Fund	253	25,619,600
2560	Whitney Town					1010	General Fund	255	3,300,000
2630	Winchester Town					1010	General Fund	257	27,400,000
	Subtotal				1,083,784,793				1,243,223,357



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	107	40,556,842	2110	Subdivision Park Fees	107	2,000,000
4120	Master Transportation Plan Capital	2120	Master Transportation Plan	108	118,607,300				
4140	Parks and Recreation Improvements	1010	General Fund	109	8,000,000				
4160	Special Ad Valorem Capital Projects	2130	Special Ad Valorem Distribution	110	14,351,436	2100	General Purpose	110	861,086
4180	Master Trans Room Tax Imprv	2120	Master Transportation Plan	111	51,680,580	2020	Road	111	2,279,363
4280	LVMPD Capital Improvements	2080	LVMPD	112	5,000,000				
4300	Fire Service Capital	2930	Clark County Fire Service Dist	113	6,740,854				
4340	Fl Mohave Valley Dev Cap Imprv	2340	Fl Mohave Valley Development	114	14,743,838				
4370	County Capital Projects	1010	General Fund	115	68,181,839	5430	University Medical Center	116	554,223
		2010	HUD & State Housing Grants	115	2,000,000	6880	Construction Management	116	4,050,000
		2060	Detention Services	115	554,223				
		2460	County Licensing Applications	115	28,443				
		2800	In-Transit	115	209,959				
4380	Information Technology Capital Projects	1010	General Fund	117	43,000,000				
		6880	Enterprise Resource Planning	117	20,000,000				
4430	RFCD Construction	2860	Reg Flood Control District	119	98,000,000	2860	Reg Flood Control District	119	1,250,000
4480	Special Assessment Capital Construction	6700	CC Invest Pool & SID Loan Res	122	1,000,000	6700	CC Invest Pool & SID Loan Res	122	1,000,000
	Subtotal				492,655,354				11,994,672
7050	EXPENDABLE TRUST FUNDS Southern Nevada Health District					7060	SNHD Capital Improvement	127	1,000,000
7060	SNHD Capital Improvement	7050	Southern Nevada Health District	128	1,000,000	7090	SNHD Grant	127	5,360,407
7090	SNHD Grant	7050	Southern Nevada Health District	130	5,360,407				
	Subtotal				6,360,407				6,360,407
3120	DEBT SERVICE FUNDS Bond Stabilization	1010	General Fund	132	1,022,450	3170	L-T County Bonds Debt Service	132	1,252,886
3170	L-T County Bonds Debt Service	1010	General Fund	134	18,989,768				
		2060	Detention Services	134	13,947,500				
		2120	Master Transportation Plan	134	32,379,650				
		2280	Air Quality Transportation Tax	134	2,000,000				
		2370	Child Welfare	134	2,998,438				
		2930	CC Fire Service District	134	3,502,000				
		3120	Bond Stabilization	134	1,252,886				
3300	Flood Control Debt Service	2860	Regional Flood Control District	138	47,849,028				
3680	Sp Assessment Sur & Def	3990	Special Assessment Bonds	139	1,000,000	3990	Special Assessment Bonds	139	1,000,000
3990	Special Assessment Bonds	3680	Sp Assessment Sur & Def	141	1,000,000	3680	Sp Assessment Sur & Def	142	1,000,000
	Subtotal				125,941,720				3,252,886
5200-5290	ENTERPRISE FUNDS Department of Aviation	2120	Master Transportation Plan	143	17,500,000				
5410	Recreation Activity	1010	General Fund	151	3,200,000				
5420-5440	University Medical Center	1010	General Fund	153	5,000,000				
		4370	County Capital Projects	153	554,223				
5450	Shooting Complex	1010	General Fund	155	250,000				
	Subtotal				26,504,223				

Transfer Schedule for Fiscal Year 2025

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	165	1,000,000				
6700	CC Invest Pool & SID Loan Reserve	4480	Spc Assessment Cap Const	179	1,000,000	4480	Spc Assessment Ctp Const	179	1,000,000
6860	Construction Management	4370	County Capital Projects	189	4,050,000				
6880	Enterprise Resource Planning					4380	Information Technology Capital Project	191	20,000,000
	Subtotal				6,050,000				21,000,000
	RESIDUAL EQUITY TRANSFERS								
	Subtotal								
	TRUST & AGENCY FUNDS								
	Subtotal								
	Subtotal								
	TOTAL TRANSFERS*				2,225,871,097				2,219,167,097

\* Transfers between Fund 1010 and 2080 are not in balance. The difference of \$6,704,000 will be resolved by the filing of the Final Budget, (See Budget Message)

Clark County  
(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

## LEGAL NOTICE

**NOTICE IS HEREBY** given that the Board of County Commissioners of Clark County, Nevada, will hold a public hearing on Monday, May 20, 2024, at the hour of 1:00 p.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.

*/s/ Lynn Marie Goya*

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**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 2025 Allowable Property Tax Revenue	Fiscal Year 2025 Assessed Valuation
Enterprise	\$ 63,603,565	\$ 18,064,062,613
Paradise	305,701,301	24,354,788,144
Spring Valley	51,746,829	12,463,109,129
Summerlin	18,228,197	5,657,416,921
Sunrise Manor	38,663,952	5,400,747,654
Whitney	5,270,669	1,408,140,411
Winchester	59,021,325	2,549,627,392
	\$ 542,235,838	\$ 69,897,892,264

\$542,235,838	TOTAL ALLOWABLE PROPERTY TAXES
\$698,978,923	TOTAL ASSESSED VALUATION DIVIDED BY \$100
<b>\$0.7758</b>	ALLOWABLE TAX RATE PER \$100 ASSESSED VALUATION
<b>\$0.2064</b>	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 2025  
PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION**

ENTITY	ALLOWED		TOTAL		AD VALOREM		BUDGETED	
	TAX RATE	PROPERTY TAX REVENUE INCLUDING NET PROCEEDS	TAX RATE	PROPERTY TAX REVENUE INCLUDING NET PROCEEDS WITH NO CAP	TAX ABATEMENT	TAX ABATEMENT	PROPERTY TAX REVENUE INCLUDING NET PROCEEDS WITH CAP	PROPERTY TAX REVENUE INCLUDING NET PROCEEDS WITH CAP
CLARK COUNTY OPERATING	\$ 0.8536	\$ 1,248,685,148	\$ 0.4599	\$ 672,762,769	\$ 177,935,861	\$ 177,935,861	\$ 494,826,908	\$ 494,826,908
FAMILY COURT	\$ 0.0192	\$ 28,086,639	\$ 0.0192	\$ 28,086,639	\$ 7,428,503	\$ 7,428,503	\$ 20,658,136	\$ 20,658,136
COOPERATIVE EXTENSION	\$ 0.0100	\$ 14,628,458	\$ 0.0100	\$ 14,628,458	\$ 3,869,012	\$ 3,869,012	\$ 10,759,446	\$ 10,759,446
COMBINED CLARK COUNTY BONDS DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MEDICAL ASSISTANCE TO INDIGENT PERSONS	\$ 0.1000	\$ 146,284,577	\$ 0.1000	\$ 146,284,577	\$ 38,690,120	\$ 38,690,120	\$ 107,594,457	\$ 107,594,457
CLARK COUNTY CAPITAL	\$ 0.0500	\$ 73,142,288	\$ 0.0500	\$ 73,142,289	\$ 19,345,061	\$ 19,345,061	\$ 53,797,228	\$ 53,797,228
ACCIDENT INDIGENT	\$ 0.0150	\$ 21,942,687	\$ 0.0150	\$ 21,942,687	\$ 5,803,518	\$ 5,803,518	\$ 16,139,169	\$ 16,139,169
BUNKERVILLE TOWN	\$ 2.1692	\$ 846,441	\$ 0.0200	\$ 7,804	\$ 1,845	\$ 1,845	\$ 5,959	\$ 5,959
CLARK COUNTY FIRE SERVICE DISTRICT	\$ 0.4508	\$ 329,751,121	\$ 0.2197	\$ 160,706,125	\$ 41,561,357	\$ 41,561,357	\$ 119,144,768	\$ 119,144,768
ENTERPRISE TOWN	\$ 0.3521	\$ 63,603,565	\$ 0.2064	\$ 37,284,225	\$ 10,574,121	\$ 10,574,121	\$ 26,710,104	\$ 26,710,104
INDIAN SPRINGS TOWN	\$ 1.5837	\$ 830,240	\$ 0.0200	\$ 10,485	\$ 2,319	\$ 2,319	\$ 8,166	\$ 8,166
LAUGHLIN TOWN	\$ 6.9538	\$ 41,966,692	\$ 0.8416	\$ 5,079,118	\$ 1,358,283	\$ 1,358,283	\$ 3,720,835	\$ 3,720,835
MOAPA TOWN	\$ 4.6370	\$ 3,780,481	\$ 0.1094	\$ 89,192	\$ 29,771	\$ 29,771	\$ 59,421	\$ 59,421
MOAPA VALLEY TOWN	\$ 0.5610	\$ 1,512,395	\$ 0.0200	\$ -53,918	\$ 12,821	\$ 12,821	\$ 41,097	\$ 41,097
MOAPA VALLEY FIRE DISTRICT	\$ 0.1393	\$ 394,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MT. CHARLESTON TOWN	\$ 0.4240	\$ 306,154	\$ 0.0200	\$ 14,441	\$ 3,163	\$ 3,163	\$ 11,278	\$ 11,278
MT. CHARLESTON FIRE DISTRICT	\$ 2.3557	\$ 1,734,418	\$ 0.8813	\$ 648,870	\$ 139,501	\$ 139,501	\$ 509,369	\$ 509,369
PARADISE TOWN	\$ 1.2552	\$ 305,701,301	\$ 0.2064	\$ 50,268,283	\$ 10,779,716	\$ 10,779,716	\$ 39,488,567	\$ 39,488,567
SEARCHLIGHT TOWN	\$ 2.2953	\$ 1,063,761	\$ 0.0200	\$ 9,269	\$ 1,247	\$ 1,247	\$ 8,022	\$ 8,022
SPRING VALLEY TOWN	\$ 0.4152	\$ 51,746,829	\$ 0.2064	\$ 25,723,857	\$ 5,917,462	\$ 5,917,462	\$ 19,806,395	\$ 19,806,395
SUMMERLIN TOWN	\$ 0.3222	\$ 18,228,197	\$ 0.2064	\$ 11,676,909	\$ 3,170,843	\$ 3,170,843	\$ 8,506,066	\$ 8,506,066
SUNRISE MANOR TOWN	\$ 0.7159	\$ 38,663,952	\$ 0.2064	\$ 11,147,143	\$ 4,015,844	\$ 4,015,844	\$ 7,131,299	\$ 7,131,299
WHITNEY TOWN	\$ 0.3743	\$ 5,270,669	\$ 0.2064	\$ 2,906,402	\$ 1,194,234	\$ 1,194,234	\$ 1,712,168	\$ 1,712,168
WINCHESTER TOWN	\$ 2.3149	\$ 59,021,325	\$ 0.2064	\$ 5,262,431	\$ 1,775,343	\$ 1,775,343	\$ 3,487,088	\$ 3,487,088
LVMPP EMERGENCY 9-1-1	\$ 0.0050	\$ 5,974,584	\$ 0.0050	\$ 5,974,584	\$ 2,147,611	\$ 2,147,611	\$ 3,826,973	\$ 3,826,973
LVMPP MANPOWER SUPPLEMENT (County)	\$ 0.2800	\$ 244,512,652	\$ 0.2800	\$ 244,512,652	\$ 87,394,711	\$ 87,394,711	\$ 157,117,941	\$ 157,117,941
LVMPP MANPOWER SUPPLEMENT (City)	\$ 0.2800	\$ 101,229,408	\$ 0.2800	\$ 101,229,408	\$ 36,550,870	\$ 36,550,870	\$ 64,678,538	\$ 64,678,538
<b>TOTALS</b>		<b>\$ 2,808,908,183</b>		<b>\$ 1,619,452,535</b>	<b>\$ 459,703,137</b>	<b>\$ 459,703,137</b>	<b>\$ 1,159,749,398</b>	<b>\$ 1,159,749,398</b>

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.

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together**for**better

## Office of the County Manager

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

Email: [CCMgr@ClarkCountyNV.gov](mailto:CCMgr@ClarkCountyNV.gov)

Office: 702-455-3530 | Fax: 702-455-3558 | [ClarkCountyNV.gov](http://ClarkCountyNV.gov)

April 15, 2024

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 2025.

The budgets for the unincorporated towns and special districts contain sixteen (16) funds requiring property tax revenues totaling \$230,350,602.

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 \$24,986,194 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

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Nevada Department of Taxation

April 15, 2024

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, 2024

Schedule of Notice of Public Hearing  
Date and Time: Monday, May 20, 2024, 1 p.m.  
Publication Date: May 10, 2024  
Place: Clark County Government Center  
Commission Chambers  
500 S. Grand Central Parkway  
Las Vegas, NV 89155

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, 2025

Budget Summary For \_\_\_\_\_ Towns and Special Districts  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE TOTAL (8)
	Bunkerville Town	175,978	712,704	5,959	0.0200				894,641
	Clark County Fire Service District	56,142,532	76,803,887	119,144,768	0.2197				252,091,187
	Enterprise Town	9,754,612	9,435,694	26,710,104	0.2064	673,334			46,573,744
	Indian Springs Town	10,440		8,166	0.0200	8,520			27,126
	Laughlin Town	11,394,676	11,682,574	3,720,835	0.8416	1,011,664			27,809,749
	Moapa Town	170,965		59,421	0.1094	5,060			235,446
	Moapa Valley Town	309,040	1,107,268	41,097	0.0200	6,588			1,463,993
	Moapa Valley Fire District	6,922,871	1,163,271			1,181,738			9,267,880
	Mt. Charleston Town	5,760		11,278	0.0200	1,390			18,428
	Mt. Charleston Fire District	1,734,535	225,234	509,369	0.8813	236,360		2,500,000	5,205,498
	Paradise Town	35,845,780	103,694,131	39,488,567	0.2064	6,175,657			185,204,135
	Searchlight Town	128,777	529,436	8,022	0.0200	16,377			682,612
	Spring Valley Town	14,627,087	39,639,198	19,806,395	0.2064	211,150			74,483,830
	Summerlin Town	2,701,206	306,198	8,506,066	0.2064	384,566			11,898,036
	Sunrise Manor Town	5,608,263	17,962,177	7,131,299	0.2064	648,900			31,350,639
	Whitney Town	986,347	1,597,564	1,712,168	0.2064	42,230			4,338,309
	Winchester Town	6,902,327	23,259,326	3,487,088	0.2064	621,063			34,269,804
	Subtotal Governmental Fund Types, Expendable Trust Funds	153,421,196	288,318,662	230,350,602		11,224,597	0	2,500,000	685,815,057
	PROPRIETARY FUNDS								
		XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	SUBTOTAL PROPRIETARY FUNDS								
	TOTAL ALL FUNDS	153,421,196	288,318,662	230,350,602		11,224,597	0	2,500,000	685,815,057

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2025

Budget Summary For Towns and Special Districts  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TENTATIVE TOTAL (8)
	*								
	R						716,000	178,641	894,641
	R						194,762,854	57,328,333	252,091,187
	R						35,480,400	11,093,344	46,573,744
	R						16,000	11,126	27,126
	R	6,645,116	3,489,771	1,965,362	885,049		3,600,000	11,224,451	27,809,749
	R	23,000	750	3,250			19,600	188,846	235,446
	R						1,140,000	323,993	1,463,993
	R	223,250	266,625	6,554,196	330,000		13,000	1,893,809	9,267,880
	R	1,373,567	854,295	1,846,963	525,000			605,673	5,205,498
	R						148,600,000	36,604,135	185,204,135
	R						550,000	132,612	682,612
	R						58,900,000	15,583,830	74,483,830
	R						8,700,000	3,198,036	11,898,036
	R						25,619,600	5,731,039	31,350,639
	R						3,300,000	1,038,309	4,338,309
	R						27,400,000	6,869,804	34,269,804
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		8,264,933	4,611,441	10,369,771	1,740,049	0	508,817,454	152,011,409	685,815,057

\*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 FUND: Towns/Special Districts	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2025		(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL		
								INTEREST PAYABLE	PRINCIPAL PAYABLE				
											0	0	0
TOTAL - ALL DEBT SERVICE											0	0	0

Towns and Special Districts  
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County Budget Fiscal Year 2023

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

	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25
General Government			
Laughlin Town	2	3	3
Judicial			
Public Safety			
Laughlin Town	32	32	32
Moapa Valley Fire District	1	1	2
Mt. Charleston Fire District	13	13	15
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Laughlin Town	3	3	6
Moapa Town	1	1	1
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<u>52</u>	<u>53</u>	<u>59</u>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<u><u>52</u></u>	<u><u>53</u></u>	<u><u>59</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 06/30/23		ESTIMATED CURRENT YEAR ENDING 06/30/24		BUDGET YEAR ENDING 06/30/25	
	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	987		942		925	
CC Fire Service District		1,015,586		1,028,687		1,041,957
Enterprise Town	222,522		234,517		243,834	
Indian Springs Town		1,554		1,614		1,677
Laughlin Town	9,313		8,990		8,888	
Moapa Town		1,285		1,280		1,290
Moapa Valley Town	6,163		6,335		6,292	
Moapa Valley Fire District		7,604		7,643		7,698
Mt. Charleston Town		750		758		766
Mt. Charleston Fire District		750		758		766
Paradise Town	192,552		190,003		189,229	
Searchlight Town	442		439		413	
Spring Valley Town	214,862		218,452		219,492	
Summerlin Town	32,957		33,015		34,256	
Sunrise Manor Town	210,189		210,610		209,587	
Whitney Town	47,426		46,256		45,901	
Winchester Town	34,749		34,064		33,402	

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 06/30/23			ESTIMATED CURRENT YEAR ENDING 06/30/24			BUDGET YEAR ENDING 06/30/25		
	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	31,825,429		31,825,429	35,835,218		35,835,218	39,020,919		39,020,919
CC Fire Service District	59,024,095,380		59,024,095,380	66,750,133,681		66,750,133,681	74,591,683,033		74,591,683,033
Enterprise Town	13,891,711,650		13,891,711,650	15,874,903,797		15,874,903,797	18,064,062,613		18,064,062,613
Indian Springs Town	38,452,928		38,452,928	41,967,440		41,967,440	52,424,092		52,424,092
Laughlin Town	558,677,170		558,677,170	598,684,085		598,684,085	603,507,323		603,507,323
Moapa Town	72,165,185		72,165,185	74,584,765		74,584,765	81,528,606		81,528,606
Moapa Valley Town	215,241,773	7,991,541	223,233,314	237,165,652	10,661,050	247,826,702	260,711,565	8,877,723	269,589,288
Moapa Valley Fire District	233,091,509		233,091,509	266,013,491		266,013,491	282,987,334		282,987,334
Mt. Charleston Town	56,866,747		56,866,747	70,213,398		70,213,398	72,206,198		72,206,198
Mt. Charleston Fire District	57,240,960		57,240,960	69,686,531		69,686,531	73,626,475		73,626,475
Paradise Town	19,493,523,924		19,493,523,924	21,951,046,757		21,951,046,757	24,355,992,643		24,355,992,643
Searchlight Town	41,435,365		41,435,365	43,133,732		43,133,732	46,345,187		46,345,187
Spring Valley Town	9,728,892,208		9,728,892,208	11,109,538,911		11,109,538,911	12,463,109,129		12,463,109,129
Summerlin Town	4,316,723,675		4,316,723,675	4,899,028,446		4,899,028,446	5,657,416,921		5,657,416,921
Sunrise Manor Town	4,432,186,269		4,432,186,269	5,136,169,983		5,136,169,983	5,405,973,956		5,405,973,956
Whitney Town	1,202,893,803		1,202,893,803	1,360,006,044		1,360,006,044	1,408,140,411		1,408,140,411
Winchester Town	3,470,985,161		3,470,985,161	3,302,447,873		3,302,447,873	3,986,893,561		3,986,893,561

\* 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

Town/Special District Name:	ACTUAL PRIOR YEAR ENDING 06/30/23			ESTIMATED CURRENT YEAR ENDING 06/30/24			BUDGET YEAR ENDING 06/30/25		
	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
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	0.0200		0.0200
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

	(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	39,020,919	767,463	0.0200	7,804	1,845	5,959
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	39,020,919	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	0.2024	"	78,978	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	0.2024	XXXXXXXXXX	78,978	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.1692	XXXXXXXXXX	846,441	0.0200	7,804	1,845	5,959
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.1692	XXXXXXXXXX	846,441	0.0200	7,804	1,845	5,959

Bunkerville Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,249	4,880	5,959	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	682,479	698,449	712,704	
Subtotal Revenues	687,728	703,329	718,663	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	279,942	249,554	175,978	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	279,942	249,554	175,978	
TOTAL AVAILABLE RESOURCES	967,670	952,883	894,641	
<b>EXPENDITURES</b>				
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)	718,116	776,905	716,000	
ENDING FUND BALANCE	249,554	175,978	178,641	
TOTAL FUND COMMITMENTS AND FUND BALANCE	967,670	952,883	894,641	

Clark County  
(Local Government)

SCHEDULE B

Fund 2550  
Bunkerville Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL 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	73,147,986,063	307,221,541	0.2197	160,706,125	41,561,357	119,144,768
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	73,147,986,063	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	0.0308	"	22,529,580	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	0.0308	XXXXXXXXXX	22,529,580	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4508	XXXXXXXXXX	329,751,121	0.2197	160,706,125	41,561,357	119,144,768
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4508	XXXXXXXXXX	329,751,121	0.2197	160,706,125	41,561,357	119,144,768

Clark County Fire Service District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	98,183,011	108,374,971	119,144,768	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	73,362,290	75,078,968	76,803,887	
Subtotal Revenues	171,545,301	183,453,939	195,948,655	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	69,348,388	60,315,902	56,142,532	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	69,348,388	60,315,902	56,142,532	
TOTAL AVAILABLE RESOURCES	240,893,689	243,769,841	252,091,187	
<b>EXPENDITURES</b>				
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)	144,277,721	158,924,309	174,120,000	
To Fund 2420 (Fire Prevention Bureau)	5,200,000	7,200,000	10,400,000	
To Fund 3170 (L-T County Bonds Debt Svc)		3,503,000	3,502,000	
To Fund 4300 (Fire Service Capital)	31,100,066	18,000,000	6,740,854	
Subtotal	180,577,787	187,627,309	194,762,854	
ENDING FUND BALANCE	60,315,902	56,142,532	57,328,333	
TOTAL FUND COMMITMENTS AND FUND BALANCE	240,893,689	243,769,841	252,091,187	

Clark County  
(Local Government)

SCHEDULE B

Fund 2930  
Clark County Fire Service District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL 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	18,064,062.613	59,683,663	0.2064	37,284,225	10,574,121	26,710,104
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	18,064,062.613	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	0.0217	"	3,919,902	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	0.0217	XXXXXXXXXX	3,919,902	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3521	XXXXXXXXXX	63,603,565	0.2064	37,284,225	10,574,121	26,710,104
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3521	XXXXXXXXXX	63,603,565	0.2064	37,284,225	10,574,121	26,710,104

\*\*Allowed party rate=\$0.7758. See Page 212.

Enterprise Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	21,652,230	23,792,931	26,710,104	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	647,250	653,723	673,334	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	8,995,597	9,206,094	9,435,694	
Subtotal Revenues	31,295,077	33,652,748	36,819,132	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	14,000,611	13,381,637	9,754,612	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,000,611	13,381,637	9,754,612	
TOTAL AVAILABLE RESOURCES	45,295,688	47,034,385	46,573,744	
<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)	31,914,051	37,279,773	35,480,400	
ENDING FUND BALANCE	13,381,637	9,754,612	11,093,344	
TOTAL FUND COMMITMENTS AND FUND BALANCE	45,295,688	47,034,385	46,573,744	

Clark County  
(Local Government)

SCHEDULE B

Fund 2710  
Enterprise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL 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	52,424,092	827,619	0.0200	10,485	2,319	8,166
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* LEGISLATIVE OVERRIDES	0.0050	52,424,092	2,621	0.0000	0	0	0
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	830,240	0.0200	10,485	2,319	8,166
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.5837	XXXXXXXXXX	830,240	0.0200	10,485	2,319	8,166

\*As of FY 2000-01, the tax ley 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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,896	7,070	8,166	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	8,280	8,280	8,520	
Subtotal Revenues	14,176	15,350	16,686	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	18,587	14,803	10,440	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	18,587	14,803	10,440	
TOTAL AVAILABLE RESOURCES	32,763	30,153	27,126	
<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)	17,960	19,713	16,000	
ENDING FUND BALANCE	14,803	10,440	11,126	
TOTAL FUND COMMITMENTS AND FUND BALANCE	32,763	30,153	27,126	

Clark County  
(Local Government)

SCHEDULE B

Fund 2660  
Indian Springs Town



PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE (1) X (2)/100	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	6.7840	603,507,323	40,941,937	0.8416	5,079,118	1,358,283	3,720,835
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides* LEGISLATIVE OVERRIDES	0.0050	603,507,323	30,175	0.0000	0	0	0
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	0.1648	"	994,580	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	0.1648	XXXXXXXXXX	994,580	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	6.9538	XXXXXXXXXX	41,966,692	0.8416	5,079,118	1,358,283	3,720,835
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	6.9538	XXXXXXXXXX	41,966,692	0.8416	5,079,118	1,358,283	3,720,835

\*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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,495,172	3,609,209	3,720,835	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	760,500	806,520	830,716	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	11,209,203	11,471,498	11,682,574	
Charges for Services				
Culture and Recreation				
Other	22,337	34,900	34,900	
Miscellaneous				
Interest Earnings	74,088	111,148	111,148	
Other	81,488	31,696	34,900	
Subtotal	155,576	142,844	146,048	
Subtotal Revenues	15,642,788	16,064,971	16,415,073	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,345,286	9,689,748	11,394,676	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,345,286	9,689,748	11,394,676	
TOTAL AVAILABLE RESOURCES	23,988,074	25,754,719	27,809,749	

Clark County  
(Local Government)

SCHEDULE B

Fund 2640  
Laughlin Town



PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025

	(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
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations*	4.6320	81,528,606	3,776,405	0.1094	89,192	29,771	59,421
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides**	0.0050	81,528,606	4,076	0.0000	0	0	0
LEGISLATIVE OVERRIDES	0.0000	"	0	0.0000	0	0	0
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. SCCRIT 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	3,780,481	0.1094	89,192	29,771	59,421
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	4.6370	XXXXXXXXXX	3,780,481	0.1094	89,192	29,771	59,421

\* See Budget Message for a discussion of the Park Override

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

Moapa Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>				
Taxes				
Property Tax	50,319	53,899	59,421	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	4,770	4,913	5,060	
Miscellaneous				
Interest Earnings	(3,748)			
Subtotal Revenues	51,341	58,812	64,481	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	140,224	155,010	170,965	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	140,224	155,010	170,965	
TOTAL AVAILABLE RESOURCES	191,565	213,822	235,446	
<b><u>EXPENDITURES</u></b>				
Culture & Recreation				
Parks				
Salaries & Wages	15,517	19,450	23,000	
Employee Benefits	380	676	750	
Services & Supplies	2,458	2,231	3,250	
Subtotal Expenditures	18,355	22,357	27,000	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	18,200	20,500	19,600	
ENDING FUND BALANCE	155,010	170,965	188,846	
TOTAL FUND COMMITMENTS AND FUND BALANCE	191,565	213,822	235,446	

Clark County  
(Local Government)

SCHEDULE B

Fund 2690  
Moapa Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025

	(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	260,711,565	1,268,622	0.0200	52,142	12,821	39,321
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	8,877,723	43,199	SAME AS ABOVE	1,776	0	1,776
VOTER APPROVED:							
C. Voter Approved Overrides* LEGISLATIVE OVERRIDES	0.0050	269,589,288	13,479	0.0000	0	0	0
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	0.0694	"	187,095	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	0.0694	XXXXXXXXXX	187,095	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.5610	XXXXXXXXXX	1,512,395	0.0200	53,918	12,821	41,097
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.5610	XXXXXXXXXX	1,512,395	0.0200	53,918	12,821	41,097

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

Moapa Valley Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	36,249	35,242	39,321	
Property Tax - Net Proceeds of Minerals	2,055	2,132	1,776	
Subtotal	38,304	37,374	41,097	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	6,210	6,396	6,588	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,059,423	1,084,213	1,107,268	
Subtotal Revenues	1,103,937	1,127,983	1,154,953	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	531,172	475,677	309,040	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	531,172	475,677	309,040	
TOTAL AVAILABLE RESOURCES	1,635,109	1,603,660	1,463,993	
<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)	1,159,432	1,294,620	1,140,000	
ENDING FUND BALANCE	475,677	309,040	323,993	
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,635,109	1,603,660	1,463,993	

Clark County  
(Local Government)

SCHEDULE B

Fund 2570  
Moapa Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025

	(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
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	0.0403	282,987,334	114,044	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
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides	0.0000	282,987,334	0	0.0000	0	0	0
<b>LEGISLATIVE OVERRIDES</b>							
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	0.0990	"	280,157	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	0.0990	XXXXXXXXXXXX	280,157	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.1393	XXXXXXXXXXXX	394,201	0.0000	0	0	0
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.1393	XXXXXXXXXXXX	394,201	0.0000	0	0	0

Moapa Valley Fire District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION



<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Other		522	476,355	
State Shared Revenues				
Consolidated Tax	1,167,228	1,224,422	1,163,271	
Other		120,046	100,000	
Subtotal	1,167,228	1,344,990	1,739,626	
Charges for Services				
Public Safety				
Other	128,051	34,567	75,000	
Miscellaneous				
Interest Earnings	54,447	130,383	130,383	
Other	590,036	714	400,000	
Subtotal	644,483	131,097	530,383	
Subtotal Revenues	1,939,762	1,510,654	2,345,009	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,833,811	7,423,577	6,922,871	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,833,811	7,423,577	6,922,871	
TOTAL AVAILABLE RESOURCES	8,773,573	8,934,231	9,267,880	
<u>EXPENDITURES</u>				
Public Safety				
Fire				
Salaries & Wages	114,693	175,000	223,250	
Employee Benefits	161,698	225,000	266,625	
Services & Supplies	774,694	1,051,186	6,554,196	
Capital Outlay	298,911	560,174	330,000	
Subtotal Expenditures	1,349,996	2,011,360	7,374,071	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	7,423,577	6,922,871	1,893,809	
TOTAL FUND COMMITMENTS AND FUND BALANCE	8,773,573	8,934,231	9,267,880	

Clark County  
(Local Government)

SCHEDULE B

Fund 2920  
Moapa Valley Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL 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	72,206,198	306,154	0.0200	14,441	3,163	11,278
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	72,206,198	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	306,154	0.0200	14,441	3,163	11,278
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4240	XXXXXXXXXX	306,154	0.0200	14,441	3,163	11,278

Mt. Charleston Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	9,824	10,955	11,278	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,320	1,350	1,390	
Subtotal Revenues	11,144	12,305	12,668	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,706	5,228	5,760	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,706	5,228	5,760	
TOTAL AVAILABLE RESOURCES	17,850	17,533	18,428	
<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)	12,622	11,773	13,000	
ENDING FUND BALANCE	5,228	5,760	5,428	
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,850	17,533	18,428	

Clark County  
(Local Government)

SCHEDULE B

Fund 2650  
Mt. Charleston Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025

	(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
<b>OPERATING RATE:</b>							
A. PROPERTY TAX Subject to Revenue Limitations	2.2739	73,626,475	1,674,192	0.8813	648,870	139,501	509,369
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
<b>VOTER APPROVED:</b>							
C. Voter Approved Overrides	0.0000	73,626,475	0	0.0000	0	0	0
<b>LEGISLATIVE OVERRIDES</b>							
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	0.0818	"	60,226	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	0.0818	XXXXXXXXXX	60,226	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.3557	XXXXXXXXXX	1,734,418	0.8813	648,870	139,501	509,369
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.3557	XXXXXXXXXX	1,734,418	0.8813	648,870	139,501	509,369

Mt. Charleston Fire District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
<u>REVENUES</u>			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	437,512	477,925	509,369	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	239,812	251,562	225,234	
Miscellaneous				
Interest Earnings	37,108	36,360	36,360	
Other	161,594	173,683	200,000	
Subtotal	198,702	210,043	236,360	
Subtotal Revenues	876,026	939,530	970,963	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	725,000	2,500,000	2,500,000	
BEGINNING FUND BALANCE	1,675,853	1,256,565	1,734,535	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,675,853	1,256,565	1,734,535	
TOTAL AVAILABLE RESOURCES	3,276,879	4,696,095	5,205,498	
<u>EXPENDITURES</u>				
Public Safety				
Fire				
Salaries & Wages	1,074,979	1,402,591	1,373,567	
Employee Benefits	554,365	745,576	854,295	
Services & Supplies	318,371	482,908	1,846,963	
Capital Outlay	71,399	330,485	525,000	
Principal	896			
Interest	304			
Subtotal Expenditures	2,020,314	2,961,560	4,599,825	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,256,565	1,734,535	605,673	
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,276,879	4,696,095	5,205,498	

Clark County  
(Local Government)

SCHEDULE B

Fund 2900  
Mt. Charleston Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL 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	24,354,788,144	281,322,158	0.2064	50,268,283	10,779,716	39,488,567
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	24,354,788,144	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	0.1001	"	24,379,143	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	0.1001	XXXXXXXXXX	24,379,143	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.2552	XXXXXXXXXX	305,701,301	0.2064	50,268,283	10,779,716	39,488,567
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.2552	XXXXXXXXXX	305,701,301	0.2064	50,268,283	10,779,716	39,488,567

\*\*Allowed party rate=\$0.7758. See Page 212.

Paradise Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	32,444,923	35,863,922	39,488,567	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,821,149	5,995,783	6,175,657	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	99,121,578	101,441,023	103,694,131	
Subtotal Revenues	137,387,650	143,300,728	149,358,355	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	64,094,750	55,439,214	35,845,780	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	64,094,750	55,439,214	35,845,780	
<b>TOTAL AVAILABLE RESOURCES</b>	201,482,400	198,739,942	185,204,135	
<u>EXPENDITURES</u>				
General Government				
Finance				
Services & Supplies	687			
Subtotal Expenditures	687	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	146,042,499	162,894,162	148,600,000	
<b>ENDING FUND BALANCE</b>	55,439,214	35,845,780	36,604,135	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	201,482,400	198,739,942	185,204,135	

Clark County  
(Local Government)

SCHEDULE B

Fund 2600  
Paradise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL 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	2.0287	46,345,187	940,205	0.0200	9,269	1,247	8,022
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	46,345,187	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. SCRT Loss - NRS 354.59813	0.2666	"	123,556	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	0.2666	XXXXXXXXXX	123,556	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.2953	XXXXXXXXXX	1,063,761	0.0200	9,269	1,247	8,022
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.2953	XXXXXXXXXX	1,063,761	0.0200	9,269	1,247	8,022

Searchlight Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION



<b>REVENUES</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	7,035	6,883	8,022	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	16,080	15,900	16,377	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	505,839	517,676	529,436	
Subtotal Revenues	528,954	540,459	553,835	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	238,291	175,585	128,777	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	238,291	175,585	128,777	
TOTAL AVAILABLE RESOURCES	767,245	716,044	682,612	
<b>EXPENDITURES</b>				
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)	591,660	587,267	550,000	
ENDING FUND BALANCE	175,585	128,777	132,612	
TOTAL FUND COMMITMENTS AND FUND BALANCE	767,245	716,044	682,612	

Clark County  
(Local Government)

SCHEDULE B

Fund 2610  
Searchlight Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025

	(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	12,463,109,129	40,966,240	0.2064	25,723,857	5,917,462	19,806,395
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	12,463,109,129	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	0.0865	"	10,780,589	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	0.0865	XXXXXXXXXX	10,780,589	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4152	XXXXXXXXXX	51,746,829	0.2064	25,723,857	5,917,462	19,806,395
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4152	XXXXXXXXXX	51,746,829	0.2064	25,723,857	5,917,462	19,806,395

\*\*Allowed parity rate=\$0.7758. See Page 212.

Spring Valley Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	16,447,282	17,837,668	19,806,395	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	210,630	205,000	211,150	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	38,057,601	38,948,149	39,839,198	
Subtotal Revenues	54,715,513	56,990,817	59,856,743	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
<b>BEGINNING FUND BALANCE</b>	27,008,478	23,602,608	14,627,087	
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	27,008,478	23,602,608	14,627,087	
<b>TOTAL AVAILABLE RESOURCES</b>	81,723,991	80,593,425	74,483,830	
<b>EXPENDITURES</b>				
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)	58,121,383	65,966,338	58,900,000	
<b>ENDING FUND BALANCE</b>	23,602,608	14,627,087	15,583,830	
<b>TOTAL FUND COMMITMENTS AND FUND BALANCE</b>	81,723,991	80,593,425	74,483,830	

Clark County  
(Local Government)

SCHEDULE B

Fund 2680  
Spring Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL 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	5,657,416,921	18,103,734	0.2064	11,676,909	3,170,843	8,506,066
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	5,657,416,921	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	0.0022	"	124,463	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	0.0022	XXXXXXXXXX	124,463	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3222	XXXXXXXXXX	18,228,197	0.2064	11,676,909	3,170,843	8,506,066
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3222	XXXXXXXXXX	18,228,197	0.2064	11,676,909	3,170,843	8,506,066

\*\*Allowed parity rate=\$0.7758. See Page 212.

Summerlin Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	6,999,162	7,558,279	8,506,066	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	362,490	373,365	384,566	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	291,993	298,826	306,198	
Subtotal Revenues	7,653,645	8,230,470	9,196,830	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,173,728	3,034,643	2,701,206	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,173,728	3,034,643	2,701,206	
TOTAL AVAILABLE RESOURCES	10,827,373	11,265,113	11,898,036	
<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)	7,792,730	8,563,907	8,700,000	
ENDING FUND BALANCE	3,034,643	2,701,206	3,198,036	
TOTAL FUND COMMITMENTS AND FUND BALANCE	10,827,373	11,265,113	11,898,036	

Clark County  
(Local Government)

SCHEDULE B

Fund 2700  
Summerlin Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL 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	5,400,747,654	34,364,957	0.2064	11,147,143	4,015,844	7,131,299
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	5,400,747,654	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	0.0796	"	4,298,995	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	0.0796	XXXXXXXXXX	4,298,995	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.7159	XXXXXXXXXX	38,663,952	0.2064	11,147,143	4,015,844	7,131,299
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.7159	XXXXXXXXXX	38,663,952	0.2064	11,147,143	4,015,844	7,131,299

\*\*Allowed parity rate=\$0.7758. See Page 212.

Sunrise Manor Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	6,113,674	6,621,298	7,131,299	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	627,110	630,000	648,900	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	17,155,498	17,556,937	17,962,177	
Subtotal Revenues	23,896,282	24,808,235	25,742,376	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,179,136	9,397,977	5,608,263	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,179,136	9,397,977	5,608,263	
TOTAL AVAILABLE RESOURCES	35,075,418	34,206,212	31,350,639	
<u>EXPENDITURES</u>				
General Government				
Finance				
Services & Supplies	491			
Subtotal Expenditures	491	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	25,676,950	28,597,949	25,619,600	
ENDING FUND BALANCE	9,397,977	5,608,263	5,731,039	
TOTAL FUND COMMITMENTS AND FUND BALANCE	35,075,418	34,206,212	31,350,639	

Clark County  
(Local Government)

SCHEDULE B

Fund 2620  
Sunrise Manor Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL 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	1,408,140,411	4,887,655	0.2064	2,906,402	1,194,235	1,712,167
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	1,408,140,411	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	0.0272	"	383,014	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	0.0272	XXXXXXXXXX	383,014	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3743	XXXXXXXXXX	5,270,669	0.2064	2,906,402	1,194,235	1,712,167
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3743	XXXXXXXXXX	5,270,669	0.2064	2,906,402	1,194,235	1,712,167

\*\*Allowed parity rate=\$0.7758. See Page 212.

Whitney Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION



<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	1,531,940	1,604,631	1,712,168	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	40,980	41,000	42,230	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,525,515	1,561,212	1,597,564	
Subtotal Revenues	3,098,435	3,206,843	3,351,962	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,451,100	1,360,489	986,347	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,451,100	1,360,489	986,347	
TOTAL AVAILABLE RESOURCES	4,549,535	4,567,332	4,338,309	
<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)	3,189,046	3,580,985	3,300,000	
ENDING FUND BALANCE	1,360,489	986,347	1,038,309	
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,549,535	4,567,332	4,338,309	

Clark County  
(Local Government)

SCHEDULE B

Fund 2560  
Whitney Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025

	(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	2,549,627,392	48,802,418	0.2064	5,262,431	1,775,343	3,487,088
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	2,549,627,392	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	0.4008	"	10,218,907	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	0.4008	XXXXXXXXXX	10,218,907	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.3149	XXXXXXXXXX	59,021,325	0.2064	5,262,431	1,775,343	3,487,088
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.3149	XXXXXXXXXX	59,021,325	0.2064	5,262,431	1,775,343	3,487,088

\*\*Allowed parity rate=\$0.7758. See Page 212.

Winchester Town  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
<b><u>REVENUES</u></b>			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,459,242	3,527,219	3,487,088	
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	666,315	602,974	621,063	
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	22,190,374	22,709,629	23,259,326	
Subtotal Revenues	26,315,931	26,839,822	27,367,477	
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	15,578,397	13,578,383	6,902,327	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,578,397	13,578,383	6,902,327	
TOTAL AVAILABLE RESOURCES	41,894,328	40,418,205	34,269,804	
<b><u>EXPENDITURES</u></b>				
General Government				
Finance				
Services & Supplies	447,141			
Subtotal Expenditures	447,141	0	0	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	27,868,804	33,515,878	27,400,000	
ENDING FUND BALANCE	13,578,383	6,902,327	6,869,804	
TOTAL FUND COMMITMENTS AND FUND BALANCE	41,894,328	40,418,205	34,269,804	

Clark County  
(Local Government)

SCHEDULE B

Fund 2630  
Winchester Town