

#### MAJOR GOVERNMENTAL FUNDS

This section is intended to report the reconciliation of the major fund balance sheets and statement of revenues, expenditures, and changes in fund balance reported on a budgetary basis to the major fund balance sheet and statement of revenues, expenditures, and changes in fund balance reported on a modified accrual basis. Major funds that do not require such a reconciliation are intentionally omitted. Additionally, this section provides additional budgetary comparison schedules of the general fund.

Clark County, Nevada  
Reconciliation of General Fund (Budgetary Basis) to General Fund (Modified Accrual Basis)  
Balance Sheet  
June 30, 2019

	General Fund Budgetary Basis	Internally Reported Special Revenue Funds	Eliminations	General Fund Modified Accrual Basis
<b>Assets</b>				
Cash and investments				
In custody of the County Treasurer	\$ 226,945,466	\$ 432,185,447	\$ -	\$ 659,130,913
In custody of other officials	992,494	2,707,513	-	3,700,007
Accounts receivable	18,434,135	1,700,655	-	20,134,790
Interest receivable	1,650,630	2,005,260	-	3,655,890
Taxes receivable, delinquent	5,851,559	1,996,247	-	7,847,806
Penalties receivable on delinquent taxes	11,900,334	-	-	11,900,334
Due from other funds	13,023,265	5,753	11,076,104	1,952,914
Due from other governmental units	78,925,679	115,307,259	-	194,232,938
Total assets	<u>\$ 357,723,562</u>	<u>\$ 555,908,134</u>	<u>\$ 11,076,104</u>	<u>\$ 902,555,592</u>
<b>Liabilities</b>				
Accounts payable	\$ 20,571,818	\$ 4,627,489	\$ -	\$ 25,199,307
Accrued payroll	16,951,432	8,071,667	-	25,023,099
Due to other funds	66,658,168	133,965,252	11,076,104	189,547,316
Due to other governmental units	-	91,561,384	-	91,561,384
Unearned revenue and other liabilities	20,555	2,062,339	-	2,082,894
Total liabilities	<u>104,201,973</u>	<u>240,288,131</u>	<u>11,076,104</u>	<u>333,414,000</u>
<b>Deferred Inflows of Resources</b>				
Unavailable property taxes	15,630,714	1,537,738	-	17,168,452
Unavailable other revenue	37,531	920,250	-	957,781
Total deferred inflows of resources	<u>15,668,245</u>	<u>2,457,988</u>	<u>-</u>	<u>18,126,233</u>
<b>Fund Balances</b>				
Restricted	-	110,348,995	-	110,348,995
Committed	-	1,327,756	-	1,327,756
Assigned	-	201,485,264	-	201,485,264
Unassigned	237,853,344	-	-	237,853,344
Total fund balances	<u>237,853,344</u>	<u>313,162,015</u>	<u>-</u>	<u>551,015,359</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 357,723,562</u>	<u>\$ 555,908,134</u>	<u>\$ 11,076,104</u>	<u>\$ 902,555,592</u>

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2019  
(With comparative totals for June 30, 2018)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Federal Nuclear Waste Grant
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 34,901,670	\$ 134,842,532	\$ 12,406,400	\$ 53,847	\$ 210,481
In custody of other officials	2,707,313	-	200	-	-
Accounts receivable	1,196,839	-	500	-	-
Interest receivable	192,770	747,615	68,785	299	1,167
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	2,224	-	-	-	-
Due from other governmental units	-	79,568,821	164,315	-	-
Total assets	<u>\$ 39,000,816</u>	<u>\$ 215,158,968</u>	<u>\$ 12,640,200</u>	<u>\$ 54,146</u>	<u>\$ 211,648</u>
<b>Liabilities</b>					
Accounts payable	\$ 2,096,047	\$ 1,279,104	\$ 268,994	\$ 34	\$ 1,645
Accrued payroll	7,696,103	-	25,629	7,203	-
Due to other funds	519,084	122,318,480	22,690	-	-
Due to other governmental units	-	91,561,384	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>10,311,234</u>	<u>215,158,968</u>	<u>317,313</u>	<u>7,237</u>	<u>1,645</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable other revenue	920,250	-	-	-	-
Total deferred inflows of resources	<u>920,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	2,658,988	-	-	-	-
Committed	-	-	-	-	-
Assigned	25,110,344	-	12,322,887	46,909	210,003
Total fund balances	<u>27,769,332</u>	<u>-</u>	<u>12,322,887</u>	<u>46,909</u>	<u>210,003</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 39,000,816</u>	<u>\$ 215,158,968</u>	<u>\$ 12,640,200</u>	<u>\$ 54,146</u>	<u>\$ 211,648</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	Technology Fees	Fire Prevention Bureau	County Licensing Applications	Satellite Detention Center	Special Improvement District Administration
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 2,704,476	\$ 9,842,418	\$ 1,834,786	\$ 7,348,185	\$ 1,084,182
In custody of other officials	-	-	-	-	-
Accounts receivable	-	3,549	-	-	-
Interest receivable	14,995	54,570	10,173	40,741	6,011
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Total assets	<u>\$ 2,719,471</u>	<u>\$ 9,900,537</u>	<u>\$ 1,844,959</u>	<u>\$ 7,388,926</u>	<u>\$ 1,090,193</u>
<b>Liabilities</b>					
Accounts payable	\$ 54,293	\$ 41,162	\$ -	\$ 476,783	\$ 5
Accrued payroll	26,192	297,940	-	-	17,639
Due to other funds	-	31,035	-	1,724	5,098
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	270,251	1,777,831	-	-
Total liabilities	<u>80,485</u>	<u>640,388</u>	<u>1,777,831</u>	<u>478,507</u>	<u>22,742</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	1,936,916	-	-	-	-
Committed	-	-	-	-	-
Assigned	702,070	9,260,149	67,128	6,910,419	1,067,451
Total fund balances	<u>2,638,986</u>	<u>9,260,149</u>	<u>67,128</u>	<u>6,910,419</u>	<u>1,067,451</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,719,471</u>	<u>\$ 9,900,537</u>	<u>\$ 1,844,959</u>	<u>\$ 7,388,926</u>	<u>\$ 1,090,193</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	In-Transit	Bunkerville Town	Clark County Fire Service District	Post- Employment Benefits Reserve	Enterprise Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 1,035,834	\$ 605	\$ 19,738,768	\$ 155,796,562	\$ 9,651,105
In custody of other officials	-	-	-	-	-
Accounts receivable	499,767	-	-	-	-
Interest receivable	4,343	-	-	863,791	-
Taxes receivable, delinquent	-	72	1,043,036	-	206,558
Due from other funds	3,529	-	-	-	-
Due from other governmental units	-	104,945	10,055,856	-	1,081,716
Total assets	<u>\$ 1,543,473</u>	<u>\$ 105,622</u>	<u>\$ 30,837,660</u>	<u>\$ 156,660,353</u>	<u>\$ 10,939,379</u>
<b>Liabilities</b>					
Accounts payable	\$ 6,768	\$ -	\$ 207,077	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	278,941	-	-	10,788,200	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	14,257	-	-	-	-
Total liabilities	<u>299,966</u>	<u>-</u>	<u>207,077</u>	<u>10,788,200</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	63	803,959	-	110,007
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>63</u>	<u>803,959</u>	<u>-</u>	<u>110,007</u>
<b>Fund Balances</b>					
Restricted	-	105,559	29,826,624	-	10,829,372
Committed	-	-	-	1,327,756	-
Assigned	1,243,507	-	-	144,544,397	-
Total fund balances	<u>1,243,507</u>	<u>105,559</u>	<u>29,826,624</u>	<u>145,872,153</u>	<u>10,829,372</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,543,473</u>	<u>\$ 105,622</u>	<u>\$ 30,837,660</u>	<u>\$ 156,660,353</u>	<u>\$ 10,939,379</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	Indian Springs Town	Moapa Town	Moapa Valley Town	Mt. Charleston Town	Paradise Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 573	\$ 3,989	\$ 16,763	\$ 1,061	\$ 12,338,876
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	222	1,744	921	708	401,893
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	145,810	-	13,951,448
Total assets	<u>\$ 795</u>	<u>\$ 5,733</u>	<u>\$ 163,494</u>	<u>\$ 1,769</u>	<u>\$ 26,692,217</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 1,036	\$ -	\$ -	\$ 194,541
Accrued payroll	-	961	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,997</u>	<u>-</u>	<u>-</u>	<u>194,541</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	216	1,558	832	639	320,498
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>216</u>	<u>1,558</u>	<u>832</u>	<u>639</u>	<u>320,498</u>
<b>Fund Balances</b>					
Restricted	579	2,178	162,662	1,130	26,177,178
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>579</u>	<u>2,178</u>	<u>162,662</u>	<u>1,130</u>	<u>26,177,178</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 795</u>	<u>\$ 5,733</u>	<u>\$ 163,494</u>	<u>\$ 1,769</u>	<u>\$ 26,692,217</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town	Whitney Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 4,656	\$ 14,776,619	\$ 3,040,124	\$ 5,653,482	\$ 278,057
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	225	158,234	24,187	110,921	10,528
Due from other funds	-	-	-	-	-
Due from other governmental units	72,661	4,806,606	34,917	2,313,192	200,982
Total assets	<u>\$ 77,542</u>	<u>\$ 19,741,459</u>	<u>\$ 3,099,228</u>	<u>\$ 8,077,595</u>	<u>\$ 489,567</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	208	129,761	36,114	95,281	8,541
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>208</u>	<u>129,761</u>	<u>36,114</u>	<u>95,281</u>	<u>8,541</u>
<b>Fund Balances</b>					
Restricted	77,334	19,611,698	3,063,114	7,982,314	481,026
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>77,334</u>	<u>19,611,698</u>	<u>3,063,114</u>	<u>7,982,314</u>	<u>481,026</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 77,542</u>	<u>\$ 19,741,459</u>	<u>\$ 3,099,228</u>	<u>\$ 8,077,595</u>	<u>\$ 489,567</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	Winchester Town	Totals	
		2019	2018
<b>Assets</b>			
Cash and investments			
In custody of the County Treasurer	\$ 4,619,396	\$ 432,185,447	\$ 355,841,596
In custody of other officials	-	2,707,513	2,785,307
Accounts receivable	-	1,700,655	1,913,543
Interest receivable	-	2,005,260	967,033
Taxes receivable, delinquent	36,998	1,996,247	1,763,281
Due from other funds	-	5,753	362,788
Due from other governmental units	2,805,990	115,307,259	98,110,617
Total assets	<u>\$ 7,462,384</u>	<u>\$ 555,908,134</u>	<u>\$ 461,744,165</u>
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 4,627,489	\$ 2,965,167
Accrued payroll	-	8,071,667	7,332,517
Due to other funds	-	133,965,252	110,535,983
Due to other governmental units	-	91,561,384	60,300,644
Unearned revenue and other liabilities	-	2,062,339	2,010,121
Total liabilities	<u>-</u>	<u>240,288,131</u>	<u>183,144,432</u>
<b>Deferred Inflows of Resources</b>			
Unavailable grant revenue	-	-	-
Unavailable property taxes	30,061	1,537,738	1,499,098
Unavailable other revenue	-	920,250	575,406
Total deferred inflows	<u>30,061</u>	<u>2,457,988</u>	<u>2,074,504</u>
<b>Fund Balances</b>			
Restricted	7,432,323	110,348,995	96,049,583
Committed	-	1,327,756	6,332,539
Assigned	-	201,485,264	174,143,107
Total fund balances	<u>7,432,323</u>	<u>313,162,015</u>	<u>276,525,229</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,462,384</u>	<u>\$ 555,908,134</u>	<u>\$ 461,744,165</u>



Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2019  
(With comparative totals for June 30, 2018)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Federal Nuclear Waste Grant
<b>Revenues</b>					
Taxes	\$ -	\$ 60,514,206	\$ -	\$ -	\$ -
Licenses and permits	-	28,751,245	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	410,130,560	869,653	85,371	-
Charges for services	6,183,471	-	2,856,701	-	-
Interest	1,279,796	4,142,524	453,765	2,204	8,632
Other	393,930	-	-	6	-
Total revenues	<u>7,857,197</u>	<u>503,538,535</u>	<u>4,180,119</u>	<u>87,581</u>	<u>8,632</u>
<b>Expenditures</b>					
Current					
Salaries and wages	128,052,293	-	558,225	162,141	-
Employee benefits	52,399,914	-	236,310	54,874	-
Services and supplies	39,073,910	336,499,370	945,191	18,987	4,823
Capital outlay	1,244,140	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>220,770,257</u>	<u>336,499,370</u>	<u>1,739,726</u>	<u>236,002</u>	<u>4,823</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(212,913,060)</u>	<u>167,039,165</u>	<u>2,440,393</u>	<u>(148,421)</u>	<u>3,809</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	221,236,854	-	-	148,609	-
Transfers to other funds	-	(167,039,165)	(27,200)	(3,400)	-
Total other financing sources (uses)	<u>221,236,854</u>	<u>(167,039,165)</u>	<u>(27,200)</u>	<u>145,209</u>	<u>-</u>
Net change in fund balances	8,323,794	-	2,413,193	(3,212)	3,809
<b>Fund Balance</b>					
Beginning of year	19,445,538	-	9,909,694	50,121	206,194
End of year	<u>\$ 27,769,332</u>	<u>\$ -</u>	<u>\$ 12,322,887</u>	<u>\$ 46,909</u>	<u>\$ 210,003</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	Technology Fees	Fire Prevention Bureau	County Licensing Applications	Satellite Detention Center	Special Improvement District Administration
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	-	6,799,197	-	-	583,812
Interest	69,431	336,106	102,030	222,768	39,969
Other	-	62,889	-	51	780
Total revenues	<u>69,431</u>	<u>7,198,192</u>	<u>102,030</u>	<u>222,819</u>	<u>624,561</u>
<b>Expenditures</b>					
Current					
Salaries and wages	500,529	6,461,740	-	-	386,559
Employee benefits	196,132	2,548,026	-	-	167,393
Services and supplies	1,610,002	1,326,362	-	5,539,030	-
Capital outlay	243,898	-	-	69,695	-
Debt service					
Interest	-	-	-	7,163,250	-
Total expenditures	<u>2,550,561</u>	<u>10,336,128</u>	<u>-</u>	<u>12,771,975</u>	<u>553,952</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,481,130)</u>	<u>(3,137,936)</u>	<u>102,030</u>	<u>(12,549,156)</u>	<u>70,609</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	4,373,083	5,200,000	-	17,500,000	-
Transfers to other funds	(20,400)	(132,600)	(351,566)	(2,714,250)	(17,000)
Total other financing sources (uses)	<u>4,352,683</u>	<u>5,067,400</u>	<u>(351,566)</u>	<u>14,785,750</u>	<u>(17,000)</u>
Net change in fund balances	1,871,553	1,929,464	(249,536)	2,236,594	53,609
<b>Fund Balance</b>					
Beginning of year	<u>767,433</u>	<u>7,330,685</u>	<u>316,664</u>	<u>4,673,825</u>	<u>1,013,842</u>
End of year	<u>\$ 2,638,986</u>	<u>\$ 9,260,149</u>	<u>\$ 67,128</u>	<u>\$ 6,910,419</u>	<u>\$ 1,067,451</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	In-Transit	Bunkerville Town	Clark County Fire Service District	Post- Employment Benefits Reserve	Enterprise Town
<b>Revenues</b>					
Taxes	\$ -	\$ 4,674	\$ 72,515,376	\$ -	\$ 15,029,519
Licenses and permits	19,441	-	-	-	690,977
Intergovernmental revenue:					
Consolidated tax	-	611,506	56,711,208	-	5,858,625
Other	-	-	-	-	-
Charges for services	179,769	-	-	-	-
Interest	975,695	-	-	5,893,618	-
Other	68,493	-	-	14,045,778	-
Total revenues	<u>1,243,398</u>	<u>616,180</u>	<u>129,226,584</u>	<u>19,939,396</u>	<u>21,579,121</u>
<b>Expenditures</b>					
Current					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	14,514,720	-
Services and supplies	-	-	-	4,479,590	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,994,310</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,243,398</u>	<u>616,180</u>	<u>129,226,584</u>	<u>945,086</u>	<u>21,579,121</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	7,115,500	-
Transfers to other funds	(1,947,215)	(613,440)	(125,304,390)	-	(19,637,710)
Total other financing sources (uses)	<u>(1,947,215)</u>	<u>(613,440)</u>	<u>(125,304,390)</u>	<u>7,115,500</u>	<u>(19,637,710)</u>
Net change in fund balances	(703,817)	2,740	3,922,194	8,060,586	1,941,411
<b>Fund Balance</b>					
Beginning of year	<u>1,947,324</u>	<u>102,819</u>	<u>25,904,430</u>	<u>137,811,567</u>	<u>8,887,961</u>
End of year	<u>\$ 1,243,507</u>	<u>\$ 105,559</u>	<u>\$ 29,826,624</u>	<u>\$ 145,872,153</u>	<u>\$ 10,829,372</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	Indian Springs Town	Moapa Town	Moapa Valley Town	Mt. Charleston Town	Paradise Town
<b>Revenues</b>					
Taxes	\$ 1,850	\$ 43,464	\$ 31,369	\$ 7,388	\$ 25,020,430
Licenses and permits	2,490	6,720	-	1,350	6,898,277
Intergovernmental revenue:					
Consolidated tax	-	-	840,101	-	79,915,495
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>4,340</u>	<u>50,184</u>	<u>871,470</u>	<u>8,738</u>	<u>111,834,202</u>
<b>Expenditures</b>					
Current					
Salaries and wages	-	18,490	-	-	-
Employee benefits	-	490	-	-	-
Services and supplies	-	1,942	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>20,922</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,340</u>	<u>29,262</u>	<u>871,470</u>	<u>8,738</u>	<u>111,834,202</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(4,100)	(29,145)	(878,800)	(8,000)	(111,259,200)
Total other financing sources (uses)	<u>(4,100)</u>	<u>(29,145)</u>	<u>(878,800)</u>	<u>(8,000)</u>	<u>(111,259,200)</u>
Net change in fund balances	240	117	(7,330)	738	575,002
<b>Fund Balance</b>					
Beginning of year	<u>339</u>	<u>2,061</u>	<u>169,992</u>	<u>392</u>	<u>25,602,176</u>
End of year	<u>\$ 579</u>	<u>\$ 2,178</u>	<u>\$ 162,662</u>	<u>\$ 1,130</u>	<u>\$ 26,177,178</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town	Whitney Town
<b>Revenues</b>					
Taxes	\$ 5,857	\$ 12,207,751	\$ 4,814,138	\$ 4,666,966	\$ 1,179,878
Licenses and permits	15,930	228,413	487,350	965,244	47,880
Intergovernmental revenue:					
Consolidated tax	418,937	26,523,301	191,963	12,891,686	1,102,499
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>440,724</u>	<u>38,959,465</u>	<u>5,493,451</u>	<u>18,523,896</u>	<u>2,330,257</u>
<b>Expenditures</b>					
Current					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>440,724</u>	<u>38,959,465</u>	<u>5,493,451</u>	<u>18,523,896</u>	<u>2,330,257</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(430,580)	(35,792,570)	(4,736,880)	(17,672,040)	(2,275,520)
Total other financing sources (uses)	<u>(430,580)</u>	<u>(35,792,570)</u>	<u>(4,736,880)</u>	<u>(17,672,040)</u>	<u>(2,275,520)</u>
Net change in fund balances	10,144	3,166,895	756,571	851,856	54,737
<b>Fund Balance</b>					
Beginning of year	<u>67,190</u>	<u>16,444,803</u>	<u>2,306,543</u>	<u>7,130,458</u>	<u>426,289</u>
End of year	<u>\$ 77,334</u>	<u>\$ 19,611,698</u>	<u>\$ 3,063,114</u>	<u>\$ 7,982,314</u>	<u>\$ 481,026</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2019  
(With comparative totals for June 30, 2018)

(Continued)

	Winchester Town	Totals	
		2019	2018
<b>Revenues</b>			
Taxes	\$ 2,911,953	\$ 198,954,819	\$ 189,653,871
Licenses and permits	437,190	38,552,507	31,265,852
Intergovernmental revenue:			
Consolidated tax	15,431,811	200,497,132	187,973,724
Other	-	411,085,584	385,339,608
Charges for services	-	16,602,950	16,715,868
Interest	-	13,526,538	851,300
Other	-	14,571,927	15,557,598
Total revenues	<u>18,780,954</u>	<u>893,791,457</u>	<u>827,357,821</u>
<b>Expenditures</b>			
Current			
Salaries and wages	-	136,139,977	132,979,323
Employee benefits	-	70,117,859	52,840,318
Services and supplies	-	389,499,207	364,396,036
Capital outlay	-	1,557,733	714,462
Debt service			
Interest	-	7,163,250	14,191,344
Total expenditures	<u>-</u>	<u>604,478,026</u>	<u>565,121,483</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,780,954</u>	<u>289,313,431</u>	<u>262,236,338</u>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	255,574,046	234,749,965
Transfers to other funds	(17,355,520)	(508,250,691)	(472,543,565)
Total other financing sources (uses)	<u>(17,355,520)</u>	<u>(252,676,645)</u>	<u>(237,793,600)</u>
Net change in fund balances	1,425,434	36,636,786	24,442,738
<b>Fund Balance</b>			
Beginning of year	<u>6,006,889</u>	<u>276,525,229</u>	<u>252,082,491</u>
End of year	<u>\$ 7,432,323</u>	<u>\$ 313,162,015</u>	<u>\$ 276,525,229</u>

Clark County, Nevada  
General Fund  
Schedule of Revenues and Transfers - Budget and Actual  
For the fiscal year ended June 30, 2019  
(With comparative actual for the fiscal year ended June 30, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues</b>					
<b>Taxes</b>					
Ad valorem taxes	\$ 305,722,783	\$ 305,722,783	\$ 309,914,348	\$ 4,191,565	\$ 290,452,851
Penalties & interest on delinquent taxes	8,000,000	8,000,000	9,545,320	1,545,320	9,879,225
Total taxes	<u>313,722,783</u>	<u>313,722,783</u>	<u>319,459,668</u>	<u>5,736,885</u>	<u>300,332,076</u>
<b>Licenses and permits:</b>					
Business licenses	38,900,000	38,900,000	50,618,410	11,718,410	47,120,596
Liquor licenses	9,100,000	9,100,000	9,119,318	19,318	9,131,757
County gaming licenses	42,900,000	42,900,000	42,887,328	(12,672)	42,488,242
Franchise fees:					
Electric	61,300,000	61,300,000	55,285,736	(6,014,264)	54,547,294
Telecom	9,000,000	9,000,000	8,821,557	(178,443)	9,760,860
Other	27,600,000	27,600,000	29,378,460	1,778,460	28,659,516
Other licenses and permits	63,000,000	63,000,000	63,909,444	909,444	62,744,609
Marriage licenses	1,600,000	1,600,000	1,546,398	(53,602)	1,584,513
Total licenses and permits	<u>253,400,000</u>	<u>253,400,000</u>	<u>261,566,651</u>	<u>8,166,651</u>	<u>256,037,387</u>
<b>Intergovernmental revenue:</b>					
Federal grants	-	-	5,708	5,708	-
Federal payments in lieu of taxes	3,100,000	3,100,000	3,632,785	532,785	3,634,555
State grants	487,250	469,250	-	(469,250)	-
State gaming licenses	135,000	135,000	132,437	(2,563)	134,621
Consolidated tax	389,000,000	389,000,000	414,828,229	25,828,229	385,495,565
Court administrative assessment	500,000	500,000	596,633	96,633	690,901
Other	100,000	100,000	2,011,746	1,911,746	697,629
Total intergovernmental revenue	<u>393,322,250</u>	<u>393,304,250</u>	<u>421,207,538</u>	<u>27,903,288</u>	<u>390,653,271</u>
<b>Charges for services:</b>					
<b>General government</b>					
Clerk fees	2,300,000	2,300,000	2,825,156	525,156	2,852,045
Recorder fees	17,100,000	17,100,000	21,734,542	4,634,542	19,710,774
Map fees	50,000	50,000	26,198	(23,802)	44,510
Assessor commissions	11,400,000	11,400,000	11,285,509	(114,491)	10,628,507
Building and zoning fees	2,800,000	2,800,000	3,477,911	677,911	3,065,117
Room tax collection commissions	9,100,000	9,100,000	9,082,878	(17,122)	9,093,156
Administrative fees	8,560,649	8,560,649	7,375,215	(1,185,434)	8,300,317
Other	4,000,000	4,000,000	5,436,823	1,436,823	4,074,532
<b>Judicial</b>					
Clerk fees	11,000,000	11,000,000	11,184,483	184,483	11,492,505
Other	1,400,000	1,400,000	1,842,523	442,523	1,498,691
<b>Public safety</b>					
Fire protection services	7,862,828	7,862,828	8,754,315	891,487	8,245,769
Other	1,000,000	1,000,000	830,140	(169,860)	1,091,101
<b>Public works</b>					
Engineering	1,000,000	1,000,000	4,991,113	3,991,113	5,469,778
<b>Health and welfare</b>					
Animal control	75,000	75,000	161,070	86,070	72,534
Total charges for services	<u>77,648,477</u>	<u>77,648,477</u>	<u>89,007,876</u>	<u>11,359,399</u>	<u>85,639,336</u>
<b>Fines and forfeitures:</b>					
Court fines	2,400,000	2,400,000	2,088,426	(311,574)	2,299,162
Court forfeits	17,500,000	17,500,000	17,203,348	(296,652)	16,985,028
Total fines and forfeitures	<u>19,900,000</u>	<u>19,900,000</u>	<u>19,291,774</u>	<u>(608,226)</u>	<u>19,284,190</u>
Interest	1,000,000	1,000,000	11,769,894	10,769,894	232,252
Other	2,000,000	2,000,000	6,278,586	4,278,586	4,338,047
Total revenues	<u>1,060,993,510</u>	<u>1,060,975,510</u>	<u>1,128,581,987</u>	<u>67,606,477</u>	<u>1,056,516,559</u>
<b>Other Financing Sources</b>					
Transfers from other funds	<u>327,110,112</u>	<u>327,110,112</u>	<u>326,748,430</u>	<u>(361,682)</u>	<u>311,900,670</u>
Total revenues and other financing sources	<u>\$ 1,388,103,622</u>	<u>\$ 1,388,085,622</u>	<u>\$ 1,455,330,417</u>	<u>\$ 67,244,795</u>	<u>\$ 1,368,417,229</u>

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2019  
 (With comparative actual for the fiscal year ended June 30, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures</b>					
<i>General Government</i>					
<i>Commission/Manager:</i>					
Salaries and wages	\$ 3,437,404	\$ 3,437,404	\$ 3,441,375	\$ 3,971	\$ 3,341,572
Employee benefits	1,328,940	1,328,940	1,355,040	26,100	1,275,045
Services and supplies	520,355	520,355	347,546	(172,809)	260,254
Total Commission/Manager	5,286,699	5,286,699	5,143,961	(142,738)	4,876,871
<i>Office of Diversity:</i>					
Salaries and wages	460,014	460,014	529,220	69,206	429,807
Employee benefits	223,934	197,534	219,066	21,532	188,232
Services and supplies	32,300	98,700	60,566	(38,134)	30,388
Total Office of Diversity	716,248	756,248	808,852	52,604	648,427
<i>Office of Appointed Counsel:</i>					
Salaries and wages	233,263	232,763	239,440	6,677	237,232
Employee benefits	87,283	87,283	88,981	1,698	86,196
Services and supplies	11,210,850	13,961,350	14,063,382	102,032	12,325,035
Total Office of Appointed Counsel	11,531,396	14,281,396	14,391,803	110,407	12,648,463
<i>Audit:</i>					
Salaries and wages	816,791	821,191	717,084	(104,107)	633,616
Employee benefits	351,588	347,188	300,958	(46,230)	257,742
Services and supplies	37,050	37,050	26,922	(10,128)	20,777
Total Audit	1,205,429	1,205,429	1,044,964	(160,465)	912,135
<i>Finance:</i>					
Salaries and wages	1,861,791	1,641,791	1,255,276	(386,515)	1,147,090
Employee benefits	806,280	806,280	517,845	(288,435)	467,134
Services and supplies	156,370	156,370	44,916	(111,454)	47,527
Total Finance	2,824,441	2,604,441	1,818,037	(786,404)	1,661,751
<i>Comptroller:</i>					
Salaries and wages	3,214,259	3,139,259	2,802,018	(337,241)	2,721,022
Employee benefits	1,477,016	1,477,016	1,284,474	(192,542)	1,173,870
Services and supplies	162,195	162,195	77,078	(85,117)	91,957
Total Comptroller	4,853,470	4,778,470	4,163,570	(614,900)	3,986,849
<i>Treasurer:</i>					
Salaries and wages	1,698,678	1,698,678	1,588,328	(110,350)	1,443,608
Employee benefits	761,243	761,243	679,629	(81,614)	627,231
Services and supplies	975,540	975,540	806,086	(169,454)	771,563
Total Treasurer	3,435,461	3,435,461	3,074,043	(361,418)	2,842,402
<i>Elections:</i>					
Salaries and wages	5,741,171	5,241,171	5,145,496	(95,675)	4,234,024
Employee benefits	1,331,500	1,151,500	1,099,698	(51,802)	1,101,285
Services and supplies	5,323,116	4,183,116	3,703,983	(479,133)	3,663,327
Total Elections	12,395,787	10,575,787	9,949,177	(626,610)	8,998,636
<i>Assessor:</i>					
Salaries and wages	9,500,824	9,180,824	9,154,352	(26,472)	9,134,082
Employee benefits	4,143,574	4,143,574	3,895,356	(248,218)	3,818,473
Services and supplies	1,358,850	1,358,850	1,043,614	(315,236)	1,317,674
Total Assessor	15,003,248	14,683,248	14,093,322	(589,926)	14,270,229
<i>Recorder:</i>					
Salaries and wages	2,360,233	2,360,233	2,401,357	41,124	2,225,053
Employee benefits	1,150,627	1,150,627	1,177,046	26,419	1,074,509
Services and supplies	156,980	156,980	117,963	(39,017)	122,987
Total Recorder	3,667,840	3,667,840	3,696,366	28,526	3,422,549
<i>Clerk:</i>					
Salaries and wages	2,400,278	2,400,278	2,361,384	(38,894)	2,286,856
Employee benefits	1,129,253	1,129,253	1,075,846	(53,407)	1,034,810
Services and supplies	232,980	232,980	198,432	(34,548)	188,887
Total Clerk	3,762,511	3,762,511	3,635,662	(126,849)	3,510,553

(Continued)



Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2019  
 (With comparative actual for the fiscal year ended June 30, 2018)

(Continued)

	2019				2018
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<u>General Government (continued)</u>					
<i>Administrative Services:</i>					
Salaries and wages	8,575,656	8,185,952	8,041,686	(144,266)	8,152,380
Employee benefits	3,819,069	3,825,706	3,611,632	(214,074)	3,628,724
Services and supplies	3,927,909	4,060,976	3,884,810	(176,166)	3,615,048
Total Administrative Services	16,322,634	16,072,634	15,538,128	(534,506)	15,396,152
<i>Human Resources:</i>					
Salaries and wages	2,024,471	2,024,471	1,809,106	(215,365)	1,781,226
Employee benefits	971,345	971,345	758,687	(212,658)	732,261
Services and supplies	316,820	316,820	237,301	(79,519)	185,005
Total Human Resources	3,312,636	3,312,636	2,805,094	(507,542)	2,698,492
<i>Comprehensive Planning:</i>					
Salaries and wages	5,121,744	5,121,744	4,786,514	(335,230)	4,876,878
Employee benefits	2,118,835	2,118,835	1,930,665	(188,170)	1,940,937
Services and supplies	482,986	482,986	441,324	(41,662)	443,726
Total Comprehensive Planning	7,723,565	7,723,565	7,158,503	(565,062)	7,261,541
<i>Business License:</i>					
Salaries and wages	4,371,365	4,371,365	4,293,865	(77,500)	3,809,609
Employee benefits	1,892,526	1,892,526	1,880,591	(11,935)	1,622,700
Services and supplies	413,530	383,530	356,405	(27,125)	326,898
Total Business License	6,677,421	6,647,421	6,530,861	(116,560)	5,759,207
<i>Real Property Management:</i>					
Salaries and wages	13,556,459	13,481,459	13,248,410	(233,049)	12,499,750
Employee benefits	5,970,474	5,970,474	5,793,418	(177,056)	5,480,580
Services and supplies	15,372,860	15,372,860	14,274,139	(1,098,721)	13,145,749
Total Real Property Management	34,899,793	34,824,793	33,315,967	(1,508,826)	31,126,079
Total General Government	133,618,579	133,618,579	127,168,310	(6,450,269)	120,020,336
<u>Judicial</u>					
<i>Outlying Constable:</i>					
Salaries and wages	142,124	142,124	144,192	2,068	146,538
Employee benefits	170,933	170,933	174,850	3,917	169,152
Services and supplies	10,788	10,788	7,898	(2,890)	7,602
Total Outlying Constable	323,845	323,845	326,940	3,095	323,292
<i>Urban Constable:</i>					
Salaries and wages	223,140	223,140	225,544	2,404	219,116
Employee benefits	100,589	100,589	99,276	(1,313)	90,596
Services and supplies	90,300	90,300	69,050	(21,250)	70,741
Total Henderson Constable	414,029	414,029	393,870	(20,159)	380,453
<i>District Attorney:</i>					
Salaries and wages	30,778,573	30,778,573	29,212,630	(1,565,943)	29,400,891
Employee benefits	12,540,042	12,540,042	11,429,144	(1,110,898)	11,281,084
Services and supplies	1,152,383	1,152,383	1,040,734	(111,649)	1,080,738
Total District Attorney	44,470,998	44,470,998	41,682,508	(2,788,490)	41,762,713

(Continued)

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2019  
 (With comparative actual for the fiscal year ended June 30, 2018)

(Continued)

	2019				2018
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<i>Judicial (continued)</i>					
<i>Witness/Legal Fees:</i>					
Services and supplies	1,755,000	1,355,000	1,085,594	(269,406)	1,103,878
Total Witness/Legal Fees	1,755,000	1,355,000	1,085,594	(269,406)	1,103,878
<i>Family Court:</i>					
Salaries and wages	6,734,786	6,683,604	6,567,697	(115,907)	6,505,353
Employee benefits	2,794,632	2,754,200	2,714,507	(39,693)	2,653,258
Services and supplies	1,899,594	2,588,739	3,024,426	435,687	2,359,638
Total Family Court	11,429,012	12,026,543	12,306,630	280,087	11,518,249
<i>Civil/Criminal:</i>					
Salaries and wages	13,082,576	12,913,014	13,152,963	239,949	12,108,232
Employee benefits	6,120,579	6,032,134	5,444,255	(587,879)	5,084,101
Services and supplies	2,941,585	2,938,585	3,116,445	177,860	3,010,467
Total Civil/Criminal	22,144,740	21,883,733	21,713,663	(170,070)	20,202,800
<i>Clerk of the Court:</i>					
Salaries and wages	12,215,279	12,215,279	10,949,813	(1,265,466)	11,262,826
Employee benefits	5,727,581	5,727,581	5,050,017	(677,564)	5,164,628
Services and supplies	319,300	319,300	243,510	(75,790)	278,967
Total Clerk of the Court	18,262,160	18,262,160	16,243,340	(2,018,820)	16,706,421
<i>Alternative Dispute Resolution</i>					
Salaries and wages	490,506	490,506	518,258	27,752	508,659
Employee benefits	216,000	216,000	243,587	27,587	232,873
Services and supplies	99,077	99,077	83,909	(15,168)	96,891
Total Alternative Dispute Resolution	805,583	805,583	845,754	40,171	838,423
<i>Special Public Defender:</i>					
Salaries and wages	3,464,796	3,650,944	3,735,802	84,858	2,969,525
Employee benefits	1,385,826	1,452,379	1,436,034	(16,345)	1,142,771
Services and supplies	424,825	424,825	376,634	(48,191)	382,344
Total Special Public Defender	5,275,447	5,528,148	5,548,470	20,322	4,494,640
<i>Court Jury Services:</i>					
Salaries and wages	249,898	291,498	290,784	(714)	242,390
Employee benefits	118,144	140,020	124,459	(15,561)	96,416
Services and supplies	1,162,800	1,162,800	855,843	(306,957)	991,408
Total Court Jury Services	1,530,842	1,594,318	1,271,086	(323,232)	1,330,214
<i>Grand Jury:</i>					
Salaries and wages	11,800	11,800	20,643	8,843	9,771
Employee benefits	313	313	547	234	259
Services and supplies	324,782	324,782	324,334	(448)	304,107
Total Grand Jury	336,895	336,895	345,524	8,629	314,137
<i>Las Vegas Justice Court:</i>					
Salaries and wages	14,457,321	14,445,910	13,845,209	(600,701)	12,835,445
Employee benefits	6,607,224	6,607,224	6,040,018	(567,206)	5,575,430
Services and supplies	2,105,069	2,116,480	2,048,457	(68,023)	2,125,190
Total Las Vegas Justice Court	23,169,614	23,169,614	21,933,684	(1,235,930)	20,536,065
<i>Henderson Justice Court:</i>					
Salaries and wages	1,975,006	1,975,006	2,027,832	52,826	1,857,268
Employee benefits	907,619	907,619	878,119	(29,500)	794,147
Services and supplies	180,711	180,711	164,418	(16,293)	177,305
Total Henderson Justice Court	3,063,336	3,063,336	3,070,369	7,033	2,828,720
<i>North Las Vegas Justice Court:</i>					
Salaries and wages	2,229,556	2,229,556	2,263,032	33,476	2,100,096
Employee benefits	1,017,575	1,017,575	966,146	(51,429)	919,278
Services and supplies	118,000	118,000	109,567	(8,433)	92,307
Total North Las Vegas Justice Court	3,365,131	3,365,131	3,338,745	(26,386)	3,111,681

(Continued)

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2019  
 (With comparative actual for the fiscal year ended June 30, 2018)

(Continued)

	2019				2018
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<i>Judicial (continued)</i>					
<i>Outlying Justice Court:</i>					
Salaries and wages	1,848,910	1,837,210	1,809,087	(28,123)	1,700,011
Employee benefits	758,211	758,211	756,535	(1,676)	725,983
Services and supplies	233,337	245,037	226,331	(18,706)	209,305
Total Outlying Justice Court	2,840,458	2,840,458	2,791,953	(48,505)	2,635,299
<i>Public Defender:</i>					
Salaries and wages	20,497,140	20,310,992	19,799,128	(511,864)	18,906,565
Employee benefits	8,150,131	8,083,578	7,726,028	(357,550)	7,395,463
Services and supplies	1,022,695	1,022,695	1,009,810	(12,885)	889,145
Total Public Defender	29,669,966	29,417,265	28,534,966	(882,299)	27,191,173
<i>Neighborhood Justice Center:</i>					
Salaries and wages	547,072	547,072	492,621	(54,451)	475,945
Employee benefits	230,480	230,480	198,422	(32,058)	207,654
Services and supplies	415,360	415,360	278,307	(137,053)	224,811
Total Neighborhood Justice Center	1,192,912	1,192,912	969,350	(223,562)	908,410
Total Judicial	170,049,968	170,049,968	162,402,446	(7,647,522)	156,186,568
<i>Public Safety</i>					
<i>Office of the Sheriff:</i>					
Salaries and wages	176,685	176,685	176,675	(10)	171,558
Employee benefits	15,429	15,429	15,430	1	15,321
Services and supplies	1,000	1,000	-	(1,000)	-
Total Office of the Sheriff	193,114	193,114	192,105	(1,009)	186,879
<i>Fire Department:</i>					
Salaries and wages	82,029,557	82,029,557	86,557,123	4,527,566	81,883,691
Employee benefits	41,878,031	41,537,526	40,516,187	(1,021,339)	39,460,619
Services and supplies	9,440,021	9,523,526	9,325,018	(198,508)	8,302,878
Capital Outlay	-	3,917,150	3,917,150	-	2,165,056
Total Fire Department	133,347,609	137,007,759	140,315,478	3,307,719	131,812,244
<i>Volunteer Fire and Ambulance:</i>					
Services and supplies	272,033	279,033	280,474	1,441	238,688
<i>Public Guardian:</i>					
Salaries and wages	1,972,151	1,946,151	1,998,938	52,787	1,738,684
Employee benefits	876,090	869,790	799,025	(70,765)	733,877
Services and supplies	131,010	173,310	158,444	(14,866)	119,096
Total Public Guardian	2,979,251	2,989,251	2,956,407	(32,844)	2,591,657
<i>Public Administrator:</i>					
Salaries and wages	760,927	760,927	799,364	38,437	786,238
Employee benefits	226,631	226,631	250,644	24,013	214,462
Services and supplies	51,000	66,500	57,518	(8,982)	51,409
Total Public Administrator	1,038,558	1,054,058	1,107,526	53,468	1,052,109
<i>Coroner:</i>					
Salaries and wages	3,500,652	3,500,652	3,317,264	(183,388)	3,135,974
Employee benefits	1,327,999	1,327,999	1,227,826	(100,173)	1,041,198
Services and supplies	1,622,432	1,871,932	1,618,185	(253,747)	1,754,381
Total Coroner	6,451,083	6,700,583	6,163,275	(537,308)	5,931,553
<i>Juvenile Justice:</i>					
Salaries and wages	27,242,681	27,082,981	28,216,188	1,133,207	27,466,341
Employee benefits	14,668,750	14,668,750	14,331,312	(337,438)	13,789,624
Services and supplies	5,346,384	5,158,584	4,231,352	(927,232)	4,258,626
Total Juvenile Justice	47,257,815	46,910,315	46,778,852	(131,463)	45,514,591

(Continued)

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2019  
 (With comparative actual for the fiscal year ended June 30, 2018)

(Continued)

	2019				2018
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<u>Public Safety (continued)</u>					
<i>Family Services:</i>					
Salaries and wages	24,333,928	24,333,928	25,418,279	1,084,351	22,993,056
Employee benefits	10,529,528	10,529,528	9,747,545	(781,983)	9,034,551
Services and supplies	4,208,408	6,927,081	6,766,891	(160,190)	4,013,681
Total Family Services	39,071,864	41,790,537	41,932,715	142,178	36,041,288
Total Public Safety	230,611,327	236,924,650	239,726,832	2,802,182	223,369,009
<u>Public Works</u>					
Salaries and wages	7,347,458	7,347,458	6,638,295	(709,163)	6,844,610
Employee benefits	3,100,232	3,100,232	2,782,366	(317,866)	2,827,604
Services and supplies	1,576,891	1,576,891	1,223,709	(353,182)	1,217,395
Total Public Works	12,024,581	12,024,581	10,644,370	(1,380,211)	10,889,609
<u>Health</u>					
<i>Emergency Room Admittance:</i>					
Services and supplies	28,926,593	12,355,398	12,265,146	(90,252)	21,221,694
<i>Emergency Medical Care:</i>					
Services and supplies	4,500,000	4,500,000	4,573,233	73,233	4,916,459
Total Health	33,426,593	16,855,398	16,838,379	(17,019)	26,138,153
<u>Welfare</u>					
Salaries and wages	8,996,897	8,996,897	8,246,377	(750,520)	7,970,470
Employee benefits	4,075,932	4,075,932	3,734,092	(341,840)	3,531,345
Services and supplies	68,499,227	68,499,227	63,560,341	(4,938,886)	59,405,262
Total Welfare	81,572,056	81,572,056	75,540,810	(6,031,246)	70,907,077
<u>Culture and Recreation</u>					
Salaries and wages	7,103,500	7,103,500	7,164,723	61,223	6,449,766
Employee benefits	2,821,845	2,821,845	2,744,002	(77,843)	2,475,690
Services and supplies	1,045,300	1,045,300	801,429	(243,871)	775,322
Total Culture and Recreation	10,970,645	10,970,645	10,710,154	(260,491)	9,700,778
<u>Other general expenditures</u>					
Utilities	25,573,000	24,973,000	20,659,729	(4,313,271)	20,243,899
Building rental	2,234,658	2,234,658	1,352,950	(881,708)	1,294,122
Capital replacement	3,600,000	13,857,872	13,618,941	(238,931)	11,843,325
Administrative assessments	700,000	700,000	537,964	(162,036)	534,224
Insurance and official bonds	4,040,008	4,040,008	3,937,098	(102,910)	3,866,107
Miscellaneous refunds and expenditures	14,000,000	13,253,000	10,740,707	(2,512,293)	10,305,138
Internal service charges	51,810,320	51,810,320	51,810,320	-	48,090,210
Publications and professional services	4,100,000	5,447,000	5,091,414	(355,586)	1,493,892
Contributions	22,334,163	22,334,163	22,334,163	-	20,934,126
Total other general expenditures	128,392,149	138,650,021	130,083,286	(8,566,735)	118,605,043
Total expenditures	800,665,898	800,665,898	773,114,587	(27,551,311)	735,816,573
<b>Other Financing Uses</b>					
Transfers to other funds	626,684,572	672,229,222	671,906,449	(322,773)	604,236,288
Total expenditures and transfers	\$ 1,427,350,470	\$ 1,472,895,120	\$ 1,445,021,036	\$ (27,874,084)	\$ 1,340,052,861