



Office of the County Manager

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

Email: CCMgr@ClarkCountyNV.gov

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

April 15, 2025

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

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

Contained in this single budget document are the following:

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

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

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

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



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Nevada Department of Taxation
April 15, 2025
Page Two

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

CERTIFICATION:

APPROVED BY THE GOVERNING BOARD:

(Signatures not required for Tentative Budget)

I, Kevin Schiller
County Manager

Chair

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

Vice Chair

Signed: 

Date: April 15, 2025

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

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

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

Damon Harris, Deputy Director
Chris Wardlaw, Budget Manager
Sekea Davis, Sr. Financial Analyst
Patrice Key, Sr. Financial Analyst
Darren Relyea, Sr. Financial Analyst
Pedro Solano, Sr. Financial Analyst

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'JGreen', with a stylized, flowing script.

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

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

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

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

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

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

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

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

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

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

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

POPULATION (AS OF JULY 1)	2,338,127	2,361,285	2,392,490
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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)	132,079,801,963	146,275,699,121	152,562,633,220
Net Proceeds of Minerals (NPM)*	10,661,050	8,877,723	8,438,688
TOTAL ASSESSED VALUE	132,090,463,013	146,284,576,844	152,571,071,908

OPERATING TAX RATE

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

DEBT TAX RATE

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

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

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

Clark County
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026

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

Clark County
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For

Clark County
(Local Government)

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

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

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For

Clark County
(Local Government)

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

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

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For

Clark County
(Local Government)

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

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

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For

Clark County
(Local Government)

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

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES, AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TENTATIVE TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Fund	X	460,787,667	257,915,306	581,119,032			913,134,769	222,822,588	2,435,779,362
HUD and State Housing Grants	R	1,493,369	785,986	58,587,890			500,000		61,367,245
Road	R	18,267,497	10,040,663	21,695,870	38,533,218			14,154,080	102,691,328
County Grants	R	14,900,866	5,698,406	84,007,879	12,787,410			99,975,615	217,370,176
Cooperative Extension	R			24,117,302					24,117,302
LVMPD Forfeitures	R			1,104,248	3,009,432				4,113,680
Detention Services	R	160,658,671	97,896,621	84,571,179	5,393,438		13,945,250	22,930,288	385,395,447
Forensic Services	R	308,694	163,994	1,201,332	295,000			80,986	2,050,006
Las Vegas Metropolitan Police Department	R	451,542,206	283,179,022	123,784,986	18,183,900		23,700,000		900,390,114
LVMPD Grants	R	7,800,000	900,000	9,300,000	2,000,000		8,000,000		28,000,000
General Purpose	R	2,338,623	1,152,522	102,213,648	2,584,288				108,289,081
Subdivision Park Fees	R			1,000,000			38,488,334		39,488,334
Master Transportation Plan	R			441,927,875			204,245,334		646,173,209
Spec Ad Valorem Distrib (NRS 354.59815)	R			43,065,769			16,586,890		59,652,659
Law Library	R	777,728	447,676	1,137,422	456,580			328,585	3,147,991
Court Education Program	R	901,813	534,571	15,364,998				1,961,807	18,763,189
Citizen Review Board Administration	R	196,253	97,719	47,000				28,414	369,386
Justice Court Administrative Assessment	R			8,420,767					8,420,767
Specialty Courts	R	2,500,000	1,000,000	13,500,000					17,000,000
District Attorney Family Support	R	20,987,244	11,849,773	11,729,088				23,054,696	67,620,801
Wetlands Park	R			511,498	1,500,323				2,011,821
Boat Safety	R			30,432					30,432
District Attorney Check Restitution	R	1,109,171	623,459	7,958,172				2,495,075	12,185,877
Environment and Sustainability Management	R	9,346,723	4,433,807	32,650,194	200,000			5,181,213	51,811,937
Air Quality Transportation Tax	R	3,604,352	1,842,801	60,820,284	2,653,331		2,000,000	7,880,085	78,800,853
Technology Fees	R	1,237,713	644,048	11,548,302	1,710,792				15,140,855
Entitlements	R	3,725,605	2,457,911	51,782,732			45,000,000		102,966,248
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPEND TRUST FUNDS (continued)		1,162,484,195	681,664,285	1,793,197,899	89,307,712	0	1,265,600,577	400,893,432	5,393,148,100

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

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

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

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

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

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

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

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 - PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County
(Local Government)

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

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

** Including Depreciation