

<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	423,644,826	466,574,682	515,444,215	515,390,811
Property Tax - Net Proceeds of Minerals	49,233	49,030	40,829	40,829
Other (Penalties/Interest)	11,168,766	11,300,000	10,500,000	10,500,000
SUBTOTAL TAXES	434,862,825	477,923,712	525,985,044	525,931,640
LICENSES & PERMITS				
Business Licenses & Permits				
Business Licenses	61,385,924	63,161,020	65,172,814	65,172,814
Liquor Licenses	9,529,756	10,623,126	11,048,051	11,048,051
County Gaming Licenses	55,581,348	55,673,861	57,640,816	57,640,816
Franchise Fees				
Electric	76,740,951	78,973,022	81,048,468	81,048,468
Phone	8,822,877	9,796,553	9,936,357	9,936,357
Other	38,052,079	35,816,928	36,684,957	36,684,957
Other	78,817,687	81,493,442	83,060,035	83,060,035
Non-Business Licenses & Permits				
Marriage Licenses	1,612,947	1,520,343	1,541,715	1,541,715
SUBTOTAL LICENSES & PERMITS	330,543,569	337,058,295	346,133,213	346,133,213
INTERGOVERNMENTAL REVENUES				
Federal Grants	6,052,566			
Federal Payments in Lieu of Taxes	4,126,562	4,000,000	4,000,000	4,000,000
State Shared Revenues				
State Gaming Licenses	113,849	130,000	130,000	130,000
Consolidated Tax	567,702,595	580,986,836	597,710,304	597,710,304
Court Administrative Assessments	445,797	450,000	450,000	450,000
Other				
Other Local Government Shared Revenues	2,594,720	2,000,000	2,000,000	2,000,000
SUBTOTAL INTERGOVERNMENTAL REVENUES	581,036,089	587,566,836	604,290,304	604,290,304
CHARGES FOR SERVICES				
General Government				
Clerk Fees	4,544,655	4,410,479	4,410,479	4,410,479
Recorder Fees	18,492,305	14,083,436	14,161,604	14,161,604
Map Fees	17,102	23,000	23,000	23,000
Assessor Collection Fees	14,530,051	15,442,885	16,523,887	16,523,887
Building & Zoning Fees	2,548,421	2,600,000	2,600,000	2,600,000
Room Tax Collection Commission	9,016,676	9,000,000	9,000,000	9,000,000
Administration Fees	10,932,395	11,200,000	11,640,000	11,640,000
Other	6,866,379	5,600,000	5,800,000	5,800,000
Subtotal	66,947,984	62,359,800	64,158,970	64,158,970
Judicial				
Clerk Fees	6,514,477	5,855,069	5,800,000	5,800,000
Other	2,152,936	1,500,000	1,500,000	1,500,000
Subtotal	8,667,413	7,355,069	7,300,000	7,300,000

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Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

<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
Public Safety				
Fire	10,525,117	9,614,654	10,406,388	11,275,576
Other	1,749,352	1,500,000	1,500,000	1,500,000
Subtotal	12,274,469	11,114,654	11,906,388	12,775,576
Public Works				
Engineering Charges	3,631,371	2,052,631	2,000,000	2,000,000
Health & Welfare				
Animal Control		480,000	500,000	500,000
SUBTOTAL CHARGES FOR SERVICES	91,521,237	83,362,154	85,865,358	86,734,546
FINES & FORFEITS				
Fines				
Court	9,939,406	11,251,418	11,588,961	11,588,961
Forfeits				
Bail	2,515,031	1,560,222	1,595,029	1,595,029
SUBTOTAL FINES & FORFEITS	12,454,437	12,811,640	13,183,990	13,183,990
MISCELLANEOUS				
Interest Earnings	13,217,050	1,000,000	1,000,000	1,000,000
Other	3,380,792	3,055,000	3,055,000	3,055,000
SUBTOTAL MISCELLANEOUS	16,597,842	4,055,000	4,055,000	4,055,000
SUBTOTAL REVENUES ALL SOURCES	1,467,015,999	1,502,777,637	1,579,512,909	1,580,328,693
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	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	310,454,600
SUBTOTAL TRANSFERS IN	448,905,420	502,034,079	484,574,600	484,574,600
Lease and SBITA financing	54,621			
SUBTOTAL OTHER FINANCING SOURCES	448,960,041	502,034,079	484,574,600	484,574,600
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,915,976,040	2,004,811,716	2,064,087,509	2,064,903,293
BEGINNING FUND BALANCE				
Reserved				
Unreserved	418,226,313	439,620,749	338,020,002	338,020,002
TOTAL BEGINNING FUND BALANCE	418,226,313	439,620,749	338,020,002	338,020,002
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	2,334,202,353	2,444,432,465	2,402,107,511	2,402,923,295

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
COMMISSION/ADMINISTRATION				
Commission/Manager				
Salaries & Wages	2,464,632	2,413,259	2,914,495	2,914,495
Employee Benefits	954,413	1,066,285	1,474,245	1,474,245
Services & Supplies	230,143	301,894	361,318	361,318
Capital Outlay				
Subtotal	3,649,188	3,781,438	4,750,058	4,750,058
Community & Economic Development				
Salaries & Wages	378,698	445,225	568,253	568,253
Employee Benefits	145,922	202,450	297,893	297,893
Services & Supplies	879,962	790,255	1,394,000	1,394,000
Capital Outlay				
Subtotal	1,404,582	1,437,930	2,260,146	2,260,146
Communications & Strategy				
Salaries & Wages	1,315,041	1,833,553	2,178,367	2,178,367
Employee Benefits	499,753	840,581	1,102,384	1,102,384
Services & Supplies	194,157	795,426	882,850	882,850
Capital Outlay				
Subtotal	2,008,951	3,469,560	4,163,601	4,163,601
Intergovernmental Relations				
Salaries & Wages	281,871	392,709	464,371	464,371
Employee Benefits	106,314	178,715	235,601	235,601
Services & Supplies	106,001	25,385	189,400	189,400
Capital Outlay				
Subtotal	494,186	596,809	889,372	889,372
Office of Appointed Counsel				
Salaries & Wages	303,870	245,624	295,979	295,979
Employee Benefits	109,263	111,079	152,533	152,533
Services & Supplies	14,164,523	17,465,718	19,861,630	19,861,630
Capital Outlay				
Subtotal	14,577,656	17,822,421	20,310,142	20,310,142
Office of Diversity				
Salaries & Wages	526,014	747,091	1,055,382	1,055,382
Employee Benefits	217,545	360,353	561,051	561,051
Services & Supplies	16,335	148,426	378,300	378,300
Capital Outlay				
Subtotal	759,894	1,255,870	1,994,733	1,994,733
Office of Traffic Safety				
Salaries & Wages	96,189	97,839	74,168	74,168
Employee Benefits	37,630	44,264	38,083	38,083
Services & Supplies	177,864	180,000	306,900	306,900
Capital Outlay				
Subtotal	311,683	322,103	419,151	419,151
SUBTOTAL COMMISSION/ADMINISTRATION	23,206,140	28,686,131	34,787,203	34,787,203

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Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
AUDIT				
Audit				
Salaries & Wages	922,118	916,104	1,057,861	1,057,861
Employee Benefits	393,118	425,066	540,852	540,852
Services & Supplies	16,692	17,916	28,470	28,470
Capital Outlay				
SUBTOTAL AUDIT	1,331,928	1,359,086	1,627,183	1,627,183
FINANCE				
Finance*				
Salaries & Wages	1,710,937	3,331,411	3,871,823	3,871,823
Employee Benefits	681,278	1,585,783	2,052,463	2,052,463
Services & Supplies	68,408	70,592	175,355	175,355
Capital Outlay				
Subtotal	2,460,623	4,987,786	6,099,641	6,099,641
Comptroller				
Salaries & Wages	3,493,796	3,883,565	4,404,622	4,404,622
Employee Benefits	1,593,938	1,985,028	2,492,334	2,492,334
Services & Supplies	138,835	139,765	162,695	162,695
Capital Outlay				
Subtotal	5,226,569	6,008,358	7,059,651	7,059,651
Treasurer				
Salaries & Wages	1,744,621	1,581,641	1,873,354	1,873,354
Employee Benefits	771,299	792,607	1,075,028	1,075,028
Services & Supplies	1,196,496	1,270,250	1,381,115	1,381,115
Capital Outlay				
Subtotal	3,712,416	3,644,498	4,329,497	4,329,497
SUBTOTAL FINANCE	11,399,608	14,640,642	17,488,789	17,488,789
ELECTIONS				
Elections				
Salaries & Wages	7,330,843	9,102,688	11,884,295	11,884,295
Employee Benefits	1,232,338	1,943,477	2,722,857	2,722,857
Services & Supplies	7,797,031	8,351,975	11,576,841	11,576,841
Capital Outlay				
SUBTOTAL ELECTIONS	16,360,212	19,398,140	26,183,993	26,183,993
ASSESSOR				
Assessor				
Salaries & Wages	8,285,956	9,403,884	10,527,940	10,527,940
Employee Benefits	3,657,219	4,666,552	5,783,489	5,783,489
Services & Supplies	1,229,114	1,316,485	1,359,190	1,359,190
Capital Outlay				
SUBTOTAL ASSESSOR	13,172,289	15,386,921	17,670,619	17,670,619

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

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: General Government

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[illegible]

Clark County
(Local Government)

FUNCTION: Judicial

[illegible]

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

Clark County
(Local Government)

SCHEDULE B - GENERAL FUND (1010)

FUNCTION: Judicial

[illegible]

Clark County
(Local Government)

FUNCTION: Public Safety

[illegible]

[illegible]

<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
PAGE / FUNCTION SUMMARY				
19 General Government	152,405,386	180,456,855	220,469,366	220,469,366
23 Judicial	127,872,775	140,533,098	157,052,708	157,052,708
25 Public Safety	290,555,547	331,899,721	366,423,326	367,292,514
26 Public Works	11,839,188	13,482,563	15,921,139	15,921,139
27 Health	9,958,827	36,812,357	37,200,000	37,200,000
28 Welfare	35,112,978	52,855,580	112,308,236	112,280,758
29 Culture & Recreation	13,109,370	14,393,775	16,326,571	16,326,571
Other General Expenditures				
Utilities	28,701,500	30,827,242	38,548,810	38,548,810
Building Rental	442,631	984,226	1,300,750	1,300,750
Principal	683,149			
Interest	35,356			
Capital Replacement	7,704,140	16,695,775	18,000,000	18,000,000
Insurance & Official Bonds	4,524,593	4,497,440	4,767,290	4,767,290
Misc. Refunds & Expenditures	23,361,434	29,193,305	31,851,500	39,851,500
Charges for Internal Services	68,465,615	81,451,145	88,865,804	88,865,804
Publications & Professional Services	6,378,012	10,893,341	14,748,760	14,748,760
Contributions - So. NV Health District	31,630,078	34,088,562	37,658,060	37,651,176
Contributions - Eighth Judicial District Court	84,863,301	74,643,450	95,317,864	97,242,001
Subtotal Other General Expenditures	256,789,809	283,274,486	331,058,838	340,976,091
TOTAL EXPENDITURES - ALL FUNCTIONS	897,643,880	1,053,708,435	1,256,760,184	1,267,519,147
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Operating Transfers Out (Schedule T)				
To Fund 2030 (County Grants)	29,063,972	24,120,584	25,350,651	25,350,651
To Fund 2060 (Detention Services)	283,000,000	294,900,000	339,159,221	339,159,221
To Fund 2080 (LVMPD)	294,594,520	319,404,198	347,459,589	347,459,589
To Fund 2100 (General Purpose)	14,088,561	15,540,000	15,540,000	15,540,000
To Fund 2180 (Citizen Review Board Administration)	160,384	168,770	173,633	173,633
To Fund 2210 (District Attorney Family Support)	8,426,250	11,778,900	12,367,845	12,367,845
To Fund 2290 (Technology Fees)	3,892,888	4,000,000	4,000,000	4,000,000
To Fund 2770 (Community Housing)	37,063,687	46,214,269	38,140,779	36,140,779
To Fund 2900 (Mt. Charleston Fire District)	725,000	2,500,000	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	1,022,450
To Fund 3170 (L-T County Bonds Debt Service)	18,791,681	19,991,527	18,989,768	18,989,768
To Fund 4140 (Parks and Recreation Improvements)	104,316,126	22,000,000	8,000,000	8,000,000
To Fund 4370.000 (County Capital Projects)	131,426,472	140,363,080	68,181,839	51,357,428
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	43,000,000
To Fund 5410 (Recreation Activity)	1,700,000	3,200,000	3,200,000	3,200,000
To Fund 5420 (University Medical Center)	31,000,000	5,000,000	5,000,000	5,000,000
To Fund 5450 (Shooting Complex)	250,000	3,250,000	250,000	250,000
To Fund 6540 (Employee Benefits)	1,000,000	1,000,000	1,000,000	3,000,000
Subtotal Transfers	996,937,724	1,052,704,028	933,335,775	916,511,364
TOTAL EXPENDITURES AND OTHER USES	1,894,581,604	2,106,412,463	2,190,095,959	2,184,030,511
ENDING FUND BALANCE				
Reserved				
Unreserved	439,620,749	338,020,002	212,011,552	218,892,784
TOTAL ENDING FUND BALANCE	439,620,749	338,020,002	212,011,552	218,892,784
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	2,334,202,353	2,444,432,465	2,402,107,511	2,402,923,295

Clark County
(Local Government)

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