

ANNUAL REPORT FOR CLARK COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2025

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

		Road and Bridge	Riverview TIF		Other	
	General Fund	Fund	Fund	Fund	Governmental Funds	Total Governmental Funds
Beginning Balance	7,698,101.64	981,337.74	482,796.90	0.00	408,315.46	9,570,551.74
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	3,600,769.46	1,134,711.02	269,035.64	0.00	0.00	5,004,516.12
Delinquent Property Taxes	10,925.06	3,487.46	0.00	0.00	0.00	14,412.52
Penalties and Interest	7,155.12	2,282.41	0.00	0.00	0.00	9,437.53
Telephone Tax (Outside)	27.51	0.00	0.00	0.00	0.00	27.51
Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	0.00
Wheel Tax	0.00	173,864.33	0.00	0.00	0.00	173,864.33
Tax Deed Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Other Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	14,825.60	10,300.00	0.00	0.00	360.00	25,485.60
Intergovernmental Revenue:						
Federal Grants	443,908.36	0.00	0.00	0.00	57,046.52	500,954.88
Federal Shared Revenue	4,744.64	0.00	0.00	0.00	0.00	4,744.64
Federal Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
State Grants	6,643.35	272,080.93	0.00	0.00	0.00	278,724.28
State Shared Revenue	323,503.93	1,185,757.58	0.00	0.00	60,737.22	1,569,998.73
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other Intergovernmental Revenue	5,266.28	0.00	0.00	0.00	0.00	5,266.28
Charges for Goods and Services:						
General Government	158,916.82	7,063.20	0.00	0.00	6,975.02	172,955.04
Public Safety	8,823.37	0.00	0.00	0.00	0.00	8,823.37
Public Works	2,535.99	314,890.31	0.00	0.00	0.00	317,426.30
Health and Welfare	166,631.59	0.00	0.00	0.00	0.00	166,631.59
Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Urban and Economic Developmen	0.00	0.00	0.00	0.00	0.00	0.00
Conservation of Natural Resource	13,168.87	0.00	0.00	0.00	0.00	13,168.87
Other Charges	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeits:						
Fines	0.00	0.00	0.00	0.00	0.00	0.00
Costs	1,275.00	0.00	0.00	0.00	50.00	1,325.00
Forfeits	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	211,512.30	40,622.95	0.00	0.00	2,560.11	254,695.36
Rent	12,379.00	16,750.00	0.00	0.00	0.00	29,129.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Contributions and Donations	1,300.00	170.47	0.00	0.00	0.00	1,470.47
Refund of Prior Year's Expenditure	163.10	0.00	0.00	0.00	0.00	163.10
Other Miscellaneous Revenue	10,350.06	193.40	0.00	0.00	3,236.08	13,779.54
General Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Proceeds	16,168.78	81.80	0.00	0.00	0.00	16,250.58
Sale of County Property	4,650.00	0.00	0.00	0.00	0.00	4,650.00
Total Revenue and Other Sources	5,025,644.19	3,162,255.86	269,035.64	0.00	130,964.95	8,587,900.64
Expenditures and Other Uses (subfunction level):						
Legislative	164,961.63	0.00	0.00	0.00	0.00	164,961.63
Elections	3,182.65	0.00	0.00	0.00	0.00	3,182.65
Judicial System	2,170.45	0.00	0.00	0.00	0.00	2,170.45
Financial Administration	333,400.88	0.00	0.00	0.00	0.00	333,400.88
Legal Services	206,993.07	0.00	0.00	0.00	0.00	206,993.07
Other General Government	520,859.01	0.00	0.00	0.00	5,656.45	526,515.46
Law Enforcement	395,722.21	0.00	0.00	0.00	406.00	396,128.21
Protective and Emergency Servic	4,490.00	0.00	0.00	0.00	113,897.03	118,387.03
Highways and Bridges	0.00	3,731,778.26	0.00	0.00	246,183.33	3,977,961.59
Sanitation	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	531,572.20	0.00	0.00	0.00	0.00	531,572.20
Water System	0.00	0.00	0.00	0.00	0.00	0.00
Other Public Works	0.00	0.00	0.00	0.00	0.00	0.00
Economic Assistance	8,628.94	0.00	0.00	0.00	0.00	8,628.94
Health Assistance	478,926.26	0.00	0.00	0.00	0.00	478,926.26
Social Services	26,230.04	0.00	0.00	0.00	481.50	26,711.54
Mental Health Services	22,053.76	0.00	0.00	0.00	0.00	22,053.76
Culture	1,500.00	0.00	0.00	0.00	0.00	1,500.00
Recreation	6,000.00	0.00	0.00	0.00	0.00	6,000.00
Soil Conservation	225,490.62	0.00	0.00	0.00	0.00	225,490.62
Water Conservation	0.00	0.00	0.00	0.00	0.00	0.00
Urban Development	42,105.57	0.00	400,000.00	0.00	0.00	442,105.57
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental Expenditures	0.00	17,099.99	0.00	0.00	0.00	17,099.99
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Local Education Ag	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Debt Esc	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	2,974,287.29	3,748,878.25	400,000.00	0.00	366,624.31	7,489,789.85
Transfers In (Out)	(4,135,579.53)	1,548,530.05	2,547,198.42	0.00	39,851.06	0.00
Special Items (specify)	725,674.00	(725,674.00)	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	(1,358,548.63)	236,233.66	2,416,234.06	0.00	(195,808.30)	1,098,110.79
Ending Fund Balance:						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	425,228.59	0.00	2,899,030.96	0.00	212,366.74	3,536,626.29
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	93,051.00	1,217,571.40	0.00	0.00	140.42	1,310,762.82
Unassigned	5,821,273.42	0.00	0.00	0.00	0.00	5,821,273.42
Total Ending Fund Balance	6,339,553.01	1,217,571.40	2,899,030.96	0.00	212,507.16	10,668,662.53
Governmental Long-term Debt						6,332,555.81