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**

together for better

June 1, 2026

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Clark County herewith submits the Final Budget for various unincorporated towns and special districts under its jurisdiction for Fiscal Year 2027.

The budgets for the unincorporated towns and special districts contain sixteen (16) funds requiring property tax revenues totaling $265,844,419.

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

The budgets for the unincorporated towns and special districts contain seventeen (17) governmental type funds with estimated expenditures of $28,123,464 and no proprietary funds with estimated expenses of $0.

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togetherforbetter

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:

I, Kevin Schiller

County Manager

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

APPROVED BY THE GOVERNING BOARD:
(Signatures not required for Tentative Budget)

Chair

Vice Chair

Signed:

Date: June 1, 2026

Schedule of Notice of Public Hearing
Date and Time: Monday, May 18, 2026, 11 a.m.
Publication Date: May 8, 2026
Place: Clark County Government Center
Commission Chambers
500 S. Grand Central Parkway
Las Vegas, NV 89155

BUDGET SUMMARY FOR CLARK COUNTY (TOWNS AND SPECIAL DISTRICTS)
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
REVENUES:	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	$229,359,127	$247,111,180	$265,844,419	$0	$265,844,419
Other Taxes	0	0	0	0	0
Licenses and Permits	9,417,973	9,833,521	9,833,521	0	9,833,521
Intergovernmental Resources	283,489,450	284,818,963	291,291,108	0	291,291,108
Charges for Services	297,796	354,834	110,000	0	110,000
Fines and Forfeits	0	0	0	0	0
Special Assessment	0	0	0	0	0
Miscellaneous	3,694,451	1,414,897	1,649,796	0	1,649,796
TOTAL REVENUES	526,258,797	543,533,395	568,728,844	0	568,728,844
EXPENDITURES-EXPENSES:					
General Government	839,478	914,778	1,953,599	0	1,953,599
Judicial	0	0	0	0	0
Public Safety	16,870,022	16,209,036	25,755,661	0	25,755,661
Public Works	0	0	0	0	0
Sanitation	0	0	0	0	0
Health	0	0	0	0	0
Welfare	0	0	0	0	0
Culture and Recreation	17,408	345,967	414,204	0	414,204
Community Support	0	0	0	0	0
Intergovernmental Expenditures	0	0	0	0	0
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX
Utility Enterprises	0	0	0	0	0
Hospitals	0	0	0	0	0
Transit Systems	0	0	0	0	0
Airports	0	0	0	0	0
Other Enterprises	0	0	0	0	0
Debt Service: - Principal	0	0	0	0	0
Debt Service: - Interest	0	0	0	0	0
Interest Cost\Fiscal Charges	0	0	0	0	0
TOTAL EXPENDITURES-EXPENSES	17,726,908	17,469,781	28,123,464	0	28,123,464
Excess of Revenues over (under) Expenditures-Expenses	508,531,889	526,063,614	540,605,380	0	540,605,380

BUDGET SUMMARY FOR CLARK COUNTY (TOWNS AND SPECIAL DISTRICTS)
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/27 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Medium/Long-Term Debt	0	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0
Lease and SBITA Financing	0	0	0	0	0
Operating Transfers (in)	2,500,000	2,500,000	2,500,000	0	2,500,000
Operating Transfers (out)	500,142,454	508,360,969	558,970,375	0	558,970,375
TOTAL OTHER FINANCING SOURCES (USES)	(497,642,454)	(505,860,969)	(556,470,375)	0	(556,470,375)
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	10,889,435	20,202,645	(15,864,995)	0	(15,864,995)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	161,010,020	171,899,455	192,102,100	XXXXXXXXXXX	XXXXXXXXXXX
Prior Period Adjustments	0	0	0	XXXXXXXXXXX	XXXXXXXXXXX
Residual Equity Transfers	0	0	0	XXXXXXXXXXX	XXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	171,899,455	192,102,100	176,237,105	XXXXXXXXXXX	XXXXXXXXXXX
TOTAL ENDING FUND BALANCE	$ 171,899,455	$ 192,102,100	$ 176,237,105		

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, 2027

Budget Summary For Towns and Special Districts
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TENTATIVE TOTAL (8)
Bunkerville Town	224,704	720,745	7,119	0.0200				952,568
Clark County Fire Service District	65,359,706	77,600,344	137,568,494	0.2197				280,528,544
Enterprise Town	12,520,190	9,526,964	31,693,358	0.2064	674,955			54,415,467
Indian Springs Town	10,850		8,810	0.0200	8,280			27,940
Laughlin Town	13,896,617	11,471,531	4,246,111	0.8416	1,102,256			30,716,515
Moapa Town	236,417		61,451	0.1094	7,023			304,891
Moapa Valley Town	367,462	1,119,424	45,733	0.0200	6,588			1,539,207
Moapa Valley Fire District	10,546,703	1,175,596			945,180			12,667,479
Mt. Charleston Town	4,583		12,432	0.0200	1,390			18,405
Mt. Charleston Fire District	1,476,199	227,588	553,550	0.8813	842,474		2,500,000	5,599,811
Paradise Town	45,553,974	104,797,610	44,294,716	0.2064	6,175,657			200,821,957
Searchlight Town	166,740	534,975	7,516	0.0200	16,377			725,608
Spring Valley Town	19,874,735	40,253,703	23,237,271	0.2064	227,600			83,593,309
Summerlin Town	3,148,102	309,186	10,115,747	0.2064	384,566			13,957,601
Sunrise Manor Town	8,296,222	18,147,764	8,333,272	0.2064	648,900			35,426,158
Whitney Town	1,178,692	1,613,956	1,961,113	0.2064	44,990			4,798,751
Winchester Town	9,240,204	23,490,361	3,697,726	0.2064	808,442			37,236,733
Subtotal Governmental Fund Types, Expendable Trust Funds	192,102,100	290,989,747	265,844,419		11,894,678	0	2,500,000	763,330,944
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	192,102,100	290,989,747	265,844,419		11,894,678	0	2,500,000	763,330,944

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2027

Budget Summary For Towns and Special Districts
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TENTATIVE TOTAL (8)
Bunkerville Town	R						765,188	187,380	952,568
Clark County Fire Service District	R						214,194,788	66,333,756	280,528,544
Enterprise Town	R						41,176,713	13,238,754	54,415,467
Indian Springs Town	R						17,076	10,864	27,940
Laughlin Town	R	6,895,671	3,941,041	2,339,440	1,064,217		4,200,000	12,276,146	30,716,515
Moapa Town	R	26,000	1,000	3,250			19,900	254,741	304,891
Moapa Valley Town	R						1,230,496	308,711	1,539,207
Moapa Valley Fire District	R	275,000	267,000	7,243,094	900,000			3,982,385	12,667,479
Mt. Charleston Town	R						14,150	4,255	18,405
Mt. Charleston Fire District	R	2,155,715	1,325,193	1,271,843	415,000			432,060	5,599,811
Paradise Town	R						159,373,402	41,448,555	200,821,957
Searchlight Town	R						586,368	139,240	725,608
Spring Valley Town	R						65,509,849	18,083,460	83,593,309
Summerlin Town	R						10,397,254	3,560,347	13,957,601
Sunrise Manor Town	R						27,982,842	7,443,316	35,426,158
Whitney Town	R						3,740,133	1,058,618	4,798,751
Winchester Town	R						29,762,216	7,474,517	37,236,733
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		9,352,386	5,534,234	10,857,627	2,379,217	0	558,970,375	176,237,105	763,330,944

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

** Includes Debt Service requirements in this column.
*** Capital Outlay must agree with CIP except in General Fund.

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - TYPE
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium -Term Financing
6 - Medium -Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2027 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
FUND: Towns/Special Districts										
TOTAL - ALL DEBT SERVICE			0				0	0	0	0

Towns and Special Districts
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

TOWNS & SPECIAL DISTRICTS
FULL TIME EQUIVALENT EMPLOYEES
BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government			
Laughlin Town	2	2	4
Judicial			
Public Safety			
Laughlin Town	32	33	33
Moapa Valley Fire District	2	2	2
Mt. Charleston Fire District	15	15	15
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Laughlin Town	6	6	6
Moapa Town	1	1	1
Community Support			
TOTAL GENERAL GOVERNMENT	58	59	61
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	58	59	61

TOWNS & SPECIAL DISTRICTS
POPULATION
(AS OF JULY 1)

	ACTUAL PRIOR YEAR ENDING 06/30/25		ESTIMATED CURRENT YEAR ENDING 06/30/26		BUDGET YEAR ENDING 06/30/27	
Source of Population Estimate:	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning
Town/Special District Name:						
Bunkerville Town	925		934		944	
CC Fire Service District		1,047,522		1,060,511		1,082,894
Enterprise Town	243,834		249,741		259,959	
Indian Springs Town		1,613		1,675		1,597
Laughlin Town	8,888		8,858		8,810	
Moapa Town		1,295		1,299		1,322
Moapa Valley Town	6,292		6,242		6,277	
Moapa Valley Fire District		7,620		7,628		7,647
Mt. Charleston Town		754		762		701
Mt. Charleston Fire District		754		762		701
Paradise Town	189,229		188,387		191,215	
Searchlight Town	413		416		413	
Spring Valley Town	219,492		224,164		227,835	
Summerlin Town	34,256		34,532		35,593	
Sunrise Manor Town	209,587		208,974		212,012	
Whitney Town	45,901		46,606		47,407	
Winchester Town	33,402		33,366		33,894	

TOWNS & SPECIAL DISTRICTS
ASSESSED VALUATION
(Secured & Unsecured Only)

	ACTUAL PRIOR YEAR ENDING 06/30/25			ESTIMATED CURRENT YEAR ENDING 06/30/26			BUDGET YEAR ENDING 06/30/27		
Town/Special District Name:	Assessed Valuation	Net Proceeds of Minerals	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Minerals	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Minerals*	Total Assessed Valuation
Bunkerville Town	39,020,919		39,020,919	41,340,448		41,340,448	43,783,707		43,783,707
CC Fire Service District	73,147,986,063		73,147,986,063	74,438,282,137		74,438,282,137	77,842,311,911		77,842,311,911
Enterprise Town	18,064,062,613		18,064,062,613	18,412,128,588		18,412,128,588	19,513,977,010		19,513,977,010
Indian Springs Town	52,424,092		52,424,092	54,793,446		54,793,446	56,938,725		56,938,725
Laughlin Town	603,507,323		603,507,323	635,362,370		635,362,370	622,258,269		622,258,269
Moapa Town	81,528,606		81,528,606	84,339,599		84,339,599	82,382,940		82,382,940
Moapa Valley Town	260,711,565	8,877,723	269,589,288	268,237,130	8,438,688	276,675,818	276,048,048	6,712,050	282,760,098
Moapa Valley Fire District	282,987,334		282,987,334	293,472,053		293,472,053	299,184,596		299,184,596
Mt. Charleston Town	72,206,198		72,206,198	82,772,584		82,772,584	83,979,275		83,979,275
Mt. Charleston Fire District	73,626,475		73,626,475	83,520,319		83,520,319	84,652,916		84,652,916
Paradise Town	24,354,788,144		24,354,788,144	25,002,044,498		25,002,044,498	25,520,212,416		25,520,212,416
Searchlight Town	46,345,187		46,345,187	45,509,329		45,509,329	42,199,411		42,199,411
Spring Valley Town	12,463,109,129		12,463,109,129	12,715,023,881		12,715,023,881	13,326,236,020		13,326,236,020
Summerlin Town	5,657,416,921		5,657,416,921	5,993,521,477		5,993,521,477	6,256,738,277		6,256,738,277
Sunrise Manor Town	5,400,747,654		5,400,747,654	5,495,258,112		5,495,258,112	5,703,798,153		5,703,798,153
Whitney Town	1,408,140,411		1,408,140,411	1,407,337,735		1,407,337,735	1,437,620,415		1,437,620,415
Winchester Town	2,549,627,392		2,549,627,392	2,572,282,583		2,572,282,583	2,556,742,528		2,556,742,528

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

TOWNS & SPECIAL DISTRICTS
TAX RATES

	ACTUAL PRIOR YEAR ENDING 06/30/25			ESTIMATED CURRENT YEAR ENDING 06/30/26			BUDGET YEAR ENDING 06/30/27		
	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate
Town/Special District Name:									
Bunkerville Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
CC Fire Service District	0.2197		0.2197	0.2197		0.2197	0.2197		0.2197
Enterprise Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Indian Springs Town*	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Laughlin Town*	0.8416		0.8416	0.8416		0.8416	0.8416		0.8416
Moapa Town*	0.1094		0.1094	0.1094		0.1094	0.1094		0.1094
Moapa Valley Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Moapa Valley Fire District	0.0000		0.0000	0.0000		0.0000	0.0000		0.0000
Mt. Charleston Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Mt. Charleston Fire District	0.8813		0.8813	0.8813		0.8813	0.8813		0.8813
Paradise Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Searchlight Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Spring Valley Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Summerlin Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Sunrise Manor Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Whitney Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Winchester Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064

* The tax levy for Emergency 9-1-1 services is accounted for in the Las Vegas Metropolitan Police Department Fund (2080).

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	1.9668	43,783,707	861,138	0.0200	8,757	1,638	7,119	XXXXXXXXXXXXXX	7,119
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	43,783,707	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.3457	"	151,360	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3457	XXXXXXXXXX	151,360	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	2.3125	XXXXXXXXXX	1,012,498	0.0200	8,757	1,638	7,119	-	7,119
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	2.3125	XXXXXXXXXX	1,012,498	0.0200	8,757	1,638	7,119	-	7,119

Bunkerville Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	5,978	6,512	7,119	7,119
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	700,556	704,059	720,745	720,745
Subtotal Revenues	706,534	710,571	727,864	727,864
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	182,599	194,133	224,704	224,704
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	182,599	194,133	224,704	224,704
TOTAL AVAILABLE RESOURCES	889,133	904,704	952,568	952,568
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	695,000	680,000	765,188	765,188
ENDING FUND BALANCE	194,133	224,704	187,380	187,380
TOTAL FUND COMMITMENTS AND FUND BALANCE	889,133	904,704	952,568	952,568

Clark County
(Local Government)

SCHEDULE B

Fund 2550
Bunkerville Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	0.4200	77,842,311,911	326,937,710	0.2197	171,019,559	33,451,065	137,568,494	XXXXXXXXXXXXXX	137,568,494
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	77,842,311,911	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0353	"	27,478,336	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0353	XXXXXXXXXX	27,478,336	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.4553	XXXXXXXXXX	354,416,046	0.2197	171,019,559	33,451,065	137,568,494	-	137,568,494
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.4553	XXXXXXXXXX	354,416,046	0.2197	171,019,559	33,451,065	137,568,494	-	137,568,494

Clark County Fire Service District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	118,148,867	127,219,632	137,568,494	137,568,494
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	75,426,661	75,803,794	77,600,344	77,600,344
Subtotal Revenues	193,575,528	203,023,426	215,168,838	215,168,838
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	57,569,675	58,672,349	65,359,706	65,359,706
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	57,569,675	58,672,349	65,359,706	65,359,706
TOTAL AVAILABLE RESOURCES	251,145,203	261,695,775	280,528,544	280,528,544
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	171,830,000	175,040,000	192,558,454	192,558,454
To Fund 2420 (Fire Prevention Bureau)	10,400,000	10,400,000	10,400,000	10,400,000
To Fund 3170 (L-T County Bonds Debt Svc)	3,502,000	3,502,750	3,505,000	3,505,000
To Fund 4300 (Fire Service Capital)	6,740,854	7,393,319	7,731,334	7,731,334
Subtotal	192,472,854	196,336,069	214,194,788	214,194,788
ENDING FUND BALANCE	58,672,349	65,359,706	66,333,756	66,333,756
TOTAL FUND COMMITMENTS AND FUND BALANCE	251,145,203	261,695,775	280,528,544	280,528,544

Clark County
(Local Government)

SCHEDULE B

Fund 2930
Clark County Fire Service District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations*	0.3304	19,513,977,010	64,474,180	0.2064	40,276,849	8,583,491	31,693,358	XXXXXXXXXXXXXX	31,693,358
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED: C. Voter Approved Overrides	0.0000	19,513,977,010	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0246	"	4,800,438	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0246	XXXXXXXXXX	4,800,438	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.3550	XXXXXXXXXX	69,274,618	0.2064	40,276,849	8,583,491	31,693,358	-	31,693,358
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.3550	XXXXXXXXXX	69,274,618	0.2064	40,276,849	8,583,491	31,693,358	-	31,693,358

*Allowed parity rate=$0.7850. See Page 217.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	26,635,853	28,780,437	31,693,358	31,693,358
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	653,940	674,955	674,955	674,955
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	9,260,101	9,306,402	9,526,964	9,526,964
Subtotal Revenues	36,549,894	38,761,794	41,895,277	41,895,277
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	10,357,902	11,558,396	12,520,190	12,520,190
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,357,902	11,558,396	12,520,190	12,520,190
TOTAL AVAILABLE RESOURCES	46,907,796	50,320,190	54,415,467	54,415,467
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	35,349,400	37,800,000	41,176,713	41,176,713
ENDING FUND BALANCE	11,558,396	12,520,190	13,238,754	13,238,754
TOTAL FUND COMMITMENTS AND FUND BALANCE	46,907,796	50,320,190	54,415,467	54,415,467

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	1.5787	56,938,725	898,892	0.0200	11,388	2,578	8,810	XXXXXXXXXXXXXX	8,810
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides*	0.0050	56,938,725	2,847	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0000	"	-	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	1.5837	XXXXXXXXXX	901,739	0.0200	11,388	2,578	8,810	-	8,810
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	1.5837	XXXXXXXXXX	901,739	0.0200	11,388	2,578	8,810	-	8,810

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

Indian Springs Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	8,225	8,393	8,810	8,810
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	7,140	8,280	8,280	8,280
Subtotal Revenues	15,365	16,673	17,090	17,090
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	10,812	10,177	10,850	10,850
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,812	10,177	10,850	10,850
TOTAL AVAILABLE RESOURCES	26,177	26,850	27,940	27,940
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	16,000	16,000	17,076	17,076
ENDING FUND BALANCE	10,177	10,850	10,864	10,864
TOTAL FUND COMMITMENTS AND FUND BALANCE	26,177	26,850	27,940	27,940

Clark County
(Local Government)

SCHEDULE B

Fund 2660
Indian Springs Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	7.4712	622,258,269	46,490,160	0.8416	5,236,926	990,815	4,246,111	XXXXXXXXXXXXXX	4,246,111
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides*	0.0050	622,258,269	31,113	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1951	"	1,214,026	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1951	XXXXXXXXXX	1,214,026	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	7.6713	XXXXXXXXXX	47,735,299	0.8416	5,236,926	990,815	4,246,111	-	4,246,111
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	7.6713	XXXXXXXXXX	47,735,299	0.8416	5,236,926	990,815	4,246,111	-	4,246,111

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

Laughlin Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	3,799,775	4,059,982	4,246,111	4,246,111
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	863,475	830,716	830,716	830,716
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	11,510,017	11,202,667	11,471,531	11,471,531
Charges for Services				
Culture and Recreation				
Other			35,000	35,000
Miscellaneous				
Interest Earnings	567,894	201,640	201,640	201,640
Other	15,420		34,900	34,900
Subtotal	583,314	201,640	236,540	236,540
Subtotal Revenues	16,756,581	16,295,005	16,819,898	16,819,898
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	11,338,434	12,704,785	13,896,617	13,896,617
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,338,434	12,704,785	13,896,617	13,896,617
TOTAL AVAILABLE RESOURCES	28,095,015	28,999,790	30,716,515	30,716,515

Clark County
(Local Government)

SCHEDULE B

Fund 2640
Laughlin Town

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
General Government				
Administrative Services				
Salaries & Wages	194,199	194,586	216,727	216,727
Employee Benefits	79,987	93,168	106,263	106,263
Services & Supplies	565,292	627,024	1,020,630	1,020,630
Capital Outlay			609,979	609,979
Subtotal	839,478	914,778	1,953,599	1,953,599
Public Safety				
Fire				
Salaries & Wages	6,690,647	5,783,770	6,405,741	6,405,741
Employee Benefits	3,199,909	3,379,845	3,747,692	3,747,692
Services & Supplies	892,251	631,440	1,295,145	1,295,145
Capital Outlay	67,945		454,238	454,238
Subtotal	10,850,752	9,795,055	11,902,816	11,902,816
Culture & Recreation				
Parks				
Salaries & Wages		225,370	273,203	273,203
Employee Benefits		80,445	87,086	87,086
Services & Supplies		13,525	23,665	23,665
Subtotal	0	319,340	383,954	383,954
Subtotal Expenditures	11,690,230	11,029,173	14,240,369	14,240,369
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2080 (LVMPD)	3,700,000	4,074,000	4,200,000	4,200,000
ENDING FUND BALANCE	12,704,785	13,896,617	12,276,146	12,276,146
TOTAL FUND COMMITMENTS AND FUND BALANCE	28,095,015	28,999,790	30,716,515	30,716,515

Clark County
(Local Government)

SCHEDULE B

Fund 2640
Laughlin Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations*	4.6320	82,382,940	3,815,978	0.1094	90,127	28,676	61,451	XXXXXXXXXXXXXX	61,451
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED: C. Voter Approved Overrides**	0.0050	82,382,940	4,119	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0000	"	-	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	4.6370	XXXXXXXXXX	3,820,097	0.1094	90,127	28,676	61,451	-	61,451
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-		-	-	-
O. TOTAL M AND N	4.6370	XXXXXXXXXX	3,820,097	0.1094	90,127	28,676	61,451	-	61,451

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

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

Moapa Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	58,687	63,172	61,451	61,451
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	3,660	5,060	5,060	5,060
Miscellaneous				
Interest Earnings	10,602	1,963	1,963	1,963
Subtotal Revenues	72,949	70,195	68,474	68,474
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	176,808	212,749	236,417	236,417
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	176,808	212,749	236,417	236,417
TOTAL AVAILABLE RESOURCES	249,757	282,944	304,891	304,891
EXPENDITURES				
Culture & Recreation				
Parks				
Salaries & Wages	15,811	24,772	26,000	26,000
Employee Benefits	537	855	1,000	1,000
Services & Supplies	1,060	1,000	3,250	3,250
Subtotal Expenditures	17,408	26,627	30,250	30,250
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	19,600	19,900	19,900	19,900
ENDING FUND BALANCE	212,749	236,417	254,741	254,741
TOTAL FUND COMMITMENTS AND FUND BALANCE	249,757	282,944	304,891	304,891

Clark County
(Local Government)

SCHEDULE B

Fund 2690
Moapa Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	0.4960	276,048,048	1,367,856	0.0200	55,210	10,819	44,391	XXXXXXXXXXXXXXX	44,391
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	6,712,050	33,292	SAME AS ABOVE	XXXXXXXXXXXXXXXXX	-	-	1,342	1,342
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	282,760,098	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0739	"	208,960	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0739	XXXXXXXXXX	208,960	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.5699	XXXXXXXXXX	1,610,108	0.0200	55,210	10,819	44,391	1,342	45,733
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.5699	XXXXXXXXXX	1,610,108	0.0200	55,210	10,819	44,391	1,342	45,733

Moapa Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	41,581	41,672	44,391	44,391
Property Tax - Net Proceeds of Minerals	1,779	1,688	1,342	1,342
Subtotal	43,360	43,360	45,733	45,733
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,400	6,588	6,588	6,588
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,088,068	1,093,508	1,119,424	1,119,424
Subtotal Revenues	1,136,828	1,143,456	1,171,745	1,171,745
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	321,178	351,006	367,462	367,462
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	321,178	351,006	367,462	367,462
TOTAL AVAILABLE RESOURCES	1,458,006	1,494,462	1,539,207	1,539,207
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	957,000	977,000	1,080,496	1,080,496
To Fund 2080 (LVMPD)	150,000	150,000	150,000	150,000
Subtotal	1,107,000	1,127,000	1,230,496	1,230,496
ENDING FUND BALANCE	351,006	367,462	308,711	308,711
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,458,006	1,494,462	1,539,207	1,539,207

Clark County
(Local Government)

SCHEDULE B

Fund 2570
Moapa Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.0410	299,184,596	122,666	0.0000	-	-	-	XXXXXXXXXXXXXX	-
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED: C. Voter Approved Overrides	0.0000	299,184,596	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1167	"	349,148	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1167	XXXXXXXXXX	349,148	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.1577	XXXXXXXXXX	471,814	0.0000	-	-	-	-	-
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.1577	XXXXXXXXXX	471,814	0.0000	-	-	-	-	-

Moapa Valley Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Other		569,293	301,361	301,361
State Shared Revenues				
Consolidated Tax	1,430,081	1,148,379	1,175,596	1,175,596
Subtotal	1,430,081	1,717,672	1,476,957	1,476,957
Charges for Services				
Public Safety				
Other	297,796	354,834	75,000	75,000
Miscellaneous				
Interest Earnings	462,855	168,820	168,819	168,819
Other	1,855,978	500,000	400,000	400,000
Subtotal	2,318,833	668,820	568,819	568,819
Subtotal Revenues	4,046,710	2,741,326	2,120,776	2,120,776
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,127,960	10,023,714	10,546,703	10,546,703
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,127,960	10,023,714	10,546,703	10,546,703
TOTAL AVAILABLE RESOURCES	12,174,670	12,765,040	12,667,479	12,667,479
EXPENDITURES				
Public Safety				
Fire				
Salaries & Wages	186,801	212,707	275,000	275,000
Employee Benefits	129,382	174,590	267,000	267,000
Services & Supplies	1,636,751	1,187,629	7,243,094	7,243,094
Capital Outlay	198,022	643,411	900,000	900,000
Subtotal Expenditures	2,150,956	2,218,337	8,685,094	8,685,094
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	10,023,714	10,546,703	3,982,385	3,982,385
TOTAL FUND COMMITMENTS AND FUND BALANCE	12,174,670	12,765,040	12,667,479	12,667,479

Clark County
(Local Government)

SCHEDULE B

Fund 2920
Moapa Valley Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	0.4240	83,979,275	356,072	0.0200	16,796	4,364	12,432	XXXXXXXXXXXXXX	12,432
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	83,979,275	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0000	"	-	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.4240	XXXXXXXXXX	356,072	0.0200	16,796	4,364	12,432	-	12,432
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.4240	XXXXXXXXXX	356,072	0.0200	16,796	4,364	12,432	-	12,432

Mt. Charleston Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	10,783	11,806	12,432	12,432
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,050	1,390	1,390	1,390
Subtotal Revenues	11,833	13,196	13,822	13,822
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,554	4,387	4,583	4,583
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,554	4,387	4,583	4,583
TOTAL AVAILABLE RESOURCES	17,387	17,583	18,405	18,405
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	13,000	13,000	14,150	14,150
ENDING FUND BALANCE	4,387	4,583	4,255	4,255
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,387	17,583	18,405	18,405

Clark County
(Local Government)

SCHEDULE B

Fund 2650
Mt. Charleston Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations	2.2739	84,652,916	1,924,923	0.8813	746,046	192,496	553,550	XXXXXXXXXXXXXX	553,550
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	84,652,916	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1176	"	99,552	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1176	XXXXXXXXXX	99,552	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	2.3915	XXXXXXXXXX	2,024,475	0.8813	746,046	192,496	553,550	-	553,550
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	2.3915	XXXXXXXXXX	2,024,475	0.8813	746,046	192,496	553,550	-	553,550

Mt. Charleston Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	480,322	571,266	553,550	553,550
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	221,213	222,319	227,588	227,588
Other	3,458			
Subtotal	224,671	222,319	227,588	227,588
Miscellaneous				
Interest Earnings	112,234	42,474	42,474	42,474
Other	669,468	500,000	800,000	800,000
Subtotal	781,702	542,474	842,474	842,474
Subtotal Revenues	1,486,695	1,336,059	1,623,612	1,623,612
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	2,500,000	2,500,000	2,500,000	2,500,000
BEGINNING FUND BALANCE	1,717,403	1,835,784	1,476,199	1,476,199
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,717,403	1,835,784	1,476,199	1,476,199
TOTAL AVAILABLE RESOURCES	5,704,098	5,671,843	5,599,811	5,599,811
EXPENDITURES				
Public Safety				
Fire				
Salaries & Wages	1,776,966	2,071,155	2,155,715	2,155,715
Employee Benefits	870,805	1,049,494	1,325,193	1,325,193
Services & Supplies	620,807	684,209	1,271,843	1,271,843
Capital Outlay	598,536	390,786	415,000	415,000
Principal	938			
Interest	262			
Subtotal Expenditures	3,868,314	4,195,644	5,167,751	5,167,751
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,835,784	1,476,199	432,060	432,060
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,704,098	5,671,843	5,599,811	5,599,811

Clark County
(Local Government)

SCHEDULE B

Fund 2900
Mt. Charleston Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	1.1654	25,520,212,416	297,412,555	0.2064	52,673,718	8,379,002	44,294,716	XXXXXXXXXXXXXX	44,294,716
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	25,520,212,416	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1204	"	30,726,336	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1204	XXXXXXXXXX	30,726,336	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	1.2858	XXXXXXXXXX	328,138,891	0.2064	52,673,718	8,379,002	44,294,716	-	44,294,716
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	1.2858	XXXXXXXXXX	328,138,891	0.2064	52,673,718	8,379,002	44,294,716	-	44,294,716

*Allowed parity rate=$0.7850. See Page 217.

Paradise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	38,685,034	42,408,172	44,294,716	44,294,716
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,630,240	6,175,657	6,175,657	6,175,657
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	101,862,098	102,371,408	104,797,610	104,797,610
Subtotal Revenues	146,177,372	150,955,237	155,267,983	155,267,983
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	36,771,365	37,448,737	45,553,974	45,553,974
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	36,771,365	37,448,737	45,553,974	45,553,974
TOTAL AVAILABLE RESOURCES	182,948,737	188,403,974	200,821,957	200,821,957
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	145,500,000	142,850,000	159,373,402	159,373,402
ENDING FUND BALANCE	37,448,737	45,553,974	41,448,555	41,448,555
TOTAL FUND COMMITMENTS AND FUND BALANCE	182,948,737	188,403,974	200,821,957	200,821,957

Clark County
(Local Government)

SCHEDULE B

Fund 2600
Paradise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	2.6149	42,199,411	1,103,472	0.0200	8,440	924	7,516	XXXXXXXXXXXXXX	7,516
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED: C. Voter Approved Overrides	0.0000	42,199,411	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.2251	"	94,991	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2251	XXXXXXXXXX	94,991	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	2.8400	XXXXXXXXXX	1,198,463	0.0200	8,440	924	7,516	-	7,516
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-		-	-	-
O. TOTAL M AND N	2.8400	XXXXXXXXXX	1,198,463	0.0200	8,440	924	7,516	-	7,516

Searchlight Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	7,986	7,394	7,516	7,516
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	16,020	16,377	16,377	16,377
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	519,990	522,590	534,975	534,975
Subtotal Revenues	543,996	546,361	558,868	558,868
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	135,383	145,379	166,740	166,740
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	135,383	145,379	166,740	166,740
TOTAL AVAILABLE RESOURCES	679,379	691,740	725,608	725,608
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	534,000	525,000	586,368	586,368
ENDING FUND BALANCE	145,379	166,740	139,240	139,240
TOTAL FUND COMMITMENTS AND FUND BALANCE	679,379	691,740	725,608	725,608

Clark County
(Local Government)

SCHEDULE B

Fund 2610
Searchlight Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations*	0.3287	13,326,236,020	43,803,338	0.2064	27,505,351	4,268,080	23,237,271	XXXXXXXXXXXXXX	23,237,271
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED: C. Voter Approved Overrides	0.0000	13,326,236,020	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.1022	"	13,619,413	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1022	XXXXXXXXXX	13,619,413	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.4309	XXXXXXXXXX	57,422,751	0.2064	27,505,351	4,268,080	23,237,271	-	23,237,271
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.4309	XXXXXXXXXX	57,422,751	0.2064	27,505,351	4,268,080	23,237,271	-	23,237,271

*Allowed parity rate=$0.7850. See Page 217.

Spring Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	20,123,124	21,421,346	23,237,271	23,237,271
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	209,550	227,600	227,600	227,600
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	39,126,146	39,321,777	40,253,703	40,253,703
Subtotal Revenues	59,458,820	60,970,723	63,718,574	63,718,574
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	15,425,192	17,884,012	19,874,735	19,874,735
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,425,192	17,884,012	19,874,735	19,874,735
TOTAL AVAILABLE RESOURCES	74,884,012	78,854,735	83,593,309	83,593,309
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	57,000,000	58,980,000	65,509,849	65,509,849
ENDING FUND BALANCE	17,884,012	19,874,735	18,083,460	18,083,460
TOTAL FUND COMMITMENTS AND FUND BALANCE	74,884,012	78,854,735	83,593,309	83,593,309

Clark County
(Local Government)

SCHEDULE B

Fund 2680
Spring Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	0.3200	6,256,738,277	20,021,562	0.2064	12,913,908	2,798,161	10,115,747	XXXXXXXXXXXXXX	10,115,747
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	6,256,738,277	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0024	"	150,162	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0024	XXXXXXXXXX	150,162	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.3224	XXXXXXXXXX	20,171,724	0.2064	12,913,908	2,798,161	10,115,747	-	10,115,747
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.3224	XXXXXXXXXX	20,171,724	0.2064	12,913,908	2,798,161	10,115,747	-	10,115,747

*Allowed parity rate=$0.7850. See Page 217.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	8,483,073	9,193,066	10,115,747	10,115,747
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	364,260	384,566	384,566	384,566
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	300,525	302,028	309,186	309,186
Subtotal Revenues	9,147,858	9,879,660	10,809,499	10,809,499
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,001,584	3,458,442	3,148,102	3,148,102
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,001,584	3,458,442	3,148,102	3,148,102
TOTAL AVAILABLE RESOURCES	12,149,442	13,338,102	13,957,601	13,957,601
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	8,691,000	10,190,000	10,397,254	10,397,254
ENDING FUND BALANCE	3,458,442	3,148,102	3,560,347	3,560,347
TOTAL FUND COMMITMENTS AND FUND BALANCE	12,149,442	13,338,102	13,957,601	13,957,601

Clark County
(Local Government)

SCHEDULE B

Fund 2700
Summerlin Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	0.6363	5,703,798,153	36,293,268	0.2064	11,772,639	3,439,367	8,333,272	XXXXXXXXXXXXXX	8,333,272
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	5,703,798,153	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0934	"	5,327,347	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0934	XXXXXXXXXX	5,327,347	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.7297	XXXXXXXXXX	41,620,615	0.2064	11,772,639	3,439,367	8,333,272	-	8,333,272
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.7297	XXXXXXXXXX	41,620,615	0.2064	11,772,639	3,439,367	8,333,272	-	8,333,272

*Allowed parity rate=$0.7850. See Page 217.

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	7,200,114	7,698,390	8,333,272	8,333,272
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	632,518	648,900	648,900	648,900
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	17,639,422	17,727,619	18,147,764	18,147,764
Subtotal Revenues	25,472,054	26,074,909	27,129,936	27,129,936
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,833,859	6,221,313	8,296,222	8,296,222
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,833,859	6,221,313	8,296,222	8,296,222
TOTAL AVAILABLE RESOURCES	31,305,913	32,296,222	35,426,158	35,426,158
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	25,084,600	24,000,000	27,982,842	27,982,842
ENDING FUND BALANCE	6,221,313	8,296,222	7,443,316	7,443,316
TOTAL FUND COMMITMENTS AND FUND BALANCE	31,305,913	32,296,222	35,426,158	35,426,158

Clark County
(Local Government)

SCHEDULE B

Fund 2620
Sunrise Manor Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations*	0.3471	1,437,620,415	4,989,980	0.2064	2,967,249	1,006,136	1,961,113	XXXXXXXXXXXXXX	1,961,113
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED: C. Voter Approved Overrides	0.0000	1,437,620,415	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.0304	"	437,037	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0304	XXXXXXXXXX	437,037	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	0.3775	XXXXXXXXXX	5,427,017	0.2064	2,967,249	1,006,136	1,961,113	-	1,961,113
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	0.3775	XXXXXXXXXX	5,427,017	0.2064	2,967,249	1,006,136	1,961,113	-	1,961,113

*Allowed parity rate=$0.7850. See Page 217.

Whitney Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	1,756,216	1,839,963	1,961,113	1,961,113
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	44,050	44,990	44,990	44,990
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,568,747	1,576,591	1,613,956	1,613,956
Subtotal Revenues	3,369,013	3,461,544	3,620,059	3,620,059
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,048,135	1,167,148	1,178,692	1,178,692
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,048,135	1,167,148	1,178,692	1,178,692
TOTAL AVAILABLE RESOURCES	4,417,148	4,628,692	4,798,751	4,798,751
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	3,250,000	3,450,000	3,740,133	3,740,133
ENDING FUND BALANCE	1,167,148	1,178,692	1,058,618	1,058,618
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,417,148	4,628,692	4,798,751	4,798,751

Clark County
(Local Government)

SCHEDULE B

Fund 2560
Whitney Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE:									
A. PROPERTY TAX Subject to Revenue Limitations*	1.9553	2,556,742,528	49,991,987	0.2064	5,277,117	1,579,391	3,697,726	XXXXXXXXXXXXXX	3,697,726
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	-	-	SAME AS ABOVE	-	-	-	-	-
VOTER APPROVED:									
C. Voter Approved Overrides	0.0000	2,556,742,528	-	0.0000	-	-	-	-	-
LEGISLATIVE OVERRIDES									
D. Accident Indigent - NRS 428.185	0.0000	"	-	0.0000	-	-	-	-	-
E. Medical Indigent - NRS 428.285	0.0000	"	-	0.0000	-	-	-	-	-
F. Capital Acquisition - NRS 354.59815	0.0000	"	-	0.0000	-	-	-	-	-
G. Youth Services Levy - NRS 62.327	0.0000	"	-	0.0000	-	-	-	-	-
H. Legislative Overrides	0.0000	"	-	0.0000	-	-	-	-	-
I. SCCRT Loss - NRS 354.59813	0.4417	"	11,293,132	0.0000	-	-	-	-	-
J. Other:	0.0000	"	-	0.0000	-	-	-	-	-
K. Other:	0.0000	"	-	0.0000	-	-	-	-	-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4417	XXXXXXXXXX	11,293,132	0.0000	-	-	-	-	-
M. SUBTOTAL A, B, C, L	2.3970	XXXXXXXXXX	61,285,119	0.2064	5,277,117	1,579,391	3,697,726	-	3,697,726
N. Debt	0.0000	XXXXXXXXXX	-	0.0000	-	-	-	-	-
O. TOTAL M AND N	2.3970	XXXXXXXXXX	61,285,119	0.2064	5,277,117	1,579,391	3,697,726	-	3,697,726

*Allowed parity rate=$0.7850. See Page 217.

Winchester Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
Taxes				
Property Tax	3,911,730	3,778,289	3,697,726	3,697,726
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	986,670	808,442	808,442	808,442
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	22,832,367	22,946,529	23,490,361	23,490,361
Subtotal Revenues	27,730,767	27,533,260	27,996,529	27,996,529
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,986,177	10,006,944	9,240,204	9,240,204
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,986,177	10,006,944	9,240,204	9,240,204
TOTAL AVAILABLE RESOURCES	36,716,944	37,540,204	37,236,733	37,236,733
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	26,710,000	28,300,000	29,762,216	29,762,216
ENDING FUND BALANCE	10,006,944	9,240,204	7,474,517	7,474,517
TOTAL FUND COMMITMENTS AND FUND BALANCE	36,716,944	37,540,204	37,236,733	37,236,733

Clark County
(Local Government)

SCHEDULE B

Fund 2630
Winchester Town