



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

June 1, 2025

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

Clark County herewith submits the Final Budget for various unincorporated towns and special districts under its jurisdiction for Fiscal Year 2026.

The budgets for the unincorporated towns and special districts contain sixteen (16) funds requiring property tax revenues totaling \$247,066,129.

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 \$30,052,700 and no proprietary funds with estimated expenses of \$0.



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Nevada Department of Taxation
June 1, 2025
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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)

[Signature]
Chair

[Signature]
Vice Chair

[Signature]
[Signature]
[Signature]
[Signature]

Signed: [Signature]

Date: June 1, 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

BUDGET SUMMARY FOR CLARK COUNTY (TOWNS AND SPECIAL DISTRICTS)
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)	FINAL TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES:					
Property Taxes	\$213,172,757	\$230,322,724	\$247,066,129	\$0	\$247,066,129
Other Taxes	0	0	0	0	0
Licenses and Permits	9,450,720	9,831,900	9,833,521	0	9,833,521
Intergovernmental Resources	284,874,085	271,365,511	276,229,307	0	276,229,307
Charges for Services	257,299	335,000	260,000	0	260,000
Fines and Forfeits	0	0	0	0	0
Special Assessment	0	0	0	0	0
Miscellaneous	1,250,968	1,560,571	2,043,189	0	2,043,189
TOTAL REVENUES	509,005,829	513,415,706	535,432,146	0	535,432,146
EXPENDITURES-EXPENSES:					
General Government	677,145	872,153	1,946,362	0	1,946,362
Judicial	0	0	0	0	0
Public Safety	15,012,768	16,833,396	27,786,259	0	27,786,259
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	25,418	310,371	320,079	0	320,079
Community Support	0	0	0	0	0
Intergovernmental Expenditures	0	0	0	0	0
Contingencies	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	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	15,715,331	18,015,920	30,052,700	0	30,052,700
Excess of Revenues over (under) Expenditures-Expenses	493,290,498	495,399,786	505,379,446	0	505,379,446

BUDGET SUMMARY FOR CLARK COUNTY (TOWNS AND SPECIAL DISTRICTS)
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)	FINAL 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)	534,337,078	500,142,454	508,361,969	0	508,361,969
TOTAL OTHER FINANCING SOURCES (USES)	(531,837,078)	(497,642,454)	(505,861,969)	0	(505,861,969)
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	(38,546,580)	(2,242,668)	(482,523)	0	(482,523)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	199,556,600	161,010,020	158,767,352	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:	161,010,020	158,767,352	158,284,829	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 161,010,020	\$ 158,767,352	\$ 158,284,829		

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 Towns and Special Districts
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	FINAL TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Bunkerville Town	164,538	681,850	6,512	0.0200				852,900
Clark County Fire Service District	56,469,628	73,412,552	127,219,632	0.2197				257,101,812
Enterprise Town	11,257,818	9,012,829	28,780,437	0.2064	674,955			49,726,039
Indian Springs Town	11,252		8,393	0.0200	8,280			27,925
Laughlin Town	11,876,113	11,202,667	4,059,982	0.8416	1,102,256			28,241,018
Moapa Town	207,682		63,172	0.1094	7,023			277,877
Moapa Valley Town	303,994	1,059,013	43,360	0.0200	6,588			1,412,955
Moapa Valley Fire District	8,251,498	1,112,154			1,759,456			11,123,108
Mt. Charleston Town	5,218		11,806	0.0200	1,390			18,414
Mt. Charleston Fire District	1,263,105	238,959	526,215	0.8813	839,523		2,500,000	5,367,802
Paradise Town	34,494,391	99,142,087	42,408,172	0.2064	6,175,657			182,220,307
Searchlight Town	123,805	506,104	7,394	0.0200	16,377			653,680
Spring Valley Town	15,930,735	38,081,366	21,421,346	0.2064	227,600			75,661,047
Summerlin Town	3,488,338	292,500	9,193,066	0.2064	384,566			13,358,470
Sunrise Manor Town	5,422,189	17,168,398	7,698,390	0.2064	648,900			30,937,877
Whitney Town	1,057,310	1,526,857	1,839,963	0.2064	44,990			4,469,120
Winchester Town	8,439,738	22,222,678	3,778,289	0.2064	808,442			35,249,147
Subtotal Governmental Fund Types, Expendable Trust Funds	158,767,352	275,660,014	247,066,129		12,706,003	0	2,500,000	696,699,498
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	158,767,352	275,660,014	247,066,129		12,706,003	0	2,500,000	696,699,498

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Towns and Special Districts
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				SERVICES SUPPLIES, AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	FINAL TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Bunkerville Town	R						680,000	172,900	852,900
Clark County Fire Service District	R						196,336,069	60,765,743	257,101,812
Enterprise Town	R						37,800,000	11,926,039	49,726,039
Indian Springs Town	R						17,000	10,925	27,925
Laughlin Town	R	7,244,654	4,053,341	2,250,040	1,064,217		4,074,000	9,554,766	28,241,018
Moapa Town	R	23,500	850	3,250			19,900	230,377	277,877
Moapa Valley Town	R						1,127,000	285,955	1,412,955
Moapa Valley Fire District	R	250,000	300,000	7,727,377	1,800,227			1,045,504	11,123,108
Mt. Charleston Town	R						13,000	5,414	18,414
Mt. Charleston Fire District	R	2,166,822	1,230,924	1,412,498	525,000			32,558	5,367,802
Paradise Town	R						142,850,000	39,370,307	182,220,307
Searchlight Town	R						525,000	128,680	653,680
Spring Valley Town	R						58,980,000	16,681,047	75,661,047
Summerlin Town	R						10,190,000	3,168,470	13,358,470
Sunrise Manor Town	R						24,000,000	6,937,877	30,937,877
Whitney Town	R						3,450,000	1,019,120	4,469,120
Winchester Town	R						28,300,000	6,949,147	35,249,147
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		9,684,976	5,585,115	11,393,165	3,389,444	0	508,361,969	158,284,829	696,699,498

*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.

6 - Medium -Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

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1/13/2025

**TOWNS & SPECIAL DISTRICTS
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			
Laughlin Town	2	2	2
Judicial			
Public Safety			
Laughlin Town	32	32	32
Moapa Valley Fire District	0	1	1
Mt. Charleston Fire District	13	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	<u>54</u>	<u>57</u>	<u>57</u>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	<u><u>54</u></u>	<u><u>57</u></u>	<u><u>57</u></u>

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

**TOWNS & SPECIAL DISTRICTS
POPULATION
(AS OF JULY 1)**

	ACTUAL PRIOR YEAR ENDING 06/30/24		ESTIMATED CURRENT YEAR ENDING 06/30/25		BUDGET YEAR ENDING 06/30/26	
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	942		925		934	
CC Fire Service District		1,034,692		1,047,522		1,060,511
Enterprise Town	234,517		243,834		249,741	
Indian Springs Town		1,553		1,613		1,675
Laughlin Town	8,990		8,888		8,858	
Moapa Town		1,291		1,295		1,299
Moapa Valley Town	6,335		6,292		6,242	
Moapa Valley Fire District		7,613		7,620		7,628
Mt. Charleston Town		747		754		762
Mt. Charleston Fire District		747		754		762
Paradise Town	190,003		189,229		188,387	
Searchlight Town	439		413		416	
Spring Valley Town	218,452		219,492		224,164	
Summerlin Town	33,015		34,256		34,532	
Sunrise Manor Town	210,610		209,587		208,974	
Whitney Town	46,256		45,901		46,606	
Winchester Town	34,064		33,402		33,366	

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
POPULATION

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

	ACTUAL PRIOR YEAR ENDING 06/30/24			ESTIMATED CURRENT YEAR ENDING 06/30/25			BUDGET YEAR ENDING 06/30/26		
	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
Town/Special District Name:									
Bunkerville Town	35,835,218		35,835,218	39,020,919		39,020,919	41,340,448		41,340,448
CC Fire Service District	65,977,705,909		65,977,705,909	73,147,986,063		73,147,986,063	74,438,282,137		74,438,282,137
Enterprise Town	15,874,903,797		15,874,903,797	18,064,062,613		18,064,062,613	18,412,128,588		18,412,128,588
Indian Springs Town	41,967,440		41,967,440	52,424,092		52,424,092	54,793,446		54,793,446
Laughlin Town	598,684,085		598,684,085	603,507,323		603,507,323	635,362,370		635,362,370
Moapa Town	74,584,765		74,584,765	81,528,606		81,528,606	84,339,599		84,339,599
Moapa Valley Town	237,165,652	10,661,050	247,826,702	260,711,565	8,877,723	269,589,288	268,237,130	8,438,688	276,675,818
Moapa Valley Fire District	260,013,491		260,013,491	282,987,334		282,987,334	293,472,053		293,472,053
Mt. Charleston Town	70,213,398		70,213,398	72,206,198		72,206,198	82,772,584		82,772,584
Mt. Charleston Fire District	68,962,389		68,962,389	73,626,475		73,626,475	83,520,319		83,520,319
Paradise Town	21,950,310,450		21,950,310,450	24,354,788,144		24,354,788,144	25,002,044,498		25,002,044,498
Searchlight Town	43,133,732		43,133,732	46,345,187		46,345,187	45,509,329		45,509,329
Spring Valley Town	11,109,538,911		11,109,538,911	12,463,109,129		12,463,109,129	12,715,023,881		12,715,023,881
Summerlin Town	4,899,028,446		4,899,028,446	5,657,416,921		5,657,416,921	5,993,521,477		5,993,521,477
Sunrise Manor Town	5,133,411,562		5,133,411,562	5,400,747,654		5,400,747,654	5,495,258,112		5,495,258,112
Whitney Town	1,360,006,044		1,360,006,044	1,408,140,411		1,408,140,411	1,407,337,735		1,407,337,735
Winchester Town	2,533,514,831		2,533,514,831	2,549,627,392		2,549,627,392	2,572,282,583		2,572,282,583

* 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 and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
ASSESSED VALUATION

**TOWNS & SPECIAL DISTRICTS
TAX RATES**

	ACTUAL PRIOR YEAR ENDING 06/30/24			ESTIMATED CURRENT YEAR ENDING 06/30/25			BUDGET YEAR ENDING 06/30/26		
	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).

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
TAX RATES

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.9668	41,340,448	813,084	0.0200	8,268	1,756	6,512
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	41,340,448	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.2705	"	111,826	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2705	XXXXXXXXXX	111,826	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.2373	XXXXXXXXXX	924,910	0.0200	8,268	1,756	6,512
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.2373	XXXXXXXXXX	924,910	0.0200	8,268	1,756	6,512

Bunkerville Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,731	5,959	6,512	6,512
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	704,219	670,980	706,092	681,850
Subtotal Revenues	709,950	676,939	712,604	688,362
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	249,554	182,599	164,805	164,538
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	249,554	182,599	164,805	164,538
TOTAL AVAILABLE RESOURCES	959,504	859,538	877,409	852,900
<u>EXPENDITURES</u>				
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)	776,905	695,000	715,000	680,000
ENDING FUND BALANCE	182,599	164,538	162,409	172,900
TOTAL FUND COMMITMENTS AND FUND BALANCE	959,504	859,538	877,409	852,900

Clark County
(Local Government)

SCHEDULE B

Fund 2550
Bunkerville Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.4200	74,438,282,137	312,640,785	0.2197	163,540,906	36,321,274	127,219,632
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	74,438,282,137	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0331	"	24,639,071	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0331	XXXXXXXXXX	24,639,071	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4531	XXXXXXXXXX	337,279,856	0.2197	163,540,906	36,321,274	127,219,632
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4531	XXXXXXXXXX	337,279,856	0.2197	163,540,906	36,321,274	127,219,632

Clark County Fire Service District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	109,060,104	119,130,579	127,219,632	127,219,632
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	75,820,978	72,242,228	76,022,662	73,412,552
Subtotal Revenues	184,881,082	191,372,807	203,242,294	200,632,184
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	60,315,902	57,569,675	56,469,421	56,469,628
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	60,315,902	57,569,675	56,469,421	56,469,628
TOTAL AVAILABLE RESOURCES	245,196,984	248,942,482	259,711,715	257,101,812
<u>EXPENDITURES</u>				
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)	158,924,309	171,830,000	178,240,000	175,040,000
To Fund 2420 (Fire Prevention Bureau)	7,200,000	10,400,000	10,400,000	10,400,000
To Fund 3170 (L-T County Bonds Debt Svc)	3,503,000	3,502,000	3,502,750	3,502,750
To Fund 4300 (Fire Service Capital)	18,000,000	6,740,854	7,393,319	7,393,319
Subtotal	187,627,309	192,472,854	199,536,069	196,336,069
ENDING FUND BALANCE	57,569,675	56,469,628	60,175,646	60,765,743
TOTAL FUND COMMITMENTS AND FUND BALANCE	245,196,984	248,942,482	259,711,715	257,101,812

Clark County
(Local Government)

SCHEDULE B

Fund 2930
Clark County Fire Service District

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.3304	18,412,128,588	60,833,673	0.2064	38,002,633	9,222,196	28,780,437
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	18,412,128,588	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0239	"	4,400,499	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0239	XXXXXXXXXX	4,400,499	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3543	XXXXXXXXXX	65,234,172	0.2064	38,002,633	9,222,196	28,780,437
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3543	XXXXXXXXXX	65,234,172	0.2064	38,002,633	9,222,196	28,780,437

*Allowed parity rate=\$0.7778. See Page 214.

Enterprise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	24,272,572	26,706,833	28,780,437	28,780,437
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	674,955	673,334	674,955	674,955
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	9,308,511	8,869,149	9,333,272	9,012,829
Subtotal Revenues	34,256,038	36,249,316	38,788,664	38,468,221
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	13,381,637	10,357,902	11,257,935	11,257,818
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,381,637	10,357,902	11,257,935	11,257,818
TOTAL AVAILABLE RESOURCES	47,637,675	46,607,218	50,046,599	49,726,039
<u>EXPENDITURES</u>				
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)	37,279,773	35,349,400	38,500,000	37,800,000
ENDING FUND BALANCE	10,357,902	11,257,818	11,546,599	11,926,039
TOTAL FUND COMMITMENTS AND FUND BALANCE	47,637,675	46,607,218	50,046,599	49,726,039

Clark County
(Local Government)

SCHEDULE B

Fund 2710
Enterprise Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.5787	54,793,446	865,024	0.0200	10,959	2,566	8,393
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides*	0.0050	54,793,446	2,740	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.5837	XXXXXXXXXX	867,764	0.0200	10,959	2,566	8,393
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.5837	XXXXXXXXXX	867,764	0.0200	10,959	2,566	8,393

*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

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	7,442	8,160	8,393	8,393
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	8,280	8,280	8,280	8,280
Subtotal Revenues	15,722	16,440	16,673	16,673
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	14,803	10,812	11,252	11,252
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,803	10,812	11,252	11,252
TOTAL AVAILABLE RESOURCES	30,525	27,252	27,925	27,925
<u>EXPENDITURES</u>				
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)	19,713	16,000	17,000	17,000
ENDING FUND BALANCE	10,812	11,252	10,925	10,925
TOTAL FUND COMMITMENTS AND FUND BALANCE	30,525	27,252	27,925	27,925

Clark County
(Local Government)

SCHEDULE B

Fund 2660
Indian Springs Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	6.8501	635,362,370	43,522,958	0.8416	5,347,210	1,287,228	4,059,982
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides*	0.0050	635,362,370	31,768	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.2155	"	1,369,206	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2155	XXXXXXXXXX	1,369,206	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	7.0706	XXXXXXXXXX	44,923,932	0.8416	5,347,210	1,287,228	4,059,982
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	7.0706	XXXXXXXXXX	44,923,932	0.8416	5,347,210	1,287,228	4,059,982

*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

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,676,346	3,719,771	4,059,982	4,059,982
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	811,860	830,716	830,716	830,716
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	11,570,190	11,024,077	11,600,967	11,202,667
Charges for Services				
Culture and Recreation				
Other		35,000	35,000	35,000
Miscellaneous				
Interest Earnings	378,808	201,640	201,640	201,640
Other	58,340	50,320	34,900	34,900
Subtotal	437,148	251,960	236,540	236,540
Subtotal Revenues	16,495,544	15,861,524	16,763,205	16,364,905
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,689,748	11,338,434	12,225,533	11,876,113
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,689,748	11,338,434	12,225,533	11,876,113
TOTAL AVAILABLE RESOURCES	26,185,292	27,199,958	28,988,738	28,241,018

Clark County
(Local Government)

SCHEDULE B

Fund 2640
Laughlin Town

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Administrative Services				
Salaries & Wages	178,439	188,257	212,380	212,380
Employee Benefits	74,576	84,259	103,373	103,373
Services & Supplies	424,130	599,637	1,020,630	1,020,630
Capital Outlay			609,979	609,979
Subtotal	677,145	872,153	1,946,362	1,946,362
Public Safety				
Fire				
Salaries & Wages	6,374,040	6,423,803	6,817,328	6,817,328
Employee Benefits	3,015,959	3,167,332	3,887,350	3,887,350
Services & Supplies	878,344	861,001	1,214,495	1,214,495
Capital Outlay	299,990	7,077	454,238	454,238
Subtotal	10,568,333	10,459,213	12,373,411	12,373,411
Culture & Recreation				
Parks				
Salaries & Wages		214,946	214,946	214,946
Employee Benefits		62,618	62,618	62,618
Services & Supplies	1,380	14,915	14,915	14,915
Subtotal	1,380	292,479	292,479	292,479
Subtotal Expenditures	11,246,858	11,623,845	14,612,252	14,612,252
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2080 (LVMPD)	3,600,000	3,700,000	4,074,000	4,074,000
ENDING FUND BALANCE	11,338,434	11,876,113	10,302,486	9,554,766
TOTAL FUND COMMITMENTS AND FUND BALANCE	26,185,292	27,199,958	28,988,738	28,241,018

Clark County
(Local Government)

SCHEDULE B

Fund 2640
Laughlin Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	4.6320	84,339,599	3,906,610	0.1094	92,268	29,096	63,172
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides**	0.0050	84,339,599	4,217	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	4.6370	XXXXXXXXXX	3,910,827	0.1094	92,268	29,096	63,172
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0		0
O. TOTAL M AND N	4.6370	XXXXXXXXXX	3,910,827	0.1094	92,268	29,096	63,172

* See Budget Message for a discussion of the Park Override

Moapa Town
(Local Government)

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

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	54,886	59,381	63,172	63,172
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	4,080	5,060	5,060	5,060
Miscellaneous				
Interest Earnings	7,370	3,925	1,963	1,963
Subtotal Revenues	66,336	68,366	70,195	70,195
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	155,010	176,808	207,682	207,682
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	155,010	176,808	207,682	207,682
TOTAL AVAILABLE RESOURCES	221,346	245,174	277,877	277,877
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Salaries & Wages	21,327	15,838	23,500	23,500
Employee Benefits	740	554	850	850
Services & Supplies	1,971	1,500	3,250	3,250
Subtotal Expenditures	24,038	17,892	27,600	27,600
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	20,500	19,600	19,900	19,900
ENDING FUND BALANCE	176,808	207,682	230,377	230,377
TOTAL FUND COMMITMENTS AND FUND BALANCE	221,346	245,174	277,877	277,877

Clark County
(Local Government)

SCHEDULE B

Fund 2690
Moapa Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.4866	268,237,130	1,305,242	0.0200	53,647	11,975	41,672
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	8,438,688	41,063	SAME AS ABOVE	1,688	0	1,688
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	276,675,818	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0687	"	190,076	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0687	XXXXXXXXXX	190,076	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.5553	XXXXXXXXXX	1,536,381	0.0200	55,335	11,975	43,360
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.5553	XXXXXXXXXX	1,536,381	0.0200	55,335	11,975	43,360

Moapa Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	38,827	39,321	41,672	41,672
Property Tax - Net Proceeds of Minerals	1,688	1,776	1,688	1,688
Subtotal	40,515	41,097	43,360	43,360
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,850	6,588	6,588	6,588
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,093,756	1,042,131	1,096,665	1,059,013
Subtotal Revenues	1,140,121	1,089,816	1,146,613	1,108,961
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	475,677	321,178	304,025	303,994
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	475,677	321,178	304,025	303,994
TOTAL AVAILABLE RESOURCES	1,615,798	1,410,994	1,450,638	1,412,955
<u>EXPENDITURES</u>				
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)	1,294,620	957,000	995,000	977,000
To Fund 2080 (LVMPD)		150,000	150,000	150,000
Subtotal	1,294,620	1,107,000	1,145,000	1,127,000
ENDING FUND BALANCE	321,178	303,994	305,638	285,955
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,615,798	1,410,994	1,450,638	1,412,955

Clark County
(Local Government)

SCHEDULE B

Fund 2570
Moapa Valley Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.0403	293,472,053	118,269	0.0000	0	0	0
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	293,472,053	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.1111	"	326,047	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1111	XXXXXXXXXX	326,047	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.1514	XXXXXXXXXX	444,316	0.0000	0	0	0
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.1514	XXXXXXXXXX	444,316	0.0000	0	0	0

Moapa Valley Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Federal Grants				
Other	50,521	100,000	569,293	569,293
State Shared Revenues				
Consolidated Tax	1,148,640	1,094,424	1,151,695	1,112,154
Other	120,046			
Subtotal	1,319,207	1,194,424	1,720,988	1,681,447
Charges for Services				
Public Safety				
Other	257,299	300,000	225,000	225,000
Miscellaneous				
Interest Earnings	349,224	165,163	165,163	165,163
Other	221,128	350,000	800,000	800,000
Subtotal	570,352	515,163	965,163	965,163
Subtotal Revenues	2,146,858	2,009,587	2,911,151	2,871,610
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,423,577	8,127,960	8,286,187	8,251,498
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,423,577	8,127,960	8,286,187	8,251,498
TOTAL AVAILABLE RESOURCES	9,570,435	10,137,547	11,197,338	11,123,108
<u>EXPENDITURES</u>				
Public Safety				
Fire				
Salaries & Wages	145,495	185,201	250,000	250,000
Employee Benefits	123,675	149,599	300,000	300,000
Services & Supplies	1,069,251	1,315,062	7,727,377	7,727,377
Capital Outlay	104,054	236,187	1,800,227	1,800,227
Subtotal Expenditures	1,442,475	1,886,049	10,077,604	10,077,604
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,127,960	8,251,498	1,119,734	1,045,504
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,570,435	10,137,547	11,197,338	11,123,108

Clark County
(Local Government)

SCHEDULE B

Fund 2920
Moapa Valley Fire District

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.4240	82,772,584	350,956	0.0200	16,555	4,749	11,806
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	82,772,584	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4240	XXXXXXXXXX	350,956	0.0200	16,555	4,749	11,806
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4240	XXXXXXXXXX	350,956	0.0200	16,555	4,749	11,806

Mt. Charleston Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	10,778	11,274	11,806	11,806
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	1,320	1,390	1,390	1,390
Subtotal Revenues	12,098	12,664	13,196	13,196
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,228	5,554	5,218	5,218
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,228	5,554	5,218	5,218
TOTAL AVAILABLE RESOURCES	17,326	18,218	18,414	18,414
<u>EXPENDITURES</u>				
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)	11,772	13,000	13,000	13,000
ENDING FUND BALANCE	5,554	5,218	5,414	5,414
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,326	18,218	18,414	18,414

Clark County
(Local Government)

SCHEDULE B

Fund 2650
Mt. Charleston Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.2739	83,520,319	1,899,169	0.8813	736,065	209,850	526,215
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	83,520,319	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0970	"	81,015	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0970	XXXXXXXXXX	81,015	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.3709	XXXXXXXXXX	1,980,184	0.8813	736,065	209,850	526,215
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.3709	XXXXXXXXXX	1,980,184	0.8813	736,065	209,850	526,215

Mt. Charleston Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Taxes				
Property Tax	479,902	509,164	526,215	526,215
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	246,798	235,149	222,961	238,959
Miscellaneous				
Interest Earnings	79,144	39,523	39,523	39,523
Other	156,954	750,000	800,000	800,000
Subtotal	236,098	789,523	839,523	839,523
Subtotal Revenues	962,798	1,533,836	1,588,699	1,604,697
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	1,256,565	1,717,403	1,246,545	1,263,105
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,256,565	1,717,403	1,246,545	1,263,105
TOTAL AVAILABLE RESOURCES	4,719,363	5,751,239	5,335,244	5,367,802
<u>EXPENDITURES</u>				
Public Safety				
Fire				
Salaries & Wages	1,441,969	1,754,837	2,166,822	2,166,822
Employee Benefits	696,586	802,285	1,230,924	1,230,924
Services & Supplies	463,589	1,313,673	1,412,498	1,412,498
Capital Outlay	398,616	617,339	525,000	525,000
Principal	916			
Interest	284			
Subtotal Expenditures	3,001,960	4,488,134	5,335,244	5,335,244
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,717,403	1,263,105	0	32,558
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,719,363	5,751,239	5,335,244	5,367,802

Clark County
(Local Government)

SCHEDULE B

Fund 2900
Mt. Charleston Fire District

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	1.1551	25,002,044,498	288,798,616	0.2064	51,604,220	9,196,048	42,408,172
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	25,002,044,498	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.1061	"	26,527,169	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1061	XXXXXXXXXX	26,527,169	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.2612	XXXXXXXXXX	315,325,785	0.2064	51,604,220	9,196,048	42,408,172
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.2612	XXXXXXXXXX	315,325,785	0.2064	51,604,220	9,196,048	42,408,172

*Allowed parity rate=\$0.7778. See Page 214.

Paradise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026 TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	35,988,438	39,485,780	42,408,172	42,408,172
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,843,260	6,175,657	6,175,657	6,175,657
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	102,394,615	97,561,589	102,666,985	99,142,087
Subtotal Revenues	144,226,313	143,223,026	151,250,814	147,725,916
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	55,439,214	36,771,365	34,486,709	34,494,391
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	55,439,214	36,771,365	34,486,709	34,494,391
TOTAL AVAILABLE RESOURCES	199,665,527	179,994,391	185,737,523	182,220,307
<u>EXPENDITURES</u>				
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)	162,894,162	145,500,000	145,750,000	142,850,000
ENDING FUND BALANCE	36,771,365	34,494,391	39,987,523	39,370,307
TOTAL FUND COMMITMENTS AND FUND BALANCE	199,665,527	179,994,391	185,737,523	182,220,307

Clark County
(Local Government)

SCHEDULE B

Fund 2600
Paradise Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.2441	45,509,329	1,021,275	0.0200	9,102	1,708	7,394
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	45,509,329	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.3345	"	152,229	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3345	XXXXXXXXXX	152,229	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.5786	XXXXXXXXXX	1,173,504	0.0200	9,102	1,708	7,394
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0		0
O. TOTAL M AND N	2.5786	XXXXXXXXXX	1,173,504	0.0200	9,102	1,708	7,394

Searchlight Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	8,277	8,009	7,394	7,394
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	16,080	16,377	16,377	16,377
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	522,708	498,036	524,098	506,104
Subtotal Revenues	547,065	522,422	547,869	529,875
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	175,585	135,383	123,591	123,805
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	175,585	135,383	123,591	123,805
TOTAL AVAILABLE RESOURCES	722,650	657,805	671,460	653,680
<u>EXPENDITURES</u>				
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)	587,267	534,000	545,000	525,000
ENDING FUND BALANCE	135,383	123,805	126,460	128,680
TOTAL FUND COMMITMENTS AND FUND BALANCE	722,650	657,805	671,460	653,680

Clark County
(Local Government)

SCHEDULE B

Fund 2610
Searchlight Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.3287	12,715,023,881	41,794,283	0.2064	26,243,809	4,822,463	21,421,346
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	12,715,023,881	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0952	"	12,104,703	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0952	XXXXXXXXXX	12,104,703	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4239	XXXXXXXXXX	53,898,986	0.2064	26,243,809	4,822,463	21,421,346
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4239	XXXXXXXXXX	53,898,986	0.2064	26,243,809	4,822,463	21,421,346

*Allowed parity rate=\$0.7778. See Page 214.

Spring Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	18,230,631	19,803,661	21,421,346	21,421,346
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	227,600	227,600	227,600	227,600
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	39,330,691	37,474,282	39,435,311	38,081,366
Subtotal Revenues	57,788,922	57,505,543	61,084,257	59,730,312
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	23,602,608	15,425,192	15,218,522	15,930,735
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	23,602,608	15,425,192	15,218,522	15,930,735
TOTAL AVAILABLE RESOURCES	81,391,530	72,930,735	76,302,779	75,661,047
<u>EXPENDITURES</u>				
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)	65,966,338	57,000,000	59,000,000	58,980,000
ENDING FUND BALANCE	15,425,192	15,930,735	17,302,779	16,681,047
TOTAL FUND COMMITMENTS AND FUND BALANCE	81,391,530	72,930,735	76,302,779	75,661,047

Clark County
(Local Government)

SCHEDULE B

Fund 2680
Spring Valley Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.3200	5,993,521,477	19,179,269	0.2064	12,370,628	3,177,562	9,193,066
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	5,993,521,477	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0023	"	137,851	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0023	XXXXXXXXXX	137,851	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3223	XXXXXXXXXX	19,317,120	0.2064	12,370,628	3,177,562	9,193,066
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3223	XXXXXXXXXX	19,317,120	0.2064	12,370,628	3,177,562	9,193,066

*Allowed parity rate=\$0.7778. See Page 214.

Summerlin Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	7,862,692	8,505,351	9,193,066	9,193,066
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	366,060	384,566	384,566	384,566
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	302,096	287,837	302,900	292,500
Subtotal Revenues	8,530,848	9,177,754	9,880,532	9,870,132
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,034,643	3,001,584	3,488,461	3,488,338
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,034,643	3,001,584	3,488,461	3,488,338
TOTAL AVAILABLE RESOURCES	11,565,491	12,179,338	13,368,993	13,358,470
<u>EXPENDITURES</u>				
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)	8,563,907	8,691,000	9,800,000	10,190,000
ENDING FUND BALANCE	3,001,584	3,488,338	3,568,993	3,168,470
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,565,491	12,179,338	13,368,993	13,358,470

Clark County
(Local Government)

SCHEDULE B

Fund 2700
Summerlin Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.6363	5,495,258,112	34,966,327	0.2064	11,342,213	3,643,823	7,698,390
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	5,495,258,112	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0844	"	4,637,998	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0844	XXXXXXXXXX	4,637,998	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.7207	XXXXXXXXXX	39,604,325	0.2064	11,342,213	3,643,823	7,698,390
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.7207	XXXXXXXXXX	39,604,325	0.2064	11,342,213	3,643,823	7,698,390

*Allowed parity rate=\$0.7778. See Page 214.

Sunrise Manor Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026 TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	6,664,251	7,129,326	7,698,390	7,698,390
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	637,943	648,900	648,900	648,900
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	17,731,637	16,894,704	17,778,803	17,168,398
Subtotal Revenues	25,033,831	24,672,930	26,126,093	25,515,688
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,397,977	5,833,859	5,422,684	5,422,189
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,397,977	5,833,859	5,422,684	5,422,189
TOTAL AVAILABLE RESOURCES	34,431,808	30,506,789	31,548,777	30,937,877
<u>EXPENDITURES</u>				
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)	28,597,949	25,084,600	24,500,000	24,000,000
ENDING FUND BALANCE	5,833,859	5,422,189	7,048,777	6,937,877
TOTAL FUND COMMITMENTS AND FUND BALANCE	34,431,808	30,506,789	31,548,777	30,937,877

Clark County
(Local Government)

SCHEDULE B

Fund 2620
Sunrise Manor Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	0.3471	1,407,337,735	4,884,869	0.2064	2,904,745	1,064,782	1,839,963
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	1,407,337,735	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.0290	"	408,128	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0290	XXXXXXXXXX	408,128	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3761	XXXXXXXXXX	5,292,997	0.2064	2,904,745	1,064,782	1,839,963
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3761	XXXXXXXXXX	5,292,997	0.2064	2,904,745	1,064,782	1,839,963

*Allowed parity rate=\$0.7778. See Page 214.

Whitney Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	1,646,693	1,711,669	1,839,963	1,839,963
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	44,990	44,990	44,990	44,990
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,576,948	1,502,516	1,581,143	1,526,857
Subtotal Revenues	3,268,631	3,259,175	3,466,096	3,411,810
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,360,489	1,048,135	1,054,934	1,057,310
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,360,489	1,048,135	1,054,934	1,057,310
TOTAL AVAILABLE RESOURCES	4,629,120	4,307,310	4,521,030	4,469,120
<u>EXPENDITURES</u>				
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)	3,580,985	3,250,000	3,450,000	3,450,000
ENDING FUND BALANCE	1,048,135	1,057,310	1,071,030	1,019,120
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,629,120	4,307,310	4,521,030	4,469,120

Clark County
(Local Government)

SCHEDULE B

Fund 2560
Whitney Town

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 AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations*	1.9141	2,572,282,583	49,236,061	0.2064	5,309,191	1,530,902	3,778,289
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	2,572,282,583	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
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	0.3483	"	8,959,260	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3483	XXXXXXXXXX	8,959,260	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.2624	XXXXXXXXXX	58,195,321	0.2064	5,309,191	1,530,902	3,778,289
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.2624	XXXXXXXXXX	58,195,321	0.2064	5,309,191	1,530,902	3,778,289

*Allowed parity rate=\$0.7778. See Page 214.

Winchester Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,163,499	3,486,710	3,778,289	3,778,289
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	808,442	808,442	808,442	808,442
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	22,951,731	21,868,409	23,012,783	22,222,678
Subtotal Revenues	28,923,672	26,163,561	27,599,514	26,809,409
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	13,578,383	8,986,177	8,442,881	8,439,738
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,578,383	8,986,177	8,442,881	8,439,738
TOTAL AVAILABLE RESOURCES	42,502,055	35,149,738	36,042,395	35,249,147
<u>EXPENDITURES</u>				
General Government				
Finance				
Services & Supplies				
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)	33,515,878	26,710,000	27,800,000	28,300,000
ENDING FUND BALANCE	8,986,177	8,439,738	8,242,395	6,949,147
TOTAL FUND COMMITMENTS AND FUND BALANCE	42,502,055	35,149,738	36,042,395	35,249,147

Clark County
(Local Government)

SCHEDULE B

Fund 2630
Winchester Town