



Office of the County Manager

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

Email: CCMgr@ClarkCountyNV.gov

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

April 15, 2025

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

Clark County herewith submits the consolidated Tentative Budget for the Clark County Redevelopment Agency for Fiscal Year 2026.

Contained in this single budget document are the following:

1. One (1) fund requiring property tax revenues totaling \$20,257,734.

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

2. Three (3) Governmental Funds, including a General Fund, a Capital Project Fund and a Debt Service Fund totaling \$54,525,558 in expenditures.
3. Zero (0) Proprietary Funds with total estimated expenses of \$0.



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Nevada Department of Taxation

April 15, 2025

Page Two

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

CERTIFICATION:

APPROVED BY THE GOVERNING BOARD:

(Signatures not required for Tentative Budget)

I, Kevin Schiller
County Manager

Chair

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

Vice Chair

Signed: [Signature]

Date: April 15, 2025

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

**TENTATIVE BUDGET
COUNTY OF CLARK
CLARK COUNTY REDEVELOPMENT AGENCY
FISCAL YEAR 2026**

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BUDGET SUMMARY FOR CLARK COUNTY REDEVELOPMENT AGENCY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES:					
Property Taxes	12,833,967	19,699,372	20,257,734	0	20,257,734
Other Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Intergovernmental Resources	0	0	0	0	0
Charges for Services	0	0	0	0	0
Fines and Forfeits	0	0	0	0	0
Special Assessment	0	0	0	0	0
Miscellaneous	110,937	83,691	69,036	0	69,036
TOTAL REVENUES	12,944,904	19,783,063	20,326,770	0	20,326,770
EXPENDITURES-EXPENSES:					
General Government	12,046,205	2,849,263	54,525,558	0	54,525,558
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
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	0	0	0	0	0
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	12,046,205	2,849,263	54,525,558	0	54,525,558
Excess of Revenues over (under)					
Expenditures-Expenses	898,699	16,933,800	(34,198,788)	0	(34,198,788)

BUDGET SUMMARY FOR CLARK COUNTY REDEVELOPMENT AGENCY
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TENTATIVE TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Medium/Long-Term Debt	0	0	0	0	0
Sale of General Fixed Assets	0	0	0	0	0
Operating Transfers (in)	0	0	0	0	0
Operating Transfers (out)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses (Net Income)	898,699	16,933,800	(34,198,788)	0	(34,198,788)
FUND BALANCE JULY 1, BEGINNING OF YEAR:	16,366,289	17,264,988	34,198,788	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:	17,264,988	34,198,788	0	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	\$ 17,264,988	\$ 34,198,788	\$ 0		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
General Government	-	1	1
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
Intergovernmental/Other			
TOTAL GENERAL GOVERNMENT	-	1	1
Utilities			
Hospitals			
Airports			
Other			
TOTAL	-	1	1

POPULATION (AS OF JULY 1) (Clark County)	2,338,127	2,361,285	2,392,490
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Source of Population Estimate	STATE OF NEVADA	STATE OF NEVADA	STATE OF NEVADA
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<u>ASSESSED VALUATION</u>			
Assessed Valuation (Secured & Unsecured Only)	773,423,534	1,122,351,815	1,340,697,476
Net Proceeds of Minerals (NPM)			
TOTAL ASSESSED VALUE	773,423,534	1,122,351,815	1,340,697,476

<u>OPERATING TAX RATE</u>			
General Fund *	1.2273	1.4126	2.2029
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			

<u>DEBT TAX RATE</u>			
General Fund			
Debt Service Funds			
Enterprise Fund			
TOTAL TAX RATE	1.2273	1.4126	2.2029

* See page 14 for blended tax rate.

Clark County Redevelopment Agency
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	Fiscal Year 2026 (7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	N/A	1,340,697,476	N/A	2.2029	29,534,566	9,276,832	20,257,734
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE		0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	1,340,697,476	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: Family Court - NRS 3.0107	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	0.0000	XXXXXXXXXX	0	2.2029	29,534,566	9,276,832	20,257,734
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.0000	XXXXXXXXXX	0	2.2029	29,534,566	9,276,832	20,257,734

Clark County Redevelopment Agency
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County Redevelopment Agency
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE *	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TENTATIVE TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Clark County Redevelopment Agency General Fund	34,198,788		20,257,734	2.2029	69,036			54,525,558
Clark County Redevelopment Agency Capital Projects								0
Clark County Redevelopment Agency Debt Service								0
Subtotal Governmental Fund Types, Expendable Trust Funds	34,198,788	0	20,257,734	2.2029	69,036	0	0	54,525,558
PROPRIETARY FUNDS								
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS (continued)	XXXXXXXX				XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

Budget Summary For Clark County Redevelopment Agency
(Local Government)

[illegible]

*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.

<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	12,833,967	19,699,372	20,257,734	
Miscellaneous				
Interest Earnings	96,539	69,036	69,036	
Other	14,398	14,655		
Subtotal	110,937	83,691	69,036	
Subtotal Revenues	12,944,904	19,783,063	20,326,770	
Operating Transfer In (Schedule T)				
BEGINNING FUND BALANCE	16,366,289	17,264,988	34,198,788	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	16,366,289	17,264,988	34,198,788	
TOTAL AVAILABLE RESOURCES	29,311,193	37,048,051	54,525,558	
<u>EXPENDITURES</u>				
General Government				
Economic Development				
Salaries & Wages		37,409	39,279	
Employee Benefits		16,038	16,840	
Services & Supplies	558,715	2,471,134	54,469,439	
Capital Outlay	11,487,490	324,682		
Subtotal Expenditures	12,046,205	2,849,263	54,525,558	
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	17,264,988	34,198,788	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	29,311,193	37,048,051	54,525,558	

Clark County Redevelopment Agency
(Local Government)

SCHEDULE B

Fund 2350
Clark County Redevelopment Agency General Fund

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
PAGE / FUNCTION SUMMARY				
7 General Government	12,046,205	2,849,263	54,525,558	
Judicial				
Public Safety				
Public Works				
Health				
Welfare				
Culture & Recreation				
Community Support				
Debt Service				
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS	12,046,205	2,849,263	54,525,558	
OTHER USES				
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	12,046,205	2,849,263	54,525,558	
ENDING FUND BALANCE				
Reserved				
Unreserved				
TOTAL ENDING FUND BALANCE	17,264,988	34,198,788	0	
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	29,311,193	37,048,051	54,525,558	

Clark County Redevelopment Agency
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
GENERAL FUND (2350) - ALL FUNCTIONS

<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
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (Specify) Operating Transfers in (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE		0	0	
TOTAL AVAILABLE RESOURCES	0	0	0	
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	0	0	0	
TOTAL FUND COMMITMENTS AND FUND BALANCE	0	0	0	

NOTE: No activity is expected in FY 2025 or 2026.

Clark County Redevelopment Agency
(Local Government)

SCHEDULE B

Fund 4350
Clark County Redevelopment Agency Capital Projects

<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	BUDGET YEAR ENDING 06/30/2026 FINAL APPROVED
Subtotal Revenues	0	0	0	
OTHER FINANCING SOURCES (Specify) Operating Transfers in (Schedule T)				
BEGINNING FUND BALANCE	0	0	0	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE				
TOTAL AVAILABLE RESOURCES	0	0	0	
<u>EXPENDITURES AND RESERVES</u>				
TYPE: G.O. Revenue Supported Bonds				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services				
Subtotal	0	0	0	
ENDING FUND BALANCE	0	0	0	
TOTAL COMMITMENTS AND FUND BALANCE				

NOTE: No activity is expected in FY 2025 or 2026.

Note: Estimated principal and interest
for FY 2027 is \$0

Clark County Redevelopment Agency
(Local Government)

SCHEDULE C

Fund 3350
Clark County Redevelopment Agency Debt Service

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES OR PROPERTY TAX (DEBT RATE)

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 PAYMT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Clark County Redevelopment Agency Debt Service										
None										
TOTAL - ALL DEBT SERVICE			0				0	0	0	0

Clark County Redevelopment Agency Debt Service (3350)
(Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County Redevelopment Agency

Budget Fiscal Year 2026

Transfer Schedule for Fiscal Year 2026

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND None							
SUBTOTAL			0				0
CAPITAL FUNDS None							
SUBTOTAL			0				0
DEBT SERVICE FUNDS None							
SUBTOTAL			0				0
TOTAL TRANSFERS			0				0

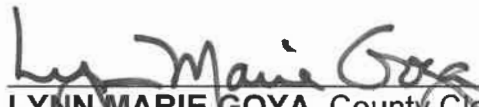
CLARK COUNTY REDEVELOPMENT AGENCY
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LEGAL NOTICE

NOTICE IS HEREBY given that the Board of County Commissioners of Clark County, Nevada, acting as the Clark County Redevelopment Agency Board will hold a public hearing on Monday, May 19, 2025, at the hour of 10:00 a.m. in the Clark County Government Center, Commission Chambers, 500 South Grand Central Parkway, Las Vegas, Nevada, on the Clark County Redevelopment Agency Tentative Budget.

Copies of the budget, which have been prepared on forms and in such detail as is prescribed by the Nevada Department of Taxation, are on file for public inspection with the County Clerk and the County Manager at their offices in the Government Center, 500 South Grand Central Parkway, Las Vegas, Nevada.



LYNN MARIE GOYA, County Clerk
and Ex-Officio Clerk of the
Board of County Commissioners
Clark County, Nevada

**Clark County
Redevelopment Agency
Fiscal Year 2026 Budget
Combined Tentative Tax Rate Calculations**

	Sunrise Manor Dist. 341	Winchester Dist. 411	Paradise Dist. 471
OVERLAPPING ENTITY			
STATE, COUNTY AND SCHOOL	1.5659	1.5659	1.5659
SUNRISE MANOR TOWN	0.2064	0.0000	0.0000
WINCHESTER TOWN	0.0000	0.2064	0.0000
PARADISE TOWN	0.0000	0.0000	0.2064
CC FIRE SERVICE DISTRICT	0.2197	0.2197	0.2197
LAS VEGAS/CLARK COUNTY LIBRARY	0.0942	0.0942	0.0942
LAS VEGAS/CLARK COUNTY LIBRARY DEBT	0.0000	0.0000	0.0000
LVMPD EMERGENCY 9-1-1	0.0050	0.0050	0.0050
LVMPD MANPOWER SUPPLEMENT - COUNTY	0.0800	0.0800	0.0800
Total	2.1712	2.1712	2.1712

	Sunrise Manor Dist. 341	Winchester Dist. 411	Paradise Dist. 471	TOTAL
INCREMENTAL VALUATION				
FY 2026 Assessed Valuation	12,836,397	1,598,944,539	6,618,890	1,618,399,826
FY 2004 Base Year Assessed Valuation	7,860,287	264,648,975	5,193,088	277,702,350
Incremental Valuation*	4,976,110	1,334,295,564	1,425,802	1,340,697,476
Tax Prior to Abatements	108,625	29,401,039	24,902	29,534,566
Abatements	(29,923)	(9,245,188)	(1,721)	(9,276,832)
Estimated Tax Increment	78,702	20,155,851	23,181	20,257,734

Blended Tax Rate

2.2029

*ties to State SEG Report