

Las Vegas Stadium Authority

Fiscal Year 2022 Budget Overview



Five Budget Funds

Fund 2960 Stadium Authority Operating

Staffing, legal, accounting, fiscal agent, insurance and other expenses related to Authority operations

Fund 2965

Stadium Authority Waterfall Residual

Waterfall funds remaining after bond debt service and debt reserve obligations

Fund 2966 UNLV Contributions Fund

Contributions to UNLV to compensate for loss of net revenue after Sam Boyd Stadium closure

Fund 4960

Stadium Authority
Capital Project

Stadium project construction expenses



Fund 3960

Stadium Authority

Debt Service

Annual stadium bond debt service requirement and two-year debt reserves





Five Budget Funds

Fund 2960 Stadium Authority Operating

Staffing, legal, accounting, fiscal agent, insurance and other expenses related to Authority operations

Fund 2965

Stadium Authority Waterfall Residual

Waterfall funds remaining after bond debt service and debt reserve obligations

Fund 2966 UNLV Contributions Fund

Contributions to UNLV to compensate for loss of net revenue after Sam Boyd Stadium closure

Fund 4960

Stadium Authority
Capital Project

Stadium project construction expenses



Fund 3960

Stadium Authority
Debt Service

Annual stadium bond debt service requirement and two-year debt reserves





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4)
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2020	CURRENT YEAR ENDING 06/30/2021	TENTATIVE FINAL APPROVED APPROV	
Taxes Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
Miscellaneous Interest Earnings	396,385	75,000	50,000	50,000
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Operating Transfer In (Schedule T) From Fund 4960 (Stadium Authority Capital Project)				1,650
BEGINNING FUND BALANCE Prior Period Adjustments Residual Equity Transfers	15,637,144	10,970,682	0	0
TOTAL BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
TOTAL AVAILABLE RESOURCES	52,906,352	29,707,682	36,277,000	36,278,650
EXPENDITURES General Government Other Services & Supplies Subtotal Expenditures	730,114 730,114	700,000 700,000	2,263,707 2,263,707	2,263,707 2,263,707
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 2965 (Stadium Authority Waterfall Residual) To Fund 3960 (Stadium Authority Debt Service) Subtotal	15,146,525 26,059,031 41,205,556	12,495,648 16,512,034 29,007,682	34,013,293 34,013,293	34,014,943 34,014,943
ENDING FUND BALANCE	10,970,682	0	0	0
TOTAL FUND COMMITMENTS AND FUND BALANCE	52,906,352	29,707,682	36,277,000	36,278,650

SCHEDULE B

Fund 2960 Stadium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

Current Fiscal Year Estimates (FY21)

■ \$18.7 Million in Room Tax Revenue 4.2% higher than budget of \$17.9 million





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4)
	ACTUAL PRIOR	CURRENT	DODOL! ILAN LI	101140 00/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
NEVENOE0	06/30/2020	06/30/2021	APPROVED	APPROVED
Taxes				
Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
Miscellaneous				
Interest Earnings	396,385	75,000	50,000	50,000
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Operating Transfer In (Schedule T) From Fund 4960 (Stadium Authority Capital Project)				1,650
BEGINNING FUND BALANCE	15,637,144	10,970,682	0	(
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
TOTAL AVAILABLE RESOURCES	52,906,352	29,707,682	36,277,000	36,278,650
EXPENDITURES General Government Other	720.114	700.000	2 262 707	2.262.703
Services & Supplies Subtotal Expenditures	730,114 730,114	700,000	2,263,707	2,263,707
Subtotal Experiorures	730,114	700,000	2,203,707	2,203,707
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)				
To Fund 2965 (Stadium Authority Waterfall Residual)	15,146,525	12,495,648		
To Fund 3960 (Stadium Authority Debt Service)	26,059,031	16,512,034	34,013,293	34,014,943
Subtotal	41,205,556	29,007,682	34,013,293	34,014,943
ENDING FUND BALANCE	10,970,682	0	0	(
TOTAL FUND COMMITMENTS AND	10,970,002	0	0	

SCHEDULE B

Fund 2960 Stadium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

- \$18.7 Million in Room Tax Revenue 4.2% higher than budget of \$17.9 million
- \$75,000 in Interest Earnings





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) IDING 06/30/2022
	ACTUAL PRIOR	CURRENT	DODOL! ILIKE!	O OOIOOILOLL
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
REVENUES	06/30/2020	06/30/2021	APPROVED	APPROVED
Taxes	06/30/2020	06/30/2021	APPROVED	AFFROVED
Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
1001111011	00,012,020	10,002,000	00,227,000	
Miscellaneous				
Interest Earnings	396,385	75,000	50,000	50,000
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Operating Transfer In (Schedule T)				
From Fund 4960 (Stadium Authority Capital Project)				1,650
Trom Fund 4000 (Ottadiam Authority Outpital Froject)				1,000
BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
TOTAL AVAILABLE RESOURCES	52,906,352	29,707,682	36,277,000	36,278,650
EXPENDITURES				
General Government				
Other				
Services & Supplies	730,114	700,000	2,263,707	2,263,707
Subtotal Expenditures	730.114	700,000	2,263,707	2,263,707
		,		
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)		920 00000000000		
To Fund 2965 (Stadium Authority Waterfall Residual)	15,146,525	12,495,648		
To Fund 3960 (Stadium Authority Debt Service)	26,059,031	16,512,034	34,013,293	34,014,943
Subtotal	41,205,556	29,007,682	34,013,293	34,014,943
ENDING FUND BALANCE	10 970 682	0	0	0
ENDING FUND BALANCE TOTAL FUND COMMITMENTS AND	10,970,682	0	0	0

SCHEDULE B

Fund 2960 Stadium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

- \$18.7 Million in Room Tax Revenue 4.2% higher than budget of \$17.9 million
- \$75,000 in Interest Earnings
- \$700,000 in Operating Expenses
 68.5% under budget of \$2.2 million





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4)
	ACTUAL PRIOR	CURRENT	DODGET TEAR EN	D114G 00/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
KEVENGEG	06/30/2020	06/30/2021	APPROVED	APPROVED
Taxes				
Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
Miscellaneous				
Interest Earnings	396,385	75,000	50,000	50,000
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Operating Transfer In (Schedule T)				
From Fund 4960 (Stadium Authority Capital Project)				1,650
BEGINNING FUND BALANCE	15,637,144	10,970,682	0	C
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
TOTAL AVAILABLE RESOURCES	52,906,352	29,707,682	36,277,000	36,278,650
EXPENDITURES				
General Government				
Other				
Services & Supplies	730,114	700,000	2,263,707	2,263,707
Subtotal Expenditures	730,114	700,000	2,263,707	2,263,707
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2965 (Stadium Authority Waterfall Residual)	15,146,525	12,495,648)	
To Fund 3960 (Stadium Authority Debt Service)	26,059,031	16,512,034	34,013,293	34,014,943
Subtotal	41,205,556	29,007,682	34,013,293	34,014,943
ENDING FUND BALANCE	10,970,682	0	0	0
TOTAL FUND COMMITMENTS AND				
FUND BALANCE	52,906,352	29,707,682	36,277,000	36,278,650

Clark County Stadium Authority

CHEDITER

Fund 2960 tadium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

- \$18.7 Million in Room Tax Revenue 4.2% higher than budget of \$17.9 million
- \$75,000 in Interest Earnings
- \$700,000 in Operating Expenses 68.5% under budget of \$2.2 million
- \$12.5 Million Transfer to Waterfall Fund
 Mostly revenue earned in FY20 but transferred in FY21
 Includes \$9 million for debt reserve





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4)
	ACTUAL PRIOR	CURRENT	DODOLT TERRET	00/00/2022
DEVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
REVENUES		200.200.000.000.000.000.000.000.000		
T	06/30/2020	06/30/2021	APPROVED	APPROVED
Taxes	00.070.000	40.000.000	20 227 200	20 227 220
Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
Miscellaneous				
Interest Earnings	396,385	75,000	50,000	50,000
interest Carnings	330,303	73,000	30,000	
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Operating Transfer In (Schedule T)				
From Fund 4960 (Stadium Authority Capital Project)				1,650
BEGINNING FUND BALANCE	15,637,144	10,970,682	0	C
Prior Period Adjustments	1			
Residual Equity Transfers TOTAL BEGINNING FUND BALANCE	45.007.444	10,970,682	0	
TOTAL AVAILABLE RESOURCES	15,637,144 52,906,352	29,707,682	36,277,000	36,278,650
TOTAL AVAILABLE RESOURCES	52,900,352	29,707,662	30,277,000	30,270,030
EXPENDITURES				
General Government				
Other				
Services & Supplies	730,114	700,000	2,263,707	2,263,707
Subtotal Expenditures	730,114	700,000	2,263,707	2,263,707
Castotal Exportantial Co	700,111	700,000	Z,ZOO,TOT	2,200,101
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2965 (Stadium Authority Waterfall Residual)	15,146,525	12,495,646		
To Fund 3960 (Stadium Authority Debt Service)	26,059,031	16,512,034	34,013,293	34,014,943
Subtotal		20 007 692	34,013,293	34,014,943
Cubicial	,200,000		0.10.101200	0.,0.,0.0
ENDING FUND BALANCE	10,970,682	0	0	C
TOTAL FUND COMMITMENTS AND				
FUND BALANCE	52,906,352	29,707,682	36,277,000	36,278,650

CHEDITER

Fund 2960 tadium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

- \$18.7 Million in Room Tax Revenue 4.2% higher than budget of \$17.9 million
- \$75,000 in Interest Earnings
- \$700,000 in Operating Expenses 68.5% under budget of \$2.2 million
- \$12.5 Million Transfer to Waterfall Fund
 Mostly revenue earned in FY20 but transferred in FY21
 Includes \$9 million for debt reserve
- \$16.5 Million Transfer to Debt Service Fund Room Tax Revenue Available for Debt Service Payment





	(1)	(2)	(3)	(4)
	7.77	ESTIMATED	BUDGET YEAR EN	NDING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
10. III.	06/30/2020	06/30/2021	APPROVED	APPROVED
Taxes				
Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
Miscellaneous				
Interest Earnings	396,385	75,000	50,000	50,000
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Operating Transfer In (Schedule T)				
From Fund 4960 (Stadium Authority Capital Project)				1,650
BEGINNING FUND BALANCE	15,637,144	10.970.682	0	0
Prior Period Adjustments		,		
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
TOTAL AVAILABLE RESOURCES	52,906,352	29,707,682	36,277,000	36,278,650
EVENDITUDES				
EXPENDITURES General Government				
Other				
Services & Supplies	730,114	700,000	2,263,707	2,263,707
Subtotal Expenditures	730,114	700,000	2.263.707	2,263,707
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)	45 440 505	40 405 040		
To Fund 2965 (Stadium Authority Waterfall Residual)	15,146,525	12,495,648	24.042.202	24 044 042
To Fund 3960 (Stadium Authority Debt Service) Subtotal	26,059,031 41,205,556	16,512,034 29,007,682	34,013,293 34.013,293	34,014,943 34,014,943
Subiolai	41,205,556	25,007,002	34,013,293	34,014,943
ENDING FUND BALANCE	10,970,682	0	0	0
TOTAL FUND COMMITMENTS AND	,,,			
FUND BALANCE	52,906,352	29,707,682	36,277,000	36,278,650

SCHEDULE B

Fund 2960 Stadium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

Next Fiscal Year Budget (FY22)

■ \$36.2 Million in Room Tax Revenue 94.1% higher than FY21 revenue estimate





	(1)	(2)	(3)	(4)
		ESTIMATED	BUDGET YEAR EN	NDING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
155 SS	06/30/2020	06/30/2021	APPROVED	APPROVED
Taxes			200	SETTEMENT OF SECURITIONS
Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
Miscellaneous				
Interest Earnings	396,385	75,000	50,000	50,000
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Operating Transfer In (Schedule T)				
From Fund 4960 (Stadium Authority Capital Project)				1,650
riom rana rose (educam ramons) capital rioject,				1,000
BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
TOTAL AVAILABLE RESOURCES	52,906,352	29,707,682	36,277,000	36,278,650
EVENINEURE				
EXPENDITURES				
General Government Other				
	720 444	700.000	0.000.707	0.000.707
Services & Supplies	730,114	700,000	2,263,707	2,263,707
Subtotal Expenditures	730,114	700,000	2,263,707	2,263,707
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2965 (Stadium Authority Waterfall Residual)	15,146,525	12,495,648		
To Fund 3960 (Stadium Authority Debt Service)	26,059,031	16,512,034	34.013.293	34,014,943
Subtotal		29,007,682	34.013.293	34,014,943
Outroid	,200,000	20,001,002	0.10.101200	0.,0,040
ENDING FUND BALANCE	10,970,682	0	0	0
TOTAL FUND COMMITMENTS AND				
FUND BALANCE	52,906,352	29,707,682	36,277,000	36,278,650

SCHEDULE B

Fund 2960 Stadium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

- \$36.2 Million in Room Tax Revenue 94.1% higher than FY21 revenue estimate
- \$50,000 in Interest Earnings





	(1)	(2)	(3)	(4)
		ESTIMATED	BUDGET YEAR EN	DING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
**	06/30/2020	06/30/2021	APPROVED	APPROVED
Taxes				
Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
Miscellaneous				
Interest Earnings	396,385	75,000	50,000	50,000
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Subtotal Revenues	37,209,200	10,737,000	30,277,000	36,277,000
Operating Transfer In (Schedule T) From Fund 4960 (Stadium Authority Capital Project)				1,650
BEGINNING FUND BALANCE	15,637,144	10,970,682	0	,
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,637,144	10,970,682	0	(
TOTAL AVAILABLE RESOURCES	52,906,352	29,707,682	36,277,000	36,278,650
EXPENDITURES				
General Government				
Other	720 114	700,000	2 262 707	2 262 70
Other Services & Supplies	730,114	700,000	2,263,707	
Other	730,114 730,114	700,000 700,000	2,263,707 2,263,707	
Other Services & Supplies				
Other Services & Supplies Subtotal Expenditures OTHER USES Contingency (not to exceed 3% of				
Other Services & Supplies Subtotal Expenditures OTHER USES Contingency (not to exceed 3% of Total Expenditures)				2,263,707 2,263,707
Other Services & Supplies Subtotal Expenditures OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)	730,114	700,000		2,263,70
Other Services & Supplies Subtotal Expenditures OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 2965 (Stadium Authority Waterfall Residual)	730,114 15,146,525	700,000 12,495,648	2,263,707	2,263,70 34,014,94
Other Services & Supplies Subtotal Expenditures OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 2965 (Stadium Authority Waterfall Residual) To Fund 3960 (Stadium Authority Debt Service) Subtotal	730,114 15,146,525 26,059,031 41,205,556	700,000 12,495,648 16,512,034 29,007,682	2,263,707 2,263,707 34,013,293 34,013,293	2,263,70° 34,014,94° 34,014,94°
Other Services & Supplies Subtotal Expenditures OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 2965 (Stadium Authority Waterfall Residual) To Fund 3960 (Stadium Authority Debt Service)	730,114 15,146,525 26,059,031	700,000 12,495,648 16,512,034	2,263,707 34,013,293	

SCHEDULE B

Fund 2960 tadium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

- \$36.2 Million in Room Tax Revenue 94.1% higher than FY21 revenue estimate
- \$50,000 in Interest Earnings
- \$1,650 Transfer from Capital Fund
 Remaining balance in tax account of project trust upon closeout





	(1)	(2)	(3)	(4)
	V27	ESTIMATED	BUDGET YEAR EN	
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	06/30/2020	06/30/2021	APPROVED	APPROVED
Taxes				
Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
Miscellaneous				
Interest Earnings	396,385	75,000	50,000	50,000
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Operating Transfer In (Schedule T) From Fund 4960 (Stadium Authority Capital Project)				1,650
BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
Prior Period Adjustments				9
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
TOTAL AVAILABLE RESOURCES	52,906,352	29,707,682	36,277,000	36,278,650
EXPENDITURES General Government Other				
Services & Supplies	730,114	700,000	2,263,707	2,263,707
Subtotal Expenditures	730,114	700,000	2,263,707	2,263,707
OTHER USES Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2965 (Stadium Authority Waterfall Residual)	15,146,525	12,495,648	6/4/2/2014 - 1/4/02	
To Fund 3960 (Stadium Authority Debt Service)	26,059,031	16,512,034	34,013,293	34,014,943
Subtotal	41,205,556	29,007,682	34,013,293	34,014,943
ENDING FUND BALANCE	10,970,682	0	0	0
TOTAL FUND COMMITMENTS AND	10,010,002			
FUND BALANCE	52,906,352	29,707,682	36,277,000	36,278,650

SCHEDULE B

Fund 2960 adium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

- \$36.2 Million in Room Tax Revenue 94.1% higher than FY21 revenue estimate
- \$50,000 in Interest Earnings
- \$1,650 Transfer from Capital Fund
 Remaining balance in tax account of project trust upon closeout
- \$2.3 Million in Operating Expenses
 \$2 million annually adjusted for inflation per Senate Bill 1





	(1)	(2)	(3)	(4)
		ESTIMATED	BUDGET YEAR EN	IDING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
© ##	06/30/2020	06/30/2021	APPROVED	APPROVED
Taxes				9574000 27 0 0 0 0 0 0 0 0 0
Room Tax	36,872,823	18,662,000	36,227,000	36,227,000
Miscellaneous				
Interest Earnings	396,385	75,000	50,000	50,000
Subtotal Revenues	37,269,208	18,737,000	36,277,000	36,277,000
Operating Transfer In (Schedule T)				
From Fund 4960 (Stadium Authority Capital Project)				1,650
BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
Prior Period Adjustments				
Residual Equity Transfers				500
TOTAL BEGINNING FUND BALANCE	15,637,144	10,970,682	0	0
TOTAL AVAILABLE RESOURCES	52,906,352	29,707,682	36,277,000	36,278,650
EXPENDITURES				
General Government				
Other				
Services & Supplies	730,114	700,000	2,263,707	2,263,707
Subtotal Expenditures	730,114	700,000	2,263,707	2,263,707
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2965 (Stadium Authority Waterfall Residual)	15,146,525	12.495.648		
To Fund 3960 (Stadium Authority Debt Service)	26,059,031	16,512,034	34,013,293	34,014,943
Subtotal	41,205,556	29,007,682	34,013,293	34,014,943
ENDING FUND BALANCE	40.070.000			
ENDING FUND BALANCE	10,970,682	0	0	0
TOTAL FUND COMMITMENTS AND	E2 006 2E2	20 707 692	26 277 000	26 270 660
FUND BALANCE	52,906,352	29,707,682	36,277,000	36,278,650

SCHEDULE B

Fund 2960 tadium Authority

> Page 5 Schedule B-14 1/7/2021

Operating Fund 2960

Page 5 of Budget

- \$36.2 Million in Room Tax Revenue 94.1% higher than FY21 revenue estimate
- \$50,000 in Interest Earnings
- \$1,650 Transfer from Capital Fund
 Remaining balance in tax account of project trust upon closeout
- \$2.3 Million in Operating Expenses
 \$2 million annually adjusted for inflation per Senate Bill 1
- \$34.0 Million Transfer to Debt Service Fund FY22 debt service payment is \$35.4 million





Five Budget Funds

Fund 2960 Stadium Authority Operating

Staffing, legal, accounting, fiscal agent, insurance and other expenses related to Authority operations

Fund 2965

Stadium Authority Waterfall Residual

Waterfall funds remaining after bond debt service and debt reserve obligations

Fund 2966 UNLV Contributions Fund

Contributions to UNLV to compensate for loss of net revenue after
Sam Boyd Stadium closure

Fund 4960

Stadium Authority
Capital Project

Stadium project construction expenses



Fund 3960

Stadium Authority

Debt Service

Annual stadium bond debt service requirement and two-year debt reserves





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4)
	ACTUAL PRIOR	CURRENT	BODGET TEAR EN	IDING 00/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
KEVENGEG	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	221,968	61,000	25,000	25,000
Subtotal Revenues	221,968	61,000	25,000	25,000
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T)	45 440 505	10 105 010		
From Fund 2960 (Stadium Authority)	15,146,525	12,495,648		
BEGINNING FUND BALANCE	352,062	6,368,493	9,926,791	9,925,141
Prior Period Adjustments Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	352,062	6,368,493	9,926,791	9,925,141
TOTAL AVAILABLE RESOURCES	15.720.555	18,925,141	9,951,791	9.950.141
EXPENDITURES Subtotal Expenditures	0	0	0	0
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3960 (Stadium Authority Debt Service)	9,352,062	9,000,000		
Subtotal	9,352,062	9,000,000	0	0
yearth obtain 53 for co				
ENDING FUND BALANCE	6,368,493	9,925,141	9,951,791	9,950,141
TOTAL FUND COMMITMENTS AND		WW		
FUND BALANCE	15,720,555	18,925,141	9,951,791	9,950,141

SCHEDULE B

Fund 2965 Stadium Authority Waterfall Residual

Page 6 Schedule B-14 1/7/2021

Waterfall Residual Fund 2965

Page 6 of Budget

Current Fiscal Year Estimates (FY21)

■ \$61,000 in Interest Earnings





	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED CURRENT	BUDGET YEAR EN	IDING 06/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
REVENDES	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous	00/00/2020	00/00/2021	711110122	711110720
Interest Earnings	221,968	61,000	25,000	25,000
Subtotal Revenues	221,968	61,000	25,000	25,000
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 2960 (Stadium Authority)	15,146,525	12,495,648		
BEGINNING FUND BALANCE	352,062	6,368,493	9,926,791	9,925,141
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	352,062	6,368,493	9,926,791	9,925,141
TOTAL AVAILABLE RESOURCES	15,720,555	18,925,141	9,951,791	9,950,141
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T)				
To Fund 3960 (Stadium Authority Debt Service)	9,352,062	9,000,000		
Subtotal	9,352,062	9,000,000	0	0
ENDING FUND BALANCE	6,368,493	9,925,141	9,951,791	9,950,141
TOTAL FUND COMMITMENTS AND		000 * 000 000 * 000 000 000 000 000 000		
FUND BALANCE	15,720,555	18,925,141	9,951,791	9,950,141

SCHEDULE B

Fund 2965
Stadium Authority Waterfall Residual

Page 6 Schedule B-14 1/7/2021

Waterfall Residual Fund 2965

Page 6 of Budget

- \$61,000 in Interest Earnings
- \$12.5 Million Transfer from Operating Fund Mostly revenue earned in FY20 but transferred in FY21 Includes \$9 million for debt reserve





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) JDING 06/30/2022
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2020	CURRENT YEAR ENDING 06/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings	221,968	61,000	25,000	25,000
Subtotal Revenues	221,968	61,000	25,000	25,000
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 2960 (Stadium Authority)	15,146,525	12,495,648		
BEGINNING FUND BALANCE Prior Period Adjustments	352,062	6,368,493	9,926,791	9,925,141
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	352,062	6,368,493	9,926,791	9,925,141
TOTAL AVAILABLE RESOURCES	15,720,555	18,925,141	9,951,791	9,950,141
EXPENDITURES Subtotal Expenditures	0	0	0	0
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3960 (Stadium Authority Debt Service) Subtotal	9,352,062 9,352,062	9,000,000	0	0
ENDING FUND BALANCE	6,368,493	9,925,141	9,951,791	9,950,141
TOTAL FUND COMMITMENTS AND FUND BALANCE	15,720,555	18,925,141	9,951,791	9,950,141

SCHEDULE B

Fund 2965
Stadium Authority Waterfall Residual

Page 6 Schedule B-14 1/7/2021

Waterfall Residual Fund 2965

Page 6 of Budget

- \$61,000 in Interest Earnings
- \$12.5 Million Transfer from Operating Fund Mostly revenue earned in FY20 but transferred in FY21 Includes \$9 million for debt reserve
- \$9.0 Million Transfer to Debt Service Fund Annual debt reserve amount per Senate Bill 1
 FY20 revenue transferred in FY21





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4)
	ACTUAL PRIOR	CURRENT	BODGET TEAR EN	IDING 00/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	221,968	61,000	25,000	25,000
Subtotal Revenues	221,968	61,000	25,000	25,000
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 2960 (Stadium Authority)	15,146,525	12,495,648		
BEGINNING FUND BALANCE	352,062	6,368,493	9,926,791	9,925,141
Prior Period Adjustments				
Residual Equity Transfers TOTAL BEGINNING FUND BALANCE	352.062	0.000,400	0.000.704	0.005.444
TOTAL BEGINNING FUND BALANCE TOTAL AVAILABLE RESOURCES	15,720,555	6,368,493 18,925,141	9,926,791 9,951,791	9,925,141
TOTAL AVAILABLE RESOURCES	15,720,555	18,925,141	9,951,791	9,950,141
EXPENDITURES Subtotal Expenditures	0	0	0	0
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3960 (Stadium Authority Debt Service)	9,352,062	9,000,000		
Subtotal	9,352,062	9,000,000	0	0
ENDING FUND BALANCE	6,368,493	9,925,141	9,951,791	9,950,141
TOTAL FUND COMMITMENTS AND				
FUND BALANCE	15,720,555	18,925,141	9,951,791	9,950,141

SCHEDULE B

Fund 2965 Stadium Authority Waterfall Residual

Page 6 Schedule B-14 1/7/2021

Waterfall Residual Fund 2965

Page 6 of Budget

- \$61,000 in Interest Earnings
- \$12.5 Million Transfer from Operating Fund Mostly revenue earned in FY20 but transferred in FY21 Includes \$9 million for debt reserve
- \$9.0 Million Transfer to Debt Service Fund Annual debt reserve amount per Senate Bill 1 FY20 revenue transferred in FY21
- \$9.9 Million in Fund Balance





Subtotal Revenues 221,968 61,000 25,000		(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) NDING 06/30/2022
Miscellaneous 121,968 61,000 25		ACTUAL PRIOR	CURRENT		
Miscellaneous 121,968	REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
Interest Earnings		06/30/2020	06/30/2021	APPROVED	APPROVED
Subtotal Revenues 221,968 61,000 25,000	Miscellaneous				$\overline{}$
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 2960 (Stadium Authority) BEGINNING FUND BALANCE 352,062 6,368,493 9,926,791 9,925,14 Prior Period Adjustments Residual Equity Transfers TOTAL BEGINNING FUND BALANCE 352,062 6,368,493 9,926,791 9,925,14 TOTAL AVAILABLE RESOURCES 15,720,555 18,925,141 9,951,791 9,950,14 EXPENDITURES Subtotal Expenditures 0 0 0 0 0 OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3960 (Stadium Authority Debt Service) Subtotal 9,352,062 9,000,000 0 ENDING FUND BALANCE 6,368,493 9,925,141 9,951,791 9,950,14 TOTAL FUND COMMITMENTS AND	Interest Earnings	221,968	61,000	25,000	25,000
Departing Transfers In (Schedule T) From Fund 2960 (Stadium Authority) 15,146,525 12,495,648 12,495,648	Subtotal Revenues	221,968	61,000	25,000	25,000
Prior Period Adjustments Residual Equity Transfers	Operating Transfers In (Schedule T)	15,146,525	12,495,648		
TOTAL AVAILABLE RESOURCES	Prior Period Adjustments	352,062	6,368,493	9,926,791	9,925,141
EXPENDITURES Subtotal Expenditures 0 0 0 0 0 OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3960 (Stadium Authority Debt Service) Subtotal 9,352,062 9,000,000 0 ENDING FUND BALANCE 6,368,493 9,925,141 9,951,791 9,950,147 TOTAL FUND COMMITMENTS AND	TOTAL BEGINNING FUND BALANCE	352,062	6,368,493	9,926,791	9,925,141
Subtotal Expenditures 0 0 0 0 0 OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3960 (Stadium Authority Debt Service) Subtotal 9,352,062 9,000,000 0 ENDING FUND BALANCE 6,368,493 9,925,141 9,951,791 9,950,14 TOTAL FUND COMMITMENTS AND	TOTAL AVAILABLE RESOURCES	15,720,555	18,925,141	9,951,791	9,950,141
Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3960 (Stadium Authority Debt Service) Subtotal 9,352,062 9,000,000 0 ENDING FUND BALANCE 6,368,493 9,925,141 9,951,791 9,950,14		0	0	0	0
TOTAL FUND COMMITMENTS AND	Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3960 (Stadium Authority Debt Service)			0	0
TOTAL FUND COMMITMENTS AND					
		6,368,493	9,925,141	9,951,791	9,950,141
	FUND BALANCE	15,720,555	18,925,141	9,951,791	9,950,141

SCHEDULE B

Fund 2965 Stadium Authority Waterfall Residual

Page 6 Schedule B-14 1/7/2021

Waterfall Residual Fund 2965

Page 6 of Budget

Next Fiscal Year Budget (FY22)

■ \$25,000 in Interest Earnings





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) IDING 06/30/2022
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2020	CURRENT YEAR ENDING 06/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	221,968	61,000	25,000	25,000
Subtotal Revenues	221,968	61,000	25,000	25,000
OTHER FINANCING SOURCES (specify) Operating Transfers In (Schedule T) From Fund 2960 (Stadium Authority)	15,146,525	12,495,648		
BEGINNING FUND BALANCE Prior Period Adjustments Residual Equity Transfers	352,062	6,368,493	9,926,791	9,925,141
TOTAL BEGINNING FUND BALANCE	352,062	6,368,493	9,926,791	9,925,141
TOTAL AVAILABLE RESOURCES	15,720,555	18,925,141	9,951,791	9,950,141
EXPENDITURES Subtotal Expenditures	0	0	0	0
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 3960 (Stadium Authority Debt Service) Subtotal	9,352,062 9,352,062	9,000,000 9,000,000	0	0
ENDING FUND BALANCE	6,368,493	9,925,141	9,951,791	9,950,141
TOTAL FUND COMMITMENTS AND	0,300,493	9,920,141	9,951,791	9,930,141
FUND BALANCE	15,720,555	18,925,141	9,951,791	9,950,141

SCHEDULE B

Fund 2965
Stadium Authority Waterfall Residual

Page 6 Schedule B-14 1/7/2021

Waterfall Residual Fund 2965

Page 6 of Budget

Next Fiscal Year Budget (FY22)

- \$25,000 in Interest Earnings
- \$10.0 Million in Fund Balance

Per Senate Bill 1, funds to provide early debt retirement, to make capital improvements the stadium or to pay for any infrastructure required on or around the project





Five Budget Funds

Fund 2960 Stadium Authority Operating

Staffing, legal, accounting, fiscal agent, insurance and other expenses related to Authority operations

Fund 2965

Stadium Authority Waterfall Residual

Waterfall funds remaining after bond debt service and debt reserve obligations

Fund 2966 UNLV Contributions Fund

Contributions to UNLV to compensate for loss of net revenue after Sam Boyd Stadium closure

Fund 4960

Stadium Authority
Capital Project

Stadium project construction expenses



Fund 3960

Stadium Authority

Debt Service

Annual stadium bond debt service requirement and two-year debt reserves





	(1)	(2) ESTIMATED	(3) BUDGET YEAR E	(4) NDING 06/30/2022
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2020	CURRENT YEAR ENDING 06/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Subtotal Revenues				C
OTHER FINANCING SOURCES (specify)				
BEGINNING FUND BALANCE				(
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE				(
TOTAL AVAILABLE RESOURCES				C
EXPENDITURES General Government				
Subtotal Expenditures				(
Subtotal				C
ENDING FUND BALANCE				
ENDING FUND BALANCE				C
TOTAL FUND COMMITMENTS AND				

Note: Fund will be created in FY 2022

Clark County Stadium Authority (Local Government)

SCHEDULE B

Fund 2966 UNLV Contributions

> Page 7 Schedule B-14 1/7/2021

UNLV Contributions Fund 2966

Page 7 of Budget

Next Fiscal Year Budget (FY22)

 Fund created for waterfall payments to UNLV to compensate for the loss of net income due to Sam Boyd Stadium ending operations





Five Budget Funds

Fund 2960 Stadium Authority Operating

Staffing, legal, accounting, fiscal agent, insurance and other expenses related to Authority operations

Fund 2965

Stadium Authority Waterfall Residual

Waterfall funds remaining after bond debt service and debt reserve obligations

Fund 2966 UNLV Contributions Fund

Contributions to UNLV to compensate for loss of net revenue after Sam Boyd Stadium closure

Fund 4960 Stadium Authority Capital Project

Stadium project construction expenses



Fund 3960

Stadium Authority

Debt Service

Annual stadium bond debt service requirement and two-year debt reserves





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	4,945,929	240,000 551,101,947)	109,000
Other* Subtotal Revenues	4,945,929	551,341,947	0	109,000
	1,010,00			100,1000
Operating Transfer In (Schedule T)				
BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
Prior Period Adjustments	01,110,111	(011,020,011)		20,101,100
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
TOTAL AVAILABLE RESOURCES	59,392,040	37,316,103	0	29,213,400
EXPENDITURES				
General Government				
Other	569.062.596	9 244 702		19,000,000
Capital Outlay Subtotal Expenditures	569,062,596	8,211,703 8,211,703	0	19,000,000
Subtotal Experiorities	003,002,030	0,211,703	0	15,000,000
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2960 (Stadium Authority)				1,650
To Fund 3960 (Stadium Authority Debt Service)	4,355,288			10,211,750
Subtotal	4,355,288	0	0	10,213,400
ENDING FUND BALANCE*	(514,025,844)	29,104,400	0	0
TOTAL FUND COMMITMENTS AND	(
FUND BALANCE	59,392,040	37,316,103	0	29,213,400

This was discussed with the Department of Taxation.

Clark County Stadium Authority (Local Government)

SCHEDULE B

Fund 4960 Stadium Authority Capital Project

> Page 8 Schedule B-14 1/7/2021

Capital Project Fund 4960

Page 8 of Budget

Current Fiscal Year Estimates (FY21)

■ \$240,000 in Interest Earnings on Bond Proceeds





^{*}GASB allows recognition of Personal Seat License revenues only after the Stadium opened.

	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	4,945,929	240,000		109,000
Other*		551,101,947		
Subtotal Revenues	4,945,929	551,341,947	0	109,000
Operating Transfer In (Schedule T)				
BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
TOTAL AVAILABLE RESOURCES	59,392,040	37,316,103	0	29,213,400
EVENDITUES				
EXPENDITURES General Government				
Other Other				
Capital Outlay	569,062,596	8,211,703		19,000,000
Subtotal Expenditures	569.062,596	8,211,703	0	19,000,000
Subtotal Experiorations	000,002,000	0,211,700	0	13,000,000
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2960 (Stadium Authority)				1,650
To Fund 3960 (Stadium Authority Debt Service)	4,355,288			10,211,750
Subtotal	4,355,288	0	0	10,213,400
ENDING FUND BALANGES	/E44.00F.04.0	00 101 100		
ENDING FUND BALANCE*	(514,025,844)	29,104,400	0	0
TOTAL FUND COMMITMENTS AND	50,000,010	07.040.100		00.040.400
FUND BALANCE	59,392,040	37,316,103	0	29,213,400

Clark County Stadium Authority (Local Government)

SCHEDULE B

Fund 4960 Stadium Authority Capital Project

> Page 8 Schedule B-14 1/7/2021

Capital Project Fund 4960

Page 8 of Budget

- \$240,000 in Interest Earnings on Bond Proceeds
- \$551.1 Million in Other Revenue

 Recognition of PSL revenue upon stadium becoming operational





^{*}GASB allows recognition of Personal Seat License revenues only after the Stadium opened.

This was discussed with the Department of Taxation.

· ·		700		
	(1)	(2)	(3)	(4)
	A OTHER DRIVER	ESTIMATED	BUDGET YEAR EN	DING 06/30/2022
	ACTUAL PRIOR	CURRENT	TEATTA TO 15	=====
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
A.P. II	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous	4.045.000	240,000		400.000
Interest Earnings	4,945,929	240,000		109,000
Other*	4,945,929	551,101,947 551,341,947	0	100.000
Subtotal Revenues	4,945,929	551,541,947	U	109,000
Operating Transfer In (Schedule T)				
Operating Transfer in (Schedule 1)				
BEGINNING FUND BALANCE	E4 44C 111	(E14 D2E 944)	0	29,104,400
Prior Period Adjustments	54,446,111	(514,025,844)	U	29,104,400
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
TOTAL AVAILABLE RESOURCES	59,392,040	37,316,103	0	29,213,400
		3.10.101.00		
EXPENDITURES				
General Government				
Other				
Capital Outlay	569,062,596	8,211,703)	19,000,000
Subtotal Expenditures	569.062.596	8.211.703	0	19,000,000
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2960 (Stadium Authority)				1,650
To Fund 3960 (Stadium Authority Debt Service)	4.355,288			10,211,750
Subtotal	4,355,288	0	0	10,213,400
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
ENDING FUND BALANCE*	(514,025,844)	29,104,400	0	C
TOTAL FUND COMMITMENTS AND				
FUND BALANCE	59,392,040	37,316,103	0	29,213,400

This was discussed with the Department of Taxation.

Clark County Stadium Authority (Local Government)

SCHEDULE B

Fund 4960 Stadium Authority Capital Project

> Page 8 Schedule B-14 1/7/2021

Capital Project Fund 4960

Page 8 of Budget

- \$240,000 in Interest Earnings on Bond Proceeds
- \$551.1 Million in Other Revenue

 Recognition of PSL revenue upon stadium becoming operational
- \$8.2 Million in Capital Outlay



^{*}GASB allows recognition of Personal Seat License revenues only after the Stadium opened.

(4)	(2)	(9)	(4)
(1)			
ACTUAL PRIOR		DODOLI ILIKEI	DII TO OGIOGIZOZZ
		TENTATIVE	FINAL
			APPROVED
00/00/2020	00/00/2021	741110122	7.0.1.10.1.20
4.945.929	240.000		109,000
4,945,929	551,341,947	0	109,000
54,446,111	(514,025,844)	0	29,104,400
54,446,111		0	29,104,400
59,392,040	37,316,103	0	29,213,400
500 000 500	0.044.700		40,000,000
		0	19,000,000
569,062,596	8,211,703	U	19,000,000
			1,650
4.055.000			
4,300,200			10,211,750
4 2EE 200	^		
4,355,288	0	0	10,213,400
4,355,288 (514,025,844)	29,104,400	0	10,213,400
	54,446,111	ACTUAL PRIOR YEAR ENDING 06/30/2020 06/30/2020 06/30/2021 240,000 551,101,947 4,945,929 551,341,947 551,341,947 (514,025,844) 59,392,040 37,316,103 569,062,596 8,211,703 569,062,596 8,211,703	ACTUAL PRIOR YEAR ENDING 06/30/2021

This was discussed with the Department of Taxation.

Clark County Stadium Authority (Local Government)

SCHEDULE B

Fund 4960 Stadium Authority Capital Project

> Page 8 Schedule B-14 1/7/2021

Capital Project Fund 4960

Page 8 of Budget

- \$240,000 in Interest Earnings on Bond Proceeds
- \$551.1 Million in Other Revenue

 Recognition of PSL revenue upon stadium becoming operational
- \$8.2 Million in Capital Outlay
- \$29.1 Million in Fund Balance
 Budgeted fund balance to cover estimated FY22 capital outlay



^{*}GASB allows recognition of Personal Seat License revenues only after the Stadium opened.

	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT	BODGET TEAK EIN	DING 00/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
KEVENDES	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	4,945,929	240,000		109,000
Other*		551,101,947		
Subtotal Revenues	4,945,929	551,341,947	0	109,000
Operating Transfer In (Schedule T)				
BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
Prior Period Adjustments				
Residual Equity Transfers TOTAL BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
TOTAL BEGINNING FUND BALANCE TOTAL AVAILABLE RESOURCES	59,392,040	37,316,103	0	29,104,400
TOTAL AVAILABLE RESOURCES	33,332,040	37,310,103		29,213,400
EXPENDITURES General Government				
Other				
Capital Outlay	569,062,596	8,211,703		19,000,000
Subtotal Expenditures	569,062,596	8,211,703	0	19,000,000
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2960 (Stadium Authority)				1,650
To Fund 3960 (Stadium Authority Debt Service)	4,355,288			10,211,750
Subtotal	4,355,288	0	0	10,213,400
ENDING FUND BALANCE*	(514,025,844)	29,104,400	0	0
TOTAL FUND COMMITMENTS AND	(0.1.10=0,011)	20,101,100		
FUND BALANCE	59,392,040	37,316,103	0	29,213,400

This was discussed with the Department of Taxation.

Clark County Stadium Authority (Local Government)

SCHEDULE B

Fund 4960 Stadium Authority Capital Project

> Page 8 Schedule B-14 1/7/2021

Capital Project Fund 4960

Page 8 of Budget

Next Fiscal Year Budget (FY22)

■ \$109,000 in Interest Earnings on Bond Proceeds



^{*}GASB allows recognition of Personal Seat License revenues only after the Stadium opened.

(1)	(2)	(3)	(4)
		BUDGET YEAR EN	IDING 06/30/2022
		12 100 CO	
		TENTATIVE	FINAL
06/30/2020	06/30/2021	APPROVED	APPROVED
4,945,929	240,000		109,000
	551,101,947		
4,945,929	551,341,947	0	109,000
54,446,111	(514,025,844)	0	29,104,400
54,446,111	(514,025,844)	0	29,104,400
59,392,040	37,316,103	0	29,213,400
			19,000,000
569,062,596	8,211,703	0	19 000 000
			4.050
1055.000			1,650
			10,211,750
4,355,288	0	0	10,213,400
	29,104,400	0	0
(514 025 844)			
(514,025,844)	29,104,400	0	v
	ACTUAL PRIOR YEAR ENDING 06/30/2020 4,945,929 4,945,929 54,446,111	ACTUAL PRIOR YEAR ENDING 06/30/2020 06/30/2021 4,945,929 240,000 551,101,947 4,945,929 551,341,947 554,446,111 (514,025,844) 59,392,040 37,316,103 569,062,596 8,211,703 569,062,596 8,211,703	ACTUAL PRIOR CURRENT YEAR ENDING 06/30/2020 06/30/2021 4,945,929 240,000 551,101,947 4,945,929 551,341,947 0 54,446,111 (514,025,844) 0 59,392,040 37,316,103 0 569,062,596 8,211,703 569,062,596 8,211,703 569,062,596 8,211,703 569,062,596 8,211,703

Clark County Stadium Authority (Local Government)

SCHEDULE B

Fund 4960 Stadium Authority Capital Project

> Page 8 Schedule B-14 1/7/2021

Capital Project Fund 4960

Page 8 of Budget

- \$109,000 in Interest Earnings on Bond Proceeds
- \$19.0 Million in Capital Expenses
 Estimated for budgeting purposes. Total capital expenditures from fund will not exceed \$750 million plus amount funded with PSL revenue





^{*}GASB allows recognition of Personal Seat License revenues only after the Stadium opened.

This was discussed with the Department of Taxation

	(1)	(2)	(3)	(4)
		ESTIMATED	BUDGET YEAR EN	DING 06/30/2022
100000000	ACTUAL PRIOR	CURRENT		12000
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	4,945,929	240,000		109,000
Other*		551,101,947		
Subtotal Revenues	4,945,929	551,341,947	0	109,000
Operating Transfer In (Schedule T)				
peraling Transfer in (concedure 1)				
BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
OTAL AVAILABLE RESOURCES	59,392,040	37,316,103	0	29,213,400
EXPENDITURES				
General Government Other				
Capital Outlay	569.062.596	0.011.700		19,000,000
Subtotal Expenditures	569,062,596	8,211,703 8,211,703	0	19,000,000
Subtotal Experiorities	009,002,090	0,211,700	0	13,000,000
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2960 (Stadium Authority)				1,650
To Fund 3960 (Stadium Authority Debt Service)	4,355,288			10,211,750
Subtota	4,355,288	0	0	10,213,400
ENDING FUND BALANCE*	(514,025,844)	29,104,400	0	0
TOTAL FUND COMMITMENTS AND			1120	
FUND BALANCE	59,392,040	37,316,103	0	29,213,400

Clark County Stadium Authority (Local Government)

SCHEDULE B

Fund 4960 Stadium Authority Capital Project

> Page Schedule B-1 1/7/202

Capital Project Fund 4960

Page 8 of Budget

- \$109,000 in Interest Earnings on Bond Proceeds
- \$19.0 Million in Capital Expenses
 Estimated for budgeting purposes. Total capital expenditures from fund will not exceed \$750 million plus amount funded with PSL revenue
- \$1,650 Transfer to Operations Fund
 Remaining balance in tax account of project trust upon closeout





^{*}GASB allows recognition of Personal Seat License revenues only after the Stadium opened.

This was discussed with the Department of Taxation.

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED CURRENT	BUDGET YEAR EN	DING 00/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
KEVENGES	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	4,945,929	240,000		109,000
Other*		551,101,947		
Subtotal Revenues	4,945,929	551,341,947	0	109,000
Operating Transfer In (Schedule T)				
BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
Prior Period Adjustments				1
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
TOTAL AVAILABLE RESOURCES	59,392,040	37,316,103	0	29,213,400
EXPENDITURES				
General Government Other				
Capital Outlay	569,062,596	8,211,703		19,000,000
Subtotal Expenditures	569,062,596	8,211,703	0	19,000,000
OTHER USES				
Contingency (not to exceed 3% of				
Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 2960 (Stadium Authority)				1,850
To Fund 3960 (Stadium Authority Debt Service)	4,355,288	0	0	10,211,750
Subtotal	4,355,288	0	0	10,213,400
ENDING FUND BALANCE*	(514,025,844)	29,104,400	0	0
TOTAL FUND COMMITMENTS AND				
FUND BALANCE	59,392,040	37,316,103	0	29,213,400

This was discussed with the Department of Taxation.

Clark County Stadium Authority (Local Government)

SCHEDULE B

Fund 4960 Stadium Authority Capital Project

> Page 8 Schedule B-14 1/7/202

Capital Project Fund 4960

Page 8 of Budget

- \$109,000 in Interest Earnings on Bond Proceeds
- \$19.0 Million in Capital Expenses
 Estimated for budgeting purposes. Total capital expenditures from fund will not exceed \$750 million plus amount funded with PSL revenue
- \$1,650 Transfer to Operations Fund
 Remaining balance in tax account of project trust upon closeout
- \$10.2 Million Transfer to Debt Service Fund Estimated balance in bond proceeds account of project trust upon closeout. To be applied to next debt service payment.



^{*}GASB allows recognition of Personal Seat License revenues only after the Stadium opened.

	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
<u>REVENUES</u>	ACTUAL PRIOR YEAR ENDING 06/30/2020	CURRENT YEAR ENDING 06/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings Other*	4,945,929	240,000 551,101,947		109,000
Subtotal Revenues	4,945,929	551,341,947	0	109,000
Operating Transfer In (Schedule T)				
BEGINNING FUND BALANCE Prior Period Adjustments Residual Equity Transfers	54,446,111	(514,025,844)	0	29,104,400
TOTAL BEGINNING FUND BALANCE	54,446,111	(514,025,844)	0	29,104,400
TOTAL AVAILABLE RESOURCES	59,392,040	37,316,103	0	29,213,400
EXPENDITURES General Government Other Capital Outlay Subtotal Expenditures	569,062,596 569,062,596	8,211,703 8,211,703	0	19,000,000 19,000,000
OTHER USES Contingency (not to exceed 3% of Total Expenditures) Operating Transfers Out (Schedule T) To Fund 2960 (Stadium Authority) To Fund 3960 (Stadium Authority Debt Service) Subtota	4,355,288 4,355,288	0	0	1,650 10,211,750 10,213,400
ENDING FUND BALANCE*	(514,025,844)	29,104,400	0	0
TOTAL FUND COMMITMENTS AND FUND BALANCE	59,392,040	37,316,103	0	29,213,400

Clark County Stadium Authorit (Local Government)

SCHEDULE B

Fund 4960 Stadium Authority Capital Project

> Page 8 Schedule B-14 1/7/2021

Capital Project Fund 4960

Page 8 of Budget

- \$109,000 in Interest Earnings on Bond Proceeds
- \$19.0 Million in Capital Expenses
 Estimated for budgeting purposes. Total capital expenditures from fund will not exceed \$750 million plus amount funded with PSL revenue
- \$1,650 Transfer to Operations Fund
 Remaining balance in tax account of project trust upon closeout
- \$10.2 Million Transfer to Debt Service Fund Estimated balance in bond proceeds account of project trust upon closeout. To be applied to next debt service payment.
- \$0 in Fund Balance
 All capital funds will be expended or transferred out



^{*}GASB allows recognition of Personal Seat License revenues only after the Stadium opened.

This was discussed with the Department of Taxation.

Five Budget Funds

Fund 2960 Stadium Authority Operating

Staffing, legal, accounting, fiscal agent, insurance and other expenses related to Authority operations

Fund 2965

Stadium Authority
Waterfall Residual

Waterfall funds remaining after bond debt service and debt reserve obligations

Fund 2966 UNLV Contributions Fund

Contributions to UNLV to compensate for loss of net revenue after
Sam Boyd Stadium closure

Fund 4960

Stadium Authority
Capital Project

Stadium project construction expenses



Fund 3960

Stadium Authority

Debt Service

Annual stadium bond debt service requirement and two-year debt reserves





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify)				
Operating Transfers in (Schedule T)		1.00 (0.00) (0.00) (0.00)		
From Fund 2960 (Stadium Authority)	26,059,031	16,512,034	34,013,293	34,014,943
From Fund 2965 (Stadium Authority Waterfall Residual)	9,352,062	9,000,000		
From Fund 4960 (Stadium Authority Capital Project)	4,355,288			10,211,750
Subtotal	39,766,381	25,512,034	34,013,293	44,226,693
BEGINNING FUND BALANCE	62.227.978	69,740,036	71,053,870	60,951,120
Prior Period Adjustments	02,221,070	03,740,030	71,000,070	00,001,120
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
TOTAL AVAILABLE RESOURCES	103,719,035	95,611,370	105,426,463	105,537,113
EXPENDITURES AND RESERVES TYPE: G.O. Revenue Supported Bonds Principal Interest Fiscal Agent Charges Reserves - Increase or (Decrease) Other (specify) Services*	1,775,000 32,203,750 249	2,545,000 32,115,000 250	3,365,000 31,987,750 1,000	3,365,000 31,987,750 1,000
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds Reserves - Bond Proceeds Replenishment	58,880,895	35,669,087	35,932,480	35,932,480 9,232,243
Reserves - Room Tax Revenues	9,395,660	18,406,317	18,415,517	18,415,517
TOTAL RESERVED (MEMO ONLY)	68,276,555	54,075,404	54,347,997	63,580,240
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,363
TOTAL COMMITMENTS AND FUND BALANCE	103,719,035	95,611,370	105,426,463	105,537,113

^{*} Note: Includes legal fees, escrow securities on refunding issue, discount on bonds

Note: Estimated principal and interest for FY 2023 is \$36,059,500

issued, etc.

Clark County Stadium Authority (Local Government)

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

Debt Service Fund 3960

Page 9 of Budget

Current Fiscal Year Estimates (FY21)

■ \$359,300 in Interest Earnings on Reserve Funds





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
8	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify)				
Operating Transfers in (Schedule T)				
From Fund 2960 (Stadium Authority)	26,059,031	16,512,034	34,013,293	34,014,943
From Fund 2965 (Stadium Authority Waterfall Residual)	9,352,062	9,000,000		
From Fund 4960 (Stadium Authority Capital Project)	4,355,288			10,211,750
Subtotal	39,766,381	25,512,034	34,013,293	44,226,693
BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
TOTAL AVAILABLE RESOURCES	103,719,035	95,611,370	105,426,463	105,537,113
EXPENDITURES AND RESERVES TYPE: G.O. Revenue Supported Bonds Principal Interest Fiscal Agent Charges	1,775,000 32,203,750	2,545,000 32,115,000	3,365,000 31,987,750	3,365,000 31,987,750
Reserves - Increase or (Decrease) Other (specify) Services*	249	250	1,000	1,000
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds Reserves - Bond Proceeds Replenishment	58,880,895	35,669,087	35,932,480	35,932,480 9,232,243
Reserves - Room Tax Revenues	9,395,660	18,406,317	18,415,517	18,415,517
TOTAL RESERVED (MEMO ONLY)	68,276,555	54,075,404	54,347,997	63,580,240
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,363
TOTAL COMMITMENTS AND FUND BALANCE	103,719,035	95,611,370	105,426,463	105,537,113

^{*} Note: Includes legal fees, escrow securities on refunding issue, discount on bonds

for FY 2023 is \$36,059,500

issued, etc.

Clark County Stadium Authority (Local Government)

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

Debt Service Fund 3960

Page 9 of Budget

- \$359,300 in Interest Earnings on Reserve Funds
- \$16.5 Transfer from Operating Fund
 Room tax revenue for debt service payment





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT	DODOLI ILAKLI	D114G 00/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
·	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify)				
Operating Transfers in (Schedule T)				
From Fund 2960 (Stadium Authority)	26,059,031	16,512,034	34,013,293	34,014,943
From Fund 2965 (Stadium Authority Waterfall Residual)	9,352,062	9,000,000		
From Fund 4960 (Stadium Authority Capital Project)	4,355,288			10,211,750
Subtotal	39,766,381	25,512,034	34,013,293	44,226,693
BEGINNING FUND BALANCE	62.227.978	69,740,036	71,053,870	60,951,120
Prior Period Adjustments	02,221,010	33,740,030	7 1,000,070	00,001,120
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
TOTAL AVAILABLE RESOURCES	103,719,035	95,611,370	105,426,463	105,537,113
EXPENDITURES AND RESERVES TYPE: G.O. Revenue Supported Bonds Principal	1.775.000	2,545,000	3,365,000	3.365.000
Interest Fiscal Agent Charges Reserves - Increase or (Decrease)	32,203,750	32,115,000	31,987,750	31,987,750
Other (specify) Services*	249	250	1,000	1,000
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds Reserves - Bond Proceeds Replenishment	58,880,895	35,669,087	35,932,480	35,932,480 9,232,243
Reserves - Room Tax Revenues	9,395,660	18,406,317	18,415,517	18,415,517
TOTAL RESERVED (MEMO ONLY)	68,276,555	54,075,404	54,347,997	63,580,240
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,36
TOTAL COMMITMENTS AND FUND BALANCE * Note: Includes legal fees, escrow securities on	103,719,035	95,611,370	105,426,463	105,537,113

Note: Includes legal fees, escrow securities on

refunding issue, discount on bonds issued, etc.

Clark County Stadium Authority

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

for FY 2023 is \$36,059,500

Debt Service Fund 3960

Page 9 of Budget

- \$359,300 in Interest Earnings on Reserve Funds
- \$16.5 Transfer from Operating Fund Room tax revenue for debt service payment
- \$9.0 Million Transfer from Waterfall Residual Fund FY20 debt reserve contribution transferred in FY21



	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT	BODGET TEAR EN	DING 00/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
-	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify)				
Operating Transfers in (Schedule T)				
From Fund 2960 (Stadium Authority)	26,059,031	16,512,034	34,013,293	34,014,943
From Fund 2965 (Stadium Authority Waterfall Residual)	9,352,062	9,000,000		
From Fund 4960 (Stadium Authority Capital Project)	4,355,288			10,211,750
Subtotal	39,766,381	25,512,034	34,013,293	44,226,693
BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
Prior Period Adjustments	02,221,970	69,740,036	71,055,670	60,951,120
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
TOTAL AVAILABLE RESOURCES	103,719,035	95,611,370	105,426,463	105,537,113
EXPENDITURES AND RESERVES TYPE: G.O. Revenue Supported Bonds Principal Interest	1,775,000 32,203,750	2,545,000 32,115,000	3,365,000 31,987,750	3,365,000 31,987,750
Fiscal Agent Charges Reserves - Increase or (Decrease) Other (specify) Services*	249	250	1,000	1,000
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds Reserves - Bond Proceeds Replenishment	58,880,895	35,669,087	35,932,480	35,932,480 9,232,243
Reserves - Room Tax Revenues	9,395,660	18,406,317	18,415,517	18,415,517
TOTAL RESERVED (MEMO ONLY)	68,276,555	54,075,404	54,347,997	63,580,240
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,363
TOTAL COMMITMENTS AND FUND BALANCE	103,719,035	95,611,370	105,426,463	105,537,113

Note: Includes legal fees, escrow securities or

refunding issue, discount on bonds

Clark County Stadium Authority

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

for FY 2023 is \$36,059,500

Debt Service Fund 3960

Page 9 of Budget

- \$359,300 in Interest Earnings on Reserve Funds
- \$16.5 Transfer from Operating Fund Room tax revenue for debt service payment
- \$9.0 Million Transfer from Waterfall Residual Fund FY20 debt reserve contribution transferred in FY21
- \$34.6 Million Debt Service Payment





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
REVENUES	ACTUAL PRIOR YEAR ENDING 06/30/2020	CURRENT YEAR ENDING 06/30/2021	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify) Operating Transfers in (Schedule T)				
From Fund 2960 (Stadium Authority) From Fund 2965 (Stadium Authority Waterfall Residual)	26,059,031 9,352,062 4,355,288	16,512,034 9,000,000	34,013,293	34,014,943
From Fund 4960 (Stadium Authority Capital Project) Subtotal	39,766,381	25,512,034	34,013,293	10,211,750 44,226,693
BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
Prior Period Adjustments Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE TOTAL AVAILABLE RESOURCES	62,227,978 103,719,035	69,740,036 95,611,370	71,053,870 105,426,463	60,951,120 105,537,113
EXPENDITURES AND RESERVES TYPE: G.O. Revenue Supported Bonds Principal Interest Fiscal Agent Charges	1,775,000 32,203,750	2,545,000 32,115,000	3,365,000 31,987,750	3,365,000 31,987,750
Reserves - Increase or (Decrease) Other (specify) Services*	249	250	1,000	1,000
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds Reserves - Bond Proceeds Replenishment	58,880,895	35,669,087	35,932,480	35,932,480 9,232,243
Reserves - Room Tax Revenues TOTAL RESERVED (MEMO ONLY)	9,395,660 68,276,555	18,406,317 54,075,404	18,415,517 54,347,997	18,415,517 63,580,240
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,363
TOTAL COMMITMENTS AND FUND BALANCE	103,719,035	95,611,370	105,426,463	105,537,113

refunding issue, discount on bonds

Clark County Stadium Authority

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

for FY 2023 is \$36,059,500

Debt Service Fund 3960

Page 9 of Budget

- \$359,300 in Interest Earnings on Reserve Funds
- \$16.5 Transfer from Operating Fund Room tax revenue for debt service payment
- \$9.0 Million Transfer from Waterfall Residual Fund FY20 debt reserve contribution transferred in FY21
- \$34.6 Million Debt Service Payment
- \$54.1 Million in Debt Reserve Reflects estimated reserve draw scheduled next week



	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify)				
Operating Transfers in (Schedule T)				
From Fund 2960 (Stadium Authority)	26,059,031	16,512,034	34,013,293	34,014,943
From Fund 2965 (Stadium Authority Waterfall Residual)	9,352,062	9,000,000		
From Fund 4960 (Stadium Authority Capital Project)	4,355,288			10,211,750
Subtotal	39,766,381	25,512,034	34,013,293	44,226,693
BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
Prior Period Adjustments	02,221,010	00,7 40,000	71,000,010	00,001,120
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
TOTAL AVAILABLE RESOURCES	103,719,035	95,611,370	105,426,463	105,537,113
EXPENDITURES AND RESERVES TYPE: G.O. Revenue Supported Bonds Principal Interest Fiscal Agent Charges Reserves - Increase or (Decrease) Other (Specify) Services*	1,775,000 32,203,750	2,545,000 32,115,000	3,365,000 31,987,750	3,365,000 31,987,750
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds Reserves - Bond Proceeds Replenishment	58,880,895	35,669,087	35,932,480	35,932,480 9,232,243
Reserves - Room Tax Revenues	9,395,660	18,406,317	18,415,517	18,415,517
TOTAL RESERVED (MEMO ONLY)	68,276,555	54,075,404	54,347,997	63,580,240
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,363
TOTAL COMMITMENTS AND				
FUND BALANCE	103,719,035	95,611,370	105,426,463	105,537,113

^{*} Note: Includes legal fees, escrow securities on refunding issue, discount on bonds

Note: Estimated principal and interest for FY 2023 is \$36,059,500

issued, etc.

Clark County Stadium Authority (Local Government)

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

Debt Service Fund 3960

Page 9 of Budget

Next Fiscal Year Budget (FY22)

■ \$359,300 in Interest Earnings on Reserve Funds



	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
19 79	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify)				
Operating Transfers in (Schedule T)				
From Fund 2960 (Stadium Authority)	26,059,031	16,512,034	34,013,293	34,014,943
From Fund 2965 (Stadium Authority Waterfall Residual)	9,352,062	9,000,000		
From Fund 4960 (Stadium Authority Capital Project)	4,355,288			10,211,750
Subtotal	39,766,381	25,512,034	34,013,293	44,226,693
BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
Prior Period Adjustments	02,221,010	03,740,030	71,000,070	00,551,120
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
TOTAL AVAILABLE RESOURCES	103.719.035	95,611,370	105,426,463	105,537,113
EXPENDITURES AND RESERVES TYPE: G.O. Revenue Supported Bonds Principal Interest Fiscal Agent Charges Reserves - Increase or (Decrease)	1,775,000 32,203,750	2,545,000 32,115,000	3,365,000 31,987,750	3,365,000 31,987,750
Other (specify) Services*	249	250	1,000	1,000
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds Reserves - Bond Proceeds Replenishment	58,880,895	35,669,087	35,932,480	35,932,480 9,232,243
Reserves - Room Tax Revenues	9,395,660	18,406,317	18,415,517	18,415,517
TOTAL RESERVED (MEMO ONLY)	68,276,555	54,075,404	54,347,997	63,580,240
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,363
TOTAL COMMITMENTS AND				
FUND BALANCE	103,719,035	95,611,370	105,426,463	105,537,113

^{*} Note: Includes legal fees, escrow securities on refunding issue, discount on bonds

Note: Estimated principal and interest for FY 2023 is \$36,059,500

issued, etc.

Clark County Stadium Authority (Local Government)

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

Debt Service Fund 3960

Page 9 of Budget

- \$359,300 in Interest Earnings on Reserve Funds
- \$34.0 Million Transferred from Operating Fund Room tax revenue for FY22 debt service payment





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT	T	
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
-	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify)				
Operating Transfers in (Schedule T)				
From Fund 2960 (Stadium Authority)	26,059,031	16,512,034	34,013,293	34,014,943
From Fund 2965 (Stadium Authority Waterfall Residual)	9,352,062	9,000,000		
From Fund 4960 (Stadium Authority Capital Project)	4,355,288			10,211,750
Subtotal	39,766,381	25,512,034	34,013,293	44,226,693
BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
TOTAL AVAILABLE RESOURCES	103,719,035	95,611,370	105,426,463	105,537,113
EXPENDITURES AND RESERVES TYPE: G.O. Revenue Supported Bonds Principal Interest Fiscal Agent Charges	1,775,000 32,203,750	2,545,000 32,115,000	3,365,000 31,987,750	3,365,000 31,987,750
Reserves - Increase or (Decrease) Other (specify) Services*	249	250	1,000	1,000
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds Reserves - Bond Proceeds Replenishment	58,880,895	35,669,087	35,932,480	35,932,480 9,232,243
Reserves - Room Tax Revenues	9,395,660	18,406,317	18,415,517	18,415,517
TOTAL RESERVED (MEMO ONLY)	68,276,555	54,075,404	54,347,997	63,580,240
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,363
TOTAL COMMITMENTS AND	100 710 005	05.044.070	405 400 400	105 507 110
FUND BALANCE	103,719,035	95,611,370	105,426,463	105,537,113

^{*} Note: Includes legal fees, escrow securities on refunding issue, discount on bonds

Note: Estimated principal and interest for FY 2023 is \$36,059,500

issued, etc.

Clark County Stadium Authority (Local Government)

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

Debt Service Fund 3960

Page 9 of Budget

- \$359,300 in Interest Earnings on Reserve Funds
- \$34.0 Million Transferred from Operating Fund Applied to FY22 debt service payment
- \$10.2 Million Transfer from Capital Project Fund
 Bond proceeds account balance in project trust upon closeout



	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify)				
Operating Transfers in (Schedule T)				
From Fund 2960 (Stadium Authority)	26,059,031	16,512,034	34,013,293	34,014,943
From Fund 2965 (Stadium Authority Waterfall Residual)	9,352,062	9,000,000		
From Fund 4960 (Stadium Authority Capital Project)	4,355,288			10,211,750
Subtotal	39,766,381	25,512,034	34,013,293	44,226,693
BEGINNING FUND BALANCE	62,227,978	69.740.036	71,053,870	60.951.120
Prior Period Adjustments	02,221,310	00,740,030	71,055,070	00,931,120
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
TOTAL AVAILABLE RESOURCES	103,719,035	95,611,370	105,426,463	105,537,113
EXPENDITURES AND RESERVES TYPE: G.O. Revenue Supported Bonds Principal Interest Fiscal Agent Charges Reserves - Increase or (Decrease)	1,775,000 32,203,750	2,545,000 32,115,000	3,365,000 31,987,750	3,365,000 31,987,750
Other (specify) Services*	249	250	1,000	1,000
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds Reserves - Bond Proceeds Replenishment	58,880,895	35,669,087	35,932,480	35,932,480 9,232,243
Reserves - Room Tax Revenues	9,395,660	18,406,317	18,415,517	18,415,517
TOTAL RESERVED (MEMO ONLY)	68,276,555	54,075,404	54,347,997	63,580,240
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,363
TOTAL COMMITMENTS AND FUND BALANCE	103,719,035	95,611,370	105,426,463	105,537,113

Note: Includes legal fees, escrow securities on

refunding issue, discount on bonds

for FY 2023 is \$36,059,500

Clark County Stadium Authority

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

Debt Service Fund 3960

Page 9 of Budget

- \$359,300 in Interest Earnings on Reserve Funds
- \$34.0 Million Transferred from Operating Fund Applied to FY22 debt service payment
- \$10.2 Million Transfer from Capital Project Fund Bond proceeds account balance in project trust upon closeout
- \$35.4 Million for Debt Service Payment





	(1)	(2) ESTIMATED	(3) BUDGET YEAR EN	(4) DING 06/30/2022
	ACTUAL PRIOR	CURRENT	DODGET TEAR EN	DI140 00/30/2022
REVENUES	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
NEVENOES	06/30/2020	06/30/2021	APPROVED	APPROVED
Miscellaneous				
Interest Earnings	1,724,676	359,300	359,300	359,300
OTHER FINANCING SOURCES (Specify)				
Operating Transfers in (Schedule T)				
From Fund 2960 (Stadium Authority)	26,059,031	16,512,034	34,013,293	34,014,943
From Fund 2965 (Stadium Authority Waterfall Residual)	9,352,062	9,000,000		
From Fund 4960 (Stadium Authority Capital Project)	4,355,288			10,211,750
Subtota	39,766,381	25,512,034	34,013,293	44,226,693
BEGINNING FUND BALANCE	62.227.978	69,740,036	71,053,870	60 0E1 120
Prior Period Adjustments	02,227,978	09,740,030	71,053,870	60,951,120
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	62,227,978	69,740,036	71,053,870	60,951,120
TOTAL AVAILABLE RESOURCES	103,719,035	95,611,370	105,426,463	105,537,113
			i i	
EXPENDITURES AND RESERVES				
TYPE: G.O. Revenue Supported Bonds				
Principal	1,775,000	2,545,000	3,365,000	3,365,000
Interest	32,203,750	32,115,000	31,987,750	31,987,750
Fiscal Agent Charges				
Reserves - Increase or (Decrease)				
Other (specify) Services*	249	250	1,000	1,000
Subtotal	33,978,999	34,660,250	35,353,750	35,353,750
Reserves - Bond Proceeds	58,880,895	35,669,087	35,932,480	35,932,480
Reserves - Bond Proceeds Replenishment				9,232,243
Reserves - Room Tax Revenues	9,395,660	18,406,317	18,415,517	18,415,517
TOTAL RESERVED (MEMO ONLY)	68,276,555	54,075,404	54,347,997	63,580,240
TURNUS FUND BALANCE	00.740.000	00.054.000	70.070.710	70.400.000
ENDING FUND BALANCE	69,740,036	60,951,120	70,072,713	70,183,363
TOTAL COMMITMENTS AND FUND BALANCE	103,719,035	95,611,370	105,426,463	105,537,113
* Note: Includes legal fees, escrow securities on	100,7 19,000		Note: Estimated princ	

^{*} Note: Includes legal fees, escrow securities on refunding issue, discount on bonds

Note: Estimated principal and intere for FY 2023 is \$36,059,500

sucu, cto.

Clark County Stadium Authority (Local Government)

SCHEDULE C

Fund 3960 Stadium Authority Debt Service

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

Page 9 Schedule C-15 1/7/2021

Debt Service Fund 3960

Page 9 of Budget

- \$359,300 in Interest Earnings on Reserve Funds
- \$34.0 Million Transferred from Operating Fund Applied to FY22 debt service payment
- **\$10.2 Million Transfer from Capital Project Fund**Bond proceeds account balance in project trust upon closeout
- \$35.4 Million for Debt Service Payment
- \$63.6 Million in Debt Reserves

 Total reflects \$10.2 million transfer in from project trust. Available room tax revenues flow to replenishment account to repay debt reserve withdrawals in FY21.





Las Vegas Stadium Authority

Fiscal Year 2022 Budget Overview

