



CLARK COUNTY STADIUM AUTHORITY

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

The Clark County Stadium Authority hereby submits the tentative budget for the fiscal year ending June 30, 2026.

This budget contains no funds requiring property tax revenues.

The budget for the Clark County Stadium Authority contains eight (8) governmental-type funds, with estimated expenditures of \$215,140,960, and no proprietary funds.

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

CERTIFICATION

I, Ed Finger

Stadium Authority Administrator

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: 

Dated: 4/15/2025

Phone: APRIL 15, 2025

APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget
(Signature by DocuSign is acceptable)

Steve Hill, Chair

Lawrence Epstein, Vice Chair

Jan Jones Blackhurst, Secretary

Rose McKinney-James

Mike Newcomb

J. Tito Tiberti

Diana Valles

Lawrence Weekly

Tommy White

Bob Yosaitis

Steve Zanella

SCHEDULED PUBLIC HEARING:

(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 22, 2025 3:00 p.m.

Publication Date: May 12, 2025

Place: Las Vegas Convention and Visitors Authority, Board Room, 3150 Paradise Rd, Las Vegas NV 89109



CLARK COUNTY STADIUM AUTHORITY

Fiscal Year 2025-2026 Tentative Budget Index

I. Introduction

Transmittal Letter	1
Index	2

II. Summary Forms

Schedule S-2 - Statistical Data	3
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III. Governmental Fund Types

Special Revenue Funds

Football Stadium	4
Baseball Stadium	5
UNLV Contributions	6
Stadium Authority Waterfall Residual	7

Capital Projects Funds

Football Stadium Capital Projects	8
Baseball Stadium Capital Projects	9

Debt Service Funds

Football Stadium Debt Service	10
Baseball Stadium Debt Service	11

IV. Supplementary Information

Schedule C-1 - Indebtedness	12
Schedule T - Transfer Reconciliation	13
Schedule 31 - Existing Contracts	14

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government	0	0	0 ⁽¹⁾
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0	0	0

⁽¹⁾ **Staffing is provided through an interlocal agreement with the LVCVA.**

POPULATION (AS OF JULY 1)			
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)			
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

*** Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.**



Clark County Stadium Authority

SCHEDULE S-2 - STATISTICAL DATA

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE	ENDING 6/30/2026 FINAL APPROVED
Taxes				
Room Taxes	\$ 66,463,791	\$ 62,000,000	\$ 62,000,000	\$ -
Miscellaneous				
Interest Earnings	423,153	349,223	50,000	-
Subtotal Revenues	66,886,944	62,349,223	62,050,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Baseball Stadium Fund	-	500,000	-	-
Subtotal Other Financing Sources	-	500,000	-	-
BEGINNING FUND BALANCE	11,687,205	37,791,478	456,945	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	11,687,205	37,791,478	456,945	-
TOTAL AVAILABLE RESOURCES	78,574,149	100,640,701	62,506,945	-
EXPENDITURES				
General Government				
Other				
Services and Supplies	616,620	2,665,387	2,740,124	-
Subtotal Expenditures	616,620	2,665,387	2,740,124	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
To Football Stadium Debt Service Fund	32,261,546	37,519,000	38,270,500	-
To UNLV Contributions Fund	-	3,610,682	3,500,000	-
To Football Stadium Capital Projects Fund	-	6,388,687	6,662,851	-
To Stadium Authority Waterfall Residual Fund	7,904,505	50,000,000	10,876,525	-
Subtotal Other Financing Uses	40,166,051	97,518,369	59,309,876	-
ENDING FUND BALANCE	37,791,478	456,945	456,945	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 78,574,149	\$ 100,640,701	\$ 62,506,945	\$ -



Clark County Stadium Authority

SCHEDULE B
FOOTBALL STADIUM FUND (PREVIOUSLY STADIUM AUTHORITY FUND)
SPECIAL REVENUE FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE	FINAL APPROVED
Intergovernmental Revenues				
Other - SEID Revenues	\$ -	\$ 4,000,000	\$ 12,000,000	\$ -
Miscellaneous				
Interest Earnings	-	-	-	-
Subtotal Revenues	-	4,000,000	12,000,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Subtotal Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	-	4,000,000	12,000,000	-
EXPENDITURES				
General Government				
Other				
Services and Supplies	-	800,000	500,000	-
Subtotal Expenditures	-	800,000	500,000	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
To Baseball Stadium Capital Projects Fund	-	-	-	-
To Baseball Stadium Debt Service Fund	-	2,700,000	11,500,000	-
To Football Stadium Fund	-	500,000	-	-
Subtotal Other Financing Uses	-	3,200,000	11,500,000	-
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ -	\$ 4,000,000	\$ 12,000,000	\$ -



Clark County Stadium Authority

SCHEDULE B
BASEBALL STADIUM FUND
SPECIAL REVENUE FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE	FINAL APPROVED
Miscellaneous				
Interest Earnings	\$ -	\$ -	\$ -	\$ -
Subtotal Revenues	-	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Football Stadium Fund	-	3,610,682	3,500,000	-
From Stadium Authority Waterfall Residual Fund	1,982,433	-	-	-
Subtotal Other Financing Sources	1,982,433	3,610,682	3,500,000	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	1,982,433	3,610,682	3,500,000	-
EXPENDITURES				
General Government				
Other				
Contributions to UNLV	1,982,433	3,610,682	3,500,000	-
Subtotal Expenditures	1,982,433	3,610,682	3,500,000	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
Subtotal Other Financing Uses	-	-	-	-
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 1,982,433	\$ 3,610,682	\$ 3,500,000	\$ -



Clark County Stadium Authority

SCHEDULE B
UNLV CONTRIBUTIONS FUND
SPECIAL REVENUE FUND

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE	FINAL APPROVED
Miscellaneous				
Interest Earnings	\$ 368,439	\$ 300,000	\$ 2,000,000	\$ -
Subtotal Revenues	368,439	300,000	2,000,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Football Stadium Fund	7,904,505	50,000,000	10,876,525	-
Subtotal Other Financing Sources	7,904,505	50,000,000	10,876,525	-
BEGINNING FUND BALANCE	7,558,385	7,933,746	58,233,746	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	7,558,385	7,933,746	58,233,746	-
TOTAL AVAILABLE RESOURCES	15,831,329	58,233,746	71,110,271	-
<u>EXPENDITURES</u>				
Subtotal Expenditures	-	-	-	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
To UNLV Contributions Fund	1,982,433	-	-	-
To Football Stadium Capital Projects Fund	5,915,150	-	-	-
Subtotal Other Financing Uses	7,897,583	-	-	-
ENDING FUND BALANCE	7,933,746	58,233,746	71,110,271	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 15,831,329	\$ 58,233,746	\$ 71,110,271	\$ -



Clark County Stadium Authority

SCHEDULE B
STADIUM AUTHORITY WATERFALL RESIDUAL FUND
SPECIAL REVENUE FUND

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE	FINAL APPROVED
Miscellaneous				
Interest Earnings	\$ (83,738)	\$ 83,738	\$ 50,000	\$ -
Subtotal Revenues	(83,738)	83,738	50,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Football Stadium Fund	-	6,388,687	6,662,851	-
From Stadium Authority Waterfall Residual Fund	5,915,150	-	-	-
Subtotal Other Financing Sources	5,915,150	6,388,687	6,662,851	-
BEGINNING FUND BALANCE	-	5,831,412	-	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	5,831,412	-	-
TOTAL AVAILABLE RESOURCES	5,831,412	12,303,837	6,712,851	-
<u>EXPENDITURES</u>				
General Government				
Capital Outlay - Football Stadium	-	12,303,837	6,712,851	-
Subtotal Expenditures	-	12,303,837	6,712,851	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
Subtotal Other Financing Uses	-	-	-	-
ENDING FUND BALANCE	5,831,412	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 5,831,412	\$ 12,303,837	\$ 6,712,851	\$ -



Clark County Stadium Authority

SCHEDULE B
FOOTBALL STADIUM CAPITAL PROJECTS FUND
(PREVIOUSLY STADIUM AUTHORITY CAPITAL PROJECT FUND)

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026 TENTATIVE	FINAL APPROVED
Intergovernmental Revenue				
Other - State of Nevada Transferable Tax Credits	\$ -	\$ -	\$ 36,000,000	\$ -
Miscellaneous				
Interest Earnings	-	-	50,000	-
Subtotal Revenues	-	-	36,050,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Baseball Stadium Fund	-	-	-	-
Bond Proceeds			118,800,000	-
Subtotal Other Financing Sources	-	-	118,800,000	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	-	-	154,850,000	-
EXPENDITURES				
General Government				
Capital Outlay - Baseball Stadium	-	-	154,850,000	-
Subtotal Expenditures	-	-	154,850,000	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
Subtotal Other Financing Uses	-	-	-	-
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ -	\$ -	\$ 154,850,000	\$ -



Clark County Stadium Authority

SCHEDULE B
BASEBALL STADIUM CAPITAL PROJECTS FUND

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE	FINAL APPROVED
Miscellaneous				
Interest Earnings	\$ 5,739,505	\$ 3,500,000	\$ 3,500,000	\$ -
Subtotal Revenues	5,739,505	3,500,000	3,500,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Football Stadium Fund	32,261,546	37,519,000	38,270,500	-
Subtotal Other Financing Sources	32,261,546	37,519,000	38,270,500	-
BEGINNING FUND BALANCE	105,601,891	106,820,192	110,320,192	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	105,601,891	106,820,192	110,320,192	-
TOTAL AVAILABLE RESOURCES	143,602,942	147,839,192	152,090,692	-
EXPENDITURES				
Debt Service: GO/Revenue Supported Bonds				
Principal	5,175,000	6,170,000	7,230,000	-
Interest	31,607,500	31,348,750	31,040,250	-
Fees	250	250	250	-
Subtotal Expenditures	36,782,750	37,519,000	38,270,500	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
Subtotal Other Financing Uses	-	-	-	-
Reserves-Bond Proceeds	39,550,493	40,881,003	42,516,243	-
Reserves-Bond Proceeds Replenishment	24,935,600	25,716,330	26,744,983	-
Reserves-Room Tax Revenues	27,826,819	28,781,942	29,933,220	-
TOTAL RESERVED (MEMO ONLY)	92,312,912	95,379,275	99,194,446	-
ENDING FUND BALANCE	106,820,192	110,320,192	113,820,192	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 143,602,942	\$ 147,839,192	\$ 152,090,692	\$ -

Note: Reserves are required per Senate Bill 1 of the 30th Legislative Special Session



Clark County Stadium Authority

SCHEDULE C
FOOTBALL STADIUM DEBT SERVICE FUND
(PREVIOUSLY STADIUM AUTHORITY DEBT SERVICE FUND)

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE	FINAL APPROVED
Miscellaneous				
Interest Earnings	\$ -	\$ -	\$ 100,000	\$ -
Subtotal Revenues	-	-	100,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Baseball Stadium Fund	-	2,700,000	11,500,000	-
Bond Proceeds			1,200,000	-
Subtotal Other Financing Sources	-	2,700,000	12,700,000	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	2,700,000	-
TOTAL AVAILABLE RESOURCES	-	2,700,000	15,500,000	-
<u>EXPENDITURES</u>				
General Government				
Bond Issuance Costs	-	-	1,200,000	-
Debt Service: GO/Revenue Supported Bonds				
Principal	-	-	1,966,985	-
Interest	-	-	5,400,000	-
Fees	-	-	500	-
Subtotal Expenditures	-	-	8,567,485	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
Subtotal Other Financing Uses	-	-	-	-
Reserves-SEID Revenues	-	2,700,000	6,932,515	-
TOTAL RESERVED (MEMO ONLY)	-	2,700,000	6,932,515	-
ENDING FUND BALANCE	-	2,700,000	6,932,515	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ -	\$ 2,700,000	\$ 15,500,000	\$ -



Clark County Stadium Authority

SCHEDULE C
BASEBALL STADIUM DEBT SERVICE FUND

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

* - Type

- 1 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase

- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2025	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND										
Football Stadium Debt Service	2	30 years	\$645,145,000	5/1/2018	5/1/2015	4.00/5.00	\$620,805,000	\$31,040,250	\$7,230,000	\$38,270,250
Baseball Stadium Debt Service	2	30 years	\$120,000,000	FY 2026	TBD	TBD	\$120,000,000	\$5,400,000	\$1,966,985	\$7,366,985

Note: All debt is issued by Clark County, but is repaid by the CCSA.



Clark County Stadium Authority

SCHEDULE C-1 INDEBTEDNESS

Transfer Schedule for Fiscal Year 2025-2026

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
SPECIAL REVENUE FUNDS						
				Football Stadium Debt Service	4	38,270,500
				UNLV Contributions	4	3,500,000
				Football Stadium Capital Projects	4	6,662,851
				Stadium Authority Waterfall Residual	4	10,876,525
				Baseball Stadium Debt Service	5	11,500,000
Football Stadium (Previously Stadium Authority)						
Baseball Stadium						
UNLV Contributions	Football Stadium	6	3,500,000			
Stadium Authority Waterfall Residual	Football Stadium	7	10,876,525			
SUBTOTAL			14,376,525			70,809,876
CAPITAL PROJECTS FUNDS						
Football Stadium Capital Projects (Previously Stadium Authority Capital Project)	Football Stadium	8	6,662,851			
SUBTOTAL			6,662,851			-
DEBT SERVICE FUNDS						
Football Stadium Debt Service (Previously Stadium Authority Debt Service)	Football Stadium	10	38,270,500			
Baseball Stadium Debt Service		11	11,500,000			
SUBTOTAL			49,770,500			-
TOTAL TRANSFERS			\$ 70,809,876			\$ 70,809,876



Clark County Stadium Authority

SCHEDULE T - TRANSFER RECONCILIATION

LEGAL NOTICE

NOTICE IS HEREBY given that the Clark County Stadium Authority Board of Directors will hold a public hearing on Thursday, May 22, 2025, at the hour of 3:00 p.m. in the Las Vegas Convention and Visitors Authority, Board Room, 3150 Paradise Road, Las Vegas, Nevada, on the Tentative Clark County Stadium Authority 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