

Place:

CLARK COUNTY STADIUM AUTHORITY

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

The Clark County Stadium Authority herby 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	APPROVED BY THE GOVERNING BOARD
Ed Finger	Only necessary for FINAL Budget (Signature by DocuSign is acceptable)
Stadium Authority Administrator	Steve Hill, Chair
certify that all applicable funds and financial operations of this Local Government are listed herein	Lawrence Epstein, Vice Chair
	Jan Jones Blackhurst, Secretary
Signed:	Rose McKinney-James
Dated: 4/15/2025	Mike Newcomb
Phone:	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

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



Fiscal Year 2025-2026 Tentative Budget Index

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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 Onl	y)	
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

The state of the s	(1)	(2)	(3)	(4)
	(- /	ESTIMATED		ENDING 6/30/2026
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING		FINAL
	6/30/2024	6/30/2025	TENTATIVE	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	3
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Baseball Stadium Fund	i <u>s</u>	500,000	¥1	<u>=</u> :
Subtotal Other Financing Sources	U.57	500,000	5	
BEGINNING FUND BALANCE	11,687,205	37,791,478	456.945	-
Prior Period Adjustments	11,007,200	37,701,470	-	2
Residual Equity Transfers	(*)	1=1	-	*
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	of.
OTHER FINANCING USES Operating Transfers Out (Schedule T) To Football Stadium Debt Service Fund To UNLV Contributions Fund To Football Stadium Capital Projects Fund To Stadium Authority Waterfall Residual Fund	32,261,546 - - 7,904,505	37,519,000 3,610,682 6,388,687 50,000,000	38,270,500 3,500,000 6,662,851 10,876,525	
Subtotal Other Financing Uses	40,166,051	97,518,369	59,309,876	; <u>-</u> :
Subtotal Striet I marroing Uses	40,100,001	57,515,509	55,555,576	
ENDING FUND BALANCE	37,791,478	456,945	456,945	<u> </u>
TOTAL COMMITMENTS AND FUND BALANCE	\$ 78,574,149	\$ 100,640,701	\$ 62,506,945	\$ -



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

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	(1)	(2)	(3)	(4)
		ESTIMATED	BUDGET YEAR E	NDING 6/30/2026
DEVENUE	ACTUAL PRIOR YEAR ENDING	CURRENT YEAR ENDING		FINAL
REVENUES	6/30/2024	6/30/2025	TENTATIVE	APPROVED
Intergovernmental Revenues	0/30/2024	0/30/2023	ILIVIATIVE	ATTROVED
Other - SEID Revenues	s =	\$ 4,000,000	\$ 12,000,000	\$ =
Carlor CEID Neverlage	Ť	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,
Miscellaneous				
Interest Earnings	a a	9€	340	196
Subtotal Revenues		4,000,000	12,000,000	14
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				1970
	-			
Subtotal Other Financing Sources		:=:	.=/,	12
Subtotal Other Financing Sources			7/	
BEGINNING FUND BALANCE		S#)	·e.c	.(#)
Prior Period Adjustments	_	\ -	-	(5)
Residual Equity Transfers	(8)	3	(4)	
TOTAL BEGINNING FUND BALANCE		5=5		
TOTAL AVAILABLE RESOURCES	76	4,000,000	12,000,000	\ <u>\\\</u>
EXPENDITURES				
General Government Other				
Services and Supplies	2025	800,000	500,000	1=
Services and Supplies		000,000	000,000	
Subtotal Expenditures		800,000	500,000	- 0 <u>₽</u>
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
To Baseball Stadium Capital Projects Fund	-	(a)		5 <u>=</u> 6
To Baseball Stadium Debt Service Fund	(-	2,700,000	11,500,000	5
To Football Stadium Fund		500,000	14 500 000	<u> </u>
Subtotal Other Financing Uses	(A)	3,200,000	11,500,000	-
ENDING FUND BALANCE				/=:
TOTAL COMMITMENTS AND FUND BALANCE	\$ -	\$ 4,000,000	\$ 12,000,000	1500
TOTAL COMMITTMENTS AND FUND BALANCE	Ψ -		12,000,000	· *



SCHEDULE B BASEBALL STADIUM FUND SPECIAL REVENUE FUND

	(1)	(2)	(3)	(4)
	` '	ESTIMÁTED	BUDGET YEAR E	NDING 6/30/2026
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING		FINAL
-	6/30/2024	6/30/2025	TENTATIVE	APPROVED
Miscellaneous				
Interest Earnings	\$	\$ -	\$	\$ ==
Subtotal Revenues	<u> </u>			e
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)		2 640 692	3,500,000	50
From Football Stadium Fund	4 000 400	3,610,682	3,500,000	-
From Stadium Authority Waterfall Residual Fund	1,982,433	-	X.=	-
Subtotal Other Financing Sources	1,982,433	3,610,682	3,500,000	
DECINING FUND DALANCE			ne ne	<u> </u>
BEGINNING FUND BALANCE Prior Period Adjustments				
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE			0.0	
TOTAL AVAILABLE RESOURCES	1,982,433	3,610,682	3,500,000	-
EXPENDITURES				
<u>EXI ENDITORES</u>				
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 SIMANOING HOSE				
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
Subtotal Other Financing Uses	0 .7 c	Ē	•	2.0
ENDING FUND BALANCE	e 4.000.400		e 3 500 000	\$ -
TOTAL COMMITMENTS AND FUND BALANCE	\$ 1,982,433	\$ 3,610,682	\$ 3,500,000	Ф -



SCHEDULE B UNLV CONTRIBUTIONS FUND SPECIAL REVENUE FUND

	(1)	(2)	(3)	(4)
	A OTHER DRIOD	ESTIMATED	BUDGET YEAR E	NDING 6/30/2026
	ACTUAL PRIOR	CURRENT		FINAL
<u>REVENUES</u>	YEAR ENDING	YEAR ENDING	TENTATIVE	APPROVED
	6/30/2024	6/30/2025	TENTATIVE	APPROVED
Miscellaneous	m 200 420	¢ 300,000	\$ 2,000,000	-
Interest Earnings	\$ 368,439	\$ 300,000	3 2,000,000	¥
Subtotal Revenues	368,439	300,000	2,000,000	
Gubiolai Neveriuos	000,100	000,000	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	4 7
BEGINNING FUND BALANCE	7,558,385	7,933,746	58,233,746	
Prior Period Adjustments	Ħ	石	0.72	3
Residual Equity Transfers			50,000,740	•
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	
EXPENDITURES				
EXPENDITURES				
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	=		*
Cubtotal Other Financias I lass	7,897,583		-	-
Subtotal Other Financing Uses	1,691,383			
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	\$ -
TO IVE COMMINITARIEM TO VIAD LOUD DVEVIACE	Ψ 10,001,020	Ψ 00,200,140	7 1,110,211	



SCHEDULE B STADIUM AUTHORITY WATERFALL RESIDUAL FUND SPECIAL REVENUE FUND

	(1)	(2) ESTIMATED	(3) BUDGET YEAR F	(4) ENDING 6/30/2026
	ACTUAL PRIOR	CURRENT	BODGET TEXTICE	1101110 0/00/2020
REVENUES	YEAR ENDING	YEAR ENDING		FINAL
	6/30/2024	6/30/2025	TENTATIVE	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	1.51	6,388,687	6,662,851	:7
From Stadium Authority Waterfall Residual Fund	5,915,150	n=	(-)	2
Subtotal Other Financing Sources	5,915,150	6,388,687	6,662,851	2
		F 001 110		
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	
TOTAL AVAILABLE NESCONCES	3,031,412	12,505,057	0,112,001	
<u>EXPENDITURES</u>				
General Government				
Capital Outlay - Football Stadium	141	12,303,837	6,712,851	
		,	-,,	
Subtotal Expenditures	# 8	12,303,837	6,712,851	5
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
Subtotal Other Financing Uses		-	=	
ENDING FUND BALANCE	5,831,412		-	(10)
TOTAL COMMITMENTS AND FUND BALANCE	\$ 5,831,412	\$ 12,303,837	\$ 6,712,851	\$



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

	(1)	(2)	(3)	(4)
	()	ESTIMATED	BUDGET YEAR E	NDING 6/30/2026
	ACTUAL PRIOR	CURRENT		
<u>REVENUES</u>	YEAR ENDING	YEAR ENDING		FINAL
	6/30/2024	6/30/2025	TENTATIVE	APPROVED
Intergovernmental Revenue		•	\$ 36,000,000	\$ -
Other - State of Nevada Transferable Tax Credits	\$ -	\$	\$ 36,000,000	Φ -
Miscellaneous				
Interest Earnings	2 .		50,000	
Subtotal Revenues		:•:	36,050,000	3.50
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)			Table 1	122
From Baseball Stadium Fund	-	-	118,800,000	
Bond Proceeds			110,000,000	1524
Subtotal Other Financing Sources			118,800,000	:=:
Outstall other rindricing occursos				
BEGINNING FUND BALANCE	- 20) <u>*</u>
Prior Period Adjustments	:=0:	: 37	: <u>=</u>	
Residual Equity Transfers	5 0			
TOTAL BEGINNING FUND BALANCE	:=\)	200	454.050.000	
TOTAL AVAILABLE RESOURCES			154,850,000	
EXPENDITURES				
General Government		-	154,850,000	1920
Capital Outlay - Baseball Stadium	1371	· ·	154,650,000	
Subtotal Expenditures	:=:		154,850,000	74
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
Cultural Other Financia - Hann	a	12	_	
Subtotal Other Financing Uses	-		-	
ENDING FUND BALANCE		92		i i i
TOTAL COMMITMENTS AND FUND BALANCE	\$ -	\$ -	\$ 154,850,000	\$ -



SCHEDULE B BASEBALL STADIUM CAPITAL PROJECTS FUND

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	(1)	(2)	(3)	(4)
		ESTIMATED	BUDGET YEAR E	NDING 6/30/2026
	ACTUAL PRIOR	CURRENT		
REVENUES	YEAR ENDING	YEAR ENDING		FINAL
	6/30/2024	6/30/2025	TENTATIVE	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)		07.740.000	22 272 522	
From Football Stadium Fund	32,261,546	37,519,000	38,270,500	
0.11.1.011.511.5	00.004.545	07.540.000	00.070.500	
Subtotal Other Financing Sources	32,261,546	37,519,000	38,270,500	0.7%
BEGINNING FUND BALANCE	105,601,891	106,820,192	110,320,192	
Prior Period Adjustments	105,601,691	100,020,192	110,320,192	
Residual Equity Transfers	-		, B	
TOTAL BEGINNING FUND BALANCE	105,601,891	106,820,192	110,320,192	
TOTAL BEGINNING FOND BALANCE TOTAL AVAILABLE RESOURCES	143,602,942	147,839,192	152,090,692	
TOTAL AVAILABLE RESOURCES	143,002,342	147,000,102	102,000,002	170
EXPENDITURES				
Debt Service: GO/Revenue Supported Bonds				
Principal Principal	5,175,000	6,170,000	7,230,000	2
Interest	31,607,500	31,348,750	31,040,250	·
Fees	250	250	250	7.00 m
. 555				
Subtotal Expenditures	36,782,750	37,519,000	38,270,500	
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
, , ,				
	X			
Subtotal Other Financing Uses		ā	WE:	
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	727
TOTAL RESERVED (MEMO ONLY)	92,312,912	95,379,275	99,194,446	3.00
ENDING FUND BALANCE	106,820,192	110,320,192	113,820,192	250
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)

	(1)	(2) ESTIMATED	(3) BUDGET YEAR E	(4) NDING 6/30/2026	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2024	CURRENT YEAR ENDING 6/30/2025	TENTATIVE	FINAL APPROVED	
Miscellaneous					
Interest Earnings	\$ _{#1}	\$ -	\$ 100,000	\$	
Subtotal Revenues		Ħ	100,000		
OTHER FINANCING SOURCES Operating Transfers In (Schedule T) From Baseball Stadium Fund Bond Proceeds		2,700,000	11,500,000 1,200,000	0.0	
Subtotal Other Financing Sources	-	2,700,000	12,700,000		
BEGINNING FUND BALANCE		<u> </u>	(=)		
Prior Period Adjustments	-		<u> </u>		
Residual Equity Transfers	-	5.	12.5	9	
TOTAL BEGINNING FUND BALANCE	(£		2,700,000	-	
TOTAL AVAILABLE RESOURCES	24	2,700,000	15,500,000		
<u>EXPENDITURES</u>					
General Government Bond Issuance Costs	8.5		1,200,000	9.005	
Debt Service: GO/Revenue Supported Bonds					
Principal	X=0	5	1,966,985		
Interest	-	<u> </u>	5,400,000	聖	
Fees	1 E	2	500	-	
Subtotal Expenditures	281		8,567,485	3	
OTHER FINANCING USES Operating Transfers Out (Schedule T)				1	
Subtotal Other Financing Uses		(₩)	*		
Reserves-SEID Revenues	(2)	2,700,000	6,932,515	= =	
TOTAL RESERVED (MEMO ONLY)		2,700,000	6,932,515		
(
ENDING FUND BALANCE	(e)	2,700,000	6,932,515	91	
TOTAL COMMITMENTS AND FUND BALANCE	\$ -	\$ 2,700,000	\$ 15,500,000	\$ -	



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)	(11)
			ORIGINAL		FINAL		BEGINNING OUTSTANDING	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(9)+(10)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	AMOUNT OF ISSUE	ISSUE DATE	PAYMENT DATE	INTEREST RATE		INTEREST PAYABLE	PRINCIPAL PAYABLE	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

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Transfer Schedule for Fiscal Year 2025-2026

	TRANSFERS OUT					
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
SPECIAL REVENUE FUNDS						
Football Stadium				Football Stadium Debt Service		00.070.500
(Previously Stadium Authority)					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				Baseball Stadium Debt Service	5	11,500,000
UNLV Contributions	Football Stadium	6	3,500,000			
Stadium Authority Waterfall Residual	Football Stadium	7	10,876,525			
SUBTOTAL			14,376,525			70 000 070
CAPITAL PROJECTS FUNDS			14,370,325			70,809,876
CAT TIME I NOBE OF OT ONE						
Football Stadium Capital Projects	Football Stadium	8	6.660.054			
(Previously Stadium Authority Capital Project)	Football Stadium	0	6,662,851			
(1 to thousing obtained the transfer of the tr						
SUBTOTAL			6,662,851			
DEBT SERVICE FUNDS						
Football Stadium Debt Service	Football Stadium	10	20 270 500			
(Previously Stadium Authority Debt Service)	FOOLDAII Stadium	10	38,270,500	<u> </u>		
(removely elaciam rialionly book convice)						
Baseball Stadium Debt Service		11	11,500,000	-		
SUBTOTAL			49,770,500			
TOTAL TRANSFERS			\$ 70,809,876			¢ 70,000,070
			Ψ 10,003,010			\$ 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