



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 final budget for the fiscal year ending June 30, 2027.

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 \$225,535,014 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: 5/21/2026

Phone: (702) 892-2993

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 18, 2026 to May 31, 2026)

Date and Time: May 21, 2026 3:00 p.m.

Publication Date: May 11, 2026

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



CLARK COUNTY STADIUM AUTHORITY

Fiscal Year 2026-2027 Tentative Budget Index

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR 06/30/25	ESTIMATED CURRENT YEAR 06/30/26	BUDGET YEAR 06/30/27
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

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR TENTATIVE	ENDING 06/30/27 FINAL APPROVED
<u>REVENUES</u>				
Taxes				
Room Taxes	\$ 63,450,443	\$ 57,500,000	\$ 59,000,000	
Miscellaneous				
Interest Earnings	2,029,232	150,000	150,000	
Subtotal Revenues	65,479,675	57,650,000	59,150,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Baseball Stadium Fund	-	1,082,958	-	
Subtotal Other Financing Sources	-	1,082,958	-	-
BEGINNING FUND BALANCE	37,791,478	7,762,325	7,500,000	
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	37,791,478	7,762,325	7,500,000	-
TOTAL AVAILABLE RESOURCES	103,271,153	66,495,283	66,650,000	-
<u>EXPENDITURES</u>				
General Government				
Other				
Services and Supplies	1,353,091	1,500,000	1,500,000	
Subtotal Expenditures	1,353,091	1,500,000	1,500,000	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
To Football Stadium Debt Service Fund	36,365,742	38,270,500	39,034,000	
To UNLV Contributions Fund	3,610,681	2,048,153	3,500,000	
To Football Stadium Capital Projects Fund	6,388,687	13,513,160	7,033,529	
To Stadium Authority Waterfall Residual Fund	47,790,627	3,663,470	8,082,471	
Subtotal Other Financing Uses	94,155,737	57,495,283	57,650,000	-
ENDING FUND BALANCE	7,762,325	7,500,000	7,500,000	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 103,271,153	\$ 66,495,283	\$ 66,650,000	\$ -



Clark County Stadium Authority

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

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27		
			TENTATIVE		FINAL APPROVED
Intergovernmental Revenues					
Other - SEID Revenues	\$ -	\$ 12,000,000	\$ 12,000,000		
Miscellaneous					
Interest Earnings	-	50,000	-		
Subtotal Revenues	-	12,050,000	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	-	12,050,000	12,000,000		-
EXPENDITURES					
General Government					
Other					
Services and Supplies	-	500,000	1,000,000		
Subtotal Expenditures	-	500,000	1,000,000		-
OTHER FINANCING USES					
Operating Transfers Out (Schedule T)					
To Baseball Stadium Capital Projects Fund	-	-	-		
To Baseball Stadium Debt Service Fund	-	10,467,042	11,000,000		
To Football Stadium Fund	-	1,082,958	-		-
Subtotal Other Financing Uses	-	11,550,000	11,000,000		-
ENDING FUND BALANCE	-	-	-		-
TOTAL COMMITMENTS AND FUND BALANCE	\$ -	\$ 12,050,000	\$ 12,000,000		\$ -



Clark County Stadium Authority

SCHEDULE B
BASEBALL STADIUM FUND
SPECIAL REVENUE FUND

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE	FINAL APPROVED
Miscellaneous				
Interest Earnings	\$ -	\$ -	\$ -	
Subtotal Revenues	-	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Football Stadium Fund	3,610,681	2,048,153	3,500,000	
Subtotal Other Financing Sources	3,610,681	2,048,153	3,500,000	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	3,610,681	2,048,153	3,500,000	-
EXPENDITURES				
General Government				
Other				
Contributions to UNLV	3,610,681	2,048,153	3,500,000	
Subtotal Expenditures	3,610,681	2,048,153	3,500,000	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)				
Subtotal Other Financing Uses	-	-	-	-
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 3,610,681	\$ 2,048,153	\$ 3,500,000	\$ -



Clark County Stadium Authority

SCHEDULE B
UNLV CONTRIBUTIONS FUND
SPECIAL REVENUE FUND

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE	FINAL APPROVED
Miscellaneous				
Interest Earnings	\$ 547,272	\$ 1,250,000	\$ 1,250,000	
Subtotal Revenues	547,272	1,250,000	1,250,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T) From Football Stadium Fund	47,790,627	3,663,470	8,082,471	
Subtotal Other Financing Sources	47,790,627	3,663,470	8,082,471	-
BEGINNING FUND BALANCE	7,933,746	56,271,645	61,185,115	
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	7,933,746	56,271,645	61,185,115	-
TOTAL AVAILABLE RESOURCES	56,271,645	61,185,115	70,517,586	-
EXPENDITURES				
General Government				
Capital Outlay - Football Stadium	-	-	10,000,000	
Subtotal Expenditures	-	-	10,000,000	-
OTHER FINANCING USES				
Operating Transfers Out (Schedule T)	-	-	-	-
Subtotal Other Financing Uses	-	-	-	-
ENDING FUND BALANCE	56,271,645	61,185,115	60,517,586	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 56,271,645	\$ 61,185,115	\$ 70,517,586	\$ -



Clark County Stadium Authority

SCHEDULE B
STADIUM AUTHORITY WATERFALL RESIDUAL FUND
SPECIAL REVENUE FUND

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27		
			TENTATIVE		FINAL APPROVED
Miscellaneous Interest Earnings	\$ 309,532	\$ 83,738	\$ 50,000		
Subtotal Revenues	309,532	83,738	50,000		-
OTHER FINANCING SOURCES					
Operating Transfers In (Schedule T) From Football Stadium Fund	6,388,687	13,513,160	7,033,529		
Subtotal Other Financing Sources	6,388,687	13,513,160	7,033,529		-
BEGINNING FUND BALANCE	5,831,412	2,870,129	-		
Prior Period Adjustments	-	-	-		-
Residual Equity Transfers	-	-	-		-
TOTAL BEGINNING FUND BALANCE	5,831,412	2,870,129	-		-
TOTAL AVAILABLE RESOURCES	12,529,631	16,467,027	7,083,529		-
EXPENDITURES					
General Government Capital Outlay - Football Stadium	9,659,502	16,467,027	7,083,529		
Subtotal Expenditures	9,659,502	16,467,027	7,083,529		-
OTHER FINANCING USES					
Operating Transfers Out (Schedule T)					
Subtotal Other Financing Uses	-	-	-		-
ENDING FUND BALANCE	2,870,129	-	-		-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 12,529,631	\$ 16,467,027	\$ 7,083,529	\$	-



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 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			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)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27		
			TENTATIVE		FINAL APPROVED
Miscellaneous					
Interest Earnings	\$ 5,674,670	\$ 2,500,000	\$ 2,500,000		
Subtotal Revenues	5,674,670	2,500,000	2,500,000		-
OTHER FINANCING SOURCES					
Operating Transfers In (Schedule T) From Football Stadium Fund	36,365,742	38,270,500	39,034,000		
Subtotal Other Financing Sources	36,365,742	38,270,500	39,034,000		-
BEGINNING FUND BALANCE	106,820,192	111,341,605	113,841,605		
Prior Period Adjustments	-	-	-		-
Residual Equity Transfers	-	-	-		-
TOTAL BEGINNING FUND BALANCE	106,820,192	111,341,605	113,841,605		-
TOTAL AVAILABLE RESOURCES	148,860,604	152,112,105	155,375,605		-
EXPENDITURES					
Debt Service: GO/Revenue Supported Bonds					
Principal	6,170,000	7,230,000	8,355,000		
Interest	31,348,750	31,040,250	30,678,750		
Fees	249	250	250		
Subtotal Expenditures	37,518,999	38,270,500	39,034,000		-
OTHER FINANCING USES					
Operating Transfers Out (Schedule T)	-	-	-		-
Subtotal Other Financing Uses	-	-	-		-
Reserves-Bond Proceeds	41,378,944	42,658,868	43,938,793		
Reserves-Bond Proceeds Replenishment	26,255,589	27,067,721	27,879,853		
Reserves-Room Tax Revenues	29,353,073	30,261,016	31,168,960		
TOTAL RESERVED (MEMO ONLY)	96,987,606	99,987,605	102,987,606		-
ENDING FUND BALANCE	111,341,605	113,841,605	116,341,605		-
TOTAL COMMITMENTS AND FUND BALANCE	\$ 148,860,604	\$ 152,112,105	\$ 155,375,605	\$	-

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)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR TENTATIVE	ENDING 06/30/27 FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous				
Interest Earnings	\$ -	\$ -	\$ 275,000	
Subtotal Revenues	-	-	275,000	-
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
From Baseball Stadium Fund	-	10,467,042	11,000,000	
Bond Proceeds			1,200,000	
Subtotal Other Financing Sources	-	10,467,042	12,200,000	-
BEGINNING FUND BALANCE	-	-	10,467,042	
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	-	-	10,467,042	-
TOTAL AVAILABLE RESOURCES	-	10,467,042	22,942,042	-
<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	-	10,467,042	14,374,557	
TOTAL RESERVED (MEMO ONLY)	-	10,467,042	14,374,557	-
ENDING FUND BALANCE	-	10,467,042	14,374,557	-
TOTAL COMMITMENTS AND FUND BALANCE	\$ -	\$ 10,467,042	\$ 22,942,042	\$ -



Clark County Stadium Authority

SCHEDULE C
BASEBALL STADIUM DEBT SERVICE FUND