



Office of the County Manager

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Yolanda T. King, County Manager

Kevin Schiller, Deputy County Manager • Les Lee Shell, Deputy County Manager

Randall J. Tarr, Deputy County Manager • Jeffrey M. Wells, Deputy County Manager

Jessica L. Colvin, Chief Financial Officer

June 1, 2022

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

Clark County herewith submits the Tentative Budget for various unincorporated towns and special districts under its jurisdiction for Fiscal Year 2023.

The budgets for the unincorporated towns and special districts contain sixteen (16) funds requiring property tax revenues totaling \$193,839,084.

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

The budgets for the unincorporated towns and special districts contain eighteen (18) governmental type funds with estimated expenditures of \$21,812,931 and no proprietary funds with estimated expenses of \$ 0.

BOARD OF COUNTY COMMISSIONERS

JAMES B. GIBSON, Chair • JUSTIN C. JONES, Vice Chair

MARILYN KIRKPATRICK • WILLIAM MCCURDY II • ROSS MILLER • MICHAEL NAFT • TICK SEGERBLOM
YOLANDA T. KING, County Manager

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

CERTIFICATION:

I, Yolanda T. King
County Manager

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

APPROVED BY THE GOVERNING BOARD:
(Signatures not required for Tentative Budget)

Chair

Vice Chair






Marelyn K. Kurkpatrick

Signed: Yolanda King
Date: June 1, 2022

Schedule of Notice of Public Hearing
Date and Time: Monday, May 16, 2022, 10 a.m.
Publication Date: May 6, 2022
Place: Clark County Government Center
Commission Chambers
500 S. Grand Central Parkway
Las Vegas, NV 89155

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

Budget for Fiscal Year Ending June 30, 2023

Budget Summary For Towns and Special Districts
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	FINAL TOTAL (8)
	Bunkerville Town	268,207	654,467	5,258	0.0200				927,932
	Clark County Fire Service District	62,530,000	68,326,724	100,206,075	0.2197				231,062,799
	Enterprise Town	12,568,520	8,036,077	22,157,950	0.2064	690,000			43,452,547
	Indian Springs Town	13,514		7,331	0.0200	2,500			23,345
	Laughlin Town	7,415,554	10,319,926	3,397,123	0.8416	1,095,211			22,227,814
	Moapa Town	136,442		51,324	0.1094	6,500			194,266
	Moapa Town Capital Construction								0
	Moapa Valley Town	465,726	987,206	37,358	0.0200	2,520			1,492,810
	Moapa Valley Fire District	6,790,930	1,051,585			259,777			8,102,292
	Mt. Charleston Town	5,933		9,344	0.0200	1,350			16,627
	Mt. Charleston Fire District	1,521,611	204,080	414,881	0.8813	9,650			2,875,222
	Paradise Town	55,768,258	92,590,495	32,776,561	0.2064	6,898,000		725,000	188,033,314
	Searchlight Town	210,732	507,959	7,134	0.0200	15,900			741,725
	Spring Valley Town	23,526,847	33,965,721	16,413,157	0.2064	225,000			74,130,725
	Summerlin Town	3,075,997	259,308	7,095,916	0.2064	485,000			10,916,221
	Sunrise Manor Town	9,911,467	15,717,890	6,135,645	0.2064	965,000			32,730,002
	Whitney Town	1,296,827	1,375,675	1,522,594	0.2064	47,800			4,242,896
	Winchester Town	11,721,073	20,328,895	3,601,433	0.2064	435,000			36,086,401
	Subtotal Governmental Fund Types, Expendable Trust Funds	197,227,638	254,326,008	193,839,084		11,139,208	0	725,000	657,256,938
	PROPRIETARY FUNDS								
		XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	SUBTOTAL PROPRIETARY FUNDS								
	TOTAL ALL FUNDS	197,227,638	254,326,008	193,839,084		11,139,208	0	725,000	657,256,938

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2023

Budget Summary For Towns and Special Districts
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	SALARIES AND WAGES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	FINAL TOTAL (8)
	Bunkerville Town						718,116	209,816	927,932
	Clark County Fire Service District						180,577,787	50,485,012	231,062,799
	Enterprise Town						31,914,051	11,538,496	43,452,547
	Indian Springs Town						17,960	5,385	23,345
	Laughlin Town	6,248,837	2,921,600	1,816,748	1,269,279		3,400,000	6,571,350	22,227,814
	Moapa Town	20,664	557	3,121			20,000	149,924	194,266
	Moapa Town Capital Construction								0
	Moapa Valley Town						1,159,432	333,378	1,492,810
	Moapa Valley Fire District	92,000	135,095	6,588,750	85,000			1,201,447	8,102,292
	Mt. Charleston Town						12,622	4,005	16,627
	Mt. Charleston Fire District	900,000	550,000	1,181,280				243,942	2,875,222
	Paradise Town						146,043,186	41,990,128	188,033,314
	Searchlight Town						591,660	150,065	741,725
	Spring Valley Town						58,121,383	16,009,342	74,130,725
	Summerlin Town						7,792,730	3,123,491	10,916,221
	Sunrise Manor Town						25,677,441	7,052,561	32,730,002
	Whitney Town						3,189,046	1,053,850	4,242,896
	Winchester Town						28,315,945	7,770,456	36,086,401
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		7,261,501	3,607,252	9,589,899	1,354,279	0	487,551,359	147,892,648	657,256,938

*FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service requirements in this column.

*** Capital Outlay must agree with CIP except in General 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) NAME OF BOND OR LOAN List and Subtotal By Fund FUND: Towns/Special Districts	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2022	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2023		(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
TOTAL - ALL DEBT SERVICE			0				0	0	0	0	0

Towns and Special Districts
 (Local Government)

SCHEDULE C-1 - INDEBTEDNESS

Clark County Budget Fiscal Year 2023

**TOWNS & SPECIAL DISTRICTS
FULL TIME EQUIVALENT EMPLOYEES
BY FUNCTION**

	ACTUAL PRIOR YEAR ENDING 06/30/21	ESTIMATED CURRENT YEAR ENDING 06/30/22	BUDGET YEAR ENDING 06/30/23
General Government			
Laughlin Town	2	2	3
Judicial			
Public Safety			
Laughlin Town	32	32	32
Moapa Valley Fire District	1	1	1
Mt. Charleston Fire District	8	8	8
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Laughlin Town			3
Moapa Town	1	1	1
Community Support			
TOTAL GENERAL GOVERNMENT	<u>44</u>	<u>44</u>	<u>48</u>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	<u>44</u>	<u>44</u>	<u>48</u>

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

**TOWNS & SPECIAL DISTRICTS
POPULATION
(AS OF JULY 1)**

Source of Population Estimate:	ACTUAL PRIOR YEAR ENDING 06/30/21		ESTIMATED CURRENT YEAR ENDING 06/30/22		BUDGET YEAR ENDING 06/30/23	
	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning	State of Nevada	C.C. Dept. of Comp. Planning
Town/Special District Name:						
Bunkerville Town	1,060		1,044		987	
CC Fire Service District		968,513		988,070		1,008,104
Enterprise Town	211,761		220,237		222,522	
Indian Springs Town		1,114		1,100		1,087
Laughlin Town	10,001		10,306		9,313	
Moapa Town		1,278		1,263		1,248
Moapa Valley Town	7,368		7,458		6,163	
Moapa Valley Fire District		7,466		7,544		7,623
Mt. Charleston Town		738		754		770
Mt. Charleston Fire District		738		754		770
Paradise Town	200,698		201,810		192,552	
Searchlight Town	382		390		442	
Spring Valley Town	226,723		229,865		214,862	
Summerlin Town	32,199		33,052		32,957	
Sunrise Manor Town	216,021		216,348		210,189	
Whitney Town	46,328		46,528		47,426	
Winchester Town	34,095		34,268		34,749	

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
POPULATION

**TOWNS & SPECIAL DISTRICTS
ASSESSED VALUATION**
(Secured & Unsecured Only)

Town/Special District Name:	ACTUAL PRIOR YEAR ENDING 06/30/21			ESTIMATED CURRENT YEAR ENDING 06/30/22			BUDGET YEAR ENDING 06/30/23		
	Assessed Valuation	Net Proceeds of Minerals	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Minerals	Total Assessed Valuation	Assessed Valuation	Net Proceeds of Minerals*	Total Assessed Valuation
Bunkerville Town	31,891,324		31,891,324	32,453,175		32,453,175	31,825,429		31,825,429
CC Fire Service District	50,908,496,698		50,908,496,698	51,858,028,959		51,858,028,959	58,328,768,084		58,328,768,084
Enterprise Town	11,788,383,567		11,788,383,567	12,293,306,773		12,293,306,773	13,891,711,650		13,891,711,650
Indian Springs Town	16,388,754		16,388,754	19,425,574		19,425,574	38,452,928		38,452,928
Laughlin Town	524,190,254		524,190,254	510,682,572		510,682,572	558,677,170		558,677,170
Moapa Town	67,756,363		67,756,363	69,691,855		69,691,855	72,165,185		72,165,185
Moapa Valley Town	197,198,368	9,695,115	206,893,483	199,830,713	4,500,000	204,330,713	215,241,773	7,991,541	223,233,314
Moapa Valley Fire District	211,167,036		211,167,036	214,599,984		214,599,984	233,091,509		233,091,509
Mt. Charleston Town	50,496,819		50,496,819	49,930,852		49,930,852	56,866,747		56,866,747
Mt. Charleston Fire District	54,427,646		54,427,646	50,302,843		50,302,843	57,240,960		57,240,960
Paradise Town	17,640,071,594		17,640,071,594	17,533,345,632		17,533,345,632	19,493,075,628		19,493,075,628
Searchlight Town	35,416,644		35,416,644	38,533,010		38,533,010	41,435,365		41,435,365
Spring Valley Town	8,776,917,589		8,776,917,589	8,973,685,329		8,973,685,329	9,728,892,208		9,728,892,208
Summerlin Town	3,552,533,154		3,552,533,154	3,708,069,080		3,708,069,080	4,316,723,675		4,316,723,675
Sunrise Manor Town	3,971,654,649		3,971,654,649	4,049,398,427		4,049,398,427	4,430,432,561		4,430,432,561
Whitney Town	1,058,720,416		1,058,720,416	1,092,186,724		1,092,186,724	1,202,893,803		1,202,893,803
Winchester Town	2,023,163,269		2,023,163,269	1,772,370,176		1,772,370,176	2,777,859,869		2,777,859,869

* The Nevada Dept of Taxation may change the Net Proceeds of Minerals after the adoption of the Final Budget. Due to timing, the change, if any, will not be reflected for the budget year.

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
ASSESSED VALUATION

**TOWNS & SPECIAL DISTRICTS
TAX RATES**

Town/Special District Name:	ACTUAL PRIOR YEAR ENDING 06/30/21			ESTIMATED CURRENT YEAR ENDING 06/30/22			BUDGET YEAR ENDING 06/30/23		
	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate	Special Revenue Fund	Debt Service Fund	Total Tax Rate
Bunkerville Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
CC Fire Service District	0.2197		0.2197	0.2197		0.2197	0.2197		0.2197
Enterprise Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Indian Springs Town*	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Laughlin Town*	0.8416		0.8416	0.8416		0.8416	0.8416		0.8416
Moapa Town*	0.1094		0.1094	0.1094		0.1094	0.1094		0.1094
Moapa Valley Town*	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Moapa Valley Fire District	0.0000		0.0000	0.0000		0.0000	0.0000		0.0000
Mt. Charleston Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Mt. Charleston Fire District	0.8813		0.8813	0.8813		0.8813	0.8813		0.8813
Paradise Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Searchlight Town	0.0200		0.0200	0.0200		0.0200	0.0200		0.0200
Spring Valley Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Summerlin Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Sunrise Manor Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Whitney Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064
Winchester Town*	0.2064		0.2064	0.2064		0.2064	0.2064		0.2064

* The tax levy for Emergency 9-1-1 services is accounted for in the Las Vegas Metropolitan Police Department Fund (2080).

Towns and Special Districts
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA
TAX RATES

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.9668	31,825,429	625,943	0.0200	6,365	1,107	5,258
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides LEGISLATIVE OVERRIDES	0.0000	31,825,429	0	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0518	"	16,486	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0518	XXXXXXXXXX	16,486	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.0186	XXXXXXXXXX	642,429	0.0200	6,365	1,107	5,258
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.0186	XXXXXXXXXX	642,429	0.0200	6,365	1,107	5,258

Bunkerville Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,165	5,342	5,258	5,258
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	604,981	653,431	654,467	654,467
Subtotal Revenues	610,146	658,773	659,725	659,725
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	90,288	329,434	268,207	268,207
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	90,288	329,434	268,207	268,207
TOTAL AVAILABLE RESOURCES	700,434	988,207	927,932	927,932
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	371,000	720,000	718,116	718,116
ENDING FUND BALANCE	329,434	268,207	209,816	209,816
TOTAL FUND COMMITMENTS AND FUND BALANCE	700,434	988,207	927,932	927,932

Clark County
(Local Government)

SCHEDULE B

Fund 2550
Bunkerville Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.4200	58,328,768,084	244,980,826	0.2197	128,148,303	27,942,228	100,206,075
B. PROPERTY TAX Outside Revenue Limitations:	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
Net Proceeds of Minerals							
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	58,328,768,084	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0235	"	13,707,260	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0235	XXXXXXXXXX	13,707,260	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4435	XXXXXXXXXX	258,688,086	0.2197	128,148,303	27,942,228	100,206,075
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4435	XXXXXXXXXX	258,688,086	0.2197	128,148,303	27,942,228	100,206,075

Clark County Fire Service District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	84,925,185	88,723,245	100,206,075	100,206,075
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	58,669,976	66,232,664	68,326,724	68,326,724
Subtotal Revenues	143,595,161	154,955,909	168,532,799	168,532,799
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	31,891,069	49,837,567	62,530,000	62,530,000
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	31,891,069	49,837,567	62,530,000	62,530,000
TOTAL AVAILABLE RESOURCES	175,486,230	204,793,476	231,062,799	231,062,799
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	115,800,000	131,890,000	144,277,721	144,277,721
To Fund 2420 (Fire Prevention Bureau)	5,200,000	5,200,000	5,200,000	5,200,000
To Fund 4300 (Fire Service Capital)	4,648,663	5,173,476	31,100,066	31,100,066
Subtotal	125,648,663	142,263,476	180,577,787	180,577,787
ENDING FUND BALANCE	49,837,567	62,530,000	50,485,012	50,485,012
TOTAL FUND COMMITMENTS AND FUND BALANCE	175,486,230	204,793,476	231,062,799	231,062,799

Clark County
(Local Government)

SCHEDULE B

Fund 2930
Clark County Fire Service District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/(100)]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/(100)]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.3304	13,891,711,650	45,898,215	0.2064	28,672,493	6,514,543	22,157,950
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	13,891,711,650	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0173	"	2,403,266	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0173	XXXXXXXXXX	2,403,266	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3477	XXXXXXXXXX	48,301,481	0.2064	28,672,493	6,514,543	22,157,950
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3477	XXXXXXXXXX	48,301,481	0.2064	28,672,493	6,514,543	22,157,950

**Allowed parity rate=\$0.7839. See Page 210.

Enterprise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	18,046,473	19,457,466	22,157,950	22,157,950
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	560,450	408,000	690,000	690,000
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	6,423,888	7,647,496	8,036,077	8,036,077
Subtotal Revenues	25,030,811	27,512,962	30,884,027	30,884,027
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,824,747	9,955,558	12,568,520	12,568,520
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,824,747	9,955,558	12,568,520	12,568,520
TOTAL AVAILABLE RESOURCES	34,855,558	37,468,520	43,452,547	43,452,547
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	24,900,000	24,900,000	31,914,051	31,914,051
ENDING FUND BALANCE	9,955,558	12,568,520	11,538,496	11,538,496
TOTAL FUND COMMITMENTS AND FUND BALANCE	34,855,558	37,468,520	43,452,547	43,452,547

Clark County
(Local Government)

SCHEDULE B

Fund 2710
Enterprise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.5787	38,452,928	607,056	0.0200	7,691	360	7,331
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides* LEGISLATIVE OVERRIDES	0.0050	38,452,928	1,923	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.5837	XXXXXXXXXX	608,979	0.0200	7,691	360	7,331
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.5837	XXXXXXXXXX	608,979	0.0200	7,691	360	7,331

Indian Springs Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,103	3,855	7,331	7,331
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	9,810	4,140	2,500	2,500
Subtotal Revenues	12,913	7,995	9,831	9,831
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	106	8,819	13,514	13,514
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	106	8,819	13,514	13,514
TOTAL AVAILABLE RESOURCES	13,019	16,814	23,345	23,345
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	4,200	3,300	17,960	17,960
ENDING FUND BALANCE	8,819	13,514	5,385	5,385
TOTAL FUND COMMITMENTS AND FUND BALANCE	13,019	16,814	23,345	23,345

Clark County
(Local Government)

SCHEDULE B

Fund 2660
Indian Springs Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	6.5527	558,677,170	36,608,439	0.8416	4,701,827	1,304,704	3,397,123
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides LEGISLATIVE OVERRIDES	0.0050	558,677,170	27,934	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.2854	"	1,594,465	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2854	XXXXXXXXXX	1,594,465	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	6.8431	XXXXXXXXXXXX	38,230,838	0.8416	4,701,827	1,304,704	3,397,123
N. Debt	0.0000	XXXXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	6.8431	XXXXXXXXXXXX	38,230,838	0.8416	4,701,827	1,304,704	3,397,123

Laughlin Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,037,893	3,229,526	3,397,123	3,397,123
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	872,640	647,400	1,000,000	1,000,000
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	8,845,641	10,062,091	10,319,926	10,319,926
Charges for Services				
Culture and Recreation				
Other	3,862	34,964	60,000	60,000
Miscellaneous				
Interest Earnings	(18,795)	35,211	35,211	35,211
Other	91,339			
Subtotal	72,544	35,211	35,211	35,211
Subtotal Revenues	12,832,580	14,009,192	14,812,260	14,812,260
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,821,628	8,268,644	6,407,372	7,415,554
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,821,628	8,268,644	6,407,372	7,415,554
TOTAL AVAILABLE RESOURCES	20,654,208	22,277,836	21,219,632	22,227,814

Clark County
(Local Government)

SCHEDULE B

Fund 2640
Laughlin Town

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Administrative Services				
Salaries & Wages	301,237	154,234	178,296	178,296
Employee Benefits	46,361	63,201	73,820	73,820
Services & Supplies	357,696	457,873	891,541	891,541
Capital Outlay	251,134	1,483,790	1,163,236	654,013
Subtotal	956,428	2,159,098	2,306,893	1,797,670
Public Safety				
Fire				
Salaries & Wages	5,180,081	5,859,368	5,859,496	5,859,496
Employee Benefits	2,313,776	2,546,122	2,775,522	2,775,522
Services & Supplies	741,229	735,597	896,693	896,693
Capital Outlay				615,266
Subtotal	8,235,086	9,141,087	9,531,711	10,146,977
Culture & Recreation				
Parks				
Salaries & Wages	25,190	211,045	211,045	211,045
Employee Benefits	587	72,258	72,258	72,258
Services & Supplies	2,873	28,794	28,514	28,514
Subtotal	28,650	312,097	311,817	311,817
Subtotal Expenditures	9,220,164	11,612,282	12,150,421	12,256,464
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 2080 (LVMPD)	3,165,400	3,250,000	3,250,000	3,400,000
ENDING FUND BALANCE	8,268,644	7,415,554	5,819,211	6,571,350
TOTAL FUND COMMITMENTS AND FUND BALANCE	20,654,208	22,277,836	21,219,632	22,227,814

Clark County
(Local Government)

SCHEDULE B

Fund 2640
Laughlin Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	4.6320	72,165,185	3,342,691	0.1094	78,949	27,625	51,324
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides* LEGISLATIVE OVERRIDES	0.0050	72,165,185	3,608	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	4.6370	XXXXXXXXXX	3,346,299	0.1094	78,949	27,625	51,324
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	4.6370	XXXXXXXXXX	3,346,299	0.1094	78,949	27,625	51,324

* See Budget Message for a discussion of the Park Override

Moapa Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	BUDGET YEAR ENDING 06/30/2023	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	44,812	49,036	51,324	51,324
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	4,200	3,780	6,500	6,500
Subtotal Revenues	49,012	52,816	57,824	57,824
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 4400 (Moapa Town Capital Const.)	98,343			
BEGINNING FUND BALANCE	5,464	118,898	136,442	136,442
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,464	118,898	136,442	136,442
TOTAL AVAILABLE RESOURCES	152,819	171,714	194,266	194,266
<u>EXPENDITURES</u>				
Culture & Recreation				
Parks				
Salaries & Wages	15,235	16,000	20,664	20,664
Employee Benefits	373	409	557	557
Services & Supplies	2,140	2,293	3,121	3,121
Subtotal Expenditures	17,748	18,702	24,342	24,342
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	16,173	16,570	20,000	20,000
ENDING FUND BALANCE	118,898	136,442	149,924	149,924
TOTAL FUND COMMITMENTS AND FUND BALANCE	152,819	171,714	194,266	194,266

Clark County
(Local Government)

SCHEDULE B

Fund 2690
Moapa Town

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Interest Earnings	(1,514)			
Subtotal Revenues	(1,514)			
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	148,351			
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	148,351			
TOTAL AVAILABLE RESOURCES	146,837			
EXPENDITURES				
Culture & Recreation				
Parks				
Services & Supplies				
Subtotal Expenditures	0			
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	48,494			
To Fund 2690 (Moapa Town)	98,343			
Subtotals	146,837			
ENDING FUND BALANCE	0			
TOTAL FUND COMMITMENTS AND FUND BALANCE	146,837			

NOTE: In FY 2021, this fund was abolished.

Clark County
(Local Government)

SCHEDULE B

Fund 4400
Moapa Town Capital Construction

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)x(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.4866	215,241,773	1,047,366	0.0200	43,048	7,288	35,760
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	7,991,541	38,887	SAME AS ABOVE	1,598	0	1,598
VOTER APPROVED:							
C. Voter Approved Overrides* LEGISLATIVE OVERRIDES	0.0050	223,233,314	11,162	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCRT Loss - NRS 354.59813	0.0375	"	83,712	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0375	XXXXXXXXXX	83,712	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.5291	XXXXXXXXXX	1,181,127	0.0200	44,646	7,288	37,358
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.5291	XXXXXXXXXX	1,181,127	0.0200	44,646	7,288	37,358

Moapa Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	33,642	33,610	35,760	35,760
Property Tax - Net Proceeds of Minerals	1,150	900	1,598	1,598
Subtotal	34,792	34,510	37,358	37,358
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	2,730	2,520	2,520	2,520
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	861,821	968,047	987,206	987,206
Subtotal Revenues	899,343	1,005,077	1,027,084	1,027,084
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	125,306	440,649	465,726	465,726
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	125,306	440,649	465,726	465,726
TOTAL AVAILABLE RESOURCES	1,024,649	1,445,726	1,492,810	1,492,810
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	584,000	980,000	1,159,432	1,159,432
ENDING FUND BALANCE	440,649	465,726	333,378	333,378
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,024,649	1,445,726	1,492,810	1,492,810

Clark County
(Local Government)

SCHEDULE B

Fund 2570
Moapa Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.0403	233,091,509	93,936	0.0000	0	0	0
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	233,091,509	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0590	"	137,524	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0590	XXXXXXXXXX	137,524	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.0993	XXXXXXXXXX	231,460	0.0000	0	0	0
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.0993	XXXXXXXXXX	231,460	0.0000	0	0	0

Moapa Valley Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED		FINAL APPROVED
Intergovernmental Revenues					
State Shared Revenues					
Consolidated Tax	968,875	1,032,428	1,051,585		1,051,585
Charges for Services					
Public Safety					
Other	1,264	437,838	225,000		225,000
Miscellaneous					
Interest Earnings	2,062	34,777	34,777		34,777
Other	1,465				
Subtotal	3,527	34,777	34,777		34,777
Subtotal Revenues	973,666	1,505,043	1,311,362		1,311,362
OTHER FINANCING SOURCES (specify)					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	5,865,499	6,059,846	6,790,930		6,790,930
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	5,865,499	6,059,846	6,790,930		6,790,930
TOTAL AVAILABLE RESOURCES	6,839,165	7,564,889	8,102,292		8,102,292
EXPENDITURES					
Public Safety					
Fire					
Salaries & Wages	89,139	86,435	92,000		92,000
Employee Benefits	115,806	107,507	135,095		135,095
Services & Supplies	374,209	521,326	6,588,750		6,588,750
Capital Outlay	200,165	58,691	85,000		85,000
Subtotal Expenditures	779,319	773,959	6,900,845		6,900,845
OTHER USES					
Contingency (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE	6,059,846	6,790,930	1,201,447		1,201,447
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,839,165	7,564,889	8,102,292		8,102,292

Clark County
(Local Government)

SCHEDULE B

Fund 2920
Moapa Valley Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.4240	56,866,747	241,115	0.0200	11,373	2,029	9,344
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides LEGISLATIVE OVERRIDES	0.0000	56,866,747	0	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0000	"	0	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.4240	XXXXXXXXXX	241,115	0.0200	11,373	2,029	9,344
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.4240	XXXXXXXXXX	241,115	0.0200	11,373	2,029	9,344

Mt. Charleston Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Property Tax	8,292	8,644	9,344	9,344
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	2,190	660	1,350	1,350
Subtotal Revenues	10,482	9,304	10,694	10,694
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,267	3,029	5,933	5,933
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,267	3,029	5,933	5,933
TOTAL AVAILABLE RESOURCES	11,749	12,333	16,627	16,627
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	8,720	6,400	12,622	12,622
ENDING FUND BALANCE	3,029	5,933	4,005	4,005
TOTAL FUND COMMITMENTS AND FUND BALANCE	11,749	12,333	16,627	16,627

Clark County
(Local Government)

SCHEDULE B

Fund 2650
Mt. Charleston Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.2739	57,240,960	1,301,602	0.8813	504,465	89,584	414,881
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides LEGISLATIVE OVERRIDES	0.0000	57,240,960	0	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0518	"	29,651	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0518	XXXXXXXXXX	29,651	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.3257	XXXXXXXXXX	1,331,253	0.8813	504,465	89,584	414,881
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.3257	XXXXXXXXXX	1,331,253	0.8813	504,465	89,584	414,881

Mt. Charleston Fire District
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	368,286	383,923	414,881	414,881
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	202,514	199,072	204,080	204,080
Miscellaneous				
Interest Earnings	(2,316)	9,650	9,650	9,650
Other	73,827	34,010		
Subtotal	71,511	43,660	9,650	9,650
Subtotal Revenues	642,311	626,655	628,611	628,611
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
From Fund 1010 (General Fund)	725,000	725,000	725,000	725,000
BEGINNING FUND BALANCE	1,741,151	1,654,795	1,521,611	1,521,611
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,741,151	1,654,795	1,521,611	1,521,611
TOTAL AVAILABLE RESOURCES	3,108,462	3,006,450	2,875,222	2,875,222
EXPENDITURES				
Public Safety				
Fire				
Salaries & Wages	742,923	749,446	900,000	900,000
Employee Benefits	444,212	464,070	550,000	550,000
Services & Supplies	266,532	271,323	1,181,280	1,181,280
Subtotal Expenditures	1,453,667	1,484,839	2,631,280	2,631,280
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,654,795	1,521,611	243,942	243,942
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,108,462	3,006,450	2,875,222	2,875,222

Clark County
(Local Government)

SCHEDULE B

Fund 2900
Mt. Charleston Fire District

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE (1) X (2)/100	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	1.1551	19,493,075.628	225,164,517	0.2064	40,233,708	7,457,147	32,776,561
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	19,493,075.628	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0800	"	15,594,461	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0800	XXXXXXXXXX	15,594,461	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	1.2351	XXXXXXXXXX	240,758,978	0.2064	40,233,708	7,457,147	32,776,561
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	1.2351	XXXXXXXXXX	240,758,978	0.2064	40,233,708	7,457,147	32,776,561

**Allowed parity rate=\$0.7839. See Page 210.

Paradise Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	28,851,798	28,802,672	32,776,561	32,776,561
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	5,891,315	4,110,000	6,898,000	6,898,000
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	81,332,089	90,724,025	92,590,495	92,590,495
Subtotal Revenues	116,075,202	123,636,697	132,265,056	132,265,056
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	20,956,359	53,331,561	55,768,258	55,768,258
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	20,956,359	53,331,561	55,768,258	55,768,258
TOTAL AVAILABLE RESOURCES	137,031,561	176,968,258	188,033,314	188,033,314
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	83,700,000	121,200,000	146,043,186	146,043,186
ENDING FUND BALANCE	53,331,561	55,768,258	41,990,128	41,990,128
TOTAL FUND COMMITMENTS AND FUND BALANCE	137,031,561	176,968,258	188,033,314	188,033,314

Clark County
(Local Government)

SCHEDULE B

Fund 2600
Paradise Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.8817	41,435,365	779,689	0.0200	8,287	1,153	7,134
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides LEGISLATIVE OVERRIDES	0.0000	41,435,365	0	0.0000	0	0	0
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.2251	"	93,271	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2251	XXXXXXXXXX	93,271	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.1068	XXXXXXXXXX	872,960	0.0200	8,287	1,153	7,134
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.1068	XXXXXXXXXX	872,960	0.0200	8,287	1,153	7,134

Searchlight Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,988	6,967	7,134	7,134
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	13,170	9,000	15,900	15,900
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	421,785	466,430	507,959	507,959
Subtotal Revenues	440,943	482,397	530,993	530,993
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	61,892	161,335	210,732	210,732
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	61,892	161,335	210,732	210,732
TOTAL AVAILABLE RESOURCES	502,835	643,732	741,725	741,725
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	341,500	433,000	591,660	591,660
ENDING FUND BALANCE	161,335	210,732	150,065	150,065
TOTAL FUND COMMITMENTS AND FUND BALANCE	502,835	643,732	741,725	741,725

Clark County
(Local Government)

SCHEDULE B

Fund 2610
Searchlight Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.3287	9,728,892,208	31,978,869	0.2064	20,080,434	3,667,277	16,413,157
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	9,728,892,208	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCRT Loss - NRS 354.59813	0.0678	"	6,596,189	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0678	XXXXXXXXXX	6,596,189	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3965	XXXXXXXXXX	38,575,058	0.2064	20,080,434	3,667,277	16,413,157
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3965	XXXXXXXXXX	38,575,058	0.2064	20,080,434	3,667,277	16,413,157

**Allowed parity rate=\$0.7839. See Page 210.

Spring Valley Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	14,177,580	15,163,247	16,413,157	16,413,157
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	219,109	133,800	225,000	225,000
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	28,546,755	33,266,187	33,965,721	33,965,721
Subtotal Revenues	42,943,444	48,563,234	50,603,878	50,603,878
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	16,670,169	19,613,613	23,526,847	23,526,847
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	16,670,169	19,613,613	23,526,847	23,526,847
TOTAL AVAILABLE RESOURCES	59,613,613	68,176,847	74,130,725	74,130,725
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	40,000,000	44,650,000	58,121,383	58,121,383
ENDING FUND BALANCE	19,613,613	23,526,847	16,009,342	16,009,342
TOTAL FUND COMMITMENTS AND FUND BALANCE	59,613,613	68,176,847	74,130,725	74,130,725

Clark County
(Local Government)

SCHEDULE B

Fund 2680
Spring Valley Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.3200	4,316,723.675	13,813,516	0.2064	8,909,718	1,813,802	7,095,916
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	4,316,723.675	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0017	"	73,384	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES							
	0.0017	XXXXXXXXXX	73,384	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3217	XXXXXXXXXX	13,886,900	0.2064	8,909,718	1,813,802	7,095,916
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3217	XXXXXXXXXX	13,886,900	0.2064	8,909,718	1,813,802	7,095,916

**Allowed parity rate=\$0.7839. See Page 210.

Summerlin Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,937,121	6,388,764	7,095,916	7,095,916
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	439,185	292,410	485,000	485,000
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	210,620	249,581	259,308	259,308
Subtotal Revenues	6,586,926	6,930,755	7,840,224	7,840,224
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,158,316	2,445,242	3,075,997	3,075,997
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,158,316	2,445,242	3,075,997	3,075,997
TOTAL AVAILABLE RESOURCES	9,745,242	9,375,997	10,916,221	10,916,221
<u>EXPENDITURES</u>				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	7,300,000	6,300,000	7,792,730	7,792,730
ENDING FUND BALANCE	2,445,242	3,075,997	3,123,491	3,123,491
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,745,242	9,375,997	10,916,221	10,916,221

Clark County
(Local Government)

SCHEDULE B

Fund 2700
Summerlin Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE (1) X (2)/100	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.6363	4,430,432,561	28,190,842	0.2064	9,144,413	3,008,768	6,135,645
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	4,430,432,561	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS 354.59813	0.0644	"	2,853,199	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0644	XXXXXXXXXX	2,853,199	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.7007	XXXXXXXXXX	31,044,041	0.2064	9,144,413	3,008,768	6,135,645
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.7007	XXXXXXXXXX	31,044,041	0.2064	9,144,413	3,008,768	6,135,645

**Allowed parity rate=\$0.7839. See Page 210.

Sunrise Manor, Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	5,302,793	5,605,313	6,135,645	6,135,645
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	743,850	579,000	965,000	965,000
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	13,518,525	15,375,073	15,717,890	15,717,890
Miscellaneous				
Other	1,924			
Subtotal Revenues	19,567,092	21,559,386	22,818,535	22,818,535
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,414,989	8,752,081	9,911,467	9,911,467
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,414,989	8,752,081	9,911,467	9,911,467
TOTAL AVAILABLE RESOURCES	26,982,081	30,311,467	32,730,002	32,730,002
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	18,230,000	20,400,000	25,677,441	25,677,441
ENDING FUND BALANCE	8,752,081	9,911,467	7,052,561	7,052,561
TOTAL FUND COMMITMENTS AND FUND BALANCE	26,982,081	30,311,467	32,730,002	32,730,002

Clark County
(Local Government)

SCHEDULE B

Fund 2620
Sunrise Manor Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023
(7)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	0.3471	1,202,893.803	4,175,244	0.2064	2,482,773	960,179	1,522,594
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
C. Voter Approved Overrides	0.0000	1,202,893.803	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCCRT Loss - NRS. 354.59813	0.0252	"	303,129	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0252	XXXXXXXXXX	303,129	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	0.3723	XXXXXXXXXX	4,478,373	0.2064	2,482,773	960,179	1,522,594
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	0.3723	XXXXXXXXXX	4,478,373	0.2064	2,482,773	960,179	1,522,594

**Allowed parity rate=\$0.7839. See Page 210.

Whitney Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	1,336,176	1,407,034	1,522,594	1,522,594
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	44,580	28,200	47,800	47,800
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	1,170,655	1,347,409	1,375,675	1,375,675
Subtotal Revenues	2,551,411	2,782,643	2,946,069	2,946,069
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	402,773	1,064,184	1,296,827	1,296,827
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	402,773	1,064,184	1,296,827	1,296,827
TOTAL AVAILABLE RESOURCES	2,954,184	3,846,827	4,242,896	4,242,896
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
To Fund 1010 (General Fund)	1,890,000	2,550,000	3,189,046	3,189,046
ENDING FUND BALANCE	1,064,184	1,296,827	1,053,850	1,053,850
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,954,184	3,846,827	4,242,896	4,242,896

Clark County
(Local Government)

SCHEDULE B

Fund 2560
Whitney Town

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations**	1.9141	2,777,859,869	53,171,016	0.2064	5,733,503	2,132,070	3,601,433
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Minerals	SAME AS ABOVE	0	0	SAME AS ABOVE	0	0	0
VOTER APPROVED:							
C. Voter Approved Overrides	0.0000	2,777,859,869	0	0.0000	0	0	0
LEGISLATIVE OVERRIDES							
D. Accident Indigent - NRS 428.185	0.0000	"	0	0.0000	0	0	0
E. Medical Indigent - NRS 428.285	0.0000	"	0	0.0000	0	0	0
F. Capital Acquisition - NRS 354.59815	0.0000	"	0	0.0000	0	0	0
G. Youth Services Levy - NRS 62.327	0.0000	"	0	0.0000	0	0	0
H. Legislative Overrides	0.0000	"	0	0.0000	0	0	0
I. SCRT Loss - NRS 354.59813	0.2709	"	7,525,222	0.0000	0	0	0
J. Other:	0.0000	"	0	0.0000	0	0	0
K. Other:	0.0000	"	0	0.0000	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2709	XXXXXXXXXX	7,525,222	0.0000	0	0	0
M. SUBTOTAL A, B, C, L	2.1850	XXXXXXXXXX	60,696,238	0.2064	5,733,503	2,132,070	3,601,433
N. Debt	0.0000	XXXXXXXXXX	0	0.0000	0	0	0
O. TOTAL M AND N	2.1850	XXXXXXXXXX	60,696,238	0.2064	5,733,503	2,132,070	3,601,433

**Allowed parity rate=\$0.7839. See Page 210.

Winchester Town
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2023	
	ACTUAL PRIOR YEAR ENDING 06/30/2021	ESTIMATED CURRENT YEAR ENDING 06/30/2022	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	3,095,258	2,433,478	3,601,433	3,601,433
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	438,610	391,200	435,000	435,000
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	16,510,945	19,196,356	20,328,895	20,328,895
Subtotal Revenues	20,044,813	22,021,034	24,365,328	24,365,328
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,430,226	9,975,039	11,721,073	11,721,073
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,430,226	9,975,039	11,721,073	11,721,073
TOTAL AVAILABLE RESOURCES	26,475,039	31,996,073	36,086,401	36,086,401
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	16,500,000	20,275,000	28,315,945	28,315,945
ENDING FUND BALANCE	9,975,039	11,721,073	7,770,456	7,770,456
TOTAL FUND COMMITMENTS AND FUND BALANCE	26,475,039	31,996,073	36,086,401	36,086,401

Clark County
(Local Government)

SCHEDULE B

Fund 2630
Winchester Town