

**ESMERALDA  
COUNTY**

# SPORTS

The Tonopah softball team will be looking to repeat their success in last season's 1A regional tournament.

The Lady Muckers went 2-2 in the regional tournament last season, having both wins come against the Thunderbirds and both

losses come against the Panthers. First-year head coach Bill Stark has led the Lady Muckers to a 16-4-1 record this season and the No. 3 seed in the 1A Southern regional tournament.

The Lady Muckers will need two wins in the tournament to reach the regional championship and secure their spot in next week's state tournament.

Contact sports writer/editor Danny Smyth at [dsmyth@pvtimes.com](mailto:dsmyth@pvtimes.com). Follow @dannysmyth on Twitter.

## PUBLIC NOTICE

Per NRS 354.596, the Board of Commissioners of Esmeralda County will hold a public hearing on the 2023-2024 budget for Esmeralda County, Town of Goldfield and the Town of Silver Peak. The meeting will be held in the Esmeralda County Courthouse. Starting at 10:00 a.m. on May 23rd, 2023. The public is invited to attend the hearing.

Join Us - Bring a Friend

The Tonopah  
Community  
Church



Sunday Services 10:45 a.m.  
Sunday School 10:00 a.m.  
Thursday Night Women's  
Bible Study 6:00 p.m.

210 University St.

Pastor Jim Galli  
[tonopahchurch.org](http://tonopahchurch.org)

Everyone Welcome

**SEVENTH DAY ADVENTIST CHURCH**  
The Seventh Day Is The Sabbath Of The Lord Thy God  
Services Saturdays at the Seventh Day Adventist Church  
210 University St.

Call (775) 482-4094 or (707) 386-8335

## CONTACTING US

Write to:  
150 N. Main St.  
Tonopah, NV 89049

**Tonopah Lodge #1062**  
B.P.O. Elks  
Meetings 1st & 3rd Thursday  
Night of each month at 7:00 p.m.  
EXALTED RULER John Friel Jr.  
SECRETARY Kristine Kipp  
(775) 910-9254 cell  
[www.tonopahelks1062.org](http://www.tonopahelks1062.org)

Tune In To  
  
The Greatest Country in the World



Pursuant to NRS 295:121, the Nye County Clerk is seeking ballot committee members to prepare arguments advocating and opposing approval of the following Diesel Tax question to be submitted to voters in the General Election on November 5<sup>th</sup>, 2024.





STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone (702) 486-2300  
Fax (702) 486-2373

JOE LOMBARDO  
*Governor*  
TONY WREN  
*Chair, Nevada Tax Commission*  
SHELLIE HUGHES  
*Executive Director*

CARSON CITY OFFICE  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000  
Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

May 18, 2023

Ms. Vera Boyer  
Esmeralda County Deputy Auditor / Recorder  
P.O. Box 458  
Goldfield, NV 89013

Re: Tentative Budget – Fiscal Year 2023-24  
Esmeralda County

Dear Ms. Boyer:

The Department of Taxation has examined your fiscal year 2023-2024 tentative budget in accordance with NRS 354.596(5). Upon our review it was discovered that Esmeralda County increased their tax rate in the tentative budget without notifying the Department by the February 21, 2023 due date as outlined in the Department's calendar of events. Due to this increased tax rate, the Proforma Ad Valorem Revenue Projections that the Department produced March 27<sup>th</sup> which outlines the amount of revenue expected for Local Governments for budgeting purposes, is not accurate. It is also our belief that any revenue from the increased tax rate would NOT be additional revenue for the County due to the tax cap abatement.

Although it is within an individual Local Government's right to increase their tax rate if none of the Local Governments within its county exceed the combined tax rate of 3.66, there are many factors including abatement that need to be considered. The County Commissioners should have valid information such as the Revenue Projections, the Pro Forma reflecting the anticipated changes, if any, to make a well-informed decision regarding any potential tax rate increases, yet when the budget timeline isn't met, the information may be compromised. There were no other issues of concern found within the tentative budget however with the uncertainty of the net tax amount, the Department is unable to approve the tentative budget.

Please inform the Department of the tax rate you want to use as soon as possible as well as include that rate in the final budget.

**Please be reminded a proof of publication of the notice of the public hearing must be transmitted to the Department with your final budget (NRS 354.598 (3)).**

If you should have any questions, please do not hesitate to call me at (775) 684-2077. My e-mail address is [kgransbery@tax.state.nv.us](mailto:kgransbery@tax.state.nv.us).

Sincerely,

Keri Gransbery  
Budget Analyst  
Local Government Finance



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1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
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Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

June 21, 2023

Mr. Ralph Keyes, Chairman  
Esmeralda County Commission  
P.O. Box 458  
Goldfield, NV 89013

Re: Compliance Letter - Corrective Action Completed  
Final Budget – Fiscal Year 2023-2024  
Esmeralda County

Dear Chairman Keyes:

The Department of Taxation has examined the Fiscal Year 2023-2024 final budget for Esmeralda County pursuant to NRS 354.598.

On May 18, 2023, the Department notified the County via a letter of noncompliance that its tentative budget did not comply with NRS 354.596. In accordance with NRS 354.596(6) "[w]henver the governing body receives from the Department of Taxation a notice of lack of compliance, the governing body shall forthwith proceed to amend the tentative budget to effect compliance with the law and with the appropriate regulation." The Department provided guidance to the Esmeralda County Auditor/Recorder, Treasurer and County Commissioner with budget procedure/tax rate regulation, and the County assured the Department that the budget and rate would be amended to comply with law in its final budget.

On June 1, 2023, Esmeralda County submitted its final budget to the Department. However, in accordance with the provisions set forth in NRS 361.4545 and 354.598, the Department determined that the final budget was likewise non-compliant with the legal requirements.

NRS 361.4545 requires counties to notify the public on or before May 5 of each year in a newspaper of general circulation regarding the adoption of the proposed budgets and tax rates to be imposed by the county and each political subdivision within the county for the next fiscal year, before final action is taken thereon. In this meeting, the public should be informed of any increase in tax rate as well as any change made to the tentative budget. Esmeralda County failed to properly notice the budget/tax rate increase and deprived its constituents of a proper public hearing prior to the approval of the Final Budget.

NRS 354.598(2) states, in relevant part:

Should the governing body fail to adopt a final budget that complies with the requirements of law and the regulations of the Committee on Local Government Finance on or before the required date, the budget adopted and used for certification of the combined ad valorem tax rate by the Department of Taxation for the current year, adjusted as to content and rate in such a manner as the Department of Taxation may consider necessary, automatically becomes the budget for the ensuing fiscal year. When a budget has been

so adopted by default, the governing body may not reconsider the budget without the express approval of the Department of Taxation.

Esmeralda County's governing body, the Board of County Commissioners did not adopt a final budget in compliance with the requirements of law. Consequently, the Department has exercised its authority in NRS 354.598 to amend the County's final budget received on June 1, 2023, to impose the prior year's tax rate. The Department is further instructing Esmeralda County to make the necessary corrections to be implemented within the budget, as previously outlined in the Department's letter of noncompliance. Please note that this is a one-time exception only.

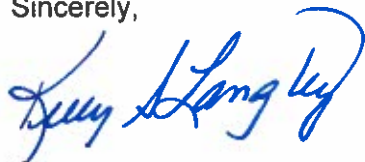
Esmeralda County will also be requested to attend the next Committee of Local Government Finance meeting regarding this matter.

Based upon the review of the final budget reflecting the corrections made by the Department, the following tax rates will be presented to the Nevada Tax Commission on June 26, 2023, for certification:

Operating tax rate	\$ 2.1481
Voter approved rate	\$ 0.0000
Legislative override rate	\$ 0.0510
Debt service rate	<u>\$ 0.0000</u>
Total tax rate	\$ 2.1991

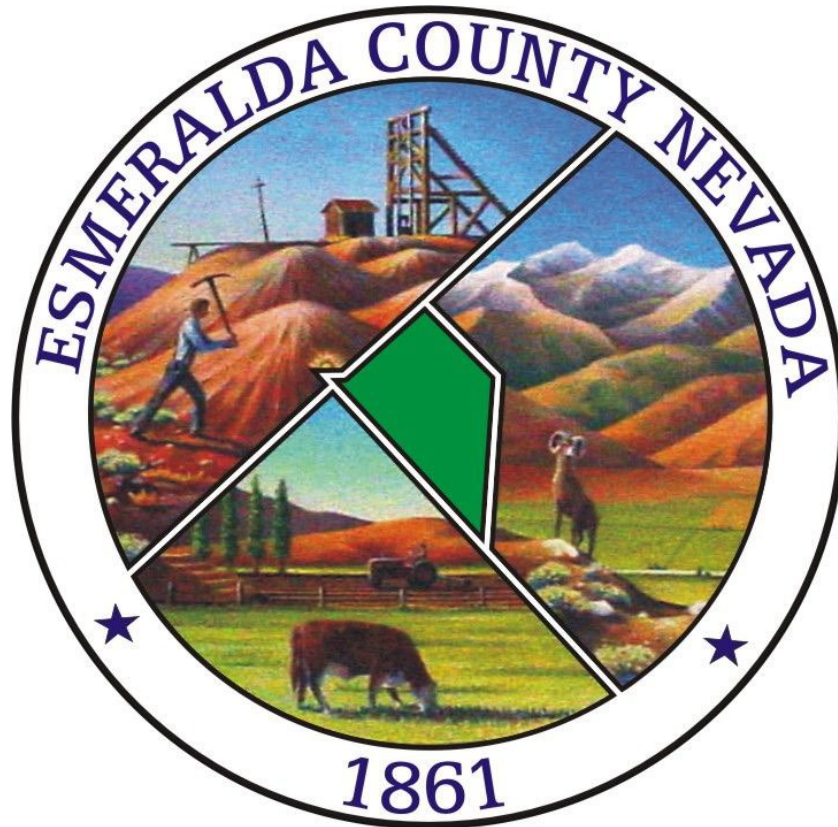
If you have any questions, please do not hesitate to call me or your budget analyst, Keri Gransbery at (775) 684-2077. Her e-mail address is [kgransbery@tax.state.nv.us](mailto:kgransbery@tax.state.nv.us).

Sincerely,



Kelly Langley, Supervisor  
Local Government Finance  
Division of Local Government Services

cc: Vera Boyer, Esmeralda County Deputy Auditor/Recorder  
LaCinda Elgan, Esmeralda County Treasurer  
Chairman Leavitt, Committee on Local Government Finance  
Yvonne Nevarez-Goodson, Chief Deputy Exec. Director, Department of Taxation



*Esmeralda County  
Credit Card Program  
Procedures & Policy*

*Adopt/Approved  
On  
August 01, 2023*

## Table of Contents

1. Definitions/Responsibilities .....	3
2. Program Overview .....	4
3. Cardholder Guidelines .....	5
3.1 Requesting a card.	
3.2 Card Issuance/Administration	
3.3 Card Controls & Limits	
4. Purchasing Guidelines .....	6
4.1 Making a Purchase	
4.2 Purchase Order Required	
5. Allowable Type of Expenses .....	7
5.1 Unauthorized Card Use	
5.2 Purchase Card Violation	
5.3 Abuse/Negligent Use	
5.4 Misuse of Card	
5.5 Revocation Procedure	
6. Accounting Requirements .....	8
6.1 Reconciliation & Payment Process	
6.2 Disputed Transaction Resolution	
6.3 Lost or Stolen Card	
6.4 Lost Receipts	
7. Card Holder Fraud Alerts .....	9
Appendix A	
Forms	
A1 – Purchase Card Administrative Form	
A2 – Agreement to Accept Purchase Card	

## A3 – Purchase Card Request Form

### 1.1 Definitions/Responsibilities

Credit Card Program – A purchasing program designed to cut costs and streamline the purchasing process by reducing paperwork and processing time. For purchases under \$1,000 (or the approved amount set per County Commissioner’s) on behalf of Esmeralda County.

Credit Card (C-Card) – Commercial purchasing card (charge card) that allows authorized Supervisor’s/Elected Officials to make purchases on behalf of the County.

Nevada State Bank Commercial Card Program – The Nevada State Bank Credit Card system used for Purchase Card administration.

Card Holder – A supervisor/elected official or employee who is approved to make credit card purchases according to the guidelines established in the policy and procedures. The cardholder is authorized by the County Commissioner’s. The supervisor or elected official has read and signed the “Agreement to accept purchase card” in appendix A.

- Accountable for all Purchase Card transactions.
- Contacts the vendor to resolve any discrepancies.
- Submits all supporting documentation (receipts, invoices, etc.) within a week to the County Auditor for payment.
- Responsible for the security of the card.
- Complies with the Purchase Card policy and procedures.
- Reports lost or stolen purchase cards immediately to NS Bank and Esmeralda County Clerk/Treasurer.
- Surrender the purchase card upon termination. Any unreconciled charges will be handled through the District Attorney’s office.

Clerk/Treasurer Deputy – May or may not be a card holder. Collects and reconciles the purchase card receipts in COUNTY CARD PROGRAM.

- Monitors the status of the assigned cardholder’s purchase cards.
- Responsible for collection purchase card receipts, reviewing posted transactions in TYLER.
- Reconciles the receipts to the online activity reported for each assigned cardholder.

Department Head – must ensure appropriations are available before approving purchases to ensure the annual budget is not exceeded.

- Authorizes which departmental employees(s) will receive a purchase card.
- Responsible for authorizing a purchase card usage and expenditures.
- Conducts an annual review of department cardholders and reconciles with the Clerk/Treasurer.



- Collects purchase cards from terminated employees and arranges for card cancellation.
- Verifies if any employee transferred into department with purchase access should retain purchase card privileges or if card should be cancelled. Forwards this information to the Clerk/Treasurer.

Program Administrator – May or may not be a cardholder. County Elected Official who is responsible for managing all aspects of the purchase card program.

- Provides training for authorized purchase card holders.
- Coordinates the enrollment, changed and termination of purchase cards.
- Notifies the appropriate department head of unauthorized purchase card usage.

## **2.0 Program Overview**

This program introduces a new way of purchasing through electronic invoicing and payment processing using Nevada State Bank Commercial Card system.

The program allows an authorized cardholder to acquire materials and supplies needed to maintain the daily operations of the County. The objectives of the program are:

1. Reduce cost of processing high volume, low dollar transactions.
2. Reduce approval processing time.
3. Eliminate lead time needed to purchase materials and supplies.

**This program is NOT intended to avoid or bypass appropriate purchasing or payment procedures. The program is intended to enhance the existing process.**

The purchase card program is designed for purchasing materials and supplies with a single transaction limit of \$3,00 for elected official or \$1,000 for all other card holder or the documented approved limit set by the County Commissioner's. This amount can be revised at any time and changed by the County Clerk/Treasurer. The Clerk/Treasurer can also make a temporary card limit increase, per a letter of direction from the Supervisor.

This program is designed to be simple and easy to use for small dollar transactions. Controls are in place to provide protection to the cardholders and Esmeralda County.

The purchase card can be used for:

1. In store purchases
2. Online purchases, when you cannot get the item through other means or by setting up an account to get invoices processed in normal billing paying procedure.
3. Postage
4. Hotel Rooms and Conference

Each cardholder is responsible for the security of the card and accountable for all transactions on his/her card.

1. The card is issued in the employee's, supervisor, or elected officials name; therefore, the purchase card CAN ONLY be used by the card holder.
2. Cardholder may not use a personal rewards card of any type (e.g., frequent flyer miles, fuel perks, etc.) in connection with the county purchase card.

***The purchase card is NOT to be used for personal purchases under any circumstances.***

As we continue to improve the way we conduct business, the use of the purchase card program will help make significant reductions in processing small dollar transactions.

Feedback is essential to ensure the ongoing success of the program. We want to know if there are issues and welcome your thoughts and suggestions.

If there are any questions about the program or additional information is needed, please contact the Clerk/Treasurer.

### **3.0 Cardholder Guidelines**

#### ***Requesting a Purchase Card***

The request for a purchase card must be approved by the Esmeralda County Board of Commissioner's.

- a. Employee completes the purchase card request form (page 13). Once completed then the form is turned into the Clerk/Treasurer.
- b. The Clerk/Treasurer will look over the form to ensure all information is correct. Once she is satisfied the form is correct, she will draft an agenda request for approval by the County Commissioners.
- c. Once approved the Clerk/Treasurer or designee will schedule scheduled training.
- d. Employee signs the "Agreement to Accept Purchase Card" (page 12) A copy of this will be sent down to the Auditor.
- e. The Clerk/Treasurer issues county credit card to employee.

NOTE: The employee's signature on the "Agreement to Accept Purchase Card" indicates an understanding of the program and agreement to adhere to the policies and guidelines established for the program.

Although the card is issued in the employee's name, it is the property of the County and Nevada State Bank. It is to be used for County purchases ONLY and in accordance with these guidelines.

### **3.1 Card Issuance/Administration**

All cards will be issued by the Clerk/Treasurer with the approval of the County Commissioner's.

County Funds are committed each time the purchase card is used. This is a responsibility that needs to be taken seriously.

Audits will be conducted monthly of all credit card activity. Consequence, ranging from revocation of purchase privileges to termination of employment will be invoked for improper use.

### **3.2 Card Controls and Limits**

The purchase program is designed to give the greatest amount of flexibility for The County purchasing needs. Any restrictions placed on the card are designed to protect the cardholders and the county. If a cardholder attempts a purchase which exceeds the spending limit, or from a merchant outside of the approved merchant category coded, the transaction will be declined. This ensures the purchase is within controls and limits established to safeguard against improper or fraudulent use.

- a. The credit card program has an established single transaction limit of \$3,000.
- b. Cardholders shall not intentionally split a purchase that exceeds the spending limit with the intent of processing smaller transactions to avoid the transaction limit.
- c. Treasurer's approval is required to increase a cardholder's single transaction limit.
- d. The Clerk/Treasurer restricts items or merchants according to how the department needs to use the card.
- e. For unauthorized card use, see page 9

### **Purchase Guidelines**

#### **Making A Purchase**

Cardholder should confirm the vendor accepts Visa Cards.

All receipts must be signed by the Cardholder and submitted to the Auditor for credit card payment.

In Store Purchases – Cardholder must sign the charge receipt and obtain a detailed receipt as supporting documentation.

Internet Orders – Must be ordered through a secure network connection. Cardholder can **ONLY** make purchases from “secure sites” **DO NOT SAVE CARD NUMBER ON ANY WEBSITE.**

A secure website uses <https://www>. The “s” means the website is secure.

The “lock” symbol indicates the website is secure.

Telephone Orders – Request a faxed or emailed order confirmation as your receipt. If not available, provide a signed written description of the items(s) ordered.

Fax Orders – Do not fax card number. Cardholder must call and give card number over the phone. This method is being phased out and will not be accepted after 2025.

For out-of-town travel, Cardholders shall submit paper receipts the first day back in the office.

Purchases should not include NEVADA SALES TAX. If vendor requires a sales tax exemption form, contact the County Auditor. We have a letter that explains the county as tax exempt. The tax letter is only for county business. If it is found to have been used for personal business, there may be legal ramifications.

**The person whose name is on the credit card is the only one authorized to use the card. This person is also responsible for ensuring that all charges are following these guidelines.**

The Cardholder is responsible for obtaining all documentation regardless of who receives the shipment.

Acceptable receipt documentation includes a signed credit card slip, a sales receipt, packing slip, cash register tape or a combination thereof, which contains all the following:

- Vendor name
- Last 4 numbers of the card
- Purchase amount
- Description of the item(s) purchased.
- Date of purchase
- Cardholder signature

**Please take precautions to store and maintain receipts until it is time to submit them.**

If Cardholder cannot produce a receipt, they are required to sign and complete the *Lost Receipt* section of the Credit Card Administrative Form (page 16) Cardholder may be required to reimburse the County for undocumented purchases if subsequent review indicates the purchase, was an unauthorized use. If you have any questions, please call the Auditor.

If there is a discrepancy, refer to the Disputed Transaction Resolution section of this document (page 16) Habitual failure to retain and turn in receipts will result in revocation of credit card privileges. Department Heads are responsible for spending within their annual appropriation budget.

### **ACTION REQUIRED**

- Mutual aid (travel and supplies)
- Temporary increase in spending limit
- Individual cases that require an increase in spending and provide a

benefit to the county.

To handle these action items, please send an email to [celgan@esmeraldacountynv.org](mailto:celgan@esmeraldacountynv.org), or call the Clerk/Treasurer at 775 485-6309.

### **ALLOWABLE TYPE OF EXPENSES**

Subscriptions, books, memberships

Office supplies

Computer supplies, software

Materials, supplies, tools

Education and meeting expenses (not including meals)

Callout meals

Uniforms

Fuel for County vehicles during travel out of town or when County fuel pumps are disabled.

Hotels

Automotive Parts

If you have an odd circumstance that you need to use a card for, but the product is not listed above, call the Auditor to gain permission.

Remember this is ONLY if you cannot secure the product/service by other means.

### **UNAUTHORIZED CARD USE**

Cash advances

Personal use

Contractual and/or professional services (where a contract requires appointing authority approval)

Donation to charitable organizations

Construction trade work

Electronic online auction house purchases (eBay, etc.) unless Approved by the Department Head in advance, in writing.

Alcoholic beverages



Entertainment  
Payments to individuals and/or employees  
Prescription drugs and controlled substances  
Weapons and ammunition (except as approved by the Sheriff)  
Hazardous chemicals, except as needed in the normal operations of a department  
Gift cards (contact the County Auditor for all gift card)  
Personal travel expenses (in-room movies, mini-bar, alcoholic Beverages, etc.)  
Travel Expenses (outside of the scope of the meeting or conference)  
Food, unless prior approval has been obtained.  
Meals for which a per diem has been paid to the employee.  
Meal tips more than 20%

#### **ABUSE/NEGLIGENT USE**

Intentionally splitting a purchase to circumvent delegated authority or transaction limit.  
Failing to maintain receipts and other documentation or approvals  
Lack of care in protecting card information  
Allowing others to use the card

#### **MISUSE OF CARD**

Will result in revocation of Credit Card privileges and cancellation of Card.

A Cardholder found to have fraudulently used a credit card is personally liable for all fraudulent charges and is required to reimburse the county for the charges. If the cardholder is not cooperative in this, then it will go do the District Attorney for further action taken.

Cardholder may be subject to disciplinary action up to and including termination of employment. The matter may be referred to the District Attorney for further action, including criminal prosecution. For certain types of fraudulent misuse, employment termination is Mandatory and immediate.

#### **REVOCAION PROCEDURE**

Immediately notify the County Auditor and the County Treasurer with a letter of direction. Clerk/Treasurer will cancel the credit card with Nevada State Bank. Cardholder must surrender card to Clerk/Treasurer within 24 hours.

### **ACCOUNTING REQUIREMENTS**

Record keeping is essential to ensure the success of this program:

Receipts must be submitted to the County Auditor within 1 week of purchase or as soon as the product arrives. The supervisor/elected official reconciles receipts in Tyler or the Nevada State Bank online portal. The supervisor/Elected Official reviews, approves, and signs the excel cover sheet for credit cards. All original receipts will be retained by Finance Department per the schedule of retention and NRS statues that apply. The monthly statement billing cycle ends on the last day of every month. All billing cycle transactions not previously submitted are due to the Accounts Payable Clerk by the second working day of the month. Credit Card activity can be audited at any time.

### **DISPUTED TRANSACTION RESOLUTION**

It is the Cardholder's responsibility to contact the vendor. If the vendor agrees an error has been made, the cardholder's account should be corrected. The County Auditor and Clerk/Treasurer must be informed the transaction is being disputed as a reminder that the item is still pending resolution. Use the Disputes section of Credit Card Administrative Form (page 16) to make a record of all conversations and/or correspondence.

If the vendor does not agree an error has been made, contact the Program Administrator. Provide a copy of the completed credit card Administrative Form noting the amount in question. Keep a copy for your records. Disputes should be resolved immediately.

### **LOST OR STOLEN CARDS**

The credit card is the property of Zions Bank Corp. and should be secured the same as a personal credit card. If the card is lost or stolen, report it immediately to the number shown below. Written confirmation of cancellation must then be confirmed to the Clerk/Treasurer by completing the Lost or Stolen Credit Card section of the credit card Administrative Form (page 16) Prompt action in this situation can reduce the County's liability for fraudulent charges. Upon receipt of the call, the Credit Card will be cancelled. Re-issuance of the Credit Card will be coordinated through the Program Administrator.

### **LOST RECEIPTS**

It is the responsibility of the cardholder to request a duplicate receipt from the vendor. If unable to obtain a duplicate, complete the *Lost Receipt* section of the Credit Card Administrative Form (page 16)

### **CARDHOLDER FRAUD ALERTS**

Consider this information as an opportunity to strengthen our defense against fraudsters. Please do your part in safeguarding our business and yourself by enrolling in cardholder alerts.

**CREDIT CARD ADMINISTRATIVE FORM**

Cardholder: \_\_\_\_\_

Dept: \_\_\_\_\_

Last four of Credit Card No: \_\_\_\_\_

\_\_\_\_\_  
Cardholder Signature

\_\_\_\_\_  
Date

Forward the original form to the Clerk/Treasurer.  
Email copy of signed form to: County Recorder/Auditor

**DISPUTES**

**DISPUTE (check one):**

- Credit Not Posted (attached Credit Slip)  Incorrect Amount (attach sales receipt)
- Duplicate Posting  Other

Merchant Name: \_\_\_\_\_ Dollar Amount: \_\_\_\_\_

Describe Dispute : \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**LOST OR STOLEN CREDIT CARD**

**REASON (check one):**

- Lost card  Stolen card  Other

Describe Situation: \_\_\_\_\_  
\_\_\_\_\_

NOTE: Cardholder MUST contact Nevada State Bank customer service to report missing Credit Card, 1-888-635-8317.

Date card was reported to Nevada State Bank : \_\_\_\_\_

Approval for ordering replacement card: \_\_\_\_\_  
*Department Head Signature and Date*

**Lost Receipts**

What was purchased: \_\_\_\_\_ Purchase Amount: \_\_\_\_\_

Vendor Name and Address: \_\_\_\_\_

EXPLANATION: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Please also do a Letter of Direction to the County Auditor explaining that the receipt was lost. Submit this with the County Credit Card cover sheet for payment.**





**ESMERALDA COUNTY  
CREDIT CARD REQUEST FORM**

*Before submitting this form, please be sure you have read and understand the Purchasing Card Program Procedures Manual & Guidelines. By making this request, you agree to go through the required training, and abide by these procedures and guidelines. Failure to follow the procedures and/or comply with the guidelines may result in revoking of credit card privileges and potentially subject you to disciplinary action, up to and including dismissal.*

Employee Name: \_\_\_\_\_

(as it will appear on Credit Card)

Department: \_\_\_\_\_

Position: \_\_\_\_\_

SS Number (last four digits): \_\_\_\_\_

Date of birth: \_\_\_\_\_

Work Phone Number: \_\_\_\_\_

Home Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

***(You will be contacted by the Clerk/Treasurer and asked to provide a 4-digit and/or letter identifier that you will need to know if you must contact Nevada State Bank Customer Service about your card.)***

I have received and read the Purchasing Card Program Procedures Manual & Guidelines, including the Agreement to Accept Credit Card. I hereby agree to comply with its terms and conditions. I understand that if this request is approved, my continued use of the Credit Card is at the discretion of the County Clerk/Treasurer and County Commissioners, and that this program can be modified or discontinued at any time.

This was presented and approved on \_\_\_\_\_ at a regular County Commissioner Board meeting.

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department Head Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Appointing Authority Signature

\_\_\_\_\_  
Date



RESOLUTION NO. 23-R-20

**RESOLUTION BY THE COUNTY COMMISSIONERS OF ESMERALDA COUNTY, STATE OF NEVADA, CERTIFYING THE SPECIAL ASSESSMENT FEE FOR GOLDFIELD UTILITY, COUNTY WIDE SPECIAL ASSESSMENT FEE FOR SOLID WASTE, FISH LAKE VALLEY GROUND WATER BASIN FEE AND THE TAX RATE FOR THE FISCAL PERIOD STARTING JULY 1<sup>ST</sup>, 2023, IN ACCORDANCE WITH NRS 361.460.**

WHEREAS, NRS 361.640 states that immediately after the Nevada Tax Commission shall certify the combined tax rate, the Board of County Commissioners shall by resolution proceed to levy the tax rate required for the fiscal year beginning the succeeding July 1, designating the number of the each \$100.00 of property levied for each fund.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Esmeralda County, now, that the Nevada Tax Commission has certified the combined tax rate, that the levy of taxes in Esmeralda County per parcel for the fiscal period beginning July 1<sup>st</sup>, 2023, shall be in accordance with the following schedule for each fund on \$100.00 of property.

STATE:	.1700
GENERAL:	2.1281
SCHOOL:	.7500
STATE INDIGENT:	.0150
MEDICAL INDIGENT:	.0100
HEALTH & WELFARE:	.0200
AGRICULTURAL EXTENSION:	.0000
YOUTH SERVICES:	.0010
CAPITAL PROJECT FUND:	.0250
<b>TOTAL GENERAL RATE:</b>	<b>3.1191</b>
GOLDFIELD TOWN RATE:	.00
SILVER PEAK TOWN RATE:	.00
SOLID WASTE SPECIAL ASSESSMENT FEE:	
VACANT LAND PARCEL	\$56.00
PARCEL WITH A RESIDENCE	\$66.00
PARCEL WITH A COMMERCIAL RATE	\$150.00
GOLDFIELD UTILITY SPECIAL ASSESSMENT FEE:	\$100.00
WATER ACCESS ASSESSMENT FEE (FOR DESIGNATED PARCELS)	
GOLDFIELD UTILITY SEWER SPECIAL ASSESSMENT FEE:	\$15.00

SEWER ACCESS ASSESSMENT FEE (FOR DESIGNATED PARCLES)

STATE SPECIAL ASSESSMENT FLV GROUND WATER BASIN #117 FEE (ATTACHED "A")	\$13,080.39
STATE SPECIAL ASSESSMENT CLAYTON VALLEY BASIN #143 FEE (ATTACHED "B")	\$11,927.79
STATE SPECIAL ASSESSMENT BIG SMOKEY VALLEY BASIN #137B FEE (ATTACHED "C")	\$157.59

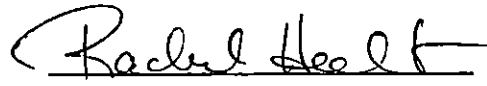
Date this 30<sup>th</sup> day of June, 2022

Ayes: 2

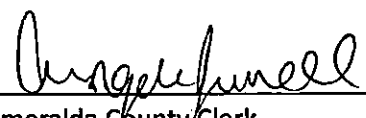
Nays: 0

Abstains: 0

  
Ralph Keyes, Chairman

  
Rachel Holt, Vice Chairman

\_\_\_\_\_  
Delon "De" Winsor, Commissioner

ATTEST:   
Esmeralda County Clerk



**MORE COPS**

**More Cops Officers  
Sales & Use Tax Act of 2005, Chapter 249  
Summary # of Additional Officers Since Inception**

<u>Cities</u>	<u># since Inception</u>	<u>Total Officers</u>
Boulder City	6	38
Henderson	160	445
Las Vegas	647	2,894
Mesquite	9	
North Las Vegas	59	
Nye County	23	

This is considered a County Optional Sales Tax - Voter Approved in Clark County and Nye County.

AN ACT relating to taxation; authorizing the Board of County Commissioners of Clark County to increase sales and use tax to employ and equip additional police officers for the Boulder City Police Department, Henderson Police Department, Las Vegas Metropolitan Police Department, Mesquite Police Department and North Las Vegas Police Department; and providing other matters properly relating thereto. [Approved: June 3, 2005].

# BOULDER CITY

**CITY OF BOULDER CITY**  
**Sales Tax Initiative (Assembly Bills No. 418, 461, 572 & Senate Bill No. 1**  
**More Cops Revenues and Expenditures - Total Funds**

Commitment Item	Fiscal Year 2018 Actual**	Fiscal Year 2019 Actual**	Fiscal Year 2020 Actual**	Fiscal Year 2021 Actual**	Fiscal Year 2022 Actual**	Fiscal Year 2023 Jul 2022- Sep 2022	Fiscal Year 2023 Oct 2022- Dec 2022	Fiscal Year 2023 Jan 2023- Mar 2023	Fiscal Year 2023 Actual Year to Date	Inception to Date Total
4342 Other Misc. Revenue				11,109	12,047	805			\$ 805	\$ 23,961
4712 Interest Income /FMV Adj			5,916	960	(4,106)	2,747	5,603	9,761	\$ 18,111	\$ 20,881
4106 More Cops Sales Tax	923,736	\$ 916,512	\$ 949,394	\$ 951,675	\$ 1,213,998	110,898	312,770	339,565	\$ 763,233	\$ 13,783,805
4902 Operating Transfers In									\$ -	\$ -
4780 Sale of Fixed Assets									\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 923,736</b>	<b>\$ 916,512</b>	<b>\$ 955,310</b>	<b>\$ 963,744</b>	<b>\$ 1,221,939</b>	<b>\$ 114,450</b>	<b>\$ 318,373</b>	<b>\$ 349,326</b>	<b>\$ 782,149</b>	<b>\$ 14,214,538</b>
5001 Full Time Salaries	426,558	389,926	442,202	445,297	405,133	85,720	152,592	135,667	373,979	6,985,445
5614 Uniform / Clothing Allowance	14,023	14,998	13,913	17,163	12,177	2,363	3,421	5,246	11,030	250,491
5010 PERS/able Overtime				199	435	0	0	0	0	634
5012 Overtime	7,510	28,704	62,084	38,796	44,554	1,600	9,895	6,153	17,648	472,687
5028 Group Insurance	59,063	68,575	69,300	75,338	54,338	17,850	22,050	22,200	62,100	1,058,321
5024 FICA-Medicare	6,609	7,222	8,432	7,911	7,238	1,609	2,598	2,305	6,512	122,582
5020 Retirement Contributions	158,614	158,414	184,447	182,829	169,720	36,855	62,031	53,707	152,593	2,682,372
5022 Industrial Insurance	38,296	37,129	41,557	48,302	43,107	5,254	5,085	37,046	47,385	535,436
5032 Pro Svcs-Medical	3,274	2,431	2,491	2,798	3,027	785	896	914	2,595	47,314
5102 Professional						200	0	0	200	3,825
5103 Other Professional Services					0	0	0	0	0	-
5303 R&M Vehicles			4,024		17,550	1,294	2,620	4,048	7,962	92,168
5401 Rental Equipment					14,000	14,000	0	0	14,000	28,000
5502 Communications					2,767	2,979	2,097	2,259	7,335	10,102
5507 Printing/Reproduction					0	0	0	0	0	1,040
5509 Training				1,486	429	0	0	0	0	1,915
5603 Police Equipment		534			0	0	0	0	0	30,451
5611 Operating Supplies	4,493				0	0	0	0	0	76,401
5701 Minor Equipment					0	0	0	0	0	4,458
5604 Fuel				10,655	23,175	5,079	3,904	3,228	12,210	48,040
5903 CO-Equipment	129,325	88,101	111,166						0	709,502
5905 CO-Furn&Fixtures									0	4,911
<b>TOTAL EXPENDITURES</b>	<b>\$ 847,764</b>	<b>\$ 796,035</b>	<b>\$ 935,571</b>	<b>\$ 834,798</b>	<b>\$ 801,275</b>	<b>\$ 175,588</b>	<b>\$ 267,188</b>	<b>\$ 272,774</b>	<b>\$ 715,560</b>	<b>\$ 13,164,095</b>
<b>FUND BALANCE</b>	<b>\$ 294,018</b>	<b>\$ 414,495</b>	<b>\$ 434,234</b>	<b>\$ 583,180</b>	<b>\$ 983,844</b>	<b>\$ 922,706</b>	<b>\$ 973,891</b>	<b>\$ 1,050,443</b>	<b>\$ 1,050,443</b>	<b>\$ 1,050,443</b>
	<b>FY 2017-2018</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>	<b>FY 2022-2023</b>	<b>FY 2022-2023</b>	<b>FY 2022-2023</b>	<b>FY 2022-2023</b>	<b>Total Officers to Date</b>
More Cops Officers	5	6	6	5	6	6	6	6	6	6
More Cops Recruits									0	0
<b>Total More Cops Officers/Recruits</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
Crime Prevention Officers	2	2	2	2	2	2	1	1	1	1
Crime Prevention Recruits	0	0	0	0	0	0	0	0	0	0
<b>Total Crime Prevention Officers/Recruits</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Total Officers General Fund	27	29	29	30	30	30	30	30	30	30
Number of Police (Non More Cops)	29	31	31	32	32	32	32	32	32	32
<b>Total All Officers</b>	<b>34</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
<b>Legislative Compliance:</b>	<b>FY18 over FY17</b>	<b>FY19 over FY18</b>	<b>FY20 over FY19</b>	<b>FY21 over FY20</b>	<b>FY22 over FY21</b>	<b>FY23 over FY22</b>	<b>FY23 over FY22</b>	<b>FY23 over FY22</b>	<b>FY23 over FY22</b>	<b>FY23 over FY22</b>
AB418 Compliance: Percentage Increase in City Contribution For Police Operating Budget	7.02%	12.06%	2.66%	7.73%	6.15%	8.72%	8.72%	8.72%	8.72%	8.72%

**CITY OF BOULDER CITY**  
**Sales Tax Initiative (Assembly Bills No. 418, 461, 572 & Senate Bill No. 1**  
**Crime Prevention Revenues and Expenditures**

Commitment Item	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual**	Fiscal Year 2020 Actual**	Fiscal Year 2021 Actual**	Fiscal Year 2022 Actual**	Fiscal Year 2023 Jul 2022- Sep 2022	Fiscal Year 2023 Oct 2022 - Dec 2022	Fiscal Year 2023 Jan 2023-Mar 2023	Fiscal Year 2023 Actual Year to Date	Inception to Date Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4342 Other Misc. Revenue				4,640	4,006	1,572			1,572	10,218
4712 Interest Income / FMV Adj				351	(932)	598			4,462	6,520
4107 Crime Prevention Sales Tax	\$ 301,333	\$ 247,031	\$ 252,278	\$ 255,477	\$ 327,419	29,939	94,525	102,623	227,087	1,610,625
4702 Operating Transfers In										
4780 Sale of Fixed Assets										
<b>TOTAL REVENUES</b>	<b>\$ 301,333</b>	<b>\$ 247,031</b>	<b>\$ 254,917</b>	<b>\$ 260,467</b>	<b>\$ 330,493</b>	<b>\$ 32,109</b>	<b>\$ 95,880</b>	<b>\$ 105,132</b>	<b>\$ 233,121</b>	<b>\$ 1,627,362</b>
5001 Full Time Salaries	158,908	159,878	151,314	151,314	114,361	25,502	39,062	30,099	94,663	679,124
5614 Uniform / Clothing Allowance	5,588	6,158	4,505	4,505	4,162	0	1,368	0	1,368	21,781
5012 Overtime	12,577	14,003	21,200	21,200	12,183	3,489	650	1,384	5,523	65,486
5028 Group Insurance	26,250	23,100	26,775	26,775	20,250	8,275	5,225	7,050	20,550	116,925
5024 FICA-Medicare	2,517	2,620	2,674	2,674	2,000	504	638	509	1,651	11,461
5020 Retirement Contributions	62,465	67,821	61,988	61,988	45,308	9,513	12,946	10,732	33,191	270,773
5022 Industrial Insurance	12,453	14,089	23,459	23,459	19,926	1,073	5,470	6,694	13,237	83,164
5032 Pro Svcs-Medical		1,192	546	546	1,074	223	51	51	325	3,136
5102 Professional					400	80	0	0	0	480
5103 Other Prof Services					1,235	0	0	0	0	1,235
5303 R&M Vehicles	3,988	1,301			8,291	259	524	810	1,592	15,182
5401 Rental Equipment					5,600	5,600	0	0	5,600	11,200
5502 Communications					706	586	419	452	1,467	2,173
5509 Training				375	0	0	0	0	0	375
5604 Fuel			2,873	2,873	6,574	1,016	726	646	2,388	11,835
5507 Printing/Reproduction										0
5603 Police Equipment										0
5611 Operating Supplies										0
5701 Minor Equipment										0
5903 CO-Equipment	54,278									54,280
5905 CO-Furn&Fixtures										0
<b>TOTAL EXPENDITURES</b>	<b>\$ 54,278</b>	<b>\$ 284,756</b>	<b>\$ 290,161</b>	<b>\$ 295,708</b>	<b>\$ 242,070</b>	<b>\$ 56,130</b>	<b>\$ 67,090</b>	<b>\$ 58,426</b>	<b>\$ 181,636</b>	<b>\$ 1,348,609</b>
<b>FUND BALANCE</b>	<b>\$ 247,055</b>	<b>\$ 209,330</b>	<b>\$ 174,086</b>	<b>\$ 138,845</b>	<b>\$ 227,269</b>	<b>\$ 203,248</b>	<b>\$ 232,048</b>	<b>\$ 278,754</b>	<b>\$ 278,754</b>	<b>\$ 278,754</b>
<b>Crime Prevention Officers</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Crime Prevention Recruits</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total Crime Prevention Officers</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>More Cops Officers</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>More Cops Recruits</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Total Crime Prevention Officers</b>	<b>27</b>	<b>29</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>Total Officers General Fund</b>	<b>32</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>
<b>Number of Police (Non Crime Prevention)</b>	<b>34</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
<b>Total All Officers</b>	<b>34</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
<b>Legislative Compliance:</b>	<b>FY18 over FY17</b>	<b>FY19 over FY18</b>	<b>FY20over FY19</b>	<b>FY21 over FY20</b>	<b>FY22 over FY21</b>	<b>FY23 over FY22</b>	<b>FY23 over FY22</b>	<b>FY23 over FY22</b>	<b>FY23 over FY22</b>	<b>FY23 over FY22</b>
<b>AB18 Compliance:</b>	7.02%	12.06%	2.66%	7.53%	5.86%	8.72%	8.72%	8.72%	8.72%	8.72%
Percentage Increase in City Contribution For Police Operating Budget										

HENDERSON



**Sales Tax Initiative (Assembly Bills No. 418, 461, 572 & Senate Bill No. 1)  
Crime Prevention - MORE COPS Revenues and Expenditures - ADDITIONAL 0.05**

Commitment Item	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Jul-Sep 2022	Fiscal Year 2023 Oct-Dec 2022	>>Current Quarter<< Fiscal Year 2023 Jan-Mar 2023	Fiscal Year 2023 Apr-Jun 2023	Fiscal Year 2023 Actual	Inception to Date Total
301201 Sales Tax - Police	1,083,563	4,473,090	4,809,472	4,644,033	5,119,321	6,484,290	1,647,766	2,040,034	1,829,962		5,517,761	32,131,529
310000 Interest Unrestricted	70	1,221	1,578	1,277	1,380	1,073	99	380	812		1,291	7,890
310010 Investment Earnings		8,072	39,179	62,523	30,695	38,734	29,273	46,481	36,471		112,225	291,428
310011 Unrealized Gain/Loss		(11,693)	18,494	37,364	(26,488)	(223,764)			-		-	(206,087)
310304 SIRS Reimbursements		1,079	621	2,005	2,062				-		-	5,766
305300 Reimbursements (labor)			40,573	89,579	69,419	105,319	32,404	65,372	40,029		137,806	442,696
401200 Transfers-In												
<b>TOTAL REVENUES</b>	<b>\$ 1,083,633</b>	<b>\$ 4,471,769</b>	<b>\$ 4,909,917</b>	<b>\$ 4,836,781</b>	<b>\$ 5,196,388</b>	<b>\$ 6,405,652</b>	<b>\$ 1,709,542</b>	<b>\$ 2,152,267</b>	<b>\$ 1,907,275</b>	<b>\$ -</b>	<b>\$ 5,769,083</b>	<b>\$ 32,673,223</b>
501000 Salaries - Full Time	23,065	1,369,710	1,532,157	1,769,425	1,730,172	1,809,432	405,465	507,306	466,722		1,379,493	9,613,455
501002 Salaries - Overtime		16,146	53,833	80,678	73,512	116,362	40,059	57,408	26,281		123,748	464,279
501004 Salaries - Bonus Pay			10	17	17	42,017			584		584	42,644
501005 Salaries - Holiday Pay		16,846	84,920	98,084	99,081	101,499	28,045	50,335	20,985		99,366	499,797
501006 Salaries - Out of Class				55	601	778	241	85	87		413	1,847
501007 Salaries - Witness Fees - OT		948	15,282	12,394	6,577	9,694	1,443	2,159	981		4,583	49,479
501009 Salaries - Vacation			1,803		28,128	24,292						54,223
501010 Salaries - Sick Leave												
501011 Salaries - Call Out		111	5,872	3,803	12,291	19,968	5,469	13,064	4,204		22,737	64,782
501012 Salaries - Shift Differential		15,316	53,588	69,050	69,416	81,866	20,339	24,563	17,011		61,913	351,149
501013 Salaries - Stand By												
501014 PTO Exchange												
501018 Salaries-Vol Emp Sep (VESP)												
501019 Lump Sum - Performance Pay												
501020 Salaries - Extra Pay												
501022 Salaries - PTO												
501023 Salaries - Bilingual Pay			720	2,080	2,880	1,680	160		240		400	7,760
501099 Salary Adjustments		(414)				(6,512)						(6,926)
501100 Insurance Employ Med Teamsters												
501101 Insurance Employ Med SelfFund		263,310	309,105	341,881	329,713	315,388	76,327	73,462	84,403		234,191	1,793,588
501102 Medicare	951	20,222	25,315	29,581	29,390	31,807	7,147	9,549	8,977		25,673	162,937
501103 Retirement (PERS)	9,384	564,838	664,151	813,260	792,516	854,297	192,850	246,775	218,214		657,838	4,356,285
501106 Workmen's Compensation	463	66,280	52,416	61,080	102,699	263,250	34,837	45,845	37,580		118,261	664,449
501107 Workmen's Comp Heart & Lung												
501109 Clothing Allowance	52,500	6,910	51,275	57,925	54,425	39,050	7,400	15,600	5,100		28,100	290,185
501110 Deferred Compensation												
501112 Retiree Health Savings	222	6,616	6,254	6,122	5,731	47,380	12,095	15,253	14,336		41,684	114,009
501119 Professional Allowance												
501120 Retiree Medical Pricing		12,730	14,117	21,776	20,890	23,888	11,253	4,026	3,806		19,085	112,486
501199 Benefit Adjustments		(14)				(4,694)						(4,708)
601011 Mental Health Exams												
601012 Professional Services			168									168
601105 Telephone-Cellular/Pagers		1,713										1,713
601106 Telephone-Data Lines		5,578	16,426	23,447	23,346	22,003	2,524	4,339	4,593		11,457	102,256
601200 Facilities Repairs & Maint.												
601201 Equipment Repairs & Maint.												
601205 Vehicle Repairs & Maint.												
601400 Advertising												
601404 City Shop Auto Parts												
601406 Clothing & Protective Gear		19,699	6,353	15,361	5,666	7,146	1,129	3,149	371		4,649	58,874
601414 Dues, Fees & Memberships												
601417 Extradition Costs												
601418 Fees, Permits, License												
601419 Food Costs												
601421 Fuel												
601427 Travel												
601430 Minor Computer Equipment												

**Sales Tax Initiative (Assembly Bills No. 418, 461, 572 & Senate Bill No. 1)  
Crime Prevention - MORE COPS Revenues and Expenditures - ADDITIONAL 0.05**

Commitment Item	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Jul-Sep 2022	Fiscal Year 2023 Oct-Dec 2022	>>Current Quarter<< Fiscal Year 2023 Jan-Mar 2023	Fiscal Year 2023 Apr-Jun 2023	Fiscal Year 2023 Actual	Inception to Date Total
601431 Minor Equipment		383,728	20,019	51,241	12,639	83,515	2,265	30,102	11,077		43,444	594,585
601432 Operating Expenses		14,994	34,381	42,339	25,107	19,022	9,537	9,668	9,309		28,514	164,356
601433 Operating Materials				-				-	-		-	-
601434 Postage & Freight				-				-	-		-	-
601435 Printing,/Copying/Newsletters				-				-	-		-	-
601439 Rentals				-				-	-		-	-
601440 Computer Software		31,210	40,404	83				-	-		-	71,697
601441 Training & Tuition		19,126	1,443	921	572			-	-		-	22,063
601462 Ammunition				-				-	-		-	-
603005 City Shop Charges				78,866	139,548	92,574	59,766	59,766	59,766		179,298	490,286
603006 College Reimbursement				-				-	-		-	-
603007 Computer Maintenance Charges			51,504	46,838	55,916	64,428	13,926	13,926	13,926		41,778	260,464
603012 PBX Internal Charges				-				-	-		-	-
603013 Computer License Internal Chgs			86,302	115,222	122,034	64,158	35,049	35,049	35,049		105,147	492,863
603014 SNACC Internal Charges		12,641		-	19,763	21,107	20,877	-	-		20,877	74,388
603020 Property & Liability Assessment							10,365	10,365	10,365		31,095	31,095
701002 Improvements-Other than Bldg				-				-	-		-	-
701003 Major Equipment				-				-	-		-	-
701004 Major Computer Equipment			50,310	-				-	-		-	50,310
701005 Vehicles		246,689	74,288	149,411	1,450			249,154	-		249,154	720,992
901000 Transfers- Out							24,108	-	-		24,108	24,108
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,585</b>	<b>\$ 3,094,931</b>	<b>\$ 3,252,416</b>	<b>\$ 3,890,939</b>	<b>\$ 3,764,080</b>	<b>\$ 4,145,395</b>	<b>\$ 1,022,675</b>	<b>\$ 1,480,949</b>	<b>\$ 1,053,967</b>	<b>\$ -</b>	<b>\$ 3,557,591</b>	<b>\$ 21,791,936</b>
<b>FUND BALANCE</b>	<b>\$ 997,048</b>	<b>\$ 2,373,887</b>	<b>\$ 4,031,388</b>	<b>\$ 4,977,229</b>	<b>\$ 6,409,538</b>	<b>\$ 8,669,795</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$ 10,881,287</b>	<b>\$ 10,881,287</b>

	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023 Quarter 1	FY 2022-2023 Quarter 2	FY 2022-2023 Quarter 3	FY 2022-2023 Quarter 4	FY 2023 over FY 2022	Officers to Date
More Cops Officers Filled	90	93	92	90	89	102	94	98	103		1	103
Crime Prevention Officers Filled	24	25	28	29	25	26	25	29	28		2	28
Supplanted More Cops Officers											-	-
More Cops Vacant	25	22	23	25	26	13	28	24	19		6	19
Crime Prevention Officers Vacant	2	1	2	1	5	4	13	9	10		6	10
<b>Total More Cops Officers</b>	<b>141</b>	<b>141</b>	<b>145</b>	<b>145</b>	<b>145</b>	<b>145</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>-</b>	<b>15</b>	<b>160</b>
<b>Total Officers (Operating Fund)</b>	<b>274</b>	<b>272</b>	<b>274</b>	<b>273</b>	<b>273</b>	<b>274</b>	<b>285</b>	<b>285</b>	<b>285</b>	<b>-</b>	<b>11</b>	<b>285</b>
<b>Total All Officers</b>	<b>415</b>	<b>413</b>	<b>419</b>	<b>418</b>	<b>418</b>	<b>419</b>	<b>445</b>	<b>445</b>	<b>445</b>	<b>-</b>	<b>26</b>	<b>445</b>



**Henderson Police Department**

Crime Data as of March FY 2023

<b>Crime Category</b>	<b>YTD 2023</b>	<b>YTD 2022</b>	<b>% Change</b>
Murder	3	7	-57.14%
Rape	45	52	-13.46%
Robbery	139	126	10.32%
Aggravated Assault	469	378	24.07%
<b>Total Violent</b>	<b>656</b>	<b>563</b>	<b>16.5%</b>
Burglary	645	618	4.37%
Larceny Theft	3098	3244	-4.50%
Motor Vehicle Theft	840	579	45.08%
<b>Total Property</b>	<b>4,583</b>	<b>4,441</b>	<b>3.2%</b>

**Henderson Police Department**  
Police Academies - Demographic Data

Academy Class	07-09/2022	10-12/2022	01-03/2023	04-06/2023	Percent
Male	21	16	16		86.0%
Female	6	0	0		14.0%
<b>Total</b>	<b>27</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>100.0%</b>
Caucasian	16	9	9		58.1%
African American	2	2	2		9.3%
Hispanic	7	3	3		23.3%
Asian	2	0	0		4.7%
Asian Pacific Islander	0	0	0		0.0%
2 or More	0	2	2		4.7%
<b>Total</b>	<b>27</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>100.0%</b>

# LAS VEGAS

**LAS VEGAS METROPOLITAN POLICE DEPARTMENT**  
**Sales Tax Initiative (Assembly Bills No. 418, 461, 572 & Senate Bill No. 1)**  
**MORE COPPS Revenues and Expenditures - ORIGINAL FUNDS 0.25**

Commitment Item	Fiscal Year 2006 Actual	Fiscal Year 2007 Actual	Fiscal Year 2008 Actual	Fiscal Year 2009 Actual	Fiscal Year 2010 Actual	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual*	Fiscal Year 2023 Jul-Sep 2022	Fiscal Year 2023 Oct-Dec 2022	>>Current Quarter<< Fiscal Year 2023 Jan-Mar 2023	Fiscal Year 2023 Actual	Inception to Date Total	
480000 Other Misc. Revenue	-	-	61,767	-	-	356,175	37,801	-	-	29,682	-	-	-	-	-	240,129	-	-	-	-	-	725,554	
585000 Interest Income	493,819	3,838,401	8,163,436	5,480,976	3,693,903	1,604,064	1,545,083	2,217,707	1,347,101	1,226,214	1,697,508	(75,148)	190,583	3,351,631	2,986,898	(300,786)	(2,374,250)	2,642,676	251,366	395,220	3,289,262	36,381,402	
590200 Operating Transfers In	45,897,818	70,252,137	63,981,398	55,360,592	49,884,986	51,971,893	55,332,908	58,478,566	62,880,213	67,152,957	69,517,839	72,856,695	76,159,052	81,641,556	78,088,117	84,635,589	105,919,849	(7,862,217)	25,714,355	39,147,488	57,199,627	1,207,211,792	
590910 Sale of Fixed Assets	-	-	-	-	9,739	63,556	94,810	62,120	80,085	30,246	105,925	106,395	55,395	59,853	20,305	27,384	-	-	-	6,313	-	9,313	750,553
<b>TOTAL REVENUES</b>	<b>\$ 46,391,637</b>	<b>\$ 74,090,538</b>	<b>\$ 72,206,601</b>	<b>\$ 60,841,568</b>	<b>\$ 53,586,627</b>	<b>\$ 53,995,688</b>	<b>\$ 57,010,602</b>	<b>\$ 58,763,363</b>	<b>\$ 64,307,399</b>	<b>\$ 68,439,699</b>	<b>\$ 71,321,972</b>	<b>\$ 72,889,192</b>	<b>\$ 76,405,020</b>	<b>\$ 85,052,040</b>	<b>\$ 81,335,452</b>	<b>\$ 84,362,048</b>	<b>\$ 103,572,985</b>	<b>\$ (5,019,540)</b>	<b>\$ 25,974,034</b>	<b>\$ 39,542,708</b>	<b>\$ 60,495,201</b>	<b>\$ 1,245,095,301</b>	
611000 Permanent Salaries	1,547,487	9,576,176	15,944,592	26,489,323	33,057,447	33,326,040	33,192,031	32,496,960	34,074,493	38,759,106	40,325,214	42,936,612	44,899,547	46,047,534	47,628,931	51,456,353	50,176,517	12,661,693	13,182,118	12,927,680	38,711,491	620,705,853	
611200 Shift Differential	6,388	151,660	381,528	669,930	990,604	1,125,628	1,149,366	1,103,365	1,124,989	1,214,301	1,221,930	1,299,298	1,298,570	1,280,100	1,422,421	1,581,304	1,415,497	-	354,475	364,425	353,618	1,072,518	18,509,397
611230 Charge/Lead Pay	-	-	-	-	494	(391)	-	84	1,373	2,791	4,543	1,238	5,452	4,065	6,336	4,334	3,215	-	2,329	2,635	533	5,498	39,032
611240 Bonus Pay	-	-	2,907	51,925	221,500	285,300	203,337	211,102	210,572	200,269	232,247	251,538	230,956	205,149	228,988	696,690	210,462	-	250,275	250,275	12	208,856	3,649,189
611250 Special Assignment Pay	-	-	1,281	33,983	139,209	151,453	180,586	142,759	188,129	411,908	544,732	801,717	1,061,376	963,987	678,749	632,270	649,210	1,018,867	195,811	172,514	195,138	554,453	7,132,132
611260 Court Pay	-	50,726	176,960	341,044	461,900	543,237	432,327	387,889	380,825	375,955	326,200	214,140	134,881	104,949	113,923	50,633	40,739	-	47,737	139,109	4,903,530	-	
611280 Uniform/Clothing Allowance	4,050	182,235	382,141	611,951	886,871	514,804	491,723	507,504	502,242	555,219	556,097	742,989	880,639	847,806	883,995	1,169,213	1,116,496	1,043,375	237,339	(3,201)	1,277,514	12,113,489	
611310 Come Time	-	95	497	3,676	1,608	212	1,094	406	579	263	2,243	16,795	14,566	3,883	6,440	3,281	7,925	4,612	1,110	1,979	7,701	71,264	
611320 Leave Sillback	-	1,432	7,788	116,563	83,429	112,696	139,095	139,095	213,973	217,477	155,832	209,183	221,265	205,425	179,199	237,565	190,741	-	250,275	250,275	-	2,657,253	
611330 Longevity	1,313	6,755	7,744	22,783	37,617	107,829	139,890	185,247	246,875	357,119	715,498	892,759	970,374	980,536	1,018,867	895,730	206,560	-	200,878	190,949	598,396	7,193,155	
611340 Severance	207	41,474	69,300	73,565	90,177	48,384	42,567	136,139	56,693	195,956	119,974	272,035	227,765	189,516	448,776	381,316	532,171	-	121,905	175,163	324,695	3,242,709	
611310 Overtime	21,672	25,896	27,358	86,451	53,286	27,926	22,611	38,012	298,736	102,307	51,972	115,697	105,549	84,207	158,568	83,205	125,471	18,966	14,536	27,783	61,286	1,490,209	
611320 Call Back	-	834	-	178	2,951	6,369	10,000	13,692	72,774	23,678	2,706	2,860	7,325	1,407	8,115	3,209	2,682	229	879	747	1,855	1,600,635	
612000 Employee Overpayments	-	-	-	1,125	291	-	-	-	-	144	-	-	-	-	-	-	-	-	96	-	-	5,269	
619000 Group Insurance	151,109	1,048,885	2,108,776	3,919,721	5,152,064	4,869,093	4,512,807	4,393,189	5,062,501	6,130,527	6,245,317	6,608,621	6,589,422	6,791,572	6,879,381	6,925,095	6,568,402	1,742,795	1,533,628	1,793,982	5,070,404	89,026,688	
621000 FICA-Medicare	22,270	143,155	244,808	407,343	516,236	518,329	527,875	516,021	552,818	629,310	656,396	738,071	764,005	728,112	751,146	809,079	812,819	229,777	231,958	215,651	677,385	10,016,177	
623000 Retirement Contributions	339,253	2,576,805	4,947,813	8,221,234	12,130,365	12,661,552	13,538,503	13,341,675	14,149,458	16,039,059	16,850,054	18,377,521	19,118,911	19,477,478	21,082,217	23,007,051	22,956,114	5,777,784	5,977,219	5,861,282	17,616,285	266,431,348	
623200 Other OPEB Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,558,406	
624000 Unemployment Compensation	1,586	10,129	16,869	26,793	33,864	33,922	-	-	36,995	41,038	-	-	-	-	-	-	-	-	-	-	-	201,127	
625000 Industrial Insurance	44,410	413,997	484,230	1,079,276	1,032,188	511,287	523,493	1,247,304	1,671,349	1,291,677	1,249,119	2,072,022	1,614,407	1,867,928	1,874,632	1,901,247	2,413,993	884,508	877,918	822,123	2,584,550	23,677,106	
630000 Professional Services	-	-	-	2,156	2,486	2,951	3,363	-	22,564	3,402	4,043	4,070	3,924	3,834	1,881	2,076	1,917	-	-	-	1,917	62,319	
634000 Pro Svcs-Medical	16,215	96,350	108,570	151,810	22,490	-	-	64,415	27,518	27,308	66,919	71,405	48,020	29,185	41,538	35,200	8,868	6,285	6,793	21,946	828,890	-	
640320 R&M Equipment	-	-	-	2,955	4,829	-	2,671	-	29,986	52,624	56,952	-	-	83,142	37,486	37,967	3,242	-	15,042	-	18,284	331,935	
640340 R&M Vehicles	-	356,389	367,593	520,279	687,845	544,758	471,444	501,131	522,695	499,912	428,456	392,690	378,496	423,786	497,811	568,743	588,204	130,243	179,811	171,945	481,998	8,230,315	
640341 Warranties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,633	
641000 Other Rental Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	28	32	
641100 Land & Buildings	-	-	-	-	-	-	-	-	-	2,760	892	900	1,608	-	-	-	-	-	-	-	-	6,160	
644200 Medical	-	-	32,711	-	-	-	-	-	18,217	4,033	26,546	22,317	45,509	25,785	26,198	28,051	4,356	13,720	4,322	22,398	251,765		
644210 Physicals-Employment	29,601	101,898	89,427	170,917	34,070	-	-	-	12,573	23,796	45,088	50,390	27,194	23,979	23,118	19,585	7,337	6,531	8,090	19,858	687,517		
644220 Physicals-Annual	-	-	115,407	118,350	256,950	276,380	263,620	220,586	199,080	213,300	236,605	237,000	250,825	266,015	266,786	284,412	290,640	-	290,640	-	290,640		
645000 Other Travel	-	362,700	544,056	517,308	-	-	-	1,947,685	1,034,652	688,999	1,025,905	841,578	770,387	1,248,533	1,348,063	1,348,702	2,589,648	-	2,077,162	-	16,261,428		
646100 Telephone - Local	-	-	-	-	-	-	-	23,354	25,698	-	-	-	-	-	-	-	-	-	-	-	-	49,052	
646120 Cell Phones/Aircards	-	-	-	-	-	-	-	-	-	84,572	176,088	168,281	179,300	189,579	234,888	293,800	47,432	79,553	64,910	191,895	1,818,403		
648100 Printing/Reproduction	-	8,840	1,656	2,163	1,215	-	-	-	841	4,991	1,451	691	1,974	8,285	5,012	3,982	3,100	-	579	-	579	44,780	
649000 Other Travel	-	188	572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	760	
649600 Mileage	-	-	412	3,410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,822	
662100 Ammunition	7,872	64,271	110,547	49,957	18,612	17,754	41,935	61,336	140,221	100,021	82,598	111,077	279,047	321,325	333,531	298,944	230,027	-	44,864	274,891	2,313,939		
662200 Police Equipment	122,496	455,979	296,035	537,168	151,180	38,136	43,798	41,666	75,229	323,568	142,377	106,936	249,578	378,212	285,949	198,889	4,332	49,567	10,718	64,647	3,731,679		
663000 Operating Supplies	160,645	134,766	14,894	4,498	1,323	-	372	-	23,153	19,184	2,226	10,459	10,627	5,421	2,378	2,731	959	-	5,430	6,390	399,066		
663200 Food	-	-	-	-	-	-	-	-	7,548	740	2,442	9,398	1,095	809	1,006	1,028	-	-	-</				

**LAS VEGAS METROPOLITAN POLICE DEPARTMENT**  
**Sales Tax Initiative (Assembly Bills No. 418, 461, 572 & Senate Bill No. 1)**  
**MORE COPS Revenues and Expenditures - SUPPLANTED FUNDS**

Commitment Item	Fiscal Year 2015 Actual	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual*	Fiscal Year 2023 Jul-Sep 2022	Fiscal Year 2023 Oct-Dec 2022	>>Current Quarter<< Fiscal Year 2023 Jan-Mar 2023	Fiscal Year 2023 Actual	Inception to Date Total
480000 Other Misc. Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
585000 Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-
590200 Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
590910 Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
611000 Permanent Salaries	10,814,527	-	-	-	-	-	-	-	-	-	-	-	10,814,527
611200 Shift Differential	303,449	-	-	-	-	-	-	-	-	-	-	-	303,449
611230 Charge/Lead Pay	2,016	-	-	-	-	-	-	-	-	-	-	-	2,016
611240 Bonus Pay	50,067	-	-	-	-	-	-	-	-	-	-	-	50,067
611250 Special Assignment Pay	82,835	-	-	-	-	-	-	-	-	-	-	-	82,835
611260 Court Pay	93,730	-	-	-	-	-	-	-	-	-	-	-	93,730
611280 Uniform/Clothing Allowance	144,764	-	-	-	-	-	-	-	-	-	-	-	144,764
611310 Comp Time	-	-	-	-	-	-	-	-	-	-	-	-	-
611320 Leave Sellback	77,657	-	-	-	-	-	-	-	-	-	-	-	77,657
611330 Longevity	337,211	-	-	-	-	-	-	-	-	-	-	-	337,211
611340 Severance	158,756	-	-	-	-	-	-	-	-	-	-	-	158,756
613100 Overtime	19,362	-	-	-	-	-	-	-	-	-	-	-	19,362
613120 Call Back	410	-	-	-	-	-	-	-	-	-	-	-	410
619000 Employee Overpayments	-	-	-	-	-	-	-	-	-	-	-	-	-
621000 Group Insurance	1,515,274	-	-	-	-	-	-	-	-	-	-	-	1,515,274
622100 FICA-Medicare	186,617	-	-	-	-	-	-	-	-	-	-	-	186,617
623000 Retirement Contributions	4,746,940	-	-	-	-	-	-	-	-	-	-	-	4,746,940
623200 Other OPEB Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
624000 Unemployment Compensation	12,166	-	-	-	-	-	-	-	-	-	-	-	12,166
625000 Industrial Insurance	372,274	-	-	-	-	-	-	-	-	-	-	-	372,274
630000 Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
634000 Pro Svcs-Medical	-	-	-	-	-	-	-	-	-	-	-	-	-
640320 R&M Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
640340 R&M Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-
640341 Warranties	-	-	-	-	-	-	-	-	-	-	-	-	-
641000 Other Rental Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
641100 Land & Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
644200 Medical	-	-	-	-	-	-	-	-	-	-	-	-	-
644210 Physicals-Employment	-	-	-	-	-	-	-	-	-	-	-	-	-
644220 Physicals-Annual	-	-	-	-	-	-	-	-	-	-	-	-	-
645000 Other Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
646100 Telephone - Local	-	-	-	-	-	-	-	-	-	-	-	-	-
646120 Cell Phones/Aircards	-	-	-	-	-	-	-	-	-	-	-	-	-
648100 Printing/Reproduction	-	-	-	-	-	-	-	-	-	-	-	-	-
649000 Other Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
649600 Mileage	-	-	-	-	-	-	-	-	-	-	-	-	-
662100 Ammunition	-	-	-	-	-	-	-	-	-	-	-	-	-
662200 Police Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
663000 Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
665200 Food	-	-	-	-	-	-	-	-	-	-	-	-	-
663400 Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
663430 Books	-	-	-	-	-	-	-	-	-	-	-	-	-
663500 Wearing Apparel	-	-	-	-	-	-	-	-	-	-	-	-	-
663600 Minor Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
663610 Computers & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
663810 Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-
663900 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
673510 Int-Sec Lend Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
679000 Other, Nonspecific	-	-	-	-	-	-	-	-	-	-	-	-	-
679200 License & Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
679220 Software Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
679300 Dues	-	-	-	-	-	-	-	-	-	-	-	-	-
679310 Subscriptions	-	-	-	-	-	-	-	-	-	-	-	-	-
679750 Reimbursements - Non	-	-	-	-	-	-	-	-	-	-	-	-	-
680400 CO-Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
680470 CO-Furn&Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,918,045</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,918,045</b>
<b>FUND BALANCE</b>	<b>\$ (18,918,045)</b>	<b>\$ (18,918,045)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>				<b>FY 2022-2023</b>	<b>Officers to Date</b>
<b>More Cops Officers</b>	-	-	-	-	-	-	-	-				-	-
<b>Additional 0.05 More Cops Officers</b>	-	-	-	-	-	-	-	-				-	-
<b>Supplanted More Cops Officers</b>	147	(147)	-	-	-	-	-	-				-	-
<b>More Cops Recruits</b>	-	-	-	-	-	-	-	-				-	-
<b>Additional 0.05 More Cops Recruits</b>	-	-	-	-	-	-	-	-				-	-
<b>Total Supplanted More Cops Officers</b>	147	(147)	-	-	-	-	-	-				-	-
<b>Total Officers &amp; Recruits (Operating Fund)</b>	1,837	2,032	2,071	2,141	2,204	2,165	2,175	2,182				2,151	2,151
<b>Total All Officers</b>	1,984	1,885	2,071	2,141	2,204	2,165	2,175	2,182					SEE TOTALS TAB

\*Includes fiscal year end adjustments  
 For Fiscal Year 2015, an estimated \$20 million in Salaries & Benefits expenditures will be supplanted, which equates to 152 Police Officer positions.

**LAS VEGAS METROPOLITAN POLICE DEPARTMENT**  
**Sales Tax Initiative (Assembly Bills No. 418, 461, 572 & Senate Bill No. 1)**  
**MORE COPS Revenues and Expenditures - ADDITIONAL 0.05**

Commitment Item	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual*	Fiscal Year 2023 Jul-Sep 2022	Fiscal Year 2023 Oct-Dec 2022	>>Current Quarter<< Fiscal Year 2023 Jan-Mar 2023	Fiscal Year 2023 Actual	Inception to Date Total
480000 Other Misc. Revenue	-	-	-	-	40,732	-	-	-	-	-	-	40,732
585000 Interest Income	49,400	(23,993)	1,864	17,506	31,919	26,928	(407,019)	467,549	62,105	84,580	614,234	310,840
590200 Operating Transfers In	6,958,694	14,606,324	15,268,382	16,367,515	15,655,121	16,967,759	21,234,832	7,667,763	(4,048,667)	7,848,296	11,467,392	118,526,019
590910 Sale of Fixed Assets	-	-	-	1,805	1,425	36,646	-	-	-	-	-	39,876
<b>TOTAL REVENUES</b>	<b>\$ 7,008,094</b>	<b>\$ 14,582,331</b>	<b>\$ 15,270,246</b>	<b>\$ 16,386,826</b>	<b>\$ 15,729,197</b>	<b>\$ 17,031,334</b>	<b>\$ 20,827,813</b>	<b>\$ 8,135,312</b>	<b>\$ (3,986,561)</b>	<b>\$ 7,932,876</b>	<b>\$ 12,081,627</b>	<b>\$ 118,917,466</b>
611000 Permanent Salaries	1,190,983	7,359,994	7,708,395	8,516,687	8,580,652	7,208,394	6,591,267	1,543,004	1,802,975	1,803,492	5,149,471	52,305,842
611200 Shift Differential	-	179,265	239,409	217,994	284,388	251,141	202,590	42,309	43,277	42,963	128,549	1,503,337
611230 Charge/Lead Pay	-	-	-	-	638	338	828	-	-	-	-	1,804
611240 Bonus Pay	-	3,328	45,231	21,644	28,836	28,278	100,442	26,601	-	-	26,601	254,360
611250 Special Assignment Pay	-	61,773	67,151	120,019	100,519	95,177	94,039	23,790	22,391	20,760	66,940	605,617
611260 Court Pay	-	42,485	57,840	37,678	30,653	23,301	19,831	5,927	4,301	6,723	16,951	228,739
611280 Uniform/Clothing Allowance	-	84,456	177,715	136,873	172,067	163,662	166,411	132,711	27,889	58	160,658	1,061,842
611310 Comp Time	-	1,084	1,884	1,007	932	865	-	175	1,401	930	2,506	8,278
611320 Leave Sellback	-	15,905	29,093	19,187	24,488	16,286	21,736	-	27,970	-	27,970	154,663
611330 Longevity	-	102,651	119,349	86,177	81,026	49,692	48,199	11,369	11,380	12,677	35,427	522,521
611340 Severance	-	21,849	53,401	50,431	50,813	47,741	39,305	-	11,936	11,519	23,455	286,996
613100 Overtime	-	10,844	12,677	16,671	28,422	18,160	25,450	5,875	2,652	8,913	17,439	129,662
613120 Call Back	-	-	392	-	2,344	631	528	-	-	280	280	4,174
619000 Employee Overpayments	-	-	-	-	-	-	-	-	-	-	-	-
621000 Group Insurance	226,050	1,262,548	1,226,986	1,393,330	1,322,234	1,024,872	894,593	213,969	219,080	260,093	693,142	8,043,755
622100 FICA-Medicare	16,925	120,415	128,768	132,284	133,401	112,131	105,580	27,967	30,409	29,010	87,386	836,891
623000 Retirement Contributions	337,057	3,063,055	3,202,038	3,375,905	3,736,790	3,199,553	3,000,772	721,231	793,596	782,893	2,297,719	22,212,889
623200 Other OPEB Expense	-	129,346	118,407	116,897	76,093	-	-	86,483	-	-	86,483	527,226
624000 Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	-	-
625000 Industrial Insurance	32,152	333,683	271,364	362,014	347,173	355,223	336,140	107,945	115,584	110,796	334,324	2,372,073
630000 Professional Services	-	-	790	864	798	393	309	294	-	-	294	3,448
634000 Pro Svcs-Medical	11,918	13,979	14,921	9,844	5,808	6,132	5,177	1,304	924	999	3,227	71,006
640320 R&M Equipment	32,217	-	-	-	-	11,534	11,534	480	3,577	-	4,057	59,343
640340 R&M Vehicles	-	63,901	64,856	76,933	94,337	85,403	83,048	17,669	23,637	22,752	64,058	532,536
640341 Warranties	-	-	-	-	-	-	-	-	-	-	-	-
641000 Other Rental Expense	-	-	-	-	-	-	0	-	-	-	-	0
641100 Land & Buildings	1,276	188	336	-	-	-	-	-	-	-	-	1,800
644200 Medical	10,178	17,599	6,581	19,269	5,587	5,078	3,132	641	649	636	1,925	69,349
644210 Physicals-Employment	13,493	9,418	10,530	5,574	4,773	3,412	2,882	1,079	960	895	2,934	53,016
644220 Physicals-Annual	-	2,765	52,533	55,195	53,599	53,599	42,333	43,260	-	-	43,260	303,286
645000 Other Insurance	-	174,620	159,847	256,652	253,961	270,963	385,455	-	309,173	-	309,173	1,810,671
646100 Telephone - Local	-	-	-	-	-	-	-	-	-	-	-	-
646120 Cell Phones/Aircards	-	30,774	29,261	31,147	34,056	35,939	49,756	7,032	11,799	9,660	28,492	239,425
648100 Printing/Reproduction	3,662	4,560	1,017	4,175	716	1,156	163	-	-	-	-	15,449
649000 Other Travel	-	-	-	-	-	-	-	-	-	-	-	-
649600 Mileage	-	-	-	-	-	-	-	-	-	-	-	-
662100 Ammunition	44,414	55,308	31,526	96,550	65,324	51,353	42,688	30,237	-	-	30,237	417,401
662200 Police Equipment	119,682	164,155	75,773	117,261	60,034	55,754	18,727	616	823	1,564	3,003	614,389
663000 Operating Supplies	30,033	2,462	719	2,263	703	792	283	-	-	603	603	37,858
663200 Food	3,922	4,884	1,258	4,736	384	235	53	-	-	-	-	15,472
663400 Office Supplies	3,975	4,950	850	3,200	387	65	14	-	-	-	-	13,442
663430 Books	659	821	211	-	-	-	-	-	-	-	-	1,691
663500 Wearing Apparel	44,026	67,392	25,507	55,949	18,741	17,071	10,051	1,864	2,218	1,947	6,029	244,766
663600 Minor Equipment	1,705,044	1,998	1,600	-	11,933	20,197	7,349	3,678	21,595	12,688	37,961	1,786,083
663610 Computers & Supplies	-	-	-	-	-	62,440	73,911	-	20,800	975	21,776	158,127
663810 Fuel	-	148,703	157,766	190,303	208,116	173,300	209,081	42,025	56,449	42,217	140,691	1,227,959
663900 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
673510 Int-Sec Lend Exp	-	-	-	-	-	-	-	-	-	-	-	-
679000 Other, Nonspecific	-	-	-	-	-	-	-	-	-	-	-	-
679200 License & Taxes	-	-	-	-	170	153	33	-	-	-	-	356
679220 Software Licenses	79,726	38,145	118,756	158,004	158,004	158,004	122,364	-	-	-	-	833,003
679300 Dues	-	-	-	1,073	-	-	-	-	-	-	-	1,073
679310 Subscriptions	-	1,786	500	321	225	5,829	5,818	37	147,123	36	147,196	161,674
679750 Reimbursements - Non	-	-	-	-	-	-	-	-	-	-	-	-
680400 CO-Equipment	1,949,958	-	-	-	-	148,862	38,361	-	-	-	-	2,137,181
680470 CO-Furn&Fxtures	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,857,350</b>	<b>\$ 13,601,089</b>	<b>\$ 14,215,240</b>	<b>\$ 15,694,111</b>	<b>\$ 15,979,123</b>	<b>\$ 13,763,107</b>	<b>\$ 12,760,233</b>	<b>\$ 3,099,570</b>	<b>\$ 3,714,568</b>	<b>\$ 3,186,079</b>	<b>\$ 10,000,217</b>	<b>\$ 101,870,469</b>
<b>FUND BALANCE</b>	<b>\$ 1,150,744</b>	<b>\$ 2,131,986</b>	<b>\$ 3,186,992</b>	<b>\$ 3,879,707</b>	<b>\$ 3,629,781</b>	<b>\$ 6,898,008</b>	<b>\$ 14,965,588</b>	n/a	n/a	n/a	\$ 17,046,997	\$ 17,046,997
	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>				<b>FY 2022-2023</b>	<b>Officers to Date</b>
<b>More Cops Officers</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Additional 0.05 More Cops Officers</b>	7	120	(60)	52	(25)	4	(19)	-	-	-	-	79
<b>Supplanted More Cops Officers</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>More Cops Recruits</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Additional 0.05 More Cops Recruits</b>	63	17	66	(134)	(3)	(9)	-	-	-	-	17	17
<b>Total Addtl More Cops Officers &amp; Recruits</b>	70	137	6	(82)	(28)	(5)	(19)	-	-	-	17	96
<b>Total Officers &amp; Recruits (Operating Fund)</b>	2,032	2,071	2,141	2,204	2,165	2,175	2,182	-	-	-	2,151	2,151
<b>Total All Officers</b>	2,102	2,208	2,147	2,122	2,137	2,170	2,163	-	-	-	SEE TOTALS TAB	SEE TOTALS TAB

\*Includes fiscal year end adjustments

**LAS VEGAS METROPOLITAN POLICE DEPARTMENT**  
**Sales Tax Initiative (Assembly Bills No. 418, 461, 572 & Senate Bill No. 1)**  
**MORE COPS Revenues and Expenditures - TOTAL FUNDS 0.30**

Commitment Item	Fiscal Year 2006 Actual	Fiscal Year 2007 Actual	Fiscal Year 2008 Actual	Fiscal Year 2009 Actual	Fiscal Year 2010 Actual	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Jul-Sep 2022	Fiscal Year 2023 Oct-Dec 2022	>>Current Quarter<< Fiscal Year 2023 Jan-Mar 2023	Fiscal Year 2023 Actual	Inception to Date Total	
	480000 Other Misc. Revenue	-	-	61,767	-	-	356,175	37,801	-	-	29,682	-	-	-	-	280,861	-	-	-	-	-	-	766,286
585000 Interest Income	493,819	3,838,401	8,163,436	5,480,976	3,893,903	1,604,064	222,707	1,347,101	1,226,214	1,746,908	(99,141)	192,447	3,369,137	3,018,817	(273,588)	(2,781,269)	3,110,225	313,471	3,110,225	313,471	479,800	3,903,946	
590200 Operating Transfers In	45,897,818	70,252,137	63,981,398	55,360,592	49,884,986	51,971,893	55,332,908	58,476,566	62,880,213	67,152,957	76,473,633	87,463,019	91,427,434	98,009,071	93,743,238	101,603,348	127,154,681	5,546	21,665,689	21,665,689	46,995,784	68,667,019	
590910 State of Fwd Assets	-	-	-	-	9,738	63,556	94,810	62,120	80,085	30,246	105,925	106,585	55,385	60,658	21,733	63,892	27,384	-	-	-	-	8,313	790,429
<b>TOTAL REVENUES</b>	<b>\$ 46,291,637</b>	<b>\$ 74,090,538</b>	<b>\$ 72,206,601</b>	<b>\$ 60,841,668</b>	<b>\$ 53,886,827</b>	<b>\$ 53,995,688</b>	<b>\$ 57,010,602</b>	<b>\$ 58,763,393</b>	<b>\$ 64,307,399</b>	<b>\$ 67,329,368</b>	<b>\$ 74,719,463</b>	<b>\$ 91,675,266</b>	<b>\$ 101,438,866</b>	<b>\$ 97,064,849</b>	<b>\$ 101,333,363</b>	<b>\$ 124,400,795</b>	<b>\$ 142,400,795</b>	<b>\$ 3,116,772</b>	<b>\$ 21,987,472</b>	<b>\$ 21,987,472</b>	<b>\$ 47,475,584</b>	<b>\$ 72,878,828</b>	<b>\$ 1,363,985,628</b>
611000 Permanent Salaries	1,547,467	9,576,176	15,944,592	26,489,323	33,057,447	33,326,040	33,192,031	32,496,960	34,074,493	49,573,833	41,516,197	50,296,606	52,607,942	54,564,221	56,209,583	58,664,746	56,767,783	14,204,697	14,985,093	14,731,172	14,731,172	43,920,962	
611200 Shift Differential	6,388	151,660	381,528	669,930	990,604	1,125,628	1,149,366	1,103,365	1,124,989	1,517,750	1,221,930	1,478,563	1,537,979	1,498,094	1,706,808	1,832,445	1,618,087	396,785	407,701	396,582	1,201,068	20,316,183	
611230 Charge/Lead Pay	-	-	-	-	494	(391)	84	1,373	4,807	5,452	4,543	2,328	4,665	6,974	4,671	4,671	2,329	2,635	2,635	533	5,498	42,851	
611240 Bonus Pay	-	1,500	51,025	221,200	295,300	203,337	211,102	210,572	270,336	232,247	254,867	276,187	226,793	237,196	250,366	767,132	237,063	(1,618)	12	235,457	3,944,616		
611250 Special Assignment Pay	-	2,827	33,963	139,209	151,453	180,586	142,759	188,129	494,743	544,752	863,490	1,128,527	1,084,006	777,267	727,447	743,249	209,600	218,519	193,273	621,393	742,279		
611260 Court Pay	-	50,726	176,961	341,044	461,900	543,237	485,521	432,327	387,889	474,321	373,956	368,685	291,956	251,818	165,534	128,250	59,560	43,040	54,460	156,890	5,215,890		
611280 Uniform/Clothing Allowance	4,050	182,235	382,141	611,951	886,871	514,804	491,723	507,504	502,242	699,973	556,097	827,445	1,058,354	984,679	1,056,062	1,332,875	1,282,907	1,178,086	265,229	(3,143)	1,438,171	13,320,085	
611310 Comp Time	-	95	497	3,676	1,608	212	1,094	406	679	263	2,248	16,450	4,890	7,372	4,148	7,243	4,786	2,512	2,909	10,207	79,542		
611320 Leave Sellback	-	1,432	7,788	75,314	116,563	83,429	112,696	139,095	213,973	295,134	195,832	225,088	250,358	224,612	203,686	253,851	212,477	-	278,245	-	278,245	2,889,573	
611330 Longevity	1,313	6,755	7,744	7,423	22,783	37,617	107,829	139,890	185,247	584,086	357,119	818,149	1,012,108	1,056,551	1,061,962	1,068,559	943,929	217,938	212,259	203,627	633,823	5,052,886	
611340 Severance	207	41,474	69,300	73,565	90,177	48,384	42,567	136,136	56,693	354,712	111,974	293,884	281,166	239,947	499,589	429,057	571,476	27,827	133,840	186,682	348,150	3,688,461	
613100 Overtime	21,672	28,896	27,356	86,451	53,285	27,926	22,611	38,012	298,736	121,669	117,817	126,541	118,226	100,878	186,990	101,364	150,921	24,841	17,188	36,696	78,725	1,639,233	
613120 Call Back	-	834	-	178	2,526	6,369	10,000	13,692	72,774	24,088	2,706	2,860	10,478	7,254	3,840	3,209	229	879	1,027	2,135	165,218		
619000 Employee Overpayments	-	-	-	1,125	-	291	-	-	44	-	-	-	-	773	-	-	2,940	-	-	-	96	5,269	
621000 Group Insurance	151,109	1,048,885	2,108,776	3,919,721	5,152,064	4,869,093	4,512,807	4,393,189	5,062,501	7,645,801	6,471,367	7,871,169	7,816,408	8,184,902	8,201,615	7,949,966	7,462,995	1,956,763	1,752,708	2,054,075	5,763,546	98,585,915	
621010 FICA-Medicare	22,270	143,155	244,808	407,343	516,236	518,329	527,875	516,021	552,818	815,927	673,321	858,496	892,773	861,396	821,209	918,399	879,399	257,744	262,366	244,661	794,771	11,039,885	
623000 Retirement Contributions	339,253	2,576,805	4,947,813	8,221,234	12,130,365	12,861,552	13,538,503	13,341,675	14,149,458	20,785,999	17,187,111	21,440,576	22,320,949	22,853,383	24,819,006	26,206,601	25,956,885	6,499,015	6,770,814	6,644,175	6,644,175	293,911,776	
623200 Other OPEB Expense	-	-	-	-	-	-	-	-	-	641,190	752,734	689,073	-	-	-	-	-	-	-	-	667,507	3,885,631	
624000 Unemployment Compensation	1,586	10,129	16,860	26,793	33,804	33,922	-	-	36,995	53,204	-	-	-	-	-	-	-	-	-	-	-	213,293	
625000 Industrial Insurance	44,410	413,997	484,230	1,079,276	1,032,186	511,287	523,493	1,247,304	1,671,349	1,663,951	1,281,271	2,405,705	1,885,771	2,229,942	2,221,805	2,256,470	2,750,133	992,453	993,502	932,919	2,918,874	26,624,454	
630000 Professional Services	62,210	96,350	108,570	151,810	22,490	2,156	2,486	2,951	3,363	22,564	3,402	3,652	4,043	4,860	4,788	4,274	2,385	2,211	2,211	2,211	2,211	65,767	
641000 Pro Svcs-Medical	16,215	96,350	108,570	151,810	22,490	2,156	2,486	2,951	3,363	22,564	3,402	3,652	4,043	4,860	4,788	4,274	2,385	2,211	2,211	2,211	2,211	65,767	
640300 R&M Equipment	-	-	-	2,955	4,829	5,039	2,671	-	-	29,986	89,169	80,898	80,898	86,326	57,864	34,993	47,870	49,020	49,501	3,722	18,619	22,342	391,278
640340 R&M Vehicles	-	356,389	367,593	520,279	687,845	544,758	471,444	501,131	522,695	499,912	426,456	456,591	443,352	500,719	591,947	654,146	671,252	147,912	203,448	194,697	546,056	8,762,566	
640341 Warranties	-	-	-	1,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,633	
641000 Other Rental Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	
641100 Land & Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,960	
644200 Medical	-	-	32,711	-	-	-	-	-	-	2,760	2,168	1,088	1,944	-	-	-	-	-	-	-	4	28	
644210 Physicals-Employment	29,601	101,898	89,427	170,917	24,070	-	-	-	-	64,415	39,226	40,843	40,843	48,600	47,870	47,870	31,277	31,183	4,996	14,869	4,958	24,323	
644220 Physicals-Annual	-	-	115,401	118,350	256,950	276,360	263,620	220,586	199,080	213,300	236,605	239,765	303,360	321,210	320,385	320,385	333,900	333,900	333,900	333,900	333,900	4,066,002	
645000 Other Insurance	-	362,700	544,056	517,308	-	-	-	1,947,685	1,034,692	688,999	1,025,905	1,016,198	930,244	1,505,185	1,518,024	1,619,665	2,975,103	-	2,386,335	-	2,386,335	18,072,099	
646100 Telephone - Local (body cameras)	-	-	-	-	-	-	-	-	23,254	25,698	-	-	-	-	-	-	-	-	-	-	-	49,952	
646150 Cell Phones/Arcards	-	-	-	-	-	-	-	-	-	84,572	206,862	197,542	210,447	223,635	270,827	343,556	54,465	91,352	74,570	220,387	1,757,629		
648100 Printing/Reproduction	-	8,840	1,656	2,163	1,215	-	-	-	841	4,991	5,113	2,991	12,460	5,727	5,138	3,263	-	579	-	-	579	760	
649000 Other Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,822	
649600 Mileage	-	-	412	3,410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,822	
662100 Ammunition	7,872	-	64,271	110,547	49,957	18,612	17,754	41,935	61,336	140,221	144,435	137,906	142,603	375,597	386,650	384,884	341,632	260,264	44,864	-	305,127	2,731,339	
662200 Police Equipment	122,496	455,979	296,035	537,168	151,180	38,136	43,798	41,666	75,229	323,568	262,059	271,091	325,351	495,473	345,983	324,591	168,615	4,947	50,421	12,282	67,649	4,346,068	
663000 Operating Supplies	160,645	134,766	14,894	4,498	1,323	-	372	-	-	23,153	49,217	4,688	11,178	12,890	6,123	3,169	3,014	-	-	-	6,034	429,223	
663200 Food	-	-	-	-	-	-	-	-	7														

## Las Vegas Metropolitan Police Department

### Police Academies - Demographic Data

Academy Class	01/2023	02/2023	03/2023	Total 3Q-23	Percent
		No Academy	No Academy		
Male	41	0	0	41	89.1%
Female	5	0	0	5	10.9%
<b>Total</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>46</b>	<b>100.0%</b>
Caucasian	16	0	0	16	34.8%
African American	2	0	0	2	4.3%
Hispanic	23	0	0	23	50.0%
Asian	0	0	0	0	
Pacific Islander	0	0	0	0	
Other	1	0	0	1	2.2%
Two or More	4	0	0	4	8.7%
<b>Total</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>46</b>	<b>100.0%</b>



**Las Vegas Metropolitan Police Department**  
Crime Data as of March 2023

Activity Type	YTD 2023	YTD 2022	% Change
Homicide	35	33	6.1%
Sex Offenses, Forcible	472	550	-14.2%
Sex Offenses, Nonforcible	6	18	-66.7%
Assault	8,805	9,364	-6.0%
Aggravated	1,314	1,433	-8.3%
Simple Assault/Intimidation	7,491	7,931	-5.5%
<b>Total Person Crimes</b>	<b>9,318</b>	<b>9,965</b>	<b>-6.5%</b>
Larceny/Theft	6,815	7,871	-13.4%
Fraud	1,311	1,391	-5.8%
Robbery	325	427	-23.9%
Burglary/Breaking & Entering	2,158	2,402	-10.2%
Motor Vehicle Theft	3,195	2,452	30.3%
Counterfeiting/Forgery	171	232	-26.3%
Embezzlement	226	219	3.2%
Stolen Property	372	347	7.2%
Destruction/Damage/Vandalism	3,215	3,421	-6.0%
<b>Total Property Crimes</b>	<b>17,788</b>	<b>18,762</b>	<b>-5.2%</b>
Drug/Narcotic	2,296	2,224	3.2%
Prostitution	414	533	-22.3%
Weapon Law Violations	1,011	972	4.0%
<b>Total Society Crimes</b>	<b>3,721</b>	<b>3,729</b>	<b>-0.2%</b>
<b>Total All Crimes</b>	<b>30,827</b>	<b>32,456</b>	<b>-5.0%</b>

**Additional Officer Position Costs - FY23 (January - March 2023) for Fund 2320.000 More Cops**

**FUND 2320.000 - No Additional Positions**

<u>Cost Center</u>	<u>G/L</u>	<u>G/L Description</u>	<u>Item Description</u>	<u>Amount</u>
5000185020	679220	Software	Microsoft Software License (per position not device)	-
5000185020	679220	Software	FOBs - SafeNet eToken & Authentication	-
5000185020	679220	Software	Netmotion VPN Software License (per device not position)	-
5000185020	663600	Minor Equipment	Body Camera	-
5000185020	663600	Minor Equipment	Body Camera, Taser, License and Storage	-
5000185020	680400	Capital Outlay	B&W Patrol Vehicle	-
5000185020	663600	Minor Equipment	B&W Vehicle Light and Siren Equipment Package	-
5000185020	663600	Minor Equipment	B&W Vehicle Equipment Package	-
5000185020	663000	Operating Supplies	B&W Vehicle Decal Package	-
5000185020	662200	Police Equipment	Duty Shotguns	-
5000185020	662200	Police Equipment	Low Lethal Shotguns	-
5000185020	663600	Minor Equipment	Radio - Mobile	-
5000185020	663600	Minor Equipment	Ruggedized Tablet	-
5000185020	640320	Equip Maintenance	Ruggedized Tablet - Warrantly	-
5000185020	646120	Cell Phone Service	Ruggedized Tablet - Aircard Service	-
5000185020	663600	Minor Equipment	Ruggedized Tablet - Mount, Dock, etc.	-
TOTAL				-

**Additional Officer Position Costs - FY23 (January - March 2023) for Fund 2320.020 More Cops Addt'l 0.05**

**FUND 2320.020 - No Additional Positions**

<u>Cost Center</u>	<u>G/L</u>	<u>G/L Description</u>	<u>Item Description</u>	<u>Amount</u>
5000185020	679220	Software	Microsoft Software License (per position not device)	-
5000185020	679220	Software	FOBs - SafeNet eToken & Authentication	-
5000185020	679220	Software	Netmotion VPN Software License (per device not position)	-
5000185020	663600	Minor Equipment	Body Camera	-
5000185020	663600	Minor Equipment	Body Camera, Taser, License and Storage	-
5000185020	680400	Capital Outlay	B&W Patrol Vehicle	-
5000185020	663600	Minor Equipment	B&W Vehicle Light and Siren Equipment Package	-
5000185020	663600	Minor Equipment	B&W Vehicle Equipment Package	-
5000185020	663000	Operating Supplies	B&W Vehicle Decal Package	-
5000185020	662200	Police Equipment	Duty Shotguns	-
5000185020	662200	Police Equipment	Low Lethal Shotguns	-
5000185020	663600	Minor Equipment	Radio - Mobile	-
5000185020	663600	Minor Equipment	Ruggedized Tablet	-
5000185020	640320	Equip Maintenance	Ruggedized Tablet - Warrantly	-
5000185020	646120	Cell Phone Service	Ruggedized Tablet - Aircard Service	-
5000185020	663600	Minor Equipment	Ruggedized Tablet - Mount, Dock, etc.	-
TOTAL				-

**FY 2023 Academies**

FY23 3rd Qtr Graduation Dates & Total PO I Graduates **NONE** 0

**# of More Cops Officers Graduated - 2320.000** **0**

Description of Costs	Per Grad	JV Amount
Other Rental Expense	\$ 0.85	\$ -
Printing & Reproduction	17.56	-
Duty Ammo	40.09	-
Police Equipment & Taser	1,321.05	-
Operating Supplies	11.99	-
Other Medical Supplies	20.83	-
Wearing Apparel - Uniforms	944.31	-
Hepatitis A/B Vaccines	261.14	-
Diploma/Cover, Challenge Coins and Scantrons	17.08	-
Water	31.15	-
Office Supplies	21.81	-
Cell Phone Accessories	37.48	-
CPR Certificate	16.66	-
Training Ammo	1,319.41	-
	<u>\$ 4,061.41</u>	<u>\$ -</u>

**FY 2023 Academies**

FY23 3rd Qtr Graduation Dates & Total PO I Graduates **NONE** 0

**# of More More Cops Officers Graduated - 2320.020** **0**

Description of Costs	Per Grad	JV Amount
Other Rental Expense	\$ 0.85	\$ -
Printing & Reproduction	17.56	-
Duty Ammo	40.09	-
Police Equipment & Taser	1,321.05	-
Operating Supplies	11.99	-
Other Medical Supplies	20.83	-
Wearing Apparel - Uniforms	944.31	-
Hepatitis A/B Vaccines	261.14	-
Diploma/Cover, Challenge Coins and Scantrons	17.08	-
Water	31.15	-
Office Supplies	21.81	-
Cell Phone Accessories	37.48	-
CPR Certificate	16.66	-
Training Ammo	1,319.41	-
	<u>\$ 4,061.41</u>	<u>\$ -</u>

# MESQUITE

**MESQUITE POLICE DEPARTMENT**  
**MORE COPS Revenues and Expenditures**  
**Inception to March 31, 2023**

Commitment Item	Audited																	July - Sept 22	Oct - Dec 22	Jan - March 23	FY 2023 Unaudited	Inception to Date Total	
	FY 2006 Audited	FY 2007 Audited	FY 2008 Audited	FY 2009 Audited	FY 2010 Audited	FY 2011 Audited	FY 2012 Audited	FY 2013 Audited	FY 2014 Audited	FY 2015 Audited	FY 2016 Audited	FY 2017 Audited	FY 2018 Audited	FY 2019 Audited	FY 2020 Audited	FY 2021 Audited	FY 2022 Audited						
590200 1/4% Sales Tax Revenue *	612,102	738,487	813,669	728,029	733,072	746,542	780,720	688,635	719,092	783,219	916,123	1,068,253	1,116,658	1,227,984	1,210,885	1,385,482	1,802,607	390,000	484,209	525,550	1,399,759	17,471,317	
Crime Prevention Tax																		105,000	146,340	158,837	410,177	2,285,225	
Other Grants	-	0	-	-	12,978	12,481	10,667	23,822	16,792	14,756	25,344	15,102	15,958	10,454	10,554	-	-	-	-	-	-	-	168,907
Miscellaneous											4,800	-	750	-	-	-	10,275	-	-	7,663	7,663	23,488	
585000 Interest	3,632	19,847	26,401	16,313	2,234	710	343	267	153	(805)	(1,236)	15	837	15,074	27,034	(1,016)	(66,041)	-	104	295	400	44,161	
Transfer from G/F	-								125,000	80,000	0	(25,000)	-	-	-	-	-	-	-	-	-	-	180,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 615,734</b>	<b>\$ 758,334</b>	<b>\$ 840,070</b>	<b>\$ 744,342</b>	<b>\$ 748,284</b>	<b>759,732</b>	<b>791,730</b>	<b>712,724</b>	<b>861,037</b>	<b>877,171</b>	<b>945,031</b>	<b>1,130,127</b>	<b>1,430,445</b>	<b>1,580,122</b>	<b>1,570,316</b>	<b>1,756,687</b>	<b>2,233,213</b>	<b>495,000</b>	<b>630,653</b>	<b>692,345</b>	<b>1,817,998</b>	<b>20,173,098</b>	
611000 Permanent Salaries	17,027	247,190	410,474	418,056	418,512	368,974	393,276	423,721	420,121	451,776	450,932	515,597	553,018	574,836	658,274	697,145	652,795	169,549	218,932	177,371	565,852	8,237,575.22	
611200 Shift Differential															2,800	-	-	-	-	-	-	2,800.00	
611230 Charge/Lead Pay															592	-	-	-	-	-	-	592.39	
611240 Bonus Pay															-	-	-	-	-	-	-	-	
611250 Special Assignment Pay															900	-	-	-	-	-	-	900.00	
611260 Court Pay															-	-	-	-	-	-	-	-	
611280 Uniform/Clothing Allowance/Physicals	10,570	26,908	4,853	11,200	12,233	11,517	12,813	12,138	13,125	13,650	13,000	12,000	10,000	14,000	18,000	16,000	16,000	-	9,000	-	9,000	237,006.49	
611310 Comp time															-	-	-	-	-	-	-	-	
611320 Leave Sellback					1,337	-	7,463	11,868	5,019	6,988	13,360	6,730	8,750	6,369	9,675	10,841	17,526	-	-	3,884	3,884	109,810.24	
611330 Longevity						1,531	4,219	5,000	4,500	5,200	5,825	6,425	4,525	7,975	7,900	7,225	6,650	3,550	-	2,250	5,800	72,775.00	
611340 Severance																							
613100 Overtime	315	29,347	30,063	37,008	40,709	40,743	59,690	74,215	66,942	42,983	52,653	34,119	41,156	33,970	30,179	33,365	29,214	12,338	16,716	12,627	41,681	718,352.74	
613116 Education Assistance				5,080	5,500	5,159	4,918	5,033	5,640	6,140	6,550	8,729	5,877	6,345	5,229	5,396	7,150	1,650	1,925	1,650	5,225	87,970.00	
613120 Call Back																							
621000 Employee Benefits **	11,143	156,428	255,063	267,008	272,060	255,763	278,458	296,445	286,463	306,333	312,298	348,467	345,499	372,700	420,744	422,831	454,761	114,474	134,477	121,210	370,162	5,432,626.12	
622100 FICA-Medicare																							
623000 Retirement Contributions																							
624000 Unemployment Compensation																							
625000 Industrial Insurance																							
634000 Pro Svcs-Medical																							
640340 R&M Vehicles																							
644200 Medical																							
644210 Physicals-Employment				1,825	1,190	2,835	2,568	1,975	-	-	-	600	-	-	7,925	7,048	8,290	973	-	5,600	6,573	40,829.00	
645000 Travel/Training	1,991	13,941	16,709	11,376	851	-	3,698	1,396	-	-	-	-	-	-	503	5,655	1,834	-	152	-	152	58,107.28	
648100 Printing/Reproduction																							
649000 Other Travel																							
662100 Ammunition			19,625	13,365			1,650	(319)							1,832							36,153.72	
662200 Police Equipment					756	(425)	1,483	-	-	-	-	-	-	1,464	16,994	18,310	3,170	3,346	8,883	15,399	53,981.96		
663000 Operating Supplies	1,129	8,147	5,086	3,117	1,103	2,502	8,575	19,530	-	-	-	-	1,188	15,813	6,559	200	297	-	4,231	4,527	77,475.53		
663500 Wearing Apparel																							
663600 Minor Equipment																							
663810 Vehicles Maint & Fuel			23,879	16,784	24,958	37,391	52,584	47,102	47,003	38,087	24,278	22,904	30,211	35,973	24,608	26,841	46,922	14,080	10,022	6,909	31,011	530,536.54	
663900 Depreciation																							
673510 Int-Sec Lend Exp									1,266													1,265.66	
679200 License & Taxes																							
679220 Software Licenses																							
680400 CO Equipment	136,768	97,141	132,316	59,912	215,353	1,692	16,930	-	-	-	-	-	-	37,127	51,888	-	134,912	-	-	-	-	884,037.95	
680470 CO-Furn & Fixtures																							
<b>FUND BALANCE</b>	<b>\$ 436,791</b>	<b>\$ 616,023</b>	<b>\$ 558,023</b>	<b>\$ 457,634</b>	<b>\$ 211,356</b>	<b>\$ 242,982</b>	<b>\$ 188,295</b>	<b>1,433</b>	<b>12,392</b>	<b>18,405</b>	<b>84,541</b>	<b>259,097</b>	<b>690,506</b>	<b>1,178,682</b>	<b>1,492,136</b>	<b>1,992,922</b>	<b>2,831,570</b>	<b>3,006,489</b>	<b>3,242,572</b>	<b>3,590,302</b>	<b>3,590,302</b>	<b>3,590,302</b>	
	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23		
<b>Additional Officers</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>-1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	

\*Includes accrual for More Cops Revenue 3 month in FY 2020.  
 \*\*Includes City paid Retirement, Insurance, Workers Comp, Medicare

Public Safety Percentage of GF	Audited																Budgeted					
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21		FY 21-22				
<b>General Fund Expenditures (B/4 Trsfers)</b>	13,725,586	16,015,657	18,004,409	19,996,228	20,007,416	18,778,331	16,717,194	17,787,685	18,036,694	18,635,521	18,332,723	19,062,299	22,338,646	23,826,269	22,787,773	21,636,215	24,322,509					26,487,664
Public Safety	5,734,246	7,388,170	8,911,409	9,582,433	10,039,418	8,938,870	8,585,374	9,835,810	9,351,591	10,206,139	9,942,186	10,525,983	10,838,407	10,864,215	10,643,194	10,736,028	11,959,517					13,160,143
Police	3,555,330	4,331,596	4,818,212	5,234,681	5,577,401	4,996,987	4,840,944	5,074,359	5,447,846	6,010,301	5,366,715	5,875,328	6,331,518	6,730,489	6,445,017	6,331,696	6,976,280					7,728,351
More Cops	178,943	579,102	898,069	844,731	994,561	728,107	846,418	899,588	848,843	871,156	878,896	940,362	999,036	1,092,581	1,256,862	1,255,901	1,394,565					1,375,720
Police/More Cops Combined	3,734,273	4,910,698	5,716,281	6,079,412	6,571,962	5,725,094	5,687,362	5,973,947	6,296,689	6,881,457	6,245,611	6,815,690	7,330,554	7,823,070	7,701,879	7,587,597	8,370,845					9,104,071
	41.8%	46.1%	49.5%	47.9%	50.2%	47.6%	51.4%	55.3%	51.8%	54.8%	54.2%	55.2%	52.3%	45.6%	46.7%	49.6%	49.2%					49.7%
	25.9%	27.0%	26.8%	26.2%	27.9%	26.6%	29.0%	28.5%	30.2%	32.3%	27.9%	30.8%	28.5%	28.2%	28.3%	29.3%	28.7%					29.2%
	1.3%	3.6%	5.0%	4.2%	5.0%	3.9%	5.1%	5.1%	4													

# NORTH LAS VEGAS

**CITY OF NORTH LAS VEGAS**  
**Quarter Ended March 31, 2023 and Inception to Date**  
**Clark County Crime Prevention Act**

Account	Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 YTD	Fiscal Year 2020 YTD	Fiscal Year 2021 YTD	Fiscal Year 2022 YTD	unaudited	unaudited	unaudited	unaudited	Inception to Date Total
								Fiscal Year 2023 1st Qtr	Fiscal Year 2023 2nd Qtr	Fiscal Year 2023 3rd Qtr	Fiscal Year 2023 YTD	
<b>Revenue</b>												
311301	Sales Tax	\$ 886,172	3,658,316	3,933,293	3,757,620	5,211,907	5,211,907	1,574,000	1,567,446	1,562,943	4,704,388	22,659,214
321041	Witness Fees							-	50	-	50	
326000	Misc - Other Income											
34100*	Sale of Equipment											
356200	PD Reimbursements											
362***	Interest Income	\$ 132	622	1,236	1,175	(285,124)	(285,124)	246	225	664	1,134	(567,084)
370287	Transfer From Public Safety Tax Fund											
370750	Transfer from Internal Service Fund											
	<b>Total Revenues</b>	<b>\$ 886,304</b>	<b>\$ 3,658,937</b>	<b>\$ 3,934,528</b>	<b>\$ 3,758,794</b>	<b>\$ 4,926,783</b>	<b>\$ 4,926,783</b>	<b>\$ 1,574,246</b>	<b>\$ 1,567,720</b>	<b>\$ 1,563,607</b>	<b>\$ 4,705,572</b>	<b>\$ 22,092,130</b>
<b>Expenditures</b>												
400110	Permanent Salaries				49,507	259,289	259,289	66,579	36,392	53,148	156,120	568,085
40013*	Overtime					18,452	18,452	9,482	6,281	5,068	20,831	36,905
400150	Workers Comp											
400160	Supplemental Pays				127	3,898	3,898	641	160	939	1,741	7,922
	<b>Total Salaries and Wages</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,634</b>	<b>\$ 281,639</b>	<b>\$ 281,639</b>	<b>\$ 76,703</b>	<b>\$ 42,834</b>	<b>\$ 59,155</b>	<b>\$ 178,692</b>	<b>\$ 812,911</b>
410210	PERS Retirement Contributions				20,084	110,293	110,293	29,577	15,984	22,704	68,266	240,671
410220	Workers Comp Insurance				5,124	29,604	29,604	7,740	4,528	6,048	18,316	64,333
410230	Group Health Insurance				17,559	85,115	85,115	22,815	9,660	12,742	45,217	187,790
410240	Clothing Allowance				1,604	8,000	8,000	-	2,000	-	2,000	17,804
410250	Unemployment Compensation				4,099	23,684	23,684	6,192	3,622	4,838	14,653	51,466
410260	Medicare				743	4,242	4,242	1,112	646	867	2,624	9,228
410270	Social Security											
410400	Benefit - OT - Contra					(1,188)	(1,188)	(136)	(343)	-	(479)	(2,376)
	<b>Total Employee Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,213</b>	<b>\$ 259,751</b>	<b>\$ 259,751</b>	<b>\$ 67,301</b>	<b>\$ 38,098</b>	<b>\$ 47,200</b>	<b>\$ 150,597</b>	<b>\$ 568,718</b>
420300	General Supplies											
420311	Fuel & Lub											
420320	Minor Tools/Equipment				294							294
420330	Uniforms				3,040	1,274	1,274			169	169	5,588
420800	Non-Recurring Supplies/Equipment		46,434	(46,434)								
430452	Internal Service Fund Vehicle Charges											
430453	ISF - Liability Insurance				2,350	11,782	11,782	3,253	1,747	2,354	7,354	25,915
430612	Printing/Reproduction											
430615	Postage					39	39					78
430630	Maintenance & Repair											
430632	Other Services		6,377	(6,377)	2,355	2,064	2,064	1,870	47		1,917	6,483
430655	Police Officer Recruitment											
430800	Non-Recurring Services											
431000	Pro Fee - Other				8,141	1,370	1,370	780			780	10,881
439150	Contra Expense - FA						10,368					
440403	Travel and Training											
440433	Books/Education Materials											
470710	Transfer to Self Ins Fund											
470750	Transfer to Fleet Fund											
	<b>Total Supplies and Services</b>	<b>\$ -</b>	<b>\$ 52,811</b>	<b>\$ (52,811)</b>	<b>\$ 16,181</b>	<b>\$ 16,529</b>	<b>\$ 28,897</b>	<b>\$ 5,903</b>	<b>\$ 1,794</b>	<b>\$ 2,523</b>	<b>\$ 10,220</b>	<b>\$ 49,238</b>
450551	Office Equipment > 5000											
450560	Fleet Additions					12,309	12,309			154,887	154,887	24,618
450561	Fleet Replacements											
450570	Machine & Equipment < 5000		125,087	(125,087)					8,743		8,743	
450571	Machine & Equipment >5000											
450581	Other Capital Outlay											
450920	FA Contra Expense					(10,368)	(10,368)					(20,736)
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 125,087</b>	<b>\$ (125,087)</b>	<b>\$ -</b>	<b>\$ 1,941</b>	<b>\$ 1,941</b>	<b>\$ -</b>	<b>\$ 8,743</b>	<b>\$ 154,887</b>	<b>\$ 163,629</b>	<b>\$ 3,882</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 177,899</b>	<b>\$ (177,899)</b>	<b>\$ 115,028</b>	<b>\$ 559,860</b>	<b>\$ 670,228</b>	<b>\$ 149,907</b>	<b>\$ 69,466</b>	<b>\$ 283,784</b>	<b>\$ 503,137</b>	<b>\$ 1,234,748</b>
	Prior Years Adjustment*											
	<b>FUND BALANCE</b>	<b>886,304</b>	<b>4,387,342</b>	<b>8,479,769</b>	<b>12,123,535</b>	<b>17,157,025</b>	<b>21,513,680</b>	<b>22,937,819</b>	<b>24,416,173</b>	<b>25,716,015</b>	<b>25,716,015</b>	<b>20,857,382</b>

	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
General Fund Police Expenditures	44,811,681	44,593,662	48,183,495	46,460,563	43,924,925	35,899,872	9,899,417	20,196,959	30,222,894	
Total General Fund	120,569,655	124,667,645	156,039,431	145,313,017	148,163,333	187,417,788	50,045,465	100,926,898	151,193,618	
Police as a Percent of General Fund	37.2%	35.8%	30.9%	32.0%	29.6%	19.0%	19.6%	20.0%	20.0%	

**CITY OF NORTH LAS VEGAS**  
**Quarter Ended March 31, 2023 and Inception to Date**  
**More Cops Sales Tax**

Account	Description	unaudited										
		Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 YTD	Fiscal Year 2020 YTD	Fiscal Year 2021 YTD	Fiscal Year 2022 YTD	Fiscal Year 2023 1st Qtr	Fiscal Year 2023 2nd Qtr	Fiscal Year 2023 3rd Qtr	Fiscal Year 2023 YTD	Inception to Date Total
<b>Revenue</b>												
311301	PD 25 Cent Sales Tax	13,192,455	13,789,592	14,788,807	14,138,888	19,316,494	19,316,494	5,816,000	4,582,594	5,170,992	15,569,586	190,696,412
321041	Fee-Witness				1,479	425	425	400	600	250	1,250	2,329
326000	Misc - Other Income	1,189	-	-	-	200	200	-	-	-	-	3,199
34100*	Sale of Equipment	10,489	812	3,192	-	11,372	11,372	3,607	-	-	3,607	89,914
358200	PD Reimbursements	250	975	1,750	225	-	-	-	-	-	-	3,395
362***	Interest Income	18,603	2,871	206,955	228,919	(293,439)	(293,439)	1,108	854	2,398	4,359	859,253
370287	Transfer From Public Safety Tax Fund	-	-	-	-	-	-	-	-	-	-	590,402
370750	Transfer from Internal Service Fund	-	-	-	-	-	-	-	-	-	-	539,020
	<b>Total Revenues</b>	<b>\$ 13,222,966</b>	<b>\$ 13,794,250</b>	<b>\$ 15,000,704</b>	<b>\$ 14,365,508</b>	<b>\$ 19,035,052</b>	<b>\$ 19,035,052</b>	<b>\$ 5,821,115</b>	<b>\$ 4,584,048</b>	<b>\$ 5,173,839</b>	<b>\$ 15,579,602</b>	<b>\$ 192,783,924</b>
<b>Expenditures</b>												
400110	Permanent Salaries	5,204,291	5,305,217	5,586,106	5,328,335	5,596,911	5,596,911	1,361,538	1,292,802	1,313,374	3,967,514	81,847,110
40013*	Overtime	247,238	244,618	239,236	286,780	479,014	479,014	157,229	241,800	168,995	568,024	4,264,033
400150	Workers Comp	(0)	-	513	0	3,787	3,787	1,956	(1,956)	(1,218)	(1,216)	9,597
400160	Supplemental Pays	71,884	79,434	84,118	81,700	84,789	84,789	14,980	23,069	23,687	61,716	786,912
	<b>Total Salaries and Wages</b>	<b>\$ 5,523,412</b>	<b>\$ 5,629,270</b>	<b>\$ 5,909,974</b>	<b>\$ 5,694,815</b>	<b>\$ 6,164,481</b>	<b>\$ 6,164,481</b>	<b>\$ 1,535,684</b>	<b>\$ 1,555,514</b>	<b>\$ 1,504,840</b>	<b>\$ 4,596,038</b>	<b>\$ 86,887,653</b>
410210	PERS Retirement Contributions	2,055,210	2,143,884	2,327,725	2,269,544	2,484,304	2,484,304	612,611	583,004	590,953	1,766,567	32,237,476
410220	Workers Comp Insurance	293,860	479,393	629,882	608,595	685,815	685,815	161,496	182,984	182,020	486,481	5,881,099
410230	Group Health Insurance	935,210	1,025,248	1,101,762	1,162,538	1,176,144	1,176,144	298,918	289,890	234,744	823,550	14,500,144
410240	Clothing Allowance	89,100	76,564	112,045	107,002	124,180	124,180	(721)	57,000	(879)	55,400	1,371,845
410250	Unemployment Compensation	579,383	599,239	508,913	486,904	532,654	532,654	129,197	130,372	129,617	389,187	6,045,639
410290	Medicare	82,531	85,272	90,018	86,827	95,289	95,289	23,133	23,300	23,181	69,814	1,318,802
410400	Benefit - OT - Contra	(11,295)	(17,824)	(25,756)	(15,489)	(21,770)	(21,770)	(1,564)	(4,932)	(5,403)	(11,899)	(158,711)
	<b>Total Employee Benefits</b>	<b>\$ 4,024,000</b>	<b>\$ 4,391,776</b>	<b>\$ 4,744,389</b>	<b>\$ 4,705,721</b>	<b>\$ 5,036,617</b>	<b>\$ 5,036,617</b>	<b>\$ 1,223,069</b>	<b>\$ 1,241,598</b>	<b>\$ 1,134,233</b>	<b>\$ 3,898,980</b>	<b>\$ 60,996,296</b>
420300	General Supplies	-	-	751	591	-	-	(29)	-	400	371	31,895
420311	Fuel & Lub	-	37	-	-	-	-	-	-	-	-	37
420320	Minor Tools/Equipment	-	89	11,605	937	-	-	1,227	307	404	1,938	282,185
420330	Uniforms	14,781	48,641	18,835	20,849	10,049	10,049	2,250	4,096	7,464	13,809	335,535
420800	Non-Recurring Supplies/Equipment	27,397	10,420	18,429	-	-	-	-	-	-	-	363,668
430452	Internal Service Fund Vehicle Charges	169,982	155,681	160,780	184,159	156,320	156,320	40,866	40,866	40,866	122,597	1,836,281
430453	ISF - Liability Insurance	281,717	244,305	256,698	249,098	257,265	257,265	64,788	60,006	60,240	185,033	3,236,442
430454	ISF - Take Home Charges	600	1,200	1,200	1,200	1,680	1,680	415	415	415	1,245	18,495
430455	ISF - Fuel	92,552	128,242	135,279	129,773	171,547	171,547	50,123	46,255	29,922	126,301	1,554,543
430456	ISF - Other	-	-	-	-	-	-	-	-	-	-	20,227
430458	ISF - Vehicle Replacement	405,000	405,000	405,000	1,385,000	405,000	405,000	101,250	101,250	101,250	303,750	4,112,920
430612	Printing/Reproduction	-	-	-	-	-	-	-	-	-	-	306
430615	Postage	25	23	67	148	97	97	-	15	73	88	456
430630	Maintenance & Repair	-	-	-	-	-	-	-	-	-	-	6,380
430632	Other Services	8,345	40,958	79,545	80,523	74,713	74,713	30,307	31	166	30,503	412,410
430655	Police Officer Recruitment	-	-	-	-	-	-	-	-	-	-	15,790
430800	Non-Recurring Services	16,524	-	-	-	-	-	-	-	-	-	16,524
431000	Pro Fee - Other	24,802	21,410	23,909	35,399	29,772	29,772	11,089	2,380	8,955	22,424	165,064
439150	Contra Expense - FA	139,767	-	1,076	-	19,839	19,839	-	-	-	-	180,121
440403	Travel and Training	-	-	-	-	-	-	-	-	-	-	4,891
440433	Books/Education Materials	-	-	-	-	-	-	-	-	-	-	2,968
470710	Transfer to Self Ins Fund	-	-	-	-	-	-	-	-	-	-	2,100,000
470750	Transfer to Fleet Fund	-	-	-	-	-	-	-	-	-	-	260,000
	<b>Total Supplies and Services</b>	<b>\$ 1,181,453</b>	<b>\$ 1,056,014</b>	<b>\$ 1,113,172</b>	<b>\$ 2,047,645</b>	<b>\$ 1,126,061</b>	<b>\$ 1,126,061</b>	<b>\$ 302,285</b>	<b>\$ 255,620</b>	<b>\$ 250,154</b>	<b>\$ 808,059</b>	<b>\$ 14,957,079</b>
450551	Office Equipment > 5000	-	-	-	-	-	-	-	-	-	-	54,066
450560	Fleet Additions	169,108	-	-	-	-	-	-	-	-	-	2,905,769
450561	Fleet Replacements	-	-	-	-	-	-	-	-	-	-	79,737
450570	Machine & Equipment < 5000	139,787	149,527	191,125	19,639	19,639	19,639	-	37,886	-	37,886	542,426
450571	Machine & Equipment >5000	-	-	1,076	-	-	-	-	-	-	-	1,076
450581	Other Capital Outlay	-	-	-	-	-	-	-	-	-	-	91,591
450920	FA Contra Expense	(139,767)	271	(1,076)	-	(19,839)	(19,839)	-	-	-	-	(179,850)
	<b>Total Capital Outlay</b>	<b>\$ 169,108</b>	<b>\$ 149,798</b>	<b>\$ 191,125</b>	<b>\$ 19,639</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,886</b>	<b>\$ -</b>	<b>\$ 37,886</b>	<b>\$ 3,094,814</b>
480470	Bad Debts	-	-	-	-	(21,153)	(21,153)	-	-	-	-	(42,305)
	<b>Total Debt Service</b>	-	-	-	-	<b>\$ (21,153)</b>	<b>\$ (21,153)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (42,305)</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 10,897,972</b>	<b>\$ 11,226,856</b>	<b>\$ 11,950,840</b>	<b>\$ 12,467,820</b>	<b>\$ 12,306,007</b>	<b>\$ 12,306,007</b>	<b>\$ 3,061,038</b>	<b>\$ 3,090,618</b>	<b>\$ 2,889,226</b>	<b>\$ 9,040,882</b>	<b>\$ 165,893,536</b>
	<b>Prior Years Adjustment*</b>											<b>\$ 1,637,065</b>
	<b>FUND BALANCE</b>	<b>\$ 7,562,218</b>	<b>\$ 10,129,811</b>	<b>\$ 13,171,875</b>	<b>\$ 15,069,363</b>	<b>\$ 21,798,408</b>	<b>\$ 28,527,453</b>	<b>\$ 31,287,531</b>	<b>\$ 32,780,960</b>	<b>\$ 35,065,373</b>	<b>\$ 35,065,373</b>	<b>\$ 28,527,453</b>

	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
General Fund Police Expenditures	44,811,681	44,593,662	48,183,495	46,460,563	43,924,925	35,699,872	9,899,417	20,196,959	33,809,101
Total General Fund	120,569,855	124,667,845	156,039,431	145,313,017	148,163,333	167,417,788	50,045,485	100,926,898	167,160,390
Police as a Percent of General Fund	37.2%	35.8%	30.9%	32.0%	29.6%	19.0%	19.8%	20.0%	20.2%
Current number of Police Officers	62.00	63.00	62.00	68.00	68.00	66.00	59.00	59.00	59.00



# NYE COUNTY



Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Sheriff - Amargosa

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023
Tax Act Reference	Report Period:							
Sec. 17.3a	<b>PUBLIC SAFETY SALES TAX</b>							
	Audited	Audited	Unaudited	Audited	Audited	Audited	Unaudited	Unaudited
	<b>PROCEEDS</b>							
	Beginning Fund Balance	176,306	213,357	205,337	149,763	135,582	149,833	167,576
	Sales Tax	51,027	56,359	57,953	5,298	17,450	18,339	21,626
	Interest Income	5,799	(612)	(10,831)	(1,463)	(2,392)	(202)	2,951
	Operating Transfers In	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>233,133</b>	<b>269,104</b>	<b>252,459</b>	<b>153,598</b>	<b>150,639</b>	<b>167,970</b>	<b>192,153</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>							
	Salaries and Wages	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-
	Services & Supplies	8,976	11,697	8,153	416	258	394	518
Sec 17.3b1	Capital	10,800	52,070	94,543	17,600	548	-	15,091
	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>19,776</b>	<b>63,767</b>	<b>102,696</b>	<b>18,016</b>	<b>806</b>	<b>394</b>	<b>15,608</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>213,357</b>	<b>205,337</b>	<b>149,763</b>	<b>135,582</b>	<b>149,833</b>	<b>167,576</b>	<b>176,544</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>							
	<b>GENERAL EXISTING FUNDING</b>							
	<b>EXPENDITURES</b>							
	Salaries and Wages	276,709	146,192	309,003	89,226	111,717	74,772	88,702
	Employee Benefits	158,522	92,355	206,334	49,596	50,618	60,423	57,846
	Services & Supplies	NA	NA	NA	-	-	-	NA
	Capital	-	41,691	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>435,231</b>	<b>280,238</b>	<b>515,337</b>	<b>138,823</b>	<b>162,336</b>	<b>135,195</b>	<b>146,548</b>
Sec 14.1	Expenditures in the Current Fiscal Year	435,231	280,238	515,337	138,823	162,336	135,195	146,548
Sec 14.1	Expenditures in the Preceding Fiscal Year	350,061	435,231	280,238	94,681	122,938	120,751	176,967
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	85,170	(154,993)	235,099	44,141	39,398	14,444	(30,419)
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>							
	<b>Public Safety Sales Tax Positions</b>							
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-
	Additional Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-
	Existing Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>	-	-	-	-	-	-	-
	<b>NON Public Safety Sales Tax Positions</b>							
	Additional Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-
	Existing Deputy Sheriffs and Other Public Safety Personnel	2	2	2	2	2	2	2
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Explanation:	Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.	NA	In FY21 Year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of	FYE nets to an increase over prior year.	In the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of			

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Sheriff - Beatty

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023	
Tax Act Reference	Report Period:								
Sec. 17.3a	<b>PUBLIC SAFETY SALES TAX</b>								
	Audited	Audited	Unaudited	Audited	Audited	Audited	Unaudited	Unaudited	
	<b>PROCEEDS</b>								
	Beginning Fund Balance	94,819	126,030	109,985	117,031	108,835	118,300	129,483	117,031
	Sales Tax	37,256	41,367	42,537	3,889	11,836	11,599	12,844	40,168
	Interest Income	3,189	(407)	(6,617)	(1,140)	(1,818)	(147)	2,318	(788)
	Operating Transfers In	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>135,264</b>	<b>166,990</b>	<b>145,905</b>	<b>119,780</b>	<b>118,853</b>	<b>129,752</b>	<b>144,645</b>	<b>156,411</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>								
	Salaries and Wages	-	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-	-
	Services & Supplies	8,620	9,994	5,464	261	177	269	354	1,061
	Capital	614	47,011	23,410	10,683	376	-	9,458	20,518
Sec 17.3b1	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>9,234</b>	<b>57,005</b>	<b>28,874</b>	<b>10,944</b>	<b>553</b>	<b>269</b>	<b>9,812</b>	<b>21,579</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>126,030</b>	<b>109,985</b>	<b>117,031</b>	<b>108,835</b>	<b>118,300</b>	<b>129,483</b>	<b>134,833</b>	<b>134,833</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>								
	<b>GENERAL EXISTING FUNDING</b>								
	<b>EXPENDITURES</b>								
	Salaries and Wages	339,245	260,802	422,130	93,277	120,030	73,481	83,283	370,070
	Employee Benefits	204,957	168,689	290,802	52,344	52,900	61,392	55,773	222,410
	Services & Supplies	NA	NA	NA	-	-	-	-	NA
	Capital	-	31,354	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>544,202</b>	<b>460,845</b>	<b>712,932</b>	<b>145,621</b>	<b>172,930</b>	<b>134,874</b>	<b>139,056</b>	<b>592,480</b>
Sec 14.1	Expenditures in the Current Fiscal Year	544,202	460,845	712,932	145,621	172,930	134,874	139,056	592,480
Sec 14.1	Expenditures in the Preceding Fiscal Year	364,017	544,202	460,845	142,342	194,987	190,591	185,012	712,932
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	180,185	(83,357)	252,087	3,279	(22,057)	(55,718)	(45,956)	(120,452)
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>								
	<b>Public Safety Sales Tax Positions</b>								
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Additional Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Existing Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>	-	-	-	-	-	-	-	-
	<b>NON Public Safety Sales Tax Positions</b>								
	Additional Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-	-
	Existing Deputy Sheriffs and Other Public Safety Personnel	4	4	4	4	4	4	4	4
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
Explanation:	Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.	NA	In the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of	FYE nets to an increase over prior year.	In the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of				

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Sheriff - Gabbs

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023
Tax Act Reference								
Report Period:								
<b>PUBLIC SAFETY SALES TAX</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Unaudited</b>
Sec. 17.3a								
<b>PROCEEDS</b>								
Beginning Fund Balance	27,212	35,086	39,470	42,370	42,751	43,981	45,786	42,370
Sales Tax	8,848	9,344	9,608	878	2,023	1,904	2,705	7,510
Interest Income	927	(40)	(2,482)	(408)	(677)	(40)	809	(316)
Operating Transfers In	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>TOTAL PROCEEDS</b>	<b>36,987</b>	<b>44,390</b>	<b>46,596</b>	<b>42,840</b>	<b>44,097</b>	<b>45,844</b>	<b>49,300</b>	<b>49,564</b>
Sec 173.b3								
<b>EXPENDITURES Public Safety Sales Tax</b>								
Salaries and Wages	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Services & Supplies	642	3,724	1,580	50	38	58	77	224
Capital	1,258	1,195	2,646	38	78	-	1,385	1,501
<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>1,900</b>	<b>4,920</b>	<b>4,226</b>	<b>89</b>	<b>116</b>	<b>58</b>	<b>1,461</b>	<b>1,724</b>
Sec 17.3b1								
<b>FUND BALANCE Public Safety Sales Tax</b>	<b>35,086</b>	<b>39,470</b>	<b>42,370</b>	<b>42,751</b>	<b>43,981</b>	<b>45,786</b>	<b>47,839</b>	<b>47,839</b>
Sec 17.3								
<b>SUPPLANTING COMPLIANCE</b>								
<b>GENERAL EXISTING FUNDING</b>								
<b>EXPENDITURES</b>								
Salaries and Wages	43,075	59,017	19,672	7,420	8,698	7,075	9,105	32,298
Employee Benefits	20,810	44,175	12,312	4,034	4,213	5,349	5,670	19,265
Services & Supplies	NA	NA	NA	-	-	-	-	NA
Capital	-	6,943	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>63,885</b>	<b>110,135</b>	<b>31,984</b>	<b>11,454</b>	<b>12,910</b>	<b>12,425</b>	<b>14,775</b>	<b>51,563</b>
Sec 14.1								
Expenditures in the Current Fiscal Year	63,885	110,135	31,984	11,454	12,910	12,425	14,775	51,563
Sec 14.1								
Expenditures in the Preceding Fiscal Year	78,829	63,885	110,135	6,554	8,514	8,107	8,809	31,984
Sec 17.3b3								
Difference: Current Fiscal Year less Preceding Fiscal Year	(14,943)	46,249	(78,151)	4,900	4,396	4,317	5,966	19,580
<b>ADDITIONAL REPORTING REQUIREMENTS</b>								
<b>Public Safety Sales Tax Positions</b>								
Sec 17.3b2								
Additional Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
Sec 17.3b2								
Existing Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
Additional Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
Existing Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>								
<b>NON Public Safety Sales Tax Positions</b>								
Additional Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-	-
Existing Deputy Sheriffs and Other Public Safety Personnel	1	1	1	1	1	1	1	1
<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Explanation:</b>	<p><b>Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.</b></p> <p>In the end of FY20, the single Sheriffs officer in Gabbs resigned. NCSO has patrolled the area with neighboring units charged to Round Mountain and Tonopah Towns. A recruit is currently in POST training as of 3/9/21</p> <p>the pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of</p> <p>NCSO only has one deputy position, and it is currently vacant. The position has been vacant dating back to FY21. Coverage has been provided by neighboring towns, including Tonopah and Round Mountain. NCSO is currently looking into rehabbing a home in the Gabbs area to make this vacancy attractive to a</p> <p>In the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of Federal funding available at the end of December. In Q2-FY21 public safety, payroll was moved out of the general fund into the grants fund to support the request and utilize the funding 100%. This relocation of expense has created the appearance of supplanting the FY21 budget for the Sheriff's Office, which is not a true and accurate representation of Sheriff's Office expenses for the quarter.</p>							

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Sheriff - Manhattan

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023	
Tax Act Reference	Report Period:								
Sec. 17.3a	<b>PUBLIC SAFETY SALES TAX</b>								
	Audited	Audited	Unaudited	Audited	Audited	Audited	Unaudited	Unaudited	
	<b>PROCEEDS</b>								
	Beginning Fund Balance	9,264	13,315	9,473	11,677	12,013	13,394	14,959	11,677
	Sales Tax	4,878	5,436	5,590	511	1,640	1,620	1,722	5,493
	Interest Income	319	(28)	(618)	(114)	(184)	(18)	263	(53)
	Operating Transfers In	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>14,461</b>	<b>18,723</b>	<b>14,445</b>	<b>12,074</b>	<b>13,469</b>	<b>14,995</b>	<b>16,945</b>	<b>17,117</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>								
	Salaries and Wages	-	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-	-
	Services & Supplies	238	3,343	700	36	24	36	2,656	2,752
	Capital	908	5,908	2,067	25	51	-	985	1,062
Sec 17.3b1	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>1,146</b>	<b>9,251</b>	<b>2,768</b>	<b>61</b>	<b>75</b>	<b>36</b>	<b>3,641</b>	<b>3,814</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>13,315</b>	<b>9,473</b>	<b>11,677</b>	<b>12,013</b>	<b>13,394</b>	<b>14,959</b>	<b>13,303</b>	<b>13,303</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>								
	<b>GENERAL EXISTING FUNDING</b>								
	<b>EXPENDITURES</b>								
	Salaries and Wages	17,840	10,923	19,467	4,615	5,410	4,401	5,663	20,090
	Employee Benefits	9,955	6,427	12,231	2,509	2,620	3,327	3,527	11,983
	Services & Supplies	NA	NA	NA	-	-	-	-	NA
	Capital	-	4,336	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>27,795</b>	<b>21,686</b>	<b>31,698</b>	<b>7,124</b>	<b>8,030</b>	<b>7,728</b>	<b>9,190</b>	<b>32,073</b>
Sec 14.1	Expenditures in the Current Fiscal Year	27,795	21,686	31,698	7,124	8,030	7,728	9,190	32,073
Sec 14.1	Expenditures in the Preceding Fiscal Year	19,237	27,795	21,686	6,554	8,228	8,107	8,809	31,698
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	8,558	(6,110)	10,012	571	(198)	(379)	381	375
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>								
	<b>Public Safety Sales Tax Positions</b>								
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Additional Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Existing Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>	-	-	-	-	-	-	-	-
	<b>NON Public Safety Sales Tax Positions</b>								
	Additional Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-	-
	Existing Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-	-
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	-	-	-	-	-	-	-	-
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	-	-	-	-	-	-	-	-
Explanation:	NA		<p>In the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of</p>	FYE nets to an increase over prior year.					<p>In the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of</p>

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Sheriff - Pahrump

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023
Report Period:	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021	July 1, 2021 - June 30, 2022	July 1, 2022 - September 30, 2022	October 1, 2022 - December 31, 2022	January 1, 2023 - March 31, 2023	April 1, 2023 - June 30, 2023	July 1, 2022 - June 30, 2023
Tax Act Reference	<b>PUBLIC SAFETY SALES TAX</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>
Sec. 17.3a	<b>PROCEEDS</b>							
	Beginning Fund Balance	776,224	860,255	919,362	888,113	728,042	892,534	1,055,202
	Sales Tax	1,515,122	1,718,923	1,767,559	161,591	513,701	499,996	519,452
	Interest Income	19,072	(3,780)	(38,021)	(6,947)	(11,193)	(1,751)	20,902
	Operating Transfers In	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>2,310,418</b>	<b>2,575,398</b>	<b>2,648,899</b>	<b>1,042,757</b>	<b>1,230,550</b>	<b>1,390,779</b>	<b>1,595,556</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>							
	Salaries and Wages	651,394	702,826	737,189	177,817	194,702	160,902	232,761
	Employee Benefits	424,874	458,888	514,781	115,702	101,979	139,125	161,648
	Services & Supplies	76,111	269,694	(30,309)	11,428	7,747	11,813	15,522
	Capital	297,785	224,629	539,125	9,768	33,587	23,738	232,308
Sec 17.3b1	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>1,450,164</b>	<b>1,656,036</b>	<b>1,760,787</b>	<b>314,715</b>	<b>338,016</b>	<b>335,577</b>	<b>642,238</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>860,255</b>	<b>919,362</b>	<b>888,113</b>	<b>728,042</b>	<b>892,534</b>	<b>1,055,202</b>	<b>953,318</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>							
	<b>GENERAL EXISTING FUNDING</b>							
	<b>EXPENDITURES</b>							
	Salaries and Wages	7,247,755	3,897,374	7,581,600	1,920,092	2,236,103	1,853,018	2,350,766
	Employee Benefits	4,201,624	2,382,990	4,903,887	1,079,842	1,118,868	1,466,380	1,527,433
	Services & Supplies	NA	NA	NA				NA
	Capital	-	1,290,273	-				-
	<b>TOTAL EXPENDITURES</b>	<b>11,449,378</b>	<b>7,570,636</b>	<b>12,485,486</b>	<b>2,999,934</b>	<b>3,354,971</b>	<b>3,319,398</b>	<b>3,878,199</b>
Sec 14.1	Expenditures in the Current Fiscal Year	11,449,378	7,570,636	12,485,486	2,999,934	3,354,971	3,319,398	3,878,199
Sec 14.1	Expenditures in the Preceding Fiscal Year	9,357,728	11,449,378	7,570,636	2,531,907	3,295,920	3,201,795	3,455,865
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	2,091,650	(3,878,743)	4,914,850	468,027	59,050	117,603	422,335
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>							
	<b>Public Safety Sales Tax Positions</b>							
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act	12	12	12	12	12	12	12
	Additional Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-
	Existing Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
	<b>NON Public Safety Sales Tax Positions</b>							
	Additional Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-
	Existing Deputy Sheriffs and Other Public Safety Personnel	100	100	100	100	100	100	100
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>
Explanation:	Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.	NA	NA	FYE nets to an increase over prior year.	NA	NA	NA	In the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Sheriff - Tonopah

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023
Tax Act Reference								
	<b>Report Period:</b>							
	<b>PUBLIC SAFETY SALES TAX</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Unaudited</b>
Sec. 17.3a	<b>PROCEEDS</b>							
	Beginning Fund Balance	122,589	120,208	84,782	78,476	76,371	80,009	86,388
	Sales Tax	90,119	95,942	98,656	9,019	24,576	24,119	30,237
	Interest Income	3,505	(310)	(3,093)	(653)	(1,063)	(83)	1,445
	Operating Transfers In	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>216,214</b>	<b>215,840</b>	<b>180,344</b>	<b>86,843</b>	<b>99,884</b>	<b>104,046</b>	<b>118,070</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>							
	Salaries and Wages	41,527	46,221	47,959	7,035	12,230	10,483	12,869
	Employee Benefits	22,998	26,227	27,518	2,624	7,245	6,563	7,494
	Services & Supplies	25,560	32,209	19,484	639	400	611	802
	Capital	5,922	26,402	6,908	173	-	-	14,585
Sec 17.3b1	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>96,006</b>	<b>131,058</b>	<b>101,868</b>	<b>10,472</b>	<b>19,876</b>	<b>17,657</b>	<b>35,750</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>120,208</b>	<b>84,782</b>	<b>78,476</b>	<b>76,371</b>	<b>80,009</b>	<b>86,388</b>	<b>82,320</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>							
	<b>GENERAL EXISTING FUNDING</b>							
	<b>EXPENDITURES</b>							
	Salaries and Wages	941,084	465,630	925,769	254,718	293,901	256,522	339,623
	Employee Benefits	559,355	323,009	625,494	141,590	159,702	224,369	232,009
	Services & Supplies	NA	NA	NA				NA
	Capital	-	67,955	-				-
	<b>TOTAL EXPENDITURES</b>	<b>1,500,439</b>	<b>856,594</b>	<b>1,551,263</b>	<b>396,308</b>	<b>453,603</b>	<b>480,891</b>	<b>571,632</b>
Sec 14.1	Expenditures in the Current Fiscal Year	1,500,439	856,594	1,551,263	396,308	453,603	480,891	571,632
Sec 14.1	Expenditures in the Preceding Fiscal Year	1,475,783	1,500,439	856,594	298,607	390,991	393,050	468,615
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	24,656	(643,845)	694,669	97,701	62,612	87,841	103,017
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>							
	<b>Public Safety Sales Tax Positions</b>							
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act							
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act							
	Additional Other Public Safety Personnel-Nye Sales Tax Act							
	Existing Other Public Safety Personnel-Nye Sales Tax Act	1	1	1	1	1	1	1
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
	<b>NON Public Safety Sales Tax Positions</b>							
	Additional Deputy Sheriffs and Other Public Safety Personnel	14						
	Existing Deputy Sheriffs and Other Public Safety Personnel	16	30	30	30	30	30	30
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>
Explanation:	Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.	NA	the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of	FYE nets to an increase over prior year. Tonopah Town deputies provide coverage to Gabbs Town due to the GT deputy being vacant for the last few years.	In the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of Federal funding available at the end of December. In Q2-FY21 public safety, payroll was moved out of the general fund into the grants fund to support the request and utilize the funding 100%. This relocation of expense has created the appearance of supplanting the FY21 budget for the Sheriff's Office, which is not a true and accurate representation of Sheriff's Office expenses for the quarter.			



Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Sheriff - Round Mountain

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020	August 15, 2021	August 15, 2022	November 15, 2022	February 15, 2023	May 15, 2023	August 15, 2023	August 15, 2023
Report Period:	FY 2020: July 1, 2019 - June 30, 2020	FY 2021: July 1, 2020 - June 30, 2021	FY 2022: July 1, 2021 - June 30, 2022	July 1, 2022 - September 30, 2022	October 1, 2022 - December 31, 2022	January 1, 2023 - March 31, 2023	April 1, 2023 - June 30, 2023	FY 2023: July 1, 2022 - June 30, 2023
Tax Act Reference								
Sec. 17.3a	<b>PUBLIC SAFETY SALES TAX</b>	Audited	Audited	Unaudited	Audited	Audited	Audited	Unaudited
	<b>PROCEEDS</b>							
	Beginning Fund Balance	102,931	134,227	115,940	97,082	92,017	99,307	107,897
	Sales Tax	30,019	32,618	33,541	3,066	9,389	8,957	9,279
	Interest Income	3,493	(338)	(7,323)	(945)	(1,610)	(120)	1,920
	Operating Transfers In	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>136,443</b>	<b>166,506</b>	<b>142,157</b>	<b>99,204</b>	<b>99,796</b>	<b>108,144</b>	<b>119,095</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>							
	Salaries and Wages	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-
	Services & Supplies	1,661	10,185	4,522	202	179	247	351
	Capital	555	40,382	40,552	6,984	310	-	5,543
Sec 17.3b1	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>2,216</b>	<b>50,567</b>	<b>45,075</b>	<b>7,186</b>	<b>489</b>	<b>247</b>	<b>5,894</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>134,227</b>	<b>115,940</b>	<b>97,082</b>	<b>92,017</b>	<b>99,307</b>	<b>107,897</b>	<b>113,201</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>							
	<b>GENERAL EXISTING FUNDING</b>							
	<b>EXPENDITURES</b>							
	Salaries and Wages	272,421	125,335	190,725	59,688	72,828	59,449	73,257
	Employee Benefits	160,754	85,946	123,635	32,609	36,606	50,600	51,840
	Services & Supplies	NA	NA	NA	-	-	-	NA
	Capital	-	27,113	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>433,175</b>	<b>238,394</b>	<b>314,361</b>	<b>92,296</b>	<b>109,433</b>	<b>110,049</b>	<b>125,097</b>
Sec 14.1	Expenditures in the Current Fiscal Year	433,175	238,394	314,361	92,296	109,433	110,049	125,097
Sec 14.1	Expenditures in the Preceding Fiscal Year	633,318	433,175	238,394	61,326	82,859	79,204	90,971
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	(200,143)	(194,782)	75,967	30,970	26,574	30,845	34,126
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>							
	<b>Public Safety Sales Tax Positions</b>							
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-
	Additional Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-
	Existing Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>	-	-	-	-	-	-	-
	<b>NON Public Safety Sales Tax Positions</b>							
	Additional Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-
	Existing Deputy Sheriffs and Other Public Safety Personnel	4	4	4	4	4	4	4
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
Explanation:	Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.	NA	<p>in the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of</p>	<p>FYE nets to an increase over prior year. Round Mountain deputies provide coverage to Gabbs Town due to the GT deputy being vacant for the last few years.</p>	<p>In the FY21 year, the Covid-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of Federal funding available at the end of December. In Q2-FY21 public safety, payroll was moved out of the general fund into the grants fund to support the request and utilize the funding 100%. This relocation of expense has created the appearance of supplanting the FY21 budget for the Sheriff's Office, which is not a true and accurate representation of Sheriff's Office expenses for the quarter.</p>			

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: **Fire - Beatty**

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023	
Tax Act Reference	Report Period:								
Sec. 17.3a	<b>PUBLIC SAFETY SALES TAX</b>								
	Audited	Audited	Unaudited	Audited	Audited	Audited	Unaudited	Unaudited	
	<b>PROCEEDS</b>								
	Beginning Fund Balance	99,743	140,501	169,352	188,586	190,654	188,618	197,606	188,586
	Sales Tax	37,256	41,367	42,537	3,889	11,836	15,678	12,844	44,247
	Interest Income	3,502	(751)	(11,033)	(1,821)	(3,076)	(1,633)	3,436	(3,095)
	Operating Transfers In	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>140,501</b>	<b>181,117</b>	<b>200,856</b>	<b>190,654</b>	<b>199,413</b>	<b>202,663</b>	<b>213,886</b>	<b>229,738</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>								
	Salaries and Wages	-	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-	-
	Services & Supplies	-	-	-	-	-	-	-	-
Sec 17.3b1	Capital	-	11,765	12,270	-	10,795	5,057	-	15,852
	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>-</b>	<b>11,765</b>	<b>12,270</b>	<b>-</b>	<b>10,795</b>	<b>5,057</b>	<b>-</b>	<b>15,852</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>140,501</b>	<b>169,352</b>	<b>188,586</b>	<b>190,654</b>	<b>188,618</b>	<b>197,606</b>	<b>213,886</b>	<b>213,886</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>								
	<b>GENERAL EXISTING FUNDING</b>								
	<b>EXPENDITURES</b>								
	Salaries and Wages	86,803	102,419	116,444	26,854	31,870	29,592	37,807	126,123
	Employee Benefits	51,843	56,028	62,491	11,249	13,357	24,895	16,893	66,395
	Services & Supplies	NA	NA	NA	NA	NA	NA	NA	NA
	Capital	-	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>138,646</b>	<b>158,447</b>	<b>178,935</b>	<b>38,103</b>	<b>45,227</b>	<b>54,488</b>	<b>54,700</b>	<b>192,517</b>
Sec 14.1	Expenditures in the Current Fiscal Year	138,646	158,447	178,935	38,103	45,227	54,488	54,700	192,517
Sec 14.1	Expenditures in the Preceding Fiscal Year	134,993	138,646	158,447	37,380	44,200	51,575	45,779	178,935
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	3,653	19,801	20,488	722	1,028	2,912	8,920	13,583
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>								
	<b>Public Safety Sales Tax Positions</b>								
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Additional Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Existing Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NON Public Safety Sales Tax Positions</b>								
	Additional Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-	-
	Existing Deputy Sheriffs and Other Public Safety Personnel	1	1	1	1	1	1	1	1
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Explanation:	NA	The 2020-2021 and 2021-2022 fiscal years were significantly impacted by the COVID-19 pandemic which impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of		FYE nets to an increase over prior year.	FYE nets to an increase over prior year.				

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Fire - Gabbs (Volunteer)

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023	
Tax Act Reference	Report Period:								
Sec. 17.3a	<b>PUBLIC SAFETY SALES TAX</b>								
	Audited	Audited	Unaudited	Audited	Audited	Audited	Unaudited	Unaudited	
	<b>PROCEEDS</b>								
	Beginning Fund Balance	37,417	47,522	56,596	62,475	62,754	63,778	65,627	62,475
	Sales Tax	8,848	9,344	9,608	878	2,023	1,904	2,705	7,510
	Interest Income	1,258	(270)	(3,729)	(599)	(999)	(65)	1,155	(498)
	Operating Transfers In	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>47,522</b>	<b>56,596</b>	<b>62,475</b>	<b>62,754</b>	<b>63,778</b>	<b>65,627</b>	<b>69,487</b>	<b>69,487</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>								
	Salaries and Wages	-	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-	-
	Services & Supplies	-	-	-	-	-	-	-	-
Sec 17.3b1	Capital	-	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>47,522</b>	<b>56,596</b>	<b>62,475</b>	<b>62,754</b>	<b>63,778</b>	<b>65,627</b>	<b>69,487</b>	<b>69,487</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>								
	<b>GENERAL EXISTING FUNDING</b>								
	<b>EXPENDITURES</b>								
	Salaries and Wages	-	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-	-
	Services & Supplies	NA	NA	NA	NA	NA	NA	NA	NA
	Capital	-	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sec 14.1	Expenditures in the Current Fiscal Year	-	-	-	-	-	-	-	-
Sec 14.1	Expenditures in the Preceding Fiscal Year	-	-	-	-	-	-	-	-
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	-	-	-	-	-	-	-	-
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>								
	<b>Public Safety Sales Tax Positions</b>								
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Additional Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Existing Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NON Public Safety Sales Tax Positions</b>								
	Additional Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-	-
	Existing Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-	-
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Explanation:	Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.		Gabbs Town is a 100% volunteer fire service with no employees and no expenses.	in late 2019, the COVID-19 pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of	Gabbs Town is a 100% volunteer fire service with no employees and no expenses.	Gabbs Town is a 100% volunteer fire service with no employees and no expenses.			

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Fire - Manhattan (Volunteer)

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023
Tax Act Reference	Report Period:							
	<b>PUBLIC SAFETY SALES TAX</b>	Audited	Audited	Unaudited	Audited	Audited	Audited	Unaudited
Sec. 17.3a	<b>PROCEEDS</b>							
	Beginning Fund Balance	21,516	27,112	32,394	32,150	32,352	33,479	35,065
	Sales Tax	4,878	5,436	5,590	511	1,640	1,620	1,722
	Interest Income	718	(154)	(1,931)	(309)	(513)	(33)	617
	Operating Transfers In	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>27,112</b>	<b>32,394</b>	<b>36,053</b>	<b>32,352</b>	<b>33,479</b>	<b>35,065</b>	<b>37,405</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>							
	Salaries and Wages	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-
	Services & Supplies	-	-	-	-	-	-	-
Sec 17.3b1	Capital	-	-	3,903	-	-	-	-
	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>-</b>	<b>-</b>	<b>3,903</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>27,112</b>	<b>32,394</b>	<b>32,150</b>	<b>32,352</b>	<b>33,479</b>	<b>35,065</b>	<b>37,405</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>							
	<b>GENERAL EXISTING FUNDING</b>							
	<b>EXPENDITURES</b>							
	Salaries and Wages	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-
	Services & Supplies	NA	NA	NA	NA	NA	NA	NA
	Capital	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sec 14.1	Expenditures in the Current Fiscal Year	-	-	-	-	-	-	-
Sec 14.1	Expenditures in the Preceding Fiscal Year	-	-	-	-	-	-	-
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	-	-	-	-	-	-	-
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>							
	<b>Public Safety Sales Tax Positions</b>							
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act							
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act							
	Additional Other Public Safety Personnel-Nye Sales Tax Act							
	Existing Other Public Safety Personnel-Nye Sales Tax Act							
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>							
	<b>NON Public Safety Sales Tax Positions</b>							
	Additional Deputy Sheriffs and Other Public Safety Personnel							
	Existing Deputy Sheriffs and Other Public Safety Personnel							
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>							
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>							
Explanation:	Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.	Manhattan Town is a 100% volunteer fire service with no employees and no expenses.	Manhattan Town is a 100% volunteer fire service with no employees and no expenses.	Manhattan Town is a 100% volunteer fire service with no employees and no expenses.	Manhattan Town is a 100% volunteer fire service with no employees and no expenses.			

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Fire - Pahrump

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023	
Tax Act Reference	<b>Report Period:</b>								
	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Unaudited</b>	
	<b>PUBLIC SAFETY SALES TAX</b>								
Sec. 17.3a	<b>PROCEEDS</b>								
	Beginning Fund Balance	3,934,381	4,079,306	4,869,948	5,181,061	4,882,895	5,037,155	5,189,552	5,181,061
	Sales Tax	1,515,122	1,718,923	1,767,559	161,591	513,701	499,996	519,452	1,694,740
	Interest Income	107,866	(21,490)	(308,059)	(49,149)	(80,924)	(4,676)	93,426	(41,322)
	Operating Transfers In	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>5,557,369</b>	<b>5,776,739</b>	<b>6,329,447</b>	<b>5,293,503</b>	<b>5,315,672</b>	<b>5,532,475</b>	<b>5,802,430</b>	<b>6,834,479</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>								
	Salaries and Wages	462,983	432,295	507,102	115,480	146,577	153,643	207,118	622,817
	Employee Benefits	280,512	291,718	310,173	63,131	72,676	108,512	115,064	359,383
	Services & Supplies	50,623	56,430	58,790	34,844	20,064	22,068	34,288	111,264
	Capital	683,945	126,348	272,321	197,153	39,200	58,700	14,985	310,038
Sec 17.3b1	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>1,478,063</b>	<b>906,791</b>	<b>1,148,386</b>	<b>410,607</b>	<b>278,518</b>	<b>342,923</b>	<b>371,454</b>	<b>1,403,503</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>4,079,306</b>	<b>4,869,948</b>	<b>5,181,061</b>	<b>4,882,895</b>	<b>5,037,155</b>	<b>5,189,552</b>	<b>5,430,976</b>	<b>5,430,976</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>								
	<b>GENERAL EXISTING FUNDING</b>								
	<b>EXPENDITURES</b>								
	Salaries and Wages	902,875	1,146,392	1,221,691	267,550	329,430	251,379	301,958	1,150,316
	Employee Benefits	491,549	654,737	673,172	141,848	149,938	193,218	168,519	653,524
	Services & Supplies	NA	NA	NA	NA	NA	NA	NA	NA
	Capital	500,642	-	68,097	-	26,623	7,289	-	33,911
	<b>TOTAL EXPENDITURES</b>	<b>1,895,065</b>	<b>1,801,128</b>	<b>1,962,960</b>	<b>409,398</b>	<b>505,991</b>	<b>451,885</b>	<b>470,477</b>	<b>1,837,752</b>
Sec 14.1	Expenditures in the Current Fiscal Year	1,895,065	1,801,128	1,962,960	409,398	505,991	451,885	470,477	1,837,752
Sec 14.1	Expenditures in the Preceding Fiscal Year	1,981,360	1,895,065	1,801,128	415,846	515,482	504,856	526,776	1,962,960
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	(86,294)	(93,937)	161,832	(6,448)	(9,491)	(52,971)	(56,298)	(125,208)
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>								
	<b>Public Safety Sales Tax Positions</b>								
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Additional Other Public Safety Personnel-Nye Sales Tax Act	-	-	-	-	-	-	-	-
	Existing Other Public Safety Personnel-Nye Sales Tax Act	6	6	6	6	6	6	6	6
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
	<b>NON Public Safety Sales Tax Positions</b>								
	Additional Deputy Sheriffs and Other Public Safety Personnel	-	-	-	-	-	-	-	-
	Existing Deputy Sheriffs and Other Public Safety Personnel	12	12	12	12	12	12	12	12
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
Explanation:	Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.	NA	the pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of	FYE nets to an increase over prior year.					

Quarterly and Annual Reports Required Pursuant to Section 17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Fire - County (Volunteer)

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020 FY 2020: July 1, 2019 - June 30, 2020	August 15, 2021 FY 2021: July 1, 2020 - June 30, 2021	August 15, 2022 FY 2022: July 1, 2021 - June 30, 2022	November 15, 2022 July 1, 2022 - September 30, 2022	February 15, 2023 October 1, 2022 - December 31, 2022	May 15, 2023 January 1, 2023 - March 31, 2023	August 15, 2023 April 1, 2023 - June 30, 2023	August 15, 2023 FY 2023: July 1, 2022 - June 30, 2023
Tax Act Reference								
	<b>Report Period:</b>							
	<b>PUBLIC SAFETY SALES TAX</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Unaudited</b>
Sec. 17.3a	<b>PROCEEDS</b>							
	Beginning Fund Balance	274,373	348,017	418,537	465,398	467,746	481,834	503,128
	Sales Tax	64,469	72,498	74,549	6,815	21,512	21,756	24,755
	Interest Income	9,175	(1,978)	(27,688)	(4,467)	(7,423)	(463)	8,839
	Operating Transfers In	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-
	<b>TOTAL PROCEEDS</b>	<b>348,017</b>	<b>418,537</b>	<b>465,398</b>	<b>467,746</b>	<b>481,834</b>	<b>503,128</b>	<b>536,722</b>
Sec 173.b3	<b>EXPENDITURES Public Safety Sales Tax</b>							
	Salaries and Wages	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-
	Services & Supplies	-	-	-	-	-	-	-
Sec 17.3b1	Capital	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES Public Safety Sales Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND BALANCE Public Safety Sales Tax</b>	<b>348,017</b>	<b>418,537</b>	<b>465,398</b>	<b>467,746</b>	<b>481,834</b>	<b>503,128</b>	<b>536,722</b>
Sec 17.3	<b>SUPPLANTING COMPLIANCE</b>							
	<b>GENERAL EXISTING FUNDING</b>							
	<b>EXPENDITURES</b>							
	Salaries and Wages	-	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-	-
	Services & Supplies	NA	NA	NA	NA	NA	NA	NA
	Capital	-	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Sec 14.1	Expenditures in the Current Fiscal Year	-	-	-	-	-	-	-
Sec 14.1	Expenditures in the Preceding Fiscal Year	-	-	-	-	-	-	-
Sec 17.3b3	Difference: Current Fiscal Year less Preceding Fiscal Year	-	-	-	-	-	-	-
	<b>ADDITIONAL REPORTING REQUIREMENTS</b>							
	<b>Public Safety Sales Tax Positions</b>							
Sec 17.3b2	Additional Deputy Sheriffs-Nye Sales Tax Act							
Sec 17.3b2	Existing Deputy Sheriffs-Nye Sales Tax Act							
	Additional Other Public Safety Personnel-Nye Sales Tax Act							
	Existing Other Public Safety Personnel-Nye Sales Tax Act							
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel - Nye Sales Tax Act</b>							
	<b>NON Public Safety Sales Tax Positions</b>							
	Additional Deputy Sheriffs and Other Public Safety Personnel							
	Existing Deputy Sheriffs and Other Public Safety Personnel							
	<b>Subtotal: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>							
	<b>Total: Additional and Existing Deputy Sheriffs and Other Public Safety Personnel</b>							
<b>Explanation:</b>	<b>Explanations for any variances, appearances of supplanting, or other matters regarding the fund and PSST law.</b>	Nye County Fire is a 100% volunteer fire service with no employees and no expenses.	in the 1st year we were impacted by the pandemic impacted the US economy, and the Federal Government passed the CARES act that granted funding to Counties in Nevada through the State. The grant funding could be used for the costs associated with the impacts of Covid-19, including economic stimulation, assistance to the public, public safety payroll, and similar expenses. The direction came from the State that Nye was to utilize 100% of the funding by 12/31/20, and we were advised to charge public safety payroll for the remaining balance of	Nye County Fire is a 100% volunteer fire service with no employees and no expenses.	Nye County Fire is a 100% volunteer fire service with no employees and no expenses.			

Quarterly and Annual Reports Required Pursuant to Section

17.5 of the Nye County Sales and Use Tax Act of 2007

Reporting Entity: Fire - Amargosa Fire (Volunteer)

Effective Date for the Imposition of the 0.5% Sales Tax Rate: April 1, 2014

Report Due Date:	August 15, 2020	August 15, 2021	August 15, 2022	November 15, 2022	February 15, 2023	May 15, 2023	August 15, 2023	August 15, 2023
Report Period:	FY 2020: July 1, 2019 - June 30, 2020	FY 2021: July 1, 2020 - June 30, 2021	FY 2022: July 1, 2021 - June 30, 2022	July 1, 2022 - September 30, 2022	October 1, 2022 - December 31, 2022	January 1, 2023 - March 31, 2023	April 1, 2023 - June 30, 2023	FY 2023: July 1, 2022 - June 30, 2023
<b>Tax Act Reference</b>								
<b>Sec. 17.3a</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Unaudited</b>
<b>Sec 17.3b3</b>								
<b>Sec 17.3b1</b>								
<b>Sec 17.3</b>								
<b>Sec 14.1</b>								
<b>Sec 14.1</b>								
<b>Sec 17.3b3</b>								
<b>Sec 17.3b2</b>								
<b>Sec 17.3b2</b>								
<b>Explanation:</b>								

# **EXECUTIVE ORDER**

**2023-003**





STATE OF NEVADA  
DEPARTMENT OF TAXATION

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JOE LOMBARDO  
*Governor*  
TONY WREN  
*Chair, Nevada Tax Commission*  
SHELLIE HUGHES  
*Executive Director*

CARSON CITY OFFICE  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000  
Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

**EXECUTIVE ORDER 2023-003**

Date: May 1, 2023

To: Governor Lombardo

From: Shellie Hughes, Executive Director

Re: Executive Order 2023-003 – Regulations  
Committee on Local Government Finance  
Informational Report (Cover Memo)

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Dear Governor Lombardo,

The Committee on Local Government Finance (“Committee”) and the Department of Taxation have undertaken a comprehensive review of all regulations within the Nevada Administrative Code (“NAC”) under the Committee’s jurisdiction in accordance with Executive Order No. 2023-003. The Executive Order requires the Committee to freeze the issuance of new regulations, conduct a comprehensive review of existing regulations, and prepare a report to the Governor’s Office by May 1, 2023.

Specifically, the Executive Order requires the Committee to recommend at least 10 regulations for removal and any amendments to other regulations under its jurisdiction that can be streamlined, clarified, reduced or otherwise improved to emphasize the economic potential of the State. In accordance with the Executive Order, the Committee considered whether the regulations are outdated, result in unintended consequences, create conflicts, or impose an unnecessary burden on citizens, businesses, or government entities.

The Committee has jurisdiction over various provisions within the following 3 Chapters of the NAC:

- 1) 350 Municipal Obligations
- 2) 354 Local Financial Administration
- 3) 361 Property Tax

The Department developed a comprehensive spreadsheet that identifies every regulation within each chapter under the Committee’s jurisdiction. This spreadsheet was provided to Department staff and public stakeholders to recommend provisions for amendment or repeal under the Executive Order.

The Department’s subject-matter experts reviewed the regulations within these chapters to make recommendations to the Committee whether the provisions of NAC were necessary to maintain or whether they could be amended (streamlined or clarified) to carry out the Governor’s intent in this Executive Order. The Department also provided these spreadsheets to the public and interested stakeholders before hosting a public workshop on April 7, 2023, to obtain feedback for any recommended amendments or repeals of these regulations.

Various stakeholders provided the Department with written and/or public comment for the amendment and repeal of various sections of NAC during the workshop.

The Committee also held a public hearing on April 14, 2023, to review the Department's and public stakeholders' recommendations. The Committee evaluated each provision recommended for amendment and repeal, and it accepted public comment on each recommendation. The Committee took formal action to make the recommendations to the Governor as outlined in this Report. Each section recommended for amendment or removal includes the required citations, draft language, explanations, stakeholder presence and comment/testimony, and the estimated impact of these changes on the agency and businesses affected.

You may note that the Committee has only recommended 8 regulations for removal. After its comprehensive review of the provisions within Chapters 350, 354 and 361 of NAC, including feedback from local government stakeholders, the Committee determined that there were not very many regulations within its jurisdiction and found it was necessary to maintain the existing provisions that were not otherwise identified for repeal. However, the Committee made every effort to amend other provisions to streamline and clarify its existing provisions.

**The Report contains 2 Sections:**

**Section 1: Proposed Regulations for Amendment**

- Exhibit List – Citations to NAC proposed for amendment
  - o Including Requests for Exemptions
- Proposed Language Modifications
- Explanation of Proposed Change
- Information regarding Public Workshop/Hearing
- Estimated Impact on businesses, persons, and agency if the change occurs

**Section 2: Proposed Regulations for Removal (Repeal)**

- Exhibit List – Citations to NAC proposed for repeal (in descending order of priority)
  - o Including Requests for Exemptions
- Proposed Language Modifications
- Explanation of Proposed Change
- Information regarding Public Workshop/Hearing
- Estimated Impact on businesses, persons, and agency if the change occurs

## Informational Report – Executive Order 2023-003

Name of department, agency, board, or commission: **Nevada Department of Taxation – Committee on Local Government Finance**

Address: **1550 College Parkway Suite 115**

City: **Carson City**

Zip: **89706**

Telephone: **775-684-2096**

Name of Director: **Shellie Hughes**

Director Email: [shughes@tax.state.nv.us](mailto:shughes@tax.state.nv.us)

### Section 1 - Comprehensive Review of Regulations / Section 3 – Mandatory Meeting and Report

The above-named department, agency, board, or commission conducted a comprehensive review of the regulations subject to its enforcement that can be streamlined, clarified, reduced, or otherwise improved to ensure those regulations provide for the general welfare of the State without unnecessarily inhibiting economic growth. The regulations identified for Section 1 of Executive Order 2023-03 are listed below with the information as required on page 1 of the instruction sheet on the following pages of the report:

<b>Regulation/ Information as required on page 1</b>	<b>Page number</b>
1. NAC 354.010 Eligible districts; authorized exemptions; petition for exemption.	Exhibit 354.1-A (Page No. 3-4)
2. NAC 354.559 Contents and form; deadlines for submission; forwarding of final budget.	Exhibit 354.2-A (Page No. 5-7)

### Section 2 – Regulation for Removal / Section 3 – Mandatory Meeting and Report

The above-named department, agency, board or commission conducted a comprehensive review of the regulations subject to its enforcement and identified the following ten (10) or more regulations recommended for removal. The regulations identified for Section 2 of Executive Order 2023-03, ranked in descending order of priority, are listed below with the information as required on page 1 of the instruction sheet on the following pages of the report:

<b>Regulation/Information as required on page 1</b>	<b>Page number</b>
1. NAC 354.555 Fulfillment of requirements of submitting tentative budget and transmitting final budget.	Exhibit 354.1-R (Page No. 10-11)
2. NAC 354.566 Definitions.	Exhibit 354.2-R (Page No. 12-13)
3. NAC 354.567 “Central assessment roll” defined.	Exhibit 354.3-R (Page No. 14-15)
4. NAC 354.569 “Property tax receipts” defined.	Exhibit 354.4-R (Page No. 16-17)
5. NAC 354.571 Preliminary summary reports: Filing by tax receiver in each county.	Exhibit 354.5-R (Page No. 18-19)
6. NAC 354.573 Preliminary summary reports: Contents.	Exhibit 354.6-R (Page No. 20-22)
7. NAC 354.575 Report by county school district of corresponding receipts and deductions; reconciliation of differences between reports.	Exhibit 354.7-R (Page No. 23-24)
8. NAC 354.577 Final summary reports: Filing by tax receiver in each county; contents.	Exhibit 354.8-R (Page No. 25-26)

**Section 1 - Comprehensive Review of Regulations  
Proposed Amendments (“A”)**

**List of Regulations and Corresponding Exhibits**

**Committee on Local Government Finance**

**1. Exhibit 354.1-A**

NAC 354.010 – Amend - Update to reflect that total expenditures by a special district of less than \$300,000 will qualify for certain filing and record exemptions, as amended in NRS 354.475 during 2017 Legislative Session.

**2. Exhibit 354.2-A**

NAC 354.559 – Amend - This quarterly survey report provides the Committee with information concerning the economic conditions affecting local governments, including an agency’s fund balance and cash, major economic developments, and certain other items. School districts do not have the types of enterprise funds or internal service funds that the Committee/Department would otherwise want to be informed of as part of a budget augmentation on a quarterly survey report pursuant to NRS 354.598005. Accordingly, this regulation amends NAC 354.599(2)(d) to exempts school districts from filing this report.

**Informational Report – Executive Order 2023-003**

**Section 1 - Comprehensive Review of Regulations**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

EXEMPTION OF SPECIAL DISTRICTS FROM CERTAIN REQUIREMENTS

- 1. The citation of the regulation with clear indication of the proposed modification in blue italics and matters to be omitted in red and bracketed.**

**NAC 354.010 Eligible districts; authorized exemptions; petition for exemption.** ([NRS 354.107](#), [354.475](#), [354.594](#))

1. Any special district with annual total expenditures of less than \$~~[200,000]~~ *300,000* during a current fiscal year and annual total expenditures of less than \$~~[200,000]~~ *300,000* budgeted for the succeeding fiscal year may petition the Department for exemption from all or any one of the following:

(a) Filing of a tentative budget.

(b) Filing of independent audit reports.

(c) Publishing requirements of the Local Government Budget and Finance Act, [NRS 354.470](#) to [354.626](#), inclusive, other than the annual publication of a notice of budget adoption and filing.

(d) Maintaining accounting records on an accrual or modified accrual basis.

2. The petition must be in the form of an ordinance or resolution adopted by the governing body of the district.

3. No district will be granted an exemption if it is:

(a) In noncompliance with any law or regulation at the time the petition is made; or

(b) In default in payments due for the redemption of any bond or for any other outstanding indebtedness.

[Tax Comm'n, Local Gov't Reg. No. 14 § 1, eff. 9-7-73; A 2-7-76; No. 14 § 4, eff. 9-7-73] — (NAC A 1-10-84; 1-16-92; A by Com. on Local Gov't Finance by R201-01, 4-5-2002)

- 2. A clear and concise explanation on why such change should occur.**

Amend - Update to reflect that total expenditures by a special district of less than \$300,000 will qualify for certain filing and record exemptions, as amended in NRS 354.475 during 2017 Legislative Session.

- 3. Information for each public meeting held to discuss the proposed regulation change, as mandated by Section 3 of Executive Order 2023-003, which must include:**

- a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):**

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

## Exhibit 354.1-A

- b. Information for each person who provided public oral or written comment or testimony on the regulation:**

There was no public comment, either made orally or in writing for this regulation.

- 4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**
  - a. The adverse and beneficial effects;**
  - b. The positive or negative economic impact; and**
  - c. Cost savings to the state or agency.**

The amendment to this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

**Informational Report – Executive Order 2023-003**

**Section 1 - Comprehensive Review of Regulations**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

FISCAL REPORTS

1. **The citation of the regulation with clear indication of the proposed modification in blue italics and matters to be omitted in red and bracketed.**

**NAC 354.559 Contents and form; deadlines for submission; forwarding of final budget. (NRS 354.107, 354.594, 354.6015)**

1. The fiscal report that the governing body of a local government is required to submit electronically to the Department pursuant to NRS 354.6015:

- (a) Includes the information listed in paragraph (b) of subsection 2 of NRS 354.6015;
- (b) Must be submitted to the Department in the form of the documentation set forth in subsection 2; and
- (c) Must be submitted to the Department on or before the dates and times set forth in subsection 2.

2. The fiscal report described in subsection 1 consists of the following documentation:

(a) Except for a local government that has been exempted from the requirement of filing its tentative budget pursuant to the provisions of NRS 354.475 and NAC 354.010 to 354.040, inclusive, the tentative budget that is required to be submitted to the Department pursuant to NRS 354.596. The tentative budget must be submitted to the Department on or before 5 p.m. on April 15 of each year.

(b) A copy of the final budget that is required to be submitted to the Nevada Tax Commission pursuant to NRS 354.598. Except as otherwise provided in this paragraph, the copy of the final budget must be submitted to the Department on or before 5 p.m. on June 1 of each year. The copy of the final budget of:

(1) A school district must be submitted to the Department on or before 5 p.m. on June 8 of each year; and

(2) A local government that has been exempted from the requirement of filing its tentative budget pursuant to the provisions of NRS 354.475 and NAC 354.010 to 354.040, inclusive, must be submitted to the Department on or before 5 p.m. on April 15 of each year.

(c) If the local government is augmenting a budget pursuant to NRS 354.598005, the information concerning the budget augmentation that the governing body of the local government is authorized to file with the Department pursuant to that section. That information must be submitted to the Department within 30 days after the adjournment of the legislative session if the governing body files the information as authorized pursuant to subsection 6 or 7 of NRS 354.598005.

(d) *Except for school districts, [F]* the responses of the local government to the quarterly survey prescribed by the Committee concerning the economic conditions affecting the local government. The responses must be submitted to the Department not later than 45 days after the end of each quarter of a fiscal year.

(e) Except for a local government that has been exempted from the requirement of filing its audit reports pursuant to the provisions of NRS 354.475 and NAC 354.010 to 354.040, inclusive, the actual revenue and the actual expenditures for the fiscal year immediately preceding the fiscal year in which the information is submitted. The information relating to the actual revenue and actual expenditures must be submitted to the Department on or before January 1 of each year.

(f) If the local government has been exempted from the requirement of filing its audit reports pursuant to the provisions of NRS 354.475 and NAC 354.010 to 354.040, inclusive, the statement of revenues,

## Exhibit 354.2-A

expenditures and changes in fund balance that is required to be submitted to the Department pursuant to [NAC 354.040](#). The statement must be submitted to the Department on or before January 1 of each year.

3. For the purpose of submitting the information required to be included in the fiscal report pursuant to paragraph (a), (b) or (e) of subsection 2, the governing body of a local government shall report information relating to:

(a) A special revenue fund, capital project fund or debt service fund of the local government separately from information relating to any other special revenue fund, capital project fund or debt service fund of the local government if any of the revenue in the special revenue fund, capital project fund or debt service fund was received from property taxes or the Local Government Tax Distribution Account;

(b) The expenditures or expenses of the local government by the governmental function to which the expenditure or expense was charged for the general fund of the local government and for each special revenue fund, capital project fund, debt service fund and proprietary fund of the local government;

(c) The total expenditures or expenses of the local government charged against each fund listed in the fiscal report in at least the following categories:

- (1) Salaries and wages;
- (2) Benefits;
- (3) Services and supplies; and
- (4) Capital outlay; and

(d) Revenue in categories, including, without limitation, property taxes, other taxes, business licenses, other licenses and permits, Local Government Tax Distribution Account, intergovernmental resources, charges for services, and fines and forfeitures.

4. Upon receipt of a final budget, the Department shall forward a copy of the final budget to the Nevada Tax Commission.

(Added to NAC by Com. on Local Gov't Finance by R201-01, 4-5-2002, eff. 7-1-2002)

### **2. A clear and concise explanation on why such change should occur.**

Amend - This quarterly survey report provides the Committee with information concerning the economic conditions affecting local governments, including an agency's fund balance and cash, major economic developments, and certain other items. School districts do not have the types of enterprise funds or internal service funds that the Committee/Department would otherwise want to be informed of as part of a budget augmentation on a quarterly survey report pursuant to NRS 354.598005. Accordingly, this regulation amends NAC 354.599(2)(d) to exempt school districts from filing this report.

### **3. Information for each public meeting held to discuss the proposed regulation change, as mandated by Section 3 of Executive Order 2023-003, which must include:**

#### **a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):**

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

#### **b. Information for each person who provided public oral or written comment or testimony on the regulation:**



## Exhibit 354.2-A

**i. Name of person:**

Mark Mathers, Chief Financial Officer

**ii. Name of entity or organization represented and address (if applicable):**

Washoe County School District  
425 East Ninth Street  
Reno, NV 89520-3425

**iii. Contact telephone number:**

775-348-0200

**iv. Electronic mail address:**

[mark.mathers@washoeschools.net](mailto:mark.mathers@washoeschools.net)

**b. A summary of each person's public oral or written comment or testimony.**

Please see # 2 above

**4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The amendment to this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

**Section 2 – Regulation for Removal**  
**Proposed Repeal (“R”)**

**List of Regulations and Corresponding Exhibits**

**Committee on Local Government Finance**

**1. Exhibit 354.1-R**

NAC 354.555 – Repeal - The fiscal report is required by NRS 354.6015, and the local governments also file the tentative and final budgets. This existing section authorizes a local government not to file a tentative and final budget if it has submitted a fiscal report. However, the tentative and final budgets have more relevant information for the Department than the fiscal report. This section should be repealed to eliminate any interpretation that filing a fiscal report otherwise satisfies the requirement to file a tentative and final budget.

**2. Exhibit 354.2-R**

NAC 354.566 - Repeal - This section for definitions can be repealed since NAC 354.566-354.577 are being repealed.

**3. Exhibit 354.3-R**

NAC 354.567 - Repeal - This definition can be repealed since NAC 354.566-354.577 are being repealed.

**4. Exhibit 354.4-R**

NAC 354.569 - Repeal - This definition can be repealed since NAC 354.566-354.577 are being repealed.

**5. Exhibit 354.5-R**

NAC 354.571 - Repeal - The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

**6. Exhibit 354.6-R**

NAC 354.573 - Repeal - The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

#### **7. Exhibit 354.7-R**

NAC 354.575 - Repeal - The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

#### **8. Exhibit 354.8-R**

NAC 354.577 - Repeal - The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

**Informational Report – Executive Order 2023-003**

**Section 2 – Regulation for Removal**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

FISCAL REPORTS

- 1. The citation of the regulation with matters to be omitted in red and bracketed.**

~~[NAC 354.555 – Fulfillment of requirements of submitting tentative budget and transmitting final budget. (NRS 354.107, 354.594, 354.596, 354.598) – If the governing body of a local government submits a fiscal report of the local government to the Department pursuant to NRS 354.6015 and NAC 354.557 and 354.559, the local government shall be deemed to have fulfilled the requirement of:  
— 1. Submitting a tentative budget to the Department pursuant to NRS 354.596; and  
— 2. Transmitting a final budget to the Nevada Tax Commission pursuant to NRS 354.598.  
— (Added to NAC by Com. on Local Gov't Finance by R201-01, 4-5-2002, eff. 7-1-2002)]~~

- 2. A clear and concise explanation of the need for the elimination of the regulation.**

This section is not practical. The fiscal report is required by NRS 354.6015, and the local governments also file the tentative and final budgets. The tentative and final budgets have more relevant information for the Department than the fiscal report.

- 3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:**
  - a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):**

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

- b. Information for each person who provided public oral or written comment or testimony on the regulation:**

There was no public comment, either made orally or in writing for this regulation.

- 4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**
  - a. The adverse and beneficial effects;**

## **Exhibit 354.1-R**

- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

**Informational Report – Executive Order 2023-003**

**Section 2 – Regulation for Removal**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION  
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.566 – Definitions. (NRS 354.107, 354.594) – As used in NAC 354.566 to 354.577, inclusive, unless the context otherwise requires, the words and terms defined in NAC 354.567 and 354.569 have the meanings ascribed to them in those sections. – (Added to NAC by Com. on Local Gov’t Finance by R117-09, eff. 6-30-2010)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

This section for definitions can be repealed since NAC 354.566-354.577 are being repealed.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:

- a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)  
Hearing – 4/14/23 (16 people attended)

- b. Information for each person who provided public oral or written comment or testimony on the regulation:

- i. Name of person:

Mark Mathers, Chief Financial Officer

- ii. Name of entity or organization represented and address (if applicable):

Washoe County School District  
425 East Ninth Street  
Reno, NV 89520-3425

- iii. Contact telephone number:

775-348-0200

**Exhibit 354.2-R**

**iv. Electronic mail address:**

[mark.mathers@washoeschools.net](mailto:mark.mathers@washoeschools.net)

**c. A summary of each person's public oral or written comment or testimony.**

Please see # 2 above

**4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

**Informational Report – Executive Order 2023-003**

**Section 2 – Regulation for Removal**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION  
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

1. The citation of the regulation with matters to be omitted in red and bracketed.

~~[NAC 354.567 – “Central assessment roll” defined. (NRS 354.107, 354.594) – “Central assessment roll” means the central assessment roll described in NRS 361.3205. – (Added to NAC by Com. on Local Gov’t Finance by R117 09, eff. 6-30-2010)]~~

2. A clear and concise explanation of the need for the elimination of the regulation.

This definition can be repealed since NAC 354.566-354.577 are being repealed.

3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:
  - a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)  
Hearing – 4/14/23 (16 people attended)

- b. Information for each person who provided public oral or written comment or testimony on the regulation:

- i. Name of person;

Mark Mathers, Chief Financial Officer

- ii. Name of entity or organization represented and address (if applicable):

Washoe County School District  
425 East Ninth Street  
Reno, NV 89520-3425

- iii. Contact telephone number:

775-348-0200

- iv. Electronic mail address:



**Exhibit 354.3-R**

[mark.mathers@washoeschools.net](mailto:mark.mathers@washoeschools.net)

- c. **A summary of each person's public oral or written comment or testimony.**

Please see # 2 above

- 4. **The estimated impact on any business, person, or agency if the change is to occur, which must include:**
  - a. **The adverse and beneficial effects;**
  - b. **The positive or negative economic impact; and**
  - c. **Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

**Exhibit 354.4-R**

**Informational Report – Executive Order 2023-003**

**Section 2 – Regulation for Removal**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION  
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

**1. The citation of the regulation with matters to be omitted in red and bracketed.**

~~[NAC 354.569 – “Property tax receipts” defined. (NRS 354.107, 354.594) – “Property tax receipts” means receipts from ad valorem property taxes, including, without limitation, any receipts from:~~

- ~~— 1. Taxes on real and personal property which are paid pursuant to NRS 361.483;~~
- ~~— 2. Deferred taxes on real property previously held for agricultural or open-space use which are assessed pursuant to NRS 361A.280;~~
- ~~— 3. Taxes on any property that is not on the secured tax roll which are assessed pursuant to NRS 361.505, 361.767, 361.769 or 361.770;~~
- ~~— 4. Taxes on any property that is valued by the Nevada Tax Commission pursuant to NRS 361.320 which are collected pursuant to NRS 361.3205; and~~
- ~~— 5. Taxes on the net proceeds of minerals which are appropriated to a county pursuant to NRS 362.170, except that the term does not include any franchise fees, payments for oil or gas leases, fees for hunting or fishing, or payments by the Federal Government in lieu of taxes.~~

~~— (Added to NAC by Com. on Local Gov’t Finance by R117-09, eff. 6-30-2010)]~~

**2. A clear and concise explanation of the need for the elimination of the regulation.**

This definition can be repealed since NAC 354.566-354.577 are being repealed.

**3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:**

**a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):**

Workshop – 4/7/23 (5 people attended)  
Hearing – 4/14/23 (16 people attended)

**b. Information for each person who provided public oral or written comment or testimony on the regulation:**

**i. Name of person:**

Mark Mathers, Chief Financial Officer

**Exhibit 354.4-R**

**ii. Name of entity or organization represented and address (if applicable):**

Washoe County School District  
425 East Ninth Street  
Reno, NV 89520-3425

**iii. Contact telephone number:**

775-348-0200

**iv. Electronic mail address:**

[mark.mathers@washoeschools.net](mailto:mark.mathers@washoeschools.net)

**c. A summary of each person's public oral or written comment or testimony.**

Please see # 2 above

**4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

**Informational Report – Executive Order 2023-003**

**Section 2 – Regulation for Removal**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION  
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

**1. The citation of the regulation with matters to be omitted in red and bracketed.**

~~[NAC 354.571 – Preliminary summary reports: Filing by tax receiver in each county. (NRS 354.107, 354.594) – On or before August 1 of each fiscal year, the tax receiver of each county shall file with the Department, the Department of Education and the county school district a preliminary summary report of the total amount of property tax receipts for the immediately preceding fiscal year that were received by the county before July 1 of the current fiscal year. Except as otherwise provided in NAC 354.577, the report must not duplicate any amounts previously reported pursuant to NAC 354.566 to 354.577, inclusive, during the immediately preceding fiscal year. —(Added to NAC by Com. on Local Gov’t Finance by R117-09, eff. 6-30-2010)]~~

**2. A clear and concise explanation of the need for the elimination of the regulation.**

The report under this section compares a county treasurer’s collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

**3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:**

**a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):**

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

**b. Information for each person who provided public oral or written comment or testimony on the regulation:**

**i. Name of person:**

**Exhibit 354.5-R**

Mark Mathers, Chief Financial Officer

**ii. Name of entity or organization represented and address (if applicable):**

Washoe County School District  
425 East Ninth Street  
Reno, NV 89520-3425

**iii. Contact telephone number:**

775-348-0200

**iv. Electronic mail address:**

[mark.mathers@washoeschools.net](mailto:mark.mathers@washoeschools.net)

**c. A summary of each person's public oral or written comment or testimony.**

Please see # 2 above

**4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

**Exhibit 354.6-R**

**Informational Report – Executive Order 2023-003**

**Section 2 – Regulation for Removal**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

**1. The citation of the regulation with matters to be omitted in red and bracketed.**

~~[NAC 354.573—Preliminary summary reports: Contents. (NRS 354.107, 354.594)—The preliminary summary report required by NAC 354.571 must include:~~

- ~~—1. The total amount of the property tax receipts of the county classified by type, including:~~
  - ~~—(a) The total amount of taxes collected for the immediately preceding fiscal year attributable to property on the secured tax roll;~~
  - ~~—(b) The total amount of taxes collected for the immediately preceding fiscal year attributable to property on the unsecured tax roll;~~
  - ~~—(c) The total amount of taxes collected for the immediately preceding fiscal year attributable to property on the central assessment roll;~~
  - ~~—(d) The total amount of taxes on the net proceeds of minerals collected for the immediately preceding calendar year which was distributed to the county pursuant to NRS 362.170;~~
  - ~~—(e) The total amount of taxes on the net proceeds of minerals collected for the current calendar year which was distributed to the county pursuant to NRS 362.170;~~
  - ~~—(f) The total amount collected for delinquent taxes attributable to all the fiscal years ending on or before June 30, 2005;~~
  - ~~—(g) The total amount collected for delinquent taxes attributable to all the fiscal years beginning on or after July 1, 2005, and before the commencement of the current fiscal year;~~
  - ~~—(h) The total of all the amounts described in paragraphs (a) to (g), inclusive;~~
  - ~~—(i) The total amount of the pertinent commission paid into the county treasury pursuant to NRS 361.530; and~~
  - ~~—(j) The result obtained by subtracting the sum described in paragraph (i) from the sum described in paragraph (h).~~
- ~~—2. The portions of the property tax receipts of the county distributed for the operation of public schools, using a tax rate of 75 cents on each \$100 of assessed valuation of taxable property, including:~~
  - ~~—(a) The portion of the total amount of taxes collected for the immediately preceding fiscal year attributable to property on the secured tax roll which was distributed to the county school district;~~
  - ~~—(b) The portion of the total amount of taxes collected for the immediately preceding fiscal year attributable to property on the unsecured tax roll which was distributed to the county school district;~~
  - ~~—(c) The portion of the total amount of taxes collected for the immediately preceding fiscal year attributable to property on the central assessment roll which was distributed to the county school district;~~
  - ~~—(d) The portion of the total amount of taxes on the net proceeds of minerals distributed to the county during the immediately preceding fiscal year pursuant to NRS 362.170 which is available to the county school district for use in the current fiscal year pursuant to subsection 2 of NRS 387.195;~~
  - ~~—(e) The portion of the total amount of taxes on the net proceeds of minerals collected for the immediately preceding calendar year which was distributed to the county pursuant to NRS 362.170 and subsequently distributed to the county school district;~~
  - ~~—(f) The portion of the total amount of taxes on the net proceeds of minerals collected for the current calendar year which was distributed to the county pursuant to NRS 362.170 and subsequently distributed to the county school district;~~

## Exhibit 354.6-R

- ~~—(g) The portion of the total amount collected for delinquent taxes attributable to all the fiscal years ending on or before June 30, 2005, which was distributed to the county school district;~~
- ~~—(h) The portion of the total amount collected for delinquent taxes attributable to all the fiscal years beginning on or after July 1, 2005, and before the commencement of the current fiscal year which was distributed to the county school district;~~
- ~~—(i) The total of all the amounts described in paragraphs (a) to (h), inclusive;~~
- ~~—(j) The total amount of the pertinent commission paid into the county treasury pursuant to NRS 361.530; and~~
- ~~—(k) The result obtained by subtracting the sum described in paragraph (j) from the sum described in paragraph (i).~~
- ~~—(Added to NAC by Com. on Local Gov't Finance by R117-09, eff. 6-30-2010)]~~

### 2. A clear and concise explanation of the need for the elimination of the regulation.

The report under this section compares a county treasurer's collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

### 3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:

#### a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):

Workshop – 4/7/23 (5 people attended)  
Hearing – 4/14/23 (16 people attended)

#### b. Information for each person who provided public oral or written comment or testimony on the regulation:

##### i. Name of person:

Mark Mathers, Chief Financial Officer

##### ii. Name of entity or organization represented and address (if applicable):

Washoe County School District  
425 East Ninth Street  
Reno, NV 89520-3425

##### iii. Contact telephone number:

**Exhibit 354.6-R**

775-348-0200

**iv. Electronic mail address:**

[mark.mathers@washoeschools.net](mailto:mark.mathers@washoeschools.net)

**c. A summary of each person's public oral or written comment or testimony.**

Please see # 2 above

**4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.



**Informational Report – Executive Order 2023-003**

**Section 2 – Regulation for Removal**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION  
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

**1. The citation of the regulation with matters to be omitted in red and bracketed.**

~~[NAC 354.575 – Report by county school district of corresponding receipts and deductions; reconciliation of differences between reports. (NRS 354.107, 354.594)]~~

~~—1. On or before August 10 of each fiscal year, a county school district shall provide to the Department, the Department of Education and the tax receiver of the county a report of all the receipts and deductions of the county school district for the immediately preceding fiscal year which pertain to the amounts included in the preliminary summary report filed pursuant to NAC 354.571. If the total amounts reported by the county school district pursuant to this subsection differ from the corresponding amounts included in the preliminary summary report by more than 3 percent in any category, representatives of the school district and the tax receiver must jointly determine the reasons for that difference.~~

~~—2. On or before August 15 of each fiscal year, the tax receiver of each county shall:~~

~~—(a) Make any adjustments necessary to reconcile the amounts contained in the preliminary summary report filed pursuant to NAC 354.571 for the immediately preceding fiscal year with the amounts contained in the report filed by the county school district pursuant to subsection 1;~~

~~—(b) Include in the preliminary summary report an explanation of the reasons for any differences of greater than 3 percent determined pursuant to subsection 1; and~~

~~—(c) Submit a copy of the preliminary summary report, as revised pursuant to this subsection, to the Department, the Department of Education and the county school district.~~

~~—(Added to NAC by Com. on Local Gov't Finance by R117-09, eff. 6-30-2010)]~~

**2. A clear and concise explanation of the need for the elimination of the regulation.**

The report under this section compares a county treasurer's collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

**3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:**

**Exhibit 354.7-R**

- a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):**

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

- b. Information for each person who provided public oral or written comment or testimony on the regulation:**

- i. Name of person:**

Mark Mathers, Chief Financial Officer

- ii. Name of entity or organization represented and address (if applicable):**

Washoe County School District  
425 East Ninth Street  
Reno, NV 89520-3425

- iii. Contact telephone number:**

775-348-0200

- iv. Electronic mail address:**

[mark.mathers@washoeschools.net](mailto:mark.mathers@washoeschools.net)

- c. A summary of each person’s public oral or written comment or testimony.**

Please see # 2 above

- 4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**

- a. The adverse and beneficial effects;**  
**b. The positive or negative economic impact; and**  
**c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

**Informational Report – Executive Order 2023-003**

**Section 2 – Regulation for Removal**

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION  
REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

**1. The citation of the regulation with matters to be omitted in red and bracketed.**

~~[NAC 354.577 – Final summary reports: Filing by tax receiver in each county; contents. (NRS 354.107, 354.594)~~

~~—1. On or before September 10 of each fiscal year, the tax receiver of each county shall file with the Department, the Department of Education and the county school district a final summary report of the total amount of property tax receipts for the immediately preceding fiscal year that were received by the county. The final summary report must include the information described in NAC 354.573 and the total amount of any property tax receipts for the immediately preceding fiscal year that were received by the county during July and August of the current fiscal year.~~

~~—2. The amounts reported pursuant to this section must not be duplicated in any preliminary summary report filed pursuant to NAC 354.571 during any subsequent fiscal year, except that the total amount of any property tax receipts for the immediately preceding fiscal year that were received by the county during July and August of the current fiscal year must be included in and accounted for in the preliminary summary report filed during the next fiscal year.~~

~~—(Added to NAC by Com. on Local Gov't Finance by R117-09, eff. 6-30-2010)]~~

**2. A clear and concise explanation of the need for the elimination of the regulation.**

The report under this section compares a county treasurer's collections of school district property taxes to what the school district is reporting it has received. Under the old Nevada Plan, this report was used in the true-up of Distributive School Account (DSA) revenues for school districts.

With the implementation of a new funding formula for school districts in Nevada, effective July 1, 2021, all property taxes revenues generated by the 75-cent school district operating rate are now remitted by county treasurers to the State to be deposited to the State Education Fund. Therefore, the State – not school districts – knows exactly how much was collected for this tax. Moreover, there is no longer a true-up process based on property taxes received, so there is no longer a reason for this report.

**3. Information for each public meeting held to discuss the proposed regulation elimination, as mandated by Section 3 of Executive Order 2023-003, which must include:**

**a. The date of the meeting(s) and the number of persons who attended (not including Department staff or Committee Members):**

Workshop – 4/7/23 (5 people attended)

Hearing – 4/14/23 (16 people attended)

**Exhibit 354.8-R**

**b. Information for each person who provided public oral or written comment or testimony on the regulation:**

**i. Name of person:**

Mark Mathers, Chief Financial Officer

**ii. Name of entity or organization represented and address (if applicable):**

Washoe County School District  
425 East Ninth Street  
Reno, NV 89520-3425

**iii. Contact telephone number:**

775-348-0200

**iv. Electronic mail address:**

[mark.mathers@washoeschools.net](mailto:mark.mathers@washoeschools.net)

**c. A summary of each person's public oral or written comment or testimony.**

Please see # 2 above

**4. The estimated impact on any business, person, or agency if the change is to occur, which must include:**

- a. The adverse and beneficial effects;**
- b. The positive or negative economic impact; and**
- c. Cost savings to the state or agency.**

The repeal of this regulation presents no foreseeable or anticipated impact on any business, person, or agency if this change is to occur.

# REDBOOK



NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

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## **LOCAL GOVERNMENT FINANCE**

PROPERTY TAX RATES FOR  
NEVADA LOCAL GOVERNMENTS

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FISCAL YEAR 2023-2024

Division of Local Government Services

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# Property Tax Rates for Nevada Local Governments

## FY 2023-2024

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Department of Taxation  
Division of Local Government Services  
1550 College Parkway, Suite 115  
Carson City, NV 89706  
Phone 775.684.2100 • Fax 775.684.2020

Certified by the Nevada Tax Commission  
June 26, 2023

Prepared by the Staff of the Local Government Finance Section  
of the Division of Local Government Services

# CONTENTS

## PROPERTY TAX RATES – FY 2023-2024

**INTRODUCTION & GLOSSARY OF TERMS.....I**  
**PROPERTY TAX DISTRIBUTION.....III**  
**COMPARISON OF PROJECTED AND ABATED REVENUES.....IV**

**A. TOTAL PROPERTY TAX RATES BY TAXING UNIT**

CARSON CITY.....A-1  
CHURCHILL COUNTY.....A-1  
CLARK COUNTY.....A-2  
DOUGLAS COUNTY.....A-4  
ELKO COUNTY.....A-5  
ESMERALDA COUNTY.....A-5  
EUREKA COUNTY.....A-6  
HUMBOLDT COUNTY.....A-6  
LANDER COUNTY.....A-7  
LINCOLN COUNTY.....A-7  
LYON COUNTY.....A-8  
MINERAL COUNTY.....A-9  
NYE COUNTY.....A-9  
PERSHING COUNTY.....A-10  
STOREY COUNTY.....A-10  
WASHOE COUNTY.....A-11  
WHITE PINE COUNTY.....A-11

**B. COMBINED PROPERTY TAX RATES; BY COMPONENT; BY TAXING UNIT**

CARSON CITY.....B-1  
CHURCHILL COUNTY.....B-1  
CLARK COUNTY.....B-2  
DOUGLAS COUNTY.....B-4

ELKO COUNTY.....B-5  
ESMERALDA COUNTY.....B-5  
EUREKA COUNTY.....B-6  
HUMBOLDT COUNTY.....B-6  
LANDER COUNTY.....B-7  
LINCOLN COUNTY.....B-7  
LYON COUNTY.....B-8  
MINERAL COUNTY.....B-8  
NYE COUNTY.....B-9  
PERSHING COUNTY.....B-9  
STOREY COUNTY.....B-10  
WASHOE COUNTY.....B-10  
WHITE PINE COUNTY.....B-11

**C. PROPERTY TAX OVERRIDES; TAX IMPACT**

CARSON CITY.....C-1  
CHURCHILL COUNTY.....C-1  
CLARK COUNTY.....C-2  
DOUGLAS COUNTY.....C-3  
ELKO COUNTY.....C-4  
ESMERALDA COUNTY.....C-4  
EUREKA COUNTY.....C-5  
HUMBOLDT COUNTY.....C-5  
LANDER COUNTY.....C-6  
LINCOLN COUNTY.....C-6  
LYON COUNTY.....C-7  
MINERAL COUNTY.....C-8  
NYE COUNTY.....C-8  
PERSHING COUNTY.....C-9  
STOREY COUNTY.....C-9  
WASHOE COUNTY.....C-10  
WHITE PINE COUNTY.....C-11

**D. OVERLAPPING TAXING DISTRICTS**

CARSON CITY.....D-1  
CHURCHILL COUNTY.....D-1  
CLARK COUNTY.....D-2  
DOUGLAS COUNTY.....D-4  
ELKO COUNTY.....D-5  
ESMERALDA COUNTY.....D-5  
EUREKA COUNTY.....D-6  
HUMBOLDT COUNTY.....D-6  
LANDER COUNTY.....D-7  
LINCOLN COUNTY.....D-7  
LYON COUNTY.....D-8  
MINERAL COUNTY.....D-8  
NYE COUNTY.....D-9  
PERSHING COUNTY.....D-9  
STOREY COUNTY.....D-10  
WASHOE COUNTY.....D-10  
WHITE PINE COUNTY.....D-11

**E. OTHER INFORMATION**

REDEVELOPMENT AGENCIES.....E-1  
TAX CAP FACTORS.....E-3



## INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2023-2024. The publication has been prepared in five sections, noted below. Senate Bill 507, enacted by the 2003 Legislature, added a total of 2 cents to the State of Nevada tax rate. Assembly Bill 1 enacted by the 2023, 34<sup>th</sup> Special Session, continues the 2-cent levy with \$0.0118 cents added to the previous 15 cents for statewide capital improvements, while the remaining \$0.0082 cents will go toward the conservation of natural resources in the state. These additional levies are outside the statutory tax rate cap of \$3.64 per \$100 of assessed value. Terms appearing below in *italics* are defined in the Glossary.

**New Taxing Districts - Depending on when the new tax district is created, assessed values for centrally assessed properties are not available for approximately 6 to 18 months after the district is created because of statutory reporting timelines for centrally assessed properties.**

Section A – Total Property Tax Rates by Taxing Unit. Presents the *assessed valuation of all property including, net proceeds of minerals valuation* and total assessed valuation for each local government entity. Also presented are the combined tax rate, county tax rate, combined special district tax rate, school district operating tax rate and the Total Property Tax Rate.

Section B – Combined Property Tax Rates by Component; by Taxing Unit. Presents a breakdown of the different rates that comprise the combined tax rate, which include *maximum allowed and levied operating rates, voter approved override allowed and levied tax rates, legislatively allowed and levied tax rates and rates necessary to service debt* incurred by the entity.

Section C – Property Tax Overrides and Tax Impact. Presents details of current voter approved property tax overrides, including the entity collecting the override rate; the purpose for which the revenues generated are to be used; the tax rate or dollar amount approved; the date of the election; and the length of time in which the levy is to be imposed. Prior to the meeting of the 1993 Nevada Legislature, voter approved overrides could be imposed in perpetuity, unless rescinded by a vote of the people. In the 1993 session, legislation was enacted limiting the term of voter-approved overrides to no more than 30 years duration [pursuant to NRS 354.5982 (1)]. This section also provides examples from a select number of entities within a county and presents the property tax bill that would be due on a home with an assessed value of \$100,000.

Section D – Overlapping Districts. Presents the details of the various district property tax rates which comprise the combined special district tax rates shown in column 7 in section A of this publication.

Section E – Other Information. Presents information on redevelopment agencies.

## GLOSSARY

Listed below are governmental budget terms used throughout this publication. The majority of the definitions are taken from Understanding Nevada's Property Tax System, a publication of the Nevada Taxpayers Association. For further information, contact the Association in Carson City at (775) 882-2697 or in Las Vegas at (702) 457-8442.

Abatement – Although there are many kinds of tax abatements, the most widespread type of tax liability reduction is provided by NRS 361.4722 and NRS 461.4723. These statutes abate a portion of property tax liability for single family residences and qualifying rental properties for taxes greater than the prior year's tax plus 3%. For all other types of property, a portion of property tax liability is abated for taxes greater than the prior year's tax plus up to 8%, depending on the county in which the property is located.

## **GLOSSARY (continued)**

Assessed Value – Taxable value times the level of assessment, currently thirty-five percent (35%).

Fiscal Year – In Nevada it is that period of time from July 1 of one calendar year to June 30 of the following calendar year. It is also the taxable year for purposes of property taxation.

Net proceeds of minerals – Nevada statutes (NRS 362.100-170) provide for the levy of a tax on the net production of minerals in lieu of a property tax relative to the extraction of minerals (ores, oil, gas, and other hydrocarbons) within the state. Mining companies are allowed to deduct from the gross proceeds expenses directly tied to the production of the product. The tax liability is calculated using property tax rates.

Overlapping Tax Districts – Areas within a county with a combination of two or more tax rates for entities formed for specific purposes. Boundaries for taxing purposes are defined by resolution or a vote of the residents therein.

Property Tax – The compulsory charge levied by a governmental unit to provide the revenues to support the budgets adopted by the elected governing boards. Expressed as \$ x.xxxx per \$100.00 of assessed valuation. In Nevada, the tax is levied on both personal and real property. The tax rate levied on net proceeds of minerals is the rate determined from the table at NRS 362.140 or the total tax rate for the county in which the mining operation is located, whichever rate is higher.

Statutory Tax Rate Limit – The Nevada State Constitution caps the property tax rate at \$ 5.00 per \$100.00 of assessed value. NRS 361.453 has further capped the rate at \$ 3.64 per \$100.00 of assessed value.

Tax – A compulsory charge levied by a governmental unit against the wealth of a person, natural or corporate.

Tax Levy/Rate – The rate necessary to support the budgets as determined by the elected governing boards. Expressed as \$ x.xxxx per \$100.00 of assessed valuation.

Tax Override – An increase in the allowed property tax rate, either legislatively or voter approved and used for operating expenditures.

Taxable Value – For vacant land – full cash value. For improvements – replacement cost new less depreciation. Taxable value is not to exceed full cash value.

PROPERTY TAX DISTRIBUTION FOR FY 2023-2024

COUNTY	TOTAL ASSESSED VALUE *	PROPERTY TAX REVENUE DOLLARS PROJECTED							FY 2023-24 AVERAGE CO. WIDE TAX RATE	FY 2022-23 AVERAGE CO. WIDE TAX RATE	% OF CHANGE 22-23 TO 23-24
		SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL COMBINED SPECIAL DISTRICTS	STATE	TOTAL			
Carson City	2,332,697,425	\$27,525,830	\$51,086,074	-	-	\$5,824,244	\$3,965,586	\$88,401,734	3.5413	3.5411	0.005%
Churchill	1,175,483,570	\$15,281,286	\$15,080,279	\$2,577,657	-	\$1,267,000	\$1,998,322	\$36,204,544	3.0800	3.0693	0.346%
Clark	132,090,463,013	\$1,721,667,095	\$864,003,719	\$534,481,321	\$134,952,430	\$657,829,722	\$224,553,787	\$4,137,488,074	3.1323	3.1392	-0.219%
Douglas	4,640,874,683	\$39,447,435	\$54,205,416	-	\$3,917,006	\$41,952,034	\$7,889,487	\$147,411,378	3.0937	3.1161	-0.720%
Elko	2,498,944,791	\$18,742,086	\$33,450,875	\$12,192,235	\$217,199	\$7,616,158	\$4,248,206	\$76,466,759	3.0600	3.0255	1.139%
Esmeralda	194,159,347	\$1,456,195	\$4,269,758	-	-	\$0	\$330,071	\$6,056,024	3.1191	3.1191	0.000%
Eureka	1,577,791,095	\$11,833,433	\$14,922,748	-	\$56,434	\$163,444	\$2,682,245	\$29,658,304	1.8797	1.8786	0.061%
Humboldt	1,637,371,105	\$14,490,734	\$12,299,932	\$2,645,634	-	\$9,634,609	\$2,783,531	\$41,854,440	2.5562	2.5143	1.667%
Lander	1,350,901,008	\$10,131,758	\$25,995,388	-	\$65,471	\$6,901,753	\$2,296,532	\$45,390,902	3.3600	3.3596	0.013%
Lincoln	315,023,149	\$3,065,490	\$4,213,435	\$183,768	\$196,736	\$1,492,267	\$535,539	\$9,687,235	3.0751	3.0564	0.612%
Lyon	3,083,725,885	\$41,220,164	\$28,638,562	\$8,866,809	-	\$25,499,796	\$5,242,334	\$109,467,665	3.5499	3.4362	3.306%
Mineral	290,198,000	\$2,901,980	\$6,645,534	-	-	\$580,396	\$493,337	\$10,621,247	3.6600	3.6600	0.000%
Nye	2,241,880,703	\$29,929,107	\$30,193,649	-	\$8,490,022	\$4,059,609	\$3,811,197	\$76,483,584	3.4116	3.4058	0.170%
Pershing	384,514,450	\$4,421,916	\$5,217,092	166,204	\$4,790	\$1,614,961	\$653,675	\$12,078,638	3.1413	3.1386	0.085%
Storey	2,802,786,720	\$25,076,533	\$51,890,793	-	-	\$15,263,976	\$4,764,737	\$96,996,039	3.4607	3.4607	0.000%
Washoe	28,178,020,257	\$320,806,761	\$392,153,508	\$182,763,779	-	\$86,301,113	\$47,902,634	\$1,029,927,795	3.6551	3.6472	0.215%
White Pine	683,110,768	\$6,824,277	\$13,327,491	-	-	\$3,829,410	\$1,161,288	\$25,142,466	3.6593	3.6591	0.007%
<b>TOTALS</b>	<b>185,477,945,971</b>	<b>\$2,294,822,080</b>	<b>\$1,607,594,253</b>	<b>\$743,877,407</b>	<b>\$147,900,088</b>	<b>\$869,830,493</b>	<b>\$315,312,508</b>	<b>\$5,979,336,829</b>	<b>3.1096</b>	<b>3.1736</b>	

GRAND TOTALS

**3.1096**      **3.1736**

\* Includes net proceeds of minerals assessed value. Assessed value is equal to 35% of taxable value.

\* Incremental value of the Redevelopment Authorities (6,809,479,988) is not included in the total assessed value, although the tax revenue is included in the Special Districts Column.

The RDA Incremental Value is included in the Average Co. Wide Tax Rate for FY 23-24 above. (3.2275% without RDA)

# PURSUANT TO AB1 (2023, 34th Spec Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX DISTRIBUTION FOR FY 2023-2024  
COMPARISON OF PROJECTED DISTRIBUTION TO DISTRIBUTION IMPACT OF TAX ABATEMENT

PROPERTY TAX REVENUE DOLLARS

COUNTY	SCHOOLS		COUNTIES		CITIES		TOWNS		TOTAL	TOTAL	TOTAL	
	SCHOOLS PROJECTED	NET OF ABATEMENT	COUNTIES PROJECTED	NET OF ABATEMENT	CITIES PROJECTED	NET OF ABATEMENT	TOWNS PROJECTED	NET OF ABATEMENT	COMBINED SPECIAL DISTRICTS PROJECTED	COMBINED SPECIAL DISTRICTS NET OF ABATEMENT	STATE PROJECTED	STATE NET OF ABATEMENT
Carson City	27,550,594	21,618,953	51,132,784	36,841,869					699,844	4,229,102	3,969,152	3,046,003
Churchill	13,892,076	11,873,949	13,700,280	11,630,838	2,206,136	1,840,315			1,159,083	988,632	1,816,655	1,552,747
Clark	1,766,285,168	1,297,869,003	868,482,824	637,066,521	540,019,212	376,214,126	135,301,929	100,496,156	660,678,436	480,887,981	226,005,521	165,744,071
Douglas	39,172,059	30,390,806	53,735,870	41,435,425			3,920,082	3,161,302	39,419,020	31,777,374	9,046,604	7,271,511
Elko	16,870,118	15,263,395	30,110,148	26,343,385	12,510,483	11,317,959	222,836	192,290	5,673,141	5,700,024	3,823,890	3,467,559
Esmeralda	555,966	483,615	1,650,076	1,431,651							132,524	116,122
Eureka	6,238,618	5,884,023	7,868,324	7,410,379			56,113	49,813	70,703	66,823	1,414,087	1,336,496
Humboldt	11,590,262	11,072,609	9,837,973	9,398,535	2,652,778	2,461,436			5,793,855	5,530,151	2,226,381	2,126,947
Lander	5,478,185	5,302,546	14,055,540	13,604,897			65,990	61,451	3,731,738	3,612,092	1,241,724	1,201,913
Lincoln	3,054,737	2,570,737	4,198,665	3,528,250	188,271	176,577	197,030	180,292	1,488,468	1,247,240	533,660	449,106
Lyon	41,163,562	27,091,703	28,599,634	18,717,148	8,868,897	5,277,663			25,450,972	17,422,079	5,235,136	3,445,492
Mineral	2,282,463	1,974,150	5,181,911	4,480,334					456,491	394,828	269,599	214,881
Nye	29,674,775	21,954,708	29,939,639	21,950,446			8,552,110	6,138,850	4,050,088	2,845,482	3,778,792	2,811,444
Pershing	7,965,543	7,668,624	5,127,308	4,789,930	167,754	158,246	4,972	4,569	1,587,168	1,482,669	642,437	600,301
Storey	25,111,704	22,538,773	51,963,554	46,593,478					15,285,380	13,692,410	4,771,422	4,241,406
Washoe	321,211,032	239,368,505	391,969,170	290,015,162	181,014,921	133,452,520			75,134,357	54,038,916	47,880,107	35,426,383
White Pine	5,235,160	4,110,792	10,223,993	8,023,972					2,829,811	2,222,044	890,867	712,020
<b>TOTALS</b>	<b>\$2,323,332,022</b>	<b>\$1,727,036,891</b>	<b>\$1,577,777,692</b>	<b>\$1,183,262,220</b>	<b>\$747,628,453</b>	<b>\$530,898,842</b>	<b>\$148,321,062</b>	<b>\$110,284,723</b>	<b>\$843,508,555</b>	<b>\$626,137,848</b>	<b>\$313,678,559</b>	<b>233,764,401</b>

**Note:** NRS 361.4723 & 361.4724 provide for an abatement of property taxes on existing real and personal property when the tax liability is greater than 3% over the prior year for owner occupied single family residences and qualifying rental properties. The property taxes for all other types of property are also abated when the tax liability exceeds a rate based on a formula using a nine year average growth in assessed value, by county, and the consumer price index. The rate at which the abatement is calculated must not exceed 8% of the prior year's taxes (NRS 361.4722). **The General Cap Rate for FY 23/24 is 8.0%**

Net revenues allocated to the redevelopment agencies in Carson City, Clark County, Douglas County, Elko County, Washoe County & White Pine County have been included in the Special District Column.

Details of the abatement calculations may be obtained by contacting the Local Government Finance Section, Nevada Department of Taxation at (775) 684-2180

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS  
FY2023-2024

Section A

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ASSESSED VALUES AND  
TOTAL PROPERTY TAX RATES  
BY TAXING UNIT

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**CARSON CITY**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Carson City	2,332,697,425	-	2,332,697,425	2.1900		0.0300	1.1800	0.1700	3.5700
Carson City School District	2,332,697,425	-	2,332,697,425	1.1800					
Carson City Airport Authority	2,332,697,425	-	2,332,697,425	-					
Carson Truckee Water Conservancy District	2,332,697,425	-	2,332,697,425	-					
Carson Water Subconservancy District	2,330,711,667	-	2,330,711,667	0.0300					
Nevada Commission - V & T Railway	2,332,697,425	-	2,332,697,425	-					
Tahoe Regional Planning Agency	42,510,732	-	42,510,732	-					

**CHURCHILL COUNTY**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Churchill County	1,139,915,390	35,568,180	1,175,483,570	1.2829		0.1100	1.3000	0.1700	2.8629
Churchill County School District	1,139,915,390	35,568,180	1,175,483,570	1.3000					
Fallon	323,379,392	-	323,379,392	0.7971	1.2829	0.1100	1.3000	0.1700	3.6600
Carson Truckee Water Conservancy District	1,139,915,390	35,568,180	1,175,483,570	-					
Carson Water Subconservancy District	1,083,227,156	5,484,084	1,088,711,240	0.0300					
Churchill County Mosquito Abatement District	1,139,915,390	35,568,180	1,175,483,570	0.0800					

# PURSUANT TO AB1 (2023, 34th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

CLARK COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Clark County	132,079,801,963	10,661,050	132,090,463,013	0.6541		0.5989	1.3034	0.1700	2.7264
Clark County School District	132,079,801,963	10,661,050	132,090,463,013	1.3034					
Boulder City	1,038,665,412	-	1,038,665,412	0.2600	0.6541	0.2222	1.3034	0.1700	2.6097
Henderson	20,178,244,921	-	20,178,244,921	0.7708	0.6541	0.0612	1.3034	0.1700	2.9595
Las Vegas	27,914,752,749	-	27,914,752,749	0.7715	0.6541	0.3792	1.3034	0.1700	3.2782
Mesquite	1,320,603,792	-	1,320,603,792	0.5520	0.6541	0.0942	1.3034	0.1700	2.7737
North Las Vegas	13,255,789,143	-	13,255,789,143	1.1587	0.6541	0.0682	1.3034	0.1700	3.3544
Bunkerville Town	35,835,218	-	35,835,218	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Enterprise Town	15,874,903,797	-	15,874,903,797	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Indian Springs Town	41,967,440	-	41,967,440	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Laughlin Town	598,684,085	-	598,684,085	0.8416	0.6541	0.3792	1.3034	0.1700	3.3483
Moapa Town	74,584,765	-	74,584,765	0.1094	0.6541	0.3792	1.3034	0.1700	2.6161
Moapa Valley Town	237,165,652	10,661,050	247,826,702	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Mt. Charleston Town	70,213,398	-	70,213,398	0.0200	0.6541	1.2555	1.3034	0.1700	3.4030
* Paradise Town	21,950,310,450	-	21,950,310,450	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Searchlight Town	43,133,732	-	43,133,732	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Spring Valley Town	11,109,538,911	-	11,109,538,911	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Summerlin Town	4,899,028,446	-	4,899,028,446	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Sunrise Manor Town	5,133,411,562	-	5,133,411,562	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Whitney Town	1,360,006,044	-	1,360,006,044	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Winchester	2,533,514,831	-	2,533,514,831	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Big Bend Water District	551,823,015	-	551,823,015	-					
Boulder City Library District	1,038,665,412	-	1,038,665,412	0.2222					
Boulder City Library District - Debt	-	-	-	-					
Clark County Fire Service Area	65,977,705,909	-	65,977,705,909	0.2197					
Clark County Flood Control District	131,922,801,963	10,661,050	131,933,463,013	-					
Henderson District Public Libraries	20,165,344,921	-	20,165,344,921	0.0612					
Kyle Canyon Water District	51,974,065	-	51,974,065	-					
Las Vegas Artesian Basin	119,632,607,156	-	119,632,607,156	-					
Las Vegas/Clark County Library District	97,363,302,487	10,661,050	97,373,963,537	0.0942					
Colorado River Ground Water Basin	597,280,052	-	597,280,052	-					
Coyote Springs Ground Water Basin	3,571,877	-	3,571,877	-					
Las Vegas/Clark County Library - Debt	2,140,770,301	10,661,050	2,151,431,351	-					
** LV Metropolitan Police-Manpower (LV)	27,554,803,216	-	27,554,803,216	0.2800					
** LV Metropolitan Police-Manpower (Co)	66,393,335,851	10,661,050	66,403,996,901	0.2800					
** Las Vegas Metropolitan Police	93,963,139,067	10,661,050	93,973,800,117	-					

\* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.7931 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" column in Part B shows the rate allowed prior to parity.

\*\* Designates special taxing authority not additional taxing district.

# PURSUANT TO AB1 (2023, 34th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

CLARK COUNTY (Cont.)

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
** Las Vegas Metropolitan Police 911	92,921,631,157	10,661,050	92,932,292,207	0.0050					
Moapa Valley Fire Protection District	260,013,491	-	260,013,491	-					
Moapa Valley Water District	255,948,667	-	255,948,667	-					
Mt. Charleston Fire Protection District	68,962,389	-	68,962,389	0.8813					
North Las Vegas Library District	12,896,813,963	-	12,896,813,963	0.0632					
** North Las Vegas 911	12,896,813,963	-	12,896,813,963	0.0050					

\*\* Designates special taxing authority not additional taxing district.

# PURSUANT TO AB1 (2023, 34th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TA

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

DOUGLAS COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Douglas County	4,640,874,683	-	4,640,874,683	1.1680		0.6819	0.8500	0.1700	2.8699
Douglas County School District	4,640,874,683	-	4,640,874,683	0.8500					
Gardnerville Town	295,776,397	-	295,776,397	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Genoa Town	20,487,182	-	20,487,182	0.6216	1.1680	0.6819	0.8500	0.1700	3.4915
Minden Town	271,792,513	-	271,792,513	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Carson Truckee Water Conservancy District	4,495,185,303	-	4,495,185,303	-					
Carson Water Subconservancy District	3,070,498,559	-	3,070,498,559	0.0300					
Cave Rock Estates GID	32,540,607	-	32,540,607	0.3986	1.1680	0.6731	0.8500	0.1700	3.2597
Douglas County Mosquito Abatement	2,883,590,391	-	2,883,590,391	0.0345					
Douglas County Lake Tahoe Sewer Authority	186,137,419	-	186,137,419	-					
East Fork Fire Protection District	2,982,518,302	-	2,982,518,302	0.4874	1.1680	0.1945	0.8500	0.1700	2.8699
East Fork Swimming Pool District	2,976,461,213	-	2,976,461,213	0.1300					
Elk Point Sanitation District	55,749,862	-	55,749,862	0.0095	1.1680	0.6381	0.8500	0.1700	2.8356
Gardnerville Ranchos GID	375,492,625	-	375,492,625	0.5500	1.1680	0.6819	0.8500	0.1700	3.4199
Indian Hills GID	180,096,893	-	180,096,893	0.7901	1.1680	0.6819	0.8500	0.1700	3.6600
Kingsbury GID	321,715,046	-	321,715,046	0.5513	1.1680	0.7026	0.8500	0.1700	3.4419
Lakeridge GID	36,125,678	-	36,125,678	0.1542	1.1680	0.6731	0.8500	0.1700	3.0153
Logan Creek Estates GID	8,665,029	-	8,665,029	0.7197	1.1680	0.6731	0.8500	0.1700	3.5808
Marla Bay GID	55,998,966	-	55,998,966	-	1.1680	0.6731	0.8500	0.1700	2.8611
Minden-Gardnerville Sanitation District	567,568,910	-	567,568,910	0.1224					
Oliver Park GID	12,726,994	-	12,726,994	0.8339	1.1680	0.6381	0.8500	0.1700	3.6600
Round Hill GID	134,754,689	-	134,754,689	0.5391	1.1680	0.6381	0.8500	0.1700	3.3652
Sierra Estates GID	6,822,842	-	6,822,842	-	1.1680	0.6819	0.8500	0.1700	2.8699
Skyland GID	113,865,021	-	113,865,021	0.2598	1.1680	0.6731	0.8500	0.1700	3.1209
Tahoe Douglas Fire District	1,534,283,583	-	1,534,283,583	0.6381	1.1680	0.0300	0.8500	0.1700	2.8561
Tahoe Douglas Sewer District	835,084,071	-	835,084,071	0.0350	1.1680	0.6381	0.8500	0.1700	2.8611
Tahoe Regional Planning Agency	1,540,421,968	-	1,540,421,968	-					
Topaz Ranch Estates GID	40,817,737	-	40,817,737	0.8546	1.1680	0.6174	0.8500	0.1700	3.6600
Zephyr Cove GID	41,067,172	-	41,067,172	0.1000	1.1680	0.6731	0.8500	0.1700	2.9611
Zephyr Heights GID	53,846,620	-	53,846,620	0.2798	1.1680	0.6731	0.8500	0.1700	3.1409
Zephyr Knolls GID	11,540,572	-	11,540,572	0.5357	1.1680	0.6731	0.8500	0.1700	3.3968

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

ELKO COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Elko County	2,363,136,633	135,808,158	2,498,944,791	1.3386		0.4184	0.7500	0.1700	<b>2.6770</b>
Elko County School District	2,363,136,633	135,808,158	2,498,944,791	0.7500					
Carlin	45,437,134	-	45,437,134	1.3480	1.3386		0.7500	0.1700	<b>3.6066</b>
Elko	684,836,376	-	684,836,376	1.2977	1.3386	0.1037	0.7500	0.1700	<b>3.6600</b>
Wells	34,065,102	-	34,065,102	1.3514	1.3386		0.7500	0.1700	<b>3.6100</b>
West Wendover	165,181,645	-	165,181,645	1.3514	1.3386		0.7500	0.1700	<b>3.6100</b>
Jackpot Town	32,642,311	-	32,642,311	0.5891	1.3386	0.3147	0.7500	0.1700	<b>3.1624</b>
Jarbidge Town	-	-	-	-	1.3386	0.3147	0.7500	0.1700	<b>2.5733</b>
Montello Town	2,290,081	-	2,290,081	0.6172	1.3386	0.3147	0.7500	0.1700	<b>3.1905</b>
Mountain City Town	2,477,194	-	2,477,194	0.4347	1.3386	0.3147	0.7500	0.1700	<b>3.0080</b>
Elko Convention & Visitors Authority	1,620,447,014	236,947	1,620,683,961	0.0392					
Elko County Recreation Board	353,540,763	135,808,158	489,348,921	-					
Elko Television District	1,517,475,378	236,947	1,517,712,325	0.0645					
Elko County Fire Protection District	1,433,616,377	135,808,158	1,569,424,535	0.3147					
West Wendover Recreation District	2,273,698	-	2,273,698	-					

ESMERALDA COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Esmeralda County	86,114,347	108,045,000	194,159,347	2.1991			0.7500	0.1700	<b>3.1191</b>
Esmeralda County School District	86,114,347	108,045,000	194,159,347	0.7500					
Goldfield Town	8,828,629	-	8,828,629	-	2.1991		0.7500	0.1700	<b>3.1191</b>
Silver Peak Town	20,833,677	-	20,833,677	-	2.1991		0.7500	0.1700	<b>3.1191</b>

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

EUREKA COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Eureka County	837,420,357	740,370,738	1,577,791,095	0.9458		0.0085	0.7500	0.1700	1.8743
Eureka County School District	837,420,357	740,370,738	1,577,791,095	0.7500					
Crescent Valley Town	6,586,272	-	6,586,272	0.2153	0.9458	0.0085	0.7500	0.1700	2.0896
Eureka Town	19,625,579	-	19,625,579	0.2153	0.9458	0.0085	0.7500	0.1700	2.0896
Devil's Gate GID	4,768,329	-	4,768,329	-					
Diamond Valley Rodent Control District	24,836,753	-	24,836,753	0.0400	0.9458	0.0866	0.7500	0.1700	1.9924
Diamond Valley Weed Control District	24,836,753	-	24,836,753	0.0781	0.9458	0.0485	0.7500	0.1700	1.9924
Eureka County Television District	837,420,357	740,370,738	1,577,791,095	0.0085					

HUMBOLDT COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Humboldt County	1,332,087,782	305,283,323	1,637,371,105	0.7512		0.3954	0.8850	0.1700	2.2016
Humboldt County School District	1,332,087,782	305,283,323	1,637,371,105	0.8850					
Winnemucca	272,745,762	-	272,745,762	0.9700	0.7512	0.3954	0.8850	0.1700	3.1716
Golconda Fire Protection District	496,144,662	297,419,283	793,563,945	0.0290	0.7512	0.3954	0.8850	0.1700	2.2306
Humboldt County Fire District	63,483,278	-	63,483,278	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063
Humboldt County Hospital District	1,332,087,782	305,019,323	1,637,107,105	0.3954					
Kings River GID	7,586,515	-	7,586,515	0.2000	0.7512	0.3954	0.8850	0.1700	2.4016
McDermitt Fire Protection District	5,292,348	-	5,292,348	0.4655	0.7512	0.3954	0.8850	0.1700	2.6671
Orovada Community Services District	28,603,702	-	28,603,702	0.0974	0.7512	0.5454	0.8850	0.1700	2.4490
Orovada Fire Protection District	28,603,702	-	28,603,702	0.1500	0.7512	0.4928	0.8850	0.1700	2.4490
Paradise Valley Fire District	45,544,532	-	45,544,532	0.1745	0.7512	0.3954	0.8850	0.1700	2.3761
Pueblo Fire Protection District	25,297,273	-	25,297,273	0.3500	0.7512	0.3954	0.8850	0.1700	2.5516
Winnemucca Rural Fire Protection District	140,730,729	-	140,730,729	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063

# PURSUANT TO AB1 (2023, 34th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TA

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

LANDER COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Lander County	733,388,253	617,512,755	1,350,901,008	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	733,388,253	617,512,755	1,350,901,008	0.7500					
Austin Town	5,673,284	-	5,673,284	0.2890	1.9243	0.5109	0.7500	0.1700	3.6442
Battle Mountain Town	59,011,955	-	59,011,955	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	6,420,446	-	6,420,446	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	733,388,253	617,512,755	1,350,901,008	-					
Lander County Hospital District	733,388,253	617,512,755	1,350,901,008	0.5109					

LINCOLN COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Lincoln County	315,023,149	-	315,023,149	1.3375		0.4879	0.9731	0.1700	2.9685
Lincoln County School District	315,023,149	-	315,023,149	0.9731					
Caliente	20,161,042	-	20,161,042	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Alamo Town	13,865,642	-	13,865,642	0.6481	1.3375	0.5013	0.9731	0.1700	3.6300
Panaca Town	16,565,524	-	16,565,524	0.2000	1.3375	0.4879	0.9731	0.1700	3.1685
Pioche Town	21,423,977	-	21,423,977	0.3442	1.3375	0.4679	0.9731	0.1700	3.2927
Lincoln County Fire District	226,488,030	-	226,488,030	0.2200					
Lincoln County Hospital District	315,023,149	-	315,023,149	0.2679					
Pahranagat Valley Fire District	41,248,033	-	41,248,033	0.2334	1.3375	0.2679	0.9731	0.1700	2.9819
Panaca Fire Dist (absorbed by Lincon Co. Fire Dist)									-
Pioche Fire Protection District	25,636,052	-	25,636,052	0.2000	1.3375	0.2679	0.9731	0.1700	2.9485
SE Lincoln Co Habitat Conservation GID	8,336,803	-	8,336,803	0.0300	1.3375	0.4879	0.9731	0.1700	2.9985

\*\*Panaca Fire District absorbed by Lincoln County Fire District/Lincoln County Unincorporated (same tax rate)

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

LYON COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Lyon County	3,081,465,144	2,260,741	3,083,725,885	0.9287		0.5615	1.3367	0.1700	<b>2.9969</b>
Lyon County School District	3,081,465,144	2,260,741	3,083,725,885	1.3367					
Fernley	1,191,684,345	-	1,191,684,345	0.6748	0.9287	0.5449	1.3367	0.1700	<b>3.6551</b>
Yerington	204,085,803	-	204,085,803	0.4044	0.9287	0.8202	1.3367	0.1700	<b>3.6600</b>
North Lyon (non-city)	29,008,146	-	29,008,146	-	0.9287	0.5449	1.3367	0.1700	<b>2.9803</b>
Carson Truckee Water Conservancy District	2,429,499,320	-	2,429,499,320	-					
Carson Water Subconservancy District	1,287,312,070	2,260,741	1,289,572,811	0.0300					
Central Lyon County Fire District	1,295,328,550	2,260,741	1,297,589,291	0.9324	0.9287	0.0900	1.3367	0.1700	<b>3.4578</b>
Central Lyon Vector Control District	1,278,772,534	2,260,741	1,281,033,275	0.0450					
Fernley Swimming Pool District	1,213,534,989	-	1,213,534,989	0.2000					
Mason Valley Fire Maintenance District	197,959,661	-	197,959,661	0.3888	0.9287	0.8202	1.3367	0.1700	<b>3.6444</b>
Mason Valley Mosquito District	402,045,465	-	402,045,465	0.0838					
Mason Valley Swimming Pool District	399,197,561	-	399,197,561	0.1749					
No. Lyon County Fire Maintenance District	1,217,582,163	-	1,217,582,163	0.3449					
Silver Springs GID	59,147,386	-	59,147,386	-					
Silver Springs-Stagecoach Hospital District	243,785,710	-	243,785,710	0.0450					
Smith Valley Artesian Basin	-	-	-	-					
Smith Valley Fire Maintenance District	137,084,061	-	137,084,061	0.5127	0.9287	0.5615	1.3367	0.1700	<b>3.5096</b>
South Lyon County Hospital District	568,554,431	-	568,554,431	0.5615					
Stagecoach GID	39,349,107	-	39,349,107	-	0.9287	1.0524	1.3367	0.1700	<b>3.4878</b>
Walker River Weed Control District	103,171,684	-	103,171,684	-					
Willowcreek GID	9,495,207	-	9,495,207	0.0156	0.9287	1.2090	1.3367	0.1700	<b>3.6600</b>

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

MINERAL COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Mineral County	247,591,751	42,606,249	290,198,000	2.2900		0.2000	1.0000	0.1700	3.6600
Mineral County School District	247,591,751	42,606,249	290,198,000	1.0000					
Hawthorne Town	54,793,556	-	54,793,556	-	2.2900	0.2000	1.0000	0.1700	3.6600
Luning Town	3,367,399	-	3,367,399	-	2.2900	0.2000	1.0000	0.1700	3.6600
Mina Town	2,608,785	-	2,608,785	-	2.2900	0.2000	1.0000	0.1700	3.6600
Walker Lake Town	7,840,029	-	7,840,029	-	2.2900	0.2000	1.0000	0.1700	3.6600
Mineral County Fair & Recreation Board	247,591,751	42,606,249	290,198,000	-					
Mineral County Hospital District	247,591,751	42,606,249	290,198,000	0.2000					
Mineral County Television District	247,591,751	42,606,249	290,198,000	-					
Walker Lake GID	7,840,029	-	7,840,029	-					

NYE COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Nye County	2,236,617,148	5,263,555	2,241,880,703	1.3468		0.2000	1.3350	0.1700	3.0518
Nye County School District	2,236,617,148	5,263,555	2,241,880,703	1.3350					
Amargosa Valley Town	69,621,903	-	69,621,903	0.4949	1.3468	0.3100	1.3350	0.1700	3.6567
Beatty Town	23,941,139	119,000	24,060,139	0.2105	1.3468	0.3200	1.3350	0.1700	3.3823
Gabbs Town	9,728,604	-	9,728,604	0.4846	1.3468	0.2000	1.3350	0.1700	3.5364
Manhattan Town	3,509,579	-	3,509,579	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Pahrump Town	1,535,653,378	-	1,535,653,378	0.4417	1.3468	0.1150	1.3350	0.1700	3.4085
Round Mountain Town	177,151,250	5,144,555	182,295,805	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Tonopah Town	165,801,598	-	165,801,598	0.4082	1.3468	0.4000	1.3350	0.1700	3.6600
Amargosa Library District	81,163,759	-	81,163,759	0.3100	1.3468	-	1.3350	0.1700	3.1618
Beatty GID	17,989,429	-	17,989,429	-					
Beatty Library District	28,795,086	119,000	28,914,086	0.3200	1.3468	-	1.3350	0.1700	3.1718
Beatty Water & Sanitation District	15,219,013	-	15,219,013	-					
No Nye County Hospital District	479,029,727	5,263,555	484,293,282	0.2000					
Pahrump Community Library District	1,535,653,378	-	1,535,653,378	0.0987					
Pahrump Swimming Pool District	1,535,653,378	-	1,535,653,378	0.0163					
Smoky Valley Library District	208,331,548	5,144,555	213,476,103	0.2918	1.3468	0.2000	1.3350	0.1700	3.3436
Tonopah Library District	178,982,362	-	178,982,362	0.2000	1.3468	0.2000	1.3350	0.1700	3.2518

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

PERSHING COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Pershing County	371,604,713	12,909,737	384,514,450	1.3568		0.4200	1.1500	0.1700	3.0968
Pershing County School District	371,604,713	12,909,737	384,514,450	1.1500					
Lovelock	29,552,709	-	29,552,709	0.5624	1.3568	0.4200	1.1500	0.1700	3.6592
Imlay Town	3,193,239	-	3,193,239	0.1500	1.3568	0.4200	1.1500	0.1700	3.2468
Pershing County Hospital District	371,604,713	12,909,737	384,514,450	0.4200					

STOREY COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Storey County	2,802,786,720	-	2,802,786,720	1.8514		0.5446	0.8947	0.1700	3.4607
Storey County School District	2,802,786,720	-	2,802,786,720	0.8947					
Carson Truckee Water Conservancy District	2,610,413,440	-	2,610,413,440	-					
Canyon GID	27,500,684	-	27,500,684	-					
Storey County Fire Protection District	2,802,786,720	-	2,802,786,720	0.5446	1.8514		0.8947	0.1700	3.4607
Tahoe Reno Industrial GID	2,437,134,677	-	2,437,134,677	-					
Virginia City Convention & Visitors Authority	2,802,786,720	-	2,802,786,720	-					
Virginia Divide Sewer District	38,426,257	-	38,426,257	-					

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

WASHOE COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Washoe County	28,175,688,088	2,332,169	28,178,020,257	1.3917			1.1385	0.1700	2.7002
Washoe County School District	28,175,688,088	2,332,169	28,178,020,257	1.1385					
Reno	13,862,380,661	-	13,862,380,661	0.9598	1.3917		1.1385	0.1700	3.6600
Sparks	5,179,480,004	-	5,179,480,004	0.9598	1.3917		1.1385	0.1700	3.6600
Carson Truckee Water Conservancy District	28,036,331,817	2,332,169	28,038,663,986	-					-
Gerlach GID	5,469,228	-	5,469,228	0.2998	1.3917		1.1385	0.1700	3.0000
Grandview Terrace GID	4,568,015	-	4,568,015	-	1.3917	0.5400	1.1385	0.1700	3.2402
Incline Village GID	2,450,005,030	-	2,450,005,030	0.1370	1.3917	0.6480	1.1385	0.1700	3.4852
North Lake Tahoe Fire Protection District	2,446,244,202	-	2,446,244,202	0.6480	1.3917		1.1385	0.1700	3.3482
Palomino Valley GID (Fire District)	113,074,434	-	113,074,434	0.4198	1.3917	0.5400	1.1385	0.1700	3.6600
Regional Transportation Commission	28,175,688,088	2,332,169	28,178,020,257	-					-
Reno-Sparks Convention & Visitors Authority	27,773,988,441	2,332,169	27,776,320,610	-					-
Sun Valley Water & Sanitation District	390,029,089		390,029,089	0.2296	1.3917	0.5400	1.1385	0.1700	3.4698
Truckee Meadows Fire Protection District	6,508,257,626	1,613,438	6,509,871,064	0.5400	1.3917	0.4198	1.1385	0.1700	3.6600
Verdi Television District	1,279,241,945		1,279,241,945	-					

WHITE PINE COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
White Pine County	528,695,134	154,415,634	683,110,768	1.9510		0.5400	0.9990	0.1700	3.6600
White Pine County School District	528,695,134	154,415,634	683,110,768	0.9990					
Ely	85,880,974	-	85,880,974	-	1.9510	0.5400	0.9990	0.1700	3.6600
Lund Town	3,292,600	-	3,292,600	-	1.9510	0.5400	0.9990	0.1700	3.6600
McGill Town	12,015,800	-	12,015,800	-	1.9510	0.5400	0.9990	0.1700	3.6600
Ruth Town	4,199,673	-	4,199,673	-	1.9510	0.5400	0.9990	0.1700	3.6600
White Pine County Fire District	-	-	-	-					
White Pine County Hospital District	529,695,134	154,415,634	684,110,768	0.5400					
White Pine Co. Tourism & Recreation Board	66,853,859	154,415,634	221,269,493	-					

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PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2023-2024

Section B

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PROPERTY TAX RATES BY COMPONENT;  
BY TAXING UNIT

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**CARSON CITY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Carson City	2.8542	1.9166	0.0500	0.0500	0.2234	0.2234	-	2.1900
Carson City School District	0.7500	0.7500	-	-	-	-	0.4300	1.1800
Carson City Airport Authority	-	-	-	-	-	-	-	-
Carson City Convention & Visitors Authority	-	-	-	-	-	-	-	-
Carson Truckee Water Conservancy District	0.0045	-	-	-	-	-	-	-
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300

**CHURCHILL COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Churchill County	3.6201	1.0560	0.0300	0.0300	0.5766	0.1969	-	1.2829
Churchill County School District	0.7500	0.7500	-	-	-	-	0.5500	1.3000
Fallon	2.2411	0.7971	-	-	0.3533	-	-	0.7971
Carson Truckee Water Conservancy District	0.0086	-	-	-	0.0005	-	-	-
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Churchill County Mosquito Abatement District	0.1500	0.0800	-	-	-	-	-	0.0800

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

CLARK COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Clark County	0.7587	0.4699	-	-	0.2943	0.1842	-	0.6541
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.5371	0.2600	-	-	0.2503	-	-	0.2600
Henderson	0.2761	0.2741	0.2310	0.2310	0.2389	0.1457	0.1200	0.7708
Las Vegas	1.8328	0.6765	0.0950	0.0950	0.3578	-	-	0.7715
Mesquite	2.4041	0.5520	-	-	0.2968	-	-	0.5520
North Las Vegas	0.3698	0.1937	0.9700	0.9650	0.2448	-	-	1.1587
Bunkerville Town	1.9668	0.0200	-	-	0.1478	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0187	-	-	0.2064
Indian Springs Town **	1.5787	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town **	6.5527	0.8416	0.0050	-	0.2018	-	-	0.8416
Moapa Town #	4.6320	0.0200	0.0894	0.0894	-	-	-	0.1094
Moapa Valley Town **	0.4866	0.0200	0.0050	-	0.0534	-	-	0.0200
Mt. Charleston Town	0.4240	0.0200	-	-	-	-	-	0.0200
* Paradise Town	1.1551	0.2064	-	-	0.0802	-	-	0.2064
Searchlight Town	1.9716	0.0200	-	-	0.2414	-	-	0.0200
* Spring Valley Town	0.3287	0.2064	-	-	0.0735	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0019	-	-	0.2064
* Sunrise Manor Town	0.6363	0.2064	-	-	0.0755	-	-	0.2064
* Whitney Town	0.3471	0.2064	-	-	0.0266	-	-	0.2064
* Winchester	1.9141	0.2064	-	-	0.2536	-	-	0.2064
Boulder City Library District	0.2164	0.2164	-	-	0.0175	0.0058	-	0.2222
Boulder City Library District - Debt	-	-	-	-	-	-	-	-
Clark County Fire Service Area	0.4200	0.2197	-	-	0.0245	-	-	0.2197
Henderson District Public Libraries	0.0238	0.0238	0.0332	0.0332	0.0042	0.0042	-	0.0612

\* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.6841 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" in column 2 above shows the rate allowed prior to parity.

\*\* Effective July 1, 2000, E-911 service for these three towns (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

# Effective July 1, 2003, E-911 service for Moapa Town (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

CLARK COUNTY (con't)

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Kyle Canyon Water District	-	-	-	-	-	-	-	-
Las Vegas Artesian Basin	-	-	-	-	-	-	-	-
Las Vegas/Clark County Library District	0.1512	0.0874	-	-	0.0068	0.0068	-	0.0942
Las Vegas/Clark County Library District - Debt	-	-	-	-	-	-	-	-
*** Las Vegas Metropolitan Police-Manpower (LV)	-	-	0.2800	0.2800	-	-	-	0.2800
*** Las Vegas Metropolitan Police-Manpower (Co)	-	-	0.2800	0.2800	-	-	-	0.2800
*** Las Vegas Metropolitan Police 911	-	-	0.0050	0.0050	-	-	-	0.0050
Moapa Valley Fire Protection District	0.0403	-	-	-	0.0773	-	-	-
Mt. Charleston Fire Protection District	2.2739	0.8813	-	-	0.0640	-	-	0.8813
North Las Vegas Library District	0.0956	0.0632	-	-	-	-	-	0.0632
*** North Las Vegas 911	-	-	0.0050	0.0050	-	-	-	0.0050

\*\*\* Designates special taxing authority not additional taxing district.

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

DOUGLAS COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Douglas County	0.6838	0.6153	0.0475	0.0475	0.6052	0.5052	-	1.1680
Douglas County School District	0.7500	0.7500	-	-	-	-	0.1000	0.8500
Gardnerville Town	0.9797	0.5166	-	-	0.1511	0.1511	-	0.6677
Genoa Town	0.5395	0.5395	-	-	0.0849	0.0821	-	0.6216
Minden Town	1.1103	0.4582	-	-	0.2104	0.2095	-	0.6677
Carson Truckee Water Conservancy District	0.0027	-	-	-	0.0008	-	-	-
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Cave Rock Estates GID	0.0129	0.0129	0.3000	0.3000	0.0857	0.0857	-	0.3986
Douglas County Mosquito Abatement District	0.0585	0.0345	-	-	0.0074	-	-	0.0345
East Fork Fire Protection District	0.6797	0.4014	0.0860	0.0860	0.0902	-	-	0.4874
East Fork Swimming Pool District	0.3578	0.1300	-	-	-	-	-	0.1300
Elk Point Sanitation District	0.0095	0.0095	-	-	-	-	-	0.0095
Gardnerville Ranchos GID	1.1504	0.5500	-	-	0.3269	-	-	0.5500
Indian Hills GID	1.1942	0.7901	-	-	0.2325	-	-	0.7901
Kingsbury GID	0.3076	0.3076	-	-	0.2551	0.2437	-	0.5513
Lakeridge GID	0.0805	0.0805	-	-	0.0737	0.0737	-	0.1542
Logan Creek Estates GID	0.1402	0.1402	0.4500	0.4500	0.1295	0.1295	-	0.7197
Marla Bay GID	0.0360	-	-	-	0.1498	-	-	-
Minden-Gardnerville Sanitation District	0.4818	0.1224	-	-	-	-	-	0.1224
Oliver Park GID	0.5942	0.4656	-	-	0.3683	0.3683	-	0.8339
Round Hill GID	0.1225	0.1225	-	-	0.4425	0.4166	-	0.5391
Skyland GID	0.0219	0.0219	0.1500	0.1500	0.1035	0.0879	-	0.2598
Tahoe Douglas Fire District	0.8804	0.4981	0.1400	0.1400	0.4100	-	-	0.6381
Tahoe Douglas Sewer District	0.0407	0.0350	-	-	-	-	-	0.0350
Topaz Ranch Estates GID	1.0697	0.8546	-	-	0.2546	-	-	0.8546
Zephyr Cove GID	0.0292	0.0292	-	-	0.1122	0.0708	-	0.1000
Zephyr Heights GID	0.5121	0.2798	-	-	0.2529	-	-	0.2798
Zephyr Knolls GID	0.0129	0.0128	0.4800	0.4800	0.0429	0.0429	-	0.5357

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

ELKO COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Elko County	3.5552	1.1649	0.0200	0.0200	0.1851	0.1537	-	1.3386
Elko County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Carlin	13.1349	1.3480	-	-	-	-	-	1.3480
Elko	4.3150	1.2977	-	-	-	-	-	1.2977
Wells	5.9613	1.3514	-	-	-	-	-	1.3514
West Wendover	3.4977	1.3514	-	-	-	-	-	1.3514
Jackpot Town	10.4032	0.5891	-	-	-	-	-	0.5891
Jarbridge Town	0.1500	-	-	-	-	-	-	-
Montello Town	1.7087	0.6172	-	-	-	-	-	0.6172
Mountain City Town	1.8742	0.4347	-	-	-	-	-	0.4347
Elko Convention & Visitors Authority	0.1240	0.0392	-	-	-	-	-	0.0392
Elko Television District	0.0727	0.0645	-	-	-	-	-	0.0645
Elko County Fire Protection District	0.3255	0.3147	-	-	-	-	-	0.3147

ESMERALDA COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Esmeralda County	35.2701	2.1481	-	-	0.1661	0.0510	-	2.1991
Esmeralda County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Goldfield Town	1.7083	-	-	-	-	-	-	-
Silver Peak Town	8.8584	-	-	-	-	-	-	-

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

EUREKA COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Eureka County	74.7521	0.8675	-	-	0.3452	0.0783	-	0.9458
Eureka County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Crescent Valley Town	1.2660	0.2153	-	-	0.0115	-	-	0.2153
Eureka Town	0.7439	0.2153	-	-	0.0096	-	-	0.2153
Diamond Valley Rodent Control District	0.1229	0.0400	-	-	0.0114	-	-	0.0400
Diamond Valley Weed Control District	0.1996	0.0781	-	-	0.0114	-	-	0.0781
Eureka County Television District	0.7350	0.0085	-	-	-	-	-	0.0085

HUMBOLDT COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Humboldt County	3.6776	0.6748	0.0150	0.0150	0.2711	0.0614	-	0.7512
Humboldt County School District	0.7500	0.7500	-	-	-	-	0.1350	0.8850
Winnemucca	4.2181	0.9700	-	-	0.2292	-	-	0.9700
Golconda Fire Protection District	0.0751	0.0290	-	-	0.0079	-	-	0.0290
Humboldt County Fire District	0.0910	0.0910	0.1325	0.0137	0.0087	-	-	0.1047
Humboldt County Hospital District	1.1266	0.3954	-	-	0.0107	-	-	0.3954
Kings River GID	-	-	0.2000	0.2000	0.0104	-	-	0.2000
McDermitt Fire Protection District	0.8063	0.3155	0.1500	0.1500	0.0104	-	-	0.4655
Orovada Community Services District	0.2762	0.0974	-	-	0.0180	-	-	0.0974
Orovada Fire Protection District	0.1048	-	0.1500	0.1500	0.0225	-	-	0.1500
Paradise Valley Fire District	0.4390	0.1745	-	-	0.0119	-	-	0.1745
Pueblo Fire Protection District	0.6017	0.3500	-	-	0.0058	-	-	0.3500
Winnemucca Rural Fire Protection District	0.2117	0.1047	-	-	0.0205	-	-	0.1047

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

LANDER COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lander County	68.7409	1.8138	-	-	0.4834	0.1105	-	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	6.4694	0.2890	-	-	0.4538	-	-	0.2890
Battle Mountain Town	2.5233	0.0500	-	-	0.4482	-	-	0.0500
Kingston Town	1.1578	0.3048	-	-	0.3736	-	-	0.3048
Lander County Hospital District	30.9473	0.5109	-	-	0.0617	-	-	0.5109

LINCOLN COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lincoln County	5.0454	1.1983	-	-	0.7010	0.1392	-	1.3375
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	3.2601	0.9115	-	-	0.9783	-	-	0.9115
Alamo Town	0.8475	0.6481	-	-	0.2205	-	-	0.6481
Panaca Town	0.5877	0.2000	-	-	0.3256	-	-	0.2000
Pioche Town	1.2473	0.3442	-	-	0.3466	-	-	0.3442
Lincoln County Fire District	0.2500	0.2200	-	-	-	-	-	0.2200
Lincoln County Hospital District	1.0103	0.2679	-	-	0.0561	-	-	0.2679
Pahranagat Valley Fire District	0.3019	0.2309	-	-	0.1667	0.0025	-	0.2334
Panaca Fire District (absorbed by Lincoln Co. Fire Dist)	60.9909	-	-	-	-	-	-	-
Pioche Fire Protection District	0.8074	0.2000	-	-	0.1523	-	-	0.2000
SE Lincoln Co Habitat Conservation GID	0.1448	0.0300	-	-	-	-	-	0.0300



TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

LYON COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lyon County	2.5867	0.8137	-	-	0.7987	0.1150	-	0.9287
Lyon County School District	0.7500	0.7500	-	-	-	-	0.5867	1.3367
Fernley	0.6589	0.6589	-	-	0.0159	0.0159	-	0.6748
Yerington	1.4539	0.4044	-	-	0.2869	-	-	0.4044
Carson Truckee Water Conservancy District	0.0037	-	-	-	0.0005	-	-	-
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Central Lyon County Fire District	0.5813	0.5813	0.3000	0.3000	0.0511	0.0511	-	0.9324
Central Lyon Vector Control District	0.1923	0.0450	-	-	-	-	-	0.0450
Fernley Swimming Pool District	-	-	0.2000	0.2000	-	-	-	0.2000
Mason Valley Fire Maintenance District	0.3605	0.3088	0.0800	0.0800	0.0470	-	-	0.3888
Mason Valley Mosquito District	0.2939	0.0538	0.0300	0.0300	0.0218	-	-	0.0838
Mason Valley Swimming Pool District	0.5559	0.1749	-	-	-	-	-	0.1749
No. Lyon County Fire Maintenance District	0.2394	0.2394	0.0900	0.0900	0.0155	0.0155	-	0.3449
Silver Springs-Stagecoach Hospital District	0.5784	0.0450	-	-	-	-	-	0.0450
Smith Valley Fire Maintenance District	0.4631	0.4631	-	-	0.0496	0.0496	-	0.5127
South Lyon County Hospital District	0.9136	0.3115	0.2500	0.2500	0.2500	-	-	0.5615
Stagecoach GID	1.2412	-	-	-	-	-	-	-
Willowcreek GID	0.1548	0.0156	-	-	-	-	-	0.0156

MINERAL COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Mineral County	9.4436	2.0599	0.0600	0.0600	0.4930	0.1701	-	2.2900
Mineral County School District	0.7500	0.7500	-	-	-	-	0.2500	1.0000
Hawthorne Town	1.0846	-	-	-	-	-	-	-
Luning Town	0.8690	-	-	-	-	-	-	-
Mina Town	9.0050	-	-	-	-	-	-	-
Walker Lake Town	0.6959	-	-	-	-	-	-	-
Mineral County Hospital District	1.7737	0.2000	-	-	0.0190	-	-	0.2000

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**NYE COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Nye County	11.4307	1.1667	0.0050	0.0050	0.4881	0.1751	-	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	6.2030	0.4949	-	-	0.1155	-	-	0.4949
Beatty Town	3.8532	0.2105	-	-	0.9321	-	-	0.2105
Gabbs Town	42.3572	0.4846	-	-	0.5742	-	-	0.4846
Manhattan Town	15.8564	0.3164	-	-	0.0832	-	-	0.3164
Pahrump Town	0.5139	0.4417	-	-	0.0300	-	-	0.4417
Round Mountain Town	6.0979	0.3164	-	-	0.0917	-	-	0.3164
Tonopah Town	2.0322	0.4082	-	-	0.1992	-	-	0.4082
Amargosa Library District	3.7548	0.3100	-	-	0.0074	-	-	0.3100
Beatty Library District	3.5460	0.3200	-	-	0.0126	-	-	0.3200
No Nye County Hospital District	0.3397	0.2000	-	-	-	-	-	0.2000
Pahrump Community Library District	0.0947	0.0947	-	-	0.0040	0.0040	-	0.0987
Pahrump Swimming Pool District	0.0157	0.0156	-	-	0.0023	0.0007	-	0.0163
Smoky Valley Library District	5.6170	0.2918	-	-	0.0077	-	-	0.2918
Tonopah Library District	2.3078	0.2000	-	-	0.0010	-	-	0.2000

**PERSHING COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Pershing County	25.6681	1.2240	0.0090	0.0035	0.5412	0.1293	-	1.3568
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4000	1.1500
Lovelock	4.4430	0.5624	-	-	0.8896	-	-	0.5624
Imlay Town	2.4609	0.1500	-	-	-	-	-	0.1500
Pershing County Hospital District	6.6544	0.3400	0.0800	0.0800	0.0476	-	-	0.4200

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

STOREY COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Storey County	7.3496	1.7719	-	-	1.1231	0.0795	-	1.8514
Storey County School District	0.7500	0.7500	-	-	-	-	0.1447	0.8947
Carson Truckee Water Conservancy District	0.0057	-	-	-	0.0004	-	-	-
Storey County Fire Protection District	0.6007	0.5446	-	-	-	-	-	0.5446

WASHOE COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Washoe County	3.2643	1.0268	0.1000	0.1000	0.4643	0.2549	0.0100	1.3917
Washoe County School District	0.7500	0.7500	-	-	-	-	0.3885	1.1385
Reno *	1.4056	0.3948	0.5351	0.5351	0.2256	0.0299	-	0.9598
Sparks	2.0535	0.7523	0.1105	0.1105	0.2544	0.0970	-	0.9598
Carson Truckee Water Conservancy District	0.0061	-	-	-	0.0003	-	-	-
Gerlach GID	0.7177	0.2998	-	-	-	-	-	0.2998
Incline Village GID	0.1249	0.1227	-	-	0.0143	0.0143	-	0.1370
North Lake Tahoe Fire Protection District	0.3648	0.3380	0.3100	0.3100	0.0376	-	-	0.6480
Palomino Valley GID	0.8966	0.4198	-	-	0.1205	-	-	0.4198
Sun Valley Water & Sanitation District	0.3065	0.2296	-	-	-	-	-	0.2296
Truckee Meadows Fire Protection District	1.6361	0.5400	-	-	-	-	-	0.5400
Verdi Television District	0.0179	-	-	-	-	-	-	-

\* The voter approved property tax rate in column 4 is a combination of voter approved rates for fire facilities; fire equipment; public safety and road/street improvements. The road/street component is a variable rate tied to the City's debt rate, and is calculated each year depending on revenue requirements.

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

WHITE PINE COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
White Pine County	26.7159	1.7649	0.0550	0.0550	0.4236	0.1311	-	1.9510
White Pine County School District	0.7500	0.7500	-	-	-	-	0.2490	0.9990
Ely	4.0207	-	-	-	0.8496	-	-	-
Lund Town	6.7903	-	-	-	0.3410	-	-	-
McGill Town	1.8640	-	-	-	0.4568	-	-	-
Ruth Town	6.2120	-	-	-	0.6595	-	-	-
White Pine County Hospital District	8.9642	0.5400	-	-	0.0302	-	-	0.5400

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS  
FY2023-2024

Section C

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PROPERTY TAX OVERRIDES,  
TAX IMPACT & PROPERTY TAX RANGES

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**CARSON CITY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Carson City	Senior Citizens Center	0.0500	9/4/1984	Perpetuity	\$ 17.50

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Carson City	3.5700	\$ 1,249.50

**CHURCHILL COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Churchill County	Fire Equipment	0.0300	11/4/2008	7/1/15 & 7/1/21 renewed 6yrs 6/30/2027	\$ 10.50

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Churchill County	2.8629	\$ 1,002.02
Fallon	3.6600	\$ 1,281.00

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**CLARK COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Henderson	Public Safety	0.2310	11/8/1988	Perpetuity	\$ 80.85
Henderson District Public Libraries	Operating Revenue	0.0332	5/7/1991	Perpetuity	\$ 11.62
Indian Springs Town *	Emergency 911 System	0.0050	11/3/1998	30 years; expires FYE 6/30/2029	\$ 1.75
Las Vegas	Fire Eqpt; facilities; staff	0.0950	11/7/2000	30 years; expires FYE 6/30/2031	\$ 33.25
Las Vegas Metropolitan Police	Manpower	0.0800	11/8/1988	Perpetuity	\$ 28.00
Las Vegas Metropolitan Police	Manpower	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$ 70.00
Laughlin Town *	Emergency 911 System	0.0050	3/10/1992	Perpetuity	\$ 1.75
Moapa Town	Park and Recreation Services	\$80,000/yr	11/8/1988	40 years; expires FYE 6/30/2029	Determined Annually
		+4% annual increase			
Moapa Town #	Emergency 911 System	0.0050	11/5/2002	30 years; expires FYE 6/30/2033	\$ 1.75
Moapa Valley Town *	Emergency 911 System	0.0050	11/8/1994	30 years; expires FYE 6/30/2025	\$ 1.75
North Las Vegas	Emergency 911 System	0.0050	11/6/1984	Perpetuity	\$ 1.75
North Las Vegas	Public Safety	0.1800	11/4/1986	Perpetuity	\$ 63.00
North Las Vegas	Public Safety	0.3500	5/2/1989	Perpetuity	\$ 122.50
North Las Vegas	Public Safety	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$ 70.00
North Las Vegas ^	Street Improvements	0.2350	6/5/1995	30 years; expires FYE 6/30/2025	\$ 82.25

\* Effective July 1, 2000, E-911 service for these three towns (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

# Effective July 1, 2003, E-911 service for Moapa Town (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

^ \$0.2400 override rate is first applied to ad valorem debt; remainder used for street improvements. 6-05-01 amended to include parks & fire stations. Amended to \$0.2350 on 05-05-07

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Clark County	2.7264	\$ 954.24
Boulder City	2.6097	\$ 913.40
Henderson	2.9595	\$ 1,035.83
Las Vegas	3.2782	\$ 1,147.37
Mesquite	2.7737	\$ 970.80
North Las Vegas	3.3544	\$ 1,174.04
Enterprise Town	2.9328	\$ 1,026.48
Laughlin Town	3.3483	\$ 1,171.91

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**DOUGLAS COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE	
Cave Rock Estates GID	Snow removal and Road maintenance	0.3000	6/19/2000	30 years; expires FY 6/30/2030	\$	105.00
Douglas County "911"	Communications System	0.0475	5/1/1990	Perpetuity	\$	16.63
East Fork Paramedic District	Building & Equipment	0.0860	5/1/1990	Perpetuity	\$	30.10
Logan Creek GID	Road Repair; Maintenance & Snow Removal	0.4500	11/4/1986	Perpetuity	\$	157.50
Skyland GID	Street Repaving & Capital Improvements	0.1500	11/4/1986	Perpetuity	\$	52.50
Tahoe Douglas Fire District	Paramedic Program	0.0600	11/6/1984	Perpetuity	\$	21.00
Tahoe Douglas Fire District	Capital Projects	0.0300	5/2/1989	Perpetuity	\$	10.50
Tahoe Douglas Fire District	Wildland Fire Protection Eqpt	0.0500	11/4/2008	30 years; expires FY 6/30/2039		
Zephyr Knolls GID	Snow Removal and Road Maintenance	0.4800	11/6/1984	Perpetuity	\$	168.00

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL	
	TAX RATE	TAX BILL
Douglas County	2.8699	\$ 1,004.47
Gardnerville Town	3.6600	\$ 1,281.00
Genoa Town	3.4915	\$ 1,222.03
Minden Town	3.6600	\$ 1,281.00
Indian Hills GID	3.6600	\$ 1,281.00
Round Hill GID	3.3652	\$ 1,177.82



TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**ELKO COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Elko County	Senior Citizens Center	0.0200	11/8/1988	Perpetuity	\$ 7.00
Elko County School District	Capital Projects	0.0000	11/2/2010	10 years; expires FYE 6/30/2022	\$ -

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Elko County	2.6770	\$ 936.95
Carlin	3.6066	\$ 1,262.31
Elko	3.6600	\$ 1,281.00
Wells	3.6100	\$ 1,263.50
West Wendover	3.6100	\$ 1,263.50
Jackpot Town	3.1624	\$ 1,106.84

**ESMERALDA COUNTY**

**VOTER APPROVED OVERRIDES**

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Esmeralda County	3.1191	\$ 1,091.69
Goldfield Town	3.1191	\$ 1,091.69

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**EUREKA COUNTY**

**VOTER APPROVED OVERRIDES**

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Eureka County	1.8743	\$ 656.01
Crescent Valley Town	2.0896	\$ 731.36
Eureka Town	2.0896	\$ 731.36
Diamond Valley Weed Control	1.9924	\$ 697.34

**HUMBOLDT COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Humboldt County	Senior Citizens Center	0.0150	11/4/1986	Perpetuity	\$ 5.25
Humboldt County Fire District	Public Safety	Variable	11/4/1986	Perpetuity: Total allowed rate to equal Winnemucca Fire's total combined rate	
Kings River GID	Community Center	0.2000	7/1/2004	30 years; expires FYE 6/30/2034	\$ 70.00
McDermitt Fire District	Public Safety	0.1500	11/4/1986	Perpetuity	\$ 52.50
Orovada Fire District	Fire Equipment	0.1500	11/4/1986	Perpetuity	\$ 52.50

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Humboldt County	2.2016	\$ 770.56
Winnemucca	3.1716	\$ 1,110.06
Golconda Fire Protection	2.2306	\$ 780.71
McDermitt Fire Protection Dist	2.6671	\$ 933.49

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

LANDER COUNTY

VOTER APPROVED OVERRIDES

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Lander County	3.3552	\$ 1,174.32
Austin Town	3.6442	\$ 1,275.47
Battle Mountain Town	3.4052	\$ 1,191.82
Kingston Town	3.6600	\$ 1,281.00

LINCOLN COUNTY

VOTER APPROVED OVERRIDES

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Lincoln County	2.9685	\$ 1,038.98
Caliente	3.6600	\$ 1,281.00
Alamo Town	3.6300	\$ 1,270.50
Panaca Town	3.1685	\$ 1,108.98
Pioche Town	3.2927	\$ 1,152.45
Pahrnagat Valley Fire	2.9819	\$ 1,043.67

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**LYON COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Central Lyon County Fire District	Paramedics/Firefighters	0.0700	11/8/1994	30 years; expires FYE 6/30/2025	\$ 24.50
Central Lyon County Fire District	Paramedics/Firefighters	0.2300	11/8/2022	30 years; expires FYE 6/30/2053; 1st yr. outside tax cap abatement	\$ 80.50
Fernley Swimming Pool District	Swimming Pool	0.2000	11/4/1986	Perpetuity	\$ 70.00
Mason Valley Fire District	Fire Protection	0.0800	11/6/1990	Perpetuity	\$ 28.00
Mason Valley Mosquito District	Mosquito Control	0.0300	4/14/1987	Perpetuity	\$ 10.50
North Lyon Fire Maint. District	Fire Protection	0.0500	11/8/2022	Extended 30 years; expires FYE 6/30/2053	\$ 17.50
North Lyon Fire Maint. District	Fire Protection	0.0400	11/8/2022	30 years; expires FYE 6/30/2053; 1st yr. outside tax cap abatement	\$ 14.00
South Lyon Hospital District	Hospital Expenses	0.2500	11/4/2008	Extend to 30 yrs; expires FYE 6/30/44	\$ 87.50

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Lyon County	2.9969	\$ 1,048.92
Fernley	3.6551	\$ 1,279.29
Yerington	3.6600	\$ 1,281.00
Central LY Fire Protection Dist	3.4578	\$ 1,210.23
Willowcreek GID	3.6600	\$ 1,281.00

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**MINERAL COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Mineral County	Senior Citizens' Center	0.0600	11/6/2012	7/1/21 renewed 8yrs 6/30/2029	\$ 21.00

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Mineral County	3.6600	\$ 1,281.00
All Towns	3.6600	\$ 1,281.00

**NYE COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Nye County	Emergency 911 System	0.0050	11/6/1990	Perpetuity	\$ 1.75

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Nye County	3.0518	\$ 1,068.13
Amargosa Town	3.6567	\$ 1,279.85
Beatty Town	3.3823	\$ 1,183.81
Pahrump Town	3.4085	\$ 1,192.98
Round Mountain Town	3.6600	\$ 1,281.00
Tonopah Town	3.6600	\$ 1,281.00

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**PERSHING COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Pershing County Hospital Dist	Operating Revenue	0.0800	5/2/1989	Perpetuity	\$ 28.00
Pershing County	Emergency 911 System	0.0025	11/6/1990	Perpetuity	\$ 0.88
Pershing County	Emergency 911 System	0.0065	11/6/1990	Perpetuity	\$ 2.28

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Pershing County	3.0968	\$ 1,083.88
Lovelock	3.6592	\$ 1,280.72

**STOREY COUNTY**

**VOTER APPROVED OVERRIDES**

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
Storey County	3.4607	\$ 1,211.25

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**WASHOE COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
No. Lake Tahoe Fire Protection	Fire Dist. Upgrade & Equipment	0.3100	3/30/1982	Perpetuity	\$ 108.50
Reno	Fire Dept. Upgrade & Equipment	0.0654	5/5/1987	Perpetuity	\$ 22.89
Reno	Public Safety	0.1684	5/17/1988	Perpetuity	\$ 58.94
Reno	Road & Street Improvements	0.2298	11/2/2004	30 years; expires FYE 6/30/2038	\$ 80.43
Reno	Fire Facilities; Equipment	0.0715	11/5/1996	30 years; expires FYE 6/30/2027	\$ 25.03
Sparks	Public Safety	0.1105	9/2/1986	Perpetuity	\$ 38.68
Washoe County	Senior Citizens Center	0.0100	6/4/1985	Perpetuity	\$ 3.50
Washoe County	Child Protection	0.0400	11/4/1986	Perpetuity	\$ 14.00
Washoe County	Libraries	0.0200	11/8/1994	30 years; expires FYE 6/30/2025	\$ 7.00
Washoe County	Animal Shelter Operations	0.0300	11/5/2002	30 years; expires FYE 6/30/2033	\$ 10.50

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	BILL
Washoe County	2.7002	\$ 945.07
Reno	3.6600	\$ 1,281.00
Sparks	3.6600	\$ 1,281.00
Palomino Valley GID	3.6600	\$ 1,281.00

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**WHITE PINE COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
White Pine County	Senior Citizens Center	0.0200	7/7/1992	Perpetuity	\$ 7.00
White Pine County	Funding for EMT Services	0.0350	7/7/1992	Perpetuity	\$ 12.25

**PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE**

ENTITY	TOTAL TAX RATE	TAX BILL
White Pine County	3.6600	\$ 1,281.00
Ely	3.6600	\$ 1,281.00
All Towns	3.6600	\$ 1,281.00



PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS  
FY2023-2024

Section D

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OVERLAPPING DISTRICTS

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**CARSON CITY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Carson City	1.0, 1.5, 1.6, 2.4	10+20+100+301	3.5700
	2.1	10+20+100+301	3.5700
	2.6	10+20+100	3.5400
	2.3, 2.8	10+20+100+301	3.5700
	1.7, 2.5	10+20+100+301	3.5700
	2.7	10+20+100+301	3.5700

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Carson City School District	1.1800
100	Carson City	2.1900
301	Carson Water Subconservancy District	0.0300

**CHURCHILL COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Fallon	100	10+20+100+200+300+301	3.6600
Churchill County (unincorporated)	200	10+20+100+300+301	2.8629
	300	10+20+100+300	2.8329

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Churchill County School District	1.3000
100	Churchill County	1.2829
200	Fallon	0.7971
300	Churchill Co. Mosquito Abatement District	0.0800
301	Carson Water Subconservancy District	0.0300

# PURSUANT TO AB1 (2023, 34th Spec Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**CLARK COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Boulder City	50, 51, 58	10+20+50+100+301A+301B	2.6097
	52, 57, 59	10+20+50+100+301A+308B	2.6097
	55	10+20+50+100+301A	2.6097
	60, 61	10+20+100+301B+306+308A	2.5017
Clark County (unincorporated)	100, 102	10+20+100+306+308	2.5017
	101	10+20+100+302+306+307+308	2.7264
	103	10+20+100+306+307+308	2.5067
	104	10+20+100+302+306+308	2.7214
	120	10+20+100+306+308	2.5017
	121	10+20+100+306+307+308	2.5067
	125	10+20+100+302+306+307+308	2.7264
	143	10+20+100+302+306+308	2.7214
	145	10+20+100+306+308	2.5017
	146	10+20+100+306+308	2.5017
Henderson	500, 524	10+20+100+303+500	2.9595
	503, 505, 518, 521, 528, 529	10+20+100+303+500	2.9595
	514	10+20+100+303+308B+500	2.9595
	512, 513, 516, 522, 523	10+20+100+303+308B+500	2.9595
Library Dist. (Non-City)	510	10+20+100+306+308A	2.5017
Library Dist. (Non-City)	515	10+20+100+302+306+307+308A	2.7264
Library Dist. (Non-City)	520	10+20+100+306+308A	2.5017
Library Dist. (Non-City)	525	10+20+100+302+306+307+308A	2.7264
Las Vegas	200, 203, 204, 207, 212, 213	10+20+100+200+306+307+308	3.2782
	206, 214	10+20+100+200+306+307+308	3.2782
	208	10+20+100+200+306+308	3.2732
	210	10+20+100+200+306+308	3.2732
Mesquite	901, 902, 903	10+20+100+308+901	2.7737
North Las Vegas	250, 253, 255, 256	10+20+100+250+310+311	3.3544
	254	10+20+100+250+308B+310+311	3.3544
	257	10+20+100+250+308B+310+311	3.3544

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2600
100	Clark County (unincorporated)	0.6541
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7715
250	North Las Vegas	1.1587
301A	Boulder City Library	0.2222
301B	Boulder City Library - Debt	0.0000
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0612
304	Kyle Canyon Water District	0.0000
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0942
308B	Las Vegas/Clark Co. Library District-Debt	0.0000
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
340	Sunrise Manor Town	0.2064
410	Winchester Town	0.2064
417	Spring Valley Town	0.2064
420	Summerlin Town	0.2064
470	Paradise Town	0.2064
500	Henderson	0.7708
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.0200
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820A	Moapa Town	0.0200
820B	Moapa Town - Voter Override - Parks	0.0894
901	Mesquite	0.5520

\*Note Entity Code 308 in Overlapping Districts column above denotes BOTH 308A and 308B

# PURSUANT TO AB1 (2023, 34th Spec Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**CLARK COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Bunkerville Town	800, 845	10+20+100+306+308+800	2.5217
Enterprise Town	620	10+20+100+306+308+620	2.7081
	621	10+20+100+306+307+308+620	2.7131
	625	10+20+100+302+306+307+308+620	2.9328
	630	10+20+100+306+308+620	2.7081
	631	10+20+100+306+307+308+620	2.7131
	635	10+20+100+302+306+307+308+620	2.9328
	636	10+20+100+302+306+308+620	2.9278
Indian Springs Town	135	10+20+100+135+306+307+308	2.5267
Laughlin Town	105, 106, 107	10+20+100+105+306+307+308	3.3483
Moapa Town	820, 828	10+20+100+306+307+308+820A+820B	2.6161
	830	10+20+100+306+307+308+820A+820B	2.6161
	831, 832	10+20+100+306+307+308+820A+820B	2.6161
	836, 839	10+20+100+306+307+308+820A+820B	2.6161
	844	10+20+100+306+307+308+820A	2.5267
	842, 848, 849	10+20+100+306+308+820A	2.5217
	843, 846, 847	10+20+100+306+308+820A	2.5217
Moapa Valley Town	810, 825, 826	10+20+100+306+307+308+810	2.5267
	827	10+20+100+306+308	2.5017
	834, 837	10+20+100+306+307+308+810	2.5267
	838	10+20+100+306+308	2.5017
	840	10+20+100+306+308+810	2.5217
	841, 851	10+20+100+306+308+810	2.5217
Mt. Charleston Town	109	10+20+100+306+308+309	3.3830
	110	10+20+100+110+306+308+309	3.4030
	115	10+20+100+110+306+308+309	3.4030
Paradise Town	470, 471	10+20+100+302+306+307+308+470	2.9328
Searchlight Town	700, 701	10+20+100+306+308+700	2.5217
Spring Valley Town	417	10+20+100+302+306+307+308+417	2.9328
Summerlin Town	420	10+20+100+302+306+307+308+420	2.9328
	421	10+20+100+302+306+307+308+420	2.9328
Sunrise Manor Town	340, 341	10+20+100+302+306+307+308+340	2.9328
Whitney Town	550	10+20+100+302+306+307+308+550	2.9328
	570	10+20+100+302+306+307+308+550	2.9328
Winchester Town	410, 411	10+20+100+302+306+307+308+410	2.9328

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2600
100	Clark County (unincorporated)	0.6541
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7715
250	North Las Vegas	1.1587
301A	Boulder City Library	0.2222
301B	Boulder City Library - Debt	0.0000
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0612
304	Kyle Canyon Water District	0.0000
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0942
308B	Las Vegas/Clark Co. Library District-Debt	0.0000
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
340	Sunrise Manor Town	0.2064
410	Winchester Town	0.2064
417	Spring Valley Town	0.2064
420	Summerlin Town	0.2064
470	Paradise Town	0.2064
500	Henderson	0.7708
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.0200
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820A	Moapa Town	0.0200
820B	Moapa Town - Voter Override - Parks	0.0894
901	Mesquite	0.5520

# PURSUANT TO AB1 (2023, 34th Spec Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP. Pursuant to NRS 244A.785 the voter approved override rate of .0894 for Moapa Town is not included in all Moapa Town overlapping rates.

\*Note Entity Code 308 in Overlapping Districts column above denotes BOTH 308A and 308B

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**DOUGLAS COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Tahoe Douglas Fire	101	10+20+100+318	2.8261
	440	10+20+100+301+318	2.8561
Tahoe Douglas Sewer	110, 115	10+20+100+318+319	2.8611
Logan Creek GID	120	10+20+100+313+318+319	3.5808
Cave Rock Estates GID	130	10+20+100+303+318+319	3.2597
Lakeridge GID	140	10+20+100+312+318+319	3.0153
Skyland GID	150	10+20+100+317+318+319	3.1209
Zephyr Cove GID	160	10+20+100+318+319+322	2.9611
Zephyr Heights GID	170	10+20+100+318+319+323	3.1409
Zephyr Knolls GID	180	10+20+100+318+319+324	3.3968
Marla Bay GID	190	10+20+100+318+319+326	2.8611
Round Hill GID	200	10+20+100+318+327	3.3652
Elk Point Sanitation District	210	10+20+100+308+318	2.8356
Douglas County Sewer #1	220, 225	10+20+100+318+325	2.8261
Oliver Park GID	230, 235	10+20+100+315+318	3.6600
East Fork Fire Protection District	300	10+20+100+305+306	2.6754
	302	10+20+100+305+306+319	2.7104
	320	10+20+100+301+305+306	2.7054
	330, 335	10+20+100+301+304+305+307+306	2.8699
Sierra Estates GID	340	10+20+100+301+304+305+307+306+328	2.8699
Indian Hills GID	350, 355	10+20+100+301+304+305+307+310+306	3.6600
	351, 356	10+20+100+301+304+305+306+307+310	3.6600
Kingsbury GID	410	10+20+100+311+318	3.3774
	421	10+20+100+311+318+325	3.3774
	430	10+20+100+301+311+318	3.4074
	450	10+20+100+301+304+311+318	3.4419
Douglas County (unincorporated)	500, 505	10+20+100+301+304+305+306+307	2.8699
	600	10+20+100+305+306+307	2.8054
Minden Town	510	10+20+100+203+301+304 to 307+314	3.6600
Gardnerville Town	521	10+20+100+201+301+304 to 307+314	3.6600
Gardnerville Ranchos GID	530	10+20+100+301+304+305+306+307+309	3.4199
Genoa Town	540, 545	10+20+100+202+301+304+305+306+307	3.4915
Topaz Ranch Estates GID	610	10+20+100+305+306+307+321	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Douglas County School District	0.8500
100	Douglas County	1.1680
201	Gardnerville Town	0.6677
202	Genoa Town	0.6216
203	Minden Town	0.6677
301	Carson Water Subconservancy District	0.0300
303	Cave Rock Estates GID	0.3986
304	Douglas County Mosquito Abatement Dist	0.0345
305	East Fork Paramedic District	0.0000
306	East Fork Fire Protection District	0.4874
307	East Fork Swimming Pool District	0.1300
308	Elk Point Sanitation District	0.0095
309	Gardnerville Ranchos GID	0.5500
310	Indian Hills GID	0.7901
311	Kingsbury GID	0.5513
312	Lakeridge GID	0.1542
313	Logan Creek Estates GID	0.7197
314	Minden-Gardnerville Sanitation District	0.1224
315	Oliver Park GID	0.8339
317	Skyland GID	0.2598
318	Tahoe Douglas Fire District	0.6381
319	Tahoe Douglas Sewer District	0.0350
321	Topaz Ranch Estates GID	0.8546
322	Zephyr Cove GID	0.1000
323	Zephyr Heights GID	0.2798
324	Zephyr Knolls GID	0.5357
325	Douglas County Sewer District #1	0.0000
326	Marla Bay GID	0.0000
327	Round Hill GID	0.5391
328	Sierra Estates GID	0.0000

# PURSUANT TO AB1 (2023, 34th Spec Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**ELKO COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Elko County (unincorporated)	0001	10+20+100+303	2.5733	10	State of Nevada #	0.1700
Carlin	0010	10+20+100+201	3.6066	20	Elko County School District	0.7500
Elko County (TV)	0002	10+20+100+302+303	2.6378	100	Elko County	1.3386
Elko County (TV and ECVA)	0003	10+20+100+301+302+303	2.6770	201	Carlin	1.3480
Elko County (ECVA)	0004	10+20+100+301+303	2.6125	202	Elko (city)	1.2977
Elko (city)	0011, 0011.5	10+20+100+202+301+302	3.6600	203	Wells	1.3514
Elko (city; no ECVA)	0011.1	10+20+100+202+302	3.6208	204	West Wendover	1.3514
Wells	0012, 0012.5	10+20+100+203	3.6100	251	Jackpot Town	0.5891
Jackpot Town	0020	10+20+100+251+303	3.1624	252	Montello Town	0.6172
Montello Town	0021	10+20+100+252+303	3.1905	253	Mountain City Town	0.4347
Mountain City Town	0022	10+20+100+253+303	3.0080	301	Elko Convention & Visitors Authority (ECVA)	0.0392
West Wendover	0023	10+20+100+204	3.6100	302	Elko Television District (TV)	0.0645
				303	Elko County Fire Protection District	0.3147

**ESMERALDA COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Goldfield Town	0010	10+20+100+201	3.1191	10	State of Nevada #	0.1700
Silver Peak Town	0020	10+20+100+202	3.1191	20	Esmeralda County School District	0.7500
Esmeralda County (unincorporated)	0060	10+20+100	3.1191	100	Esmeralda County	2.1991
				201	Goldfield Town	0.0000
				202	Silver Peak Town	0.0000

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**EUREKA COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Eureka Town	0010	10+20+100+202+303	2.0896
Crescent Valley Town	0020	10+20+100+201+303	2.0896
Diamond Valley Rodent Control Dist.	0030	10+20+100+301+302+303	1.9924
Diamond Valley Weed Control Dist.	0030	10+20+100+301+302+303	1.9924
Eureka County (unincorporated)	0040	10+20+100+303	1.8743

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Eureka County School District	0.7500
100	Eureka County	0.9458
201	Crescent Valley Town	0.2153
202	Eureka Town	0.2153
301	Diamond Valley Rodent Control District	0.0400
302	Diamond Valley Weed Control District	0.0781
303	Eureka Television District	0.0085

**HUMBOLDT COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Winnemucca	0010	10+20+100+201+302	3.1716
Humboldt County (unincorporated)	0020	10+20+100+302	2.2016
Winnemucca Rural Fire District	0030	10+20+100+302+309	2.3063
Golconda Fire Protection	0040	10+20+100+301+302	2.2306
Paradise Valley Fire Protection	0050	10+20+100+302+307	2.3761
Pueblo Fire Protection District	0060	10+20+100+302+308	2.5516
Orovada Community Services	0070	10+20+100+302+305+306	2.4490
Orovada Fire Protection District	0070	10+20+100+302+305+306	2.4490
McDermitt Fire Protection District	0080	10+20+100+302+304	2.6671
Humboldt Fire District	0090	10+20+100+302+303	2.3063
Kings River GID	0100	10+20+100+302+310	2.4016

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Humboldt County School District	0.8850
100	Humboldt County	0.7512
201	Winnemucca	0.9700
301	Golconda Fire Protection District	0.0290
302	Humboldt County Hospital District	0.3954
303	Humboldt Fire District	0.1047
304	McDermitt Fire Protection District	0.4655
305	Orovada Community Services	0.0974
306	Orovada Fire Protection District	0.1500
307	Paradise Valley Fire District	0.1745
308	Pueblo Fire Protection District	0.3500
309	Winnemucca Rural Fire District	0.1047
310	Kings River GID	0.2000

# PURSUANT TO AB1 (2023, 34th Spec Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**LANDER COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Austin Town	0010	10+20+100+201+301	3.6442
Battle Mountain Town	0020	10+20+100+202+301	3.4052
Kingston Town	0030	10+20+100+203+301	3.6600
Lander County (unincorporated)	<b>0040 - 0080</b>	10+20+100+301	3.3552

\*\*Lander Co Sewer & Water District #2 was Disolved effective Dec 2019, now part of Austin Town

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lander County School District	0.7500
100	Lander County	1.9243
201	Austin Town	0.2890
202	Battle Mountain Town	0.0500
203	Kingston Town	0.3048
301	Lander County Hospital District	0.5109

**LINCOLN COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Pioche Town	0010	10+20+100+253+301+303	3.2927
Panaca Town	0020	10+20+100+252+301+306	3.1685
Caliente	0030	10+20+100+201+301	3.6600
Alamo Town	0040	10+20+100+251+301+302	3.6300
	0041	10+20+100+251+301+302+307	3.6600
Pahranagat Valley Fire Protection	0060	10+20+100+301+302	2.9819
Pioche Fire Protection District	0070	10+20+100+301+303	2.9485
SE LN Co Habitat Conservation	0051	10+20+100+301+306+307	2.9985
Lincoln County (unincorporated)	0050	10+20+100+301+306	2.9685

\*\*Panaca fire District eliminated and absorbed into Lincon County Fire District/Lincoln County Uninc. Tax District 0050

\*\*Coyote Springs GID - Taxing District eliminated & absorbed into Lincoln County Taxing district 0050

Tax District -0090 and District 0080 have both been disolved

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lincoln County School District	0.9731
100	Lincoln County	1.3375
201	Caliente	0.9115
251	Alamo Town	0.6481
252	Panaca Town	0.2000
253	Pioche Town	0.3442
301	Lincoln County Hospital District	0.2679
302	Pahranagat Valley Fire Protection District	0.2334
303	Pioche Fire Protection District	0.2000
306	Lincoln County Fire District	0.2200
307	SE Lincoln Co Habitat Conservation GID	0.0300

Entities 304 absorbed into Lincon County; #305 absorb into 306 (Taxing district 005)

**# PURSUANT TO AB1 (2023, 34th Spec Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.**



TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**LYON COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Yerington	100	10+20+100+201+306+307+311	3.6600
Mason Valley Fire Maintenance District	200, 210	10+20+100+305+306+307+311	3.6444
	220	10+20+100+305+306+311	3.4695
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.6600
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.5096
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9969
Fernley	600	10+20+100+251+304+308	3.6551
North Lyon Fire (non-city)	610	10+20+100+304+308	2.9803
General County ( Fernley Area )	620	10+20+100+308	2.7803
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	3.4578
	840, 850, 870, 880	10+20+100+301+302+303	3.4428
	910	10+20+100+301+302	3.3978
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	3.4878
Stagecoach GID	900	10+20+100+301+302+303+309+312	3.4878

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lyon County School District	1.3367
100	Lyon County	0.9287
201	Yerington	0.4044
251	Fernley	0.6748
301	Carson Water Subconservancy District	0.0300
302	Central Lyon Co. Fire Protection District	0.9324
303	Central Lyon Co. Vector Control District	0.0450
304	Fernley Swimming Pool District	0.2000
305	Mason Valley Fire Maintenance District	0.3888
306	Mason Valley Mosquito District	0.0838
307	Mason Valley Swimming Pool District	0.1749
308	North Lyon Fire Maintenance District	0.3449
309	Silver Springs/Stagecoach Hospital Dist.	0.0450
310	Smith Valley Fire Maintenance District	0.5127
311	South Lyon County Hospital District	0.5615
312	Stagecoach GID	0.0000
313	Willowcreek GID	0.0156

**MINERAL COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Hawthorne Town	0100	10+20+100+201	3.6600
Mineral County (unincorporated)	0150	10+20+100+201	3.6600
Luning Town	0120	10+20+100+201	3.6600
Mina Town	0130, 0140	10+20+100+201	3.6600
Walker Lake Town	200	10+20+100+201	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Mineral County School District	1.0000
100	Mineral County	2.2900
201	Mineral County Hospital District	0.2000

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**NYE COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Beatty Town	0001, 0016, 0017	10+20+100+252+302	3.3823
Gabbs Town	0002	10+20+100+201+309	3.5364
Manhattan Town	0003	10+20+100+253+307+309	3.6600
Round Mountain Town	0004	10+20+100+255+307+309	3.6600
Nye County (unincorporated)	0005	10+20+100+309	3.0518
	0009	10+20+100	2.8518
Pahrump Town	0006	10+20+100+254+305+306	3.4085
Tonopah Town	0007	10+20+100+256+308+309	3.6600
Amargosa Town	0008	10+20+100+251+301	3.6567
Smoky Valley Library District	0010	10+20+100+307+309	3.3436
Tonopah Library District	0012	10+20+100+308+309	3.2518
Amargosa Valley Library District	0013	10+20+100+301	3.1618
Beatty Library District	0015	10+20+100+302	3.1718

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Nye County School District	1.3350
100	Nye County	1.3468
201	Gabbs Town	0.4846
251	Amargosa Town	0.4949
252	Beatty Town	0.2105
253	Manhattan Town	0.3164
254	Pahrump Town	0.4417
255	Round Mountain Town	0.3164
256	Tonopah Town	0.4082
301	Amargosa Valley Library District	0.3100
302	Beatty Library District	0.3200
305	Pahrump Library District	0.0987
306	Pahrump Swimming Pool District	0.0163
307	Smoky Valley Library District	0.2918
308	Tonopah Library District	0.2000
309	Northern Nye County Hospital District	0.2000

**PERSHING COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Lovelock	0001	10+20+100+201+301	3.6592
Pershing County (unincorporated)	0002	10+20+100+301	3.0968
Imlay Town	0003	10+20+100+251+301	3.2468

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Pershing County School District	1.1500
100	Pershing County	1.3568
201	Lovelock	0.5624
251	Imlay Town	0.1500
301	Pershing County Hospital District	0.4200

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**STOREY COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Storey County (unincorporated)	0010	10+20+100+255	3.4607
Canyon GID	0112	10+20+100+253+255	3.4607
Carson Truckee Water Conservancy	0062	10+20+100+254+255	3.4607

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Storey County School District	0.8947
100	Storey County	1.8514
253	Canyon GID	0.0000
254	Carson Truckee Water Conservancy Dist.	0.0000
255	Storey County Fire Protection District	0.5446

**WASHOE COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Reno	1000, 1001, 1002, 1011, 1030,	10+20+100+201	3.6600
	1800, 1811, 1831	10+20+100+201	3.6600
Sparks	2000, 2002, 2020	10+20+100+202	3.6600
Truckee Meadows Fire Protection	4000, 4011, 4500, 4811	10+20+100+307	3.2402
	4020	10+20+100+306+307	3.4698
	4400	10+20+100+303+307	3.6600
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.3482
Incline Village GID	5200	10+20+100+301+302	3.4852
Washoe County (unincorporated)	9000	10+20+100	2.7002
Palomino Valley GID (non-fire district)	9400	10+20+100+303	3.1200
Gerlach GID	9601	10+20+100+310	3.0000
Grandview Terrace	4030	10+20+100+307	3.2402

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Washoe County School District	1.1385
100	Washoe County	1.3917
201	Reno	0.9598
202	Sparks	0.9598
301	Incline Village GID	0.1370
302	North Lake Tahoe Fire Protection District	0.6480
303	Palomino Valley GID	0.4198
306	Sun Valley Water & Sanitation District	0.2296
307	Truckee Meadows Fire Protection District	0.5400
310	Gerlach GID	0.2998

# PURSUANT TO AB1 (2023, 34th Spec Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

**WHITE PINE COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Ely	0010, 0011, 0012, 0013, 0014	10+20+100+201+301	3.6600
McGill Town	0020	10+20+100+252+301	3.6600
Lund Town	0030	10+20+100+251+301	3.6600
Ruth Town	0040	10+20+100+253+301	3.6600
White Pine County (unincorporated)	0050	10+20+100+301	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	White Pine County School District	0.9990
100	White Pine County	1.9510
201	Ely	0.0000
251	Lund Town	0.0000
252	McGill Town	0.0000
253	Ruth Town	0.0000
301	White Pine County Hospital District	0.5400

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PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS  
FY2023-2024

Section E

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OTHER INFORMATION

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TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2023-2024	EFFECTIVE TAX RATE
Carson City Redevelopment Agency	1986	163,644,886	3.1318
Boulder City Redevelopment Agency	1999	93,492,318	2.0481
Clark County Redevelopment Agency	2004	772,427,771	2.1712
City of Henderson Redevelopment Agency	1994	2,273,332,799	2.3979
City of Las Vegas Redevelopment Agency	1985	1,948,468,696	2.4216
City of Mesquite Redevelopment Agency	1995	215,654,251	2.2121
City of North Las Vegas Redevelopment Agency	1999	150,889,945	2.7928

EXCLUSIONS
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Incremental value is excluded from Carson City; and some portion or all valuation noted is excluded for the following entities: Carson City School District, Carson City Airport Authority, Carson-Truckee Water Conservancy, Carson Water Subconservancy, Eagle Valley Underground Water Basin and NV Commission for the Reconstruction of the V & T Railway.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Boulder City, and Boulder City Library District.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Paradise Town, Sunrise Manor Town, Winchester Town, Las Vegas-Clark County Library District, Metropolitan Police (Communications & 911) and Las Vegas Artesian Basin.  
**Clark Co suspended operations in 2010 and have been reactivated effective 7/1/21**

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Henderson, Henderson District Public Libraries & Las Vegas Artesian Basin.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Las Vegas, Las Vegas-Clark County Library District, Metropolitan Police (Communications & 911) and Las Vegas Artesian Basin.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Mesquite, Las Vegas-Clark County Library District and Virgin Valley Water District.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Mesquite, North Las Vegas Library District and Las Vegas Artesian Basin.

TOTAL PROPERTY TAX RATES - FY 2023-2024  
BY TAXING UNIT

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2023-2024	EFFECTIVE TAX RATE
Douglas County Redevelopment Agency	2016	124,074,449	2.9071
City of Wells Redevelopment Agency	2019	3,855,073	3.6518
City of Elko Redevelopment Agency	2008	29,107,465	3.6518
City of Reno Redevelopment Agency - #1	1984	320,058,879	2.8948
City of Reno Redevelopment Agency - #2	2005	471,391,413	2.8948
City of Sparks Redevelopment Agency - #1	1978	EXPIRED	EXPIRED
City of Sparks Redevelopment Agency - #2	1999	239,108,498	3.1961
City of Ely Redevelopment Agency	2005	3,973,545	3.4028

EXCLUSIONS
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Incremental value is excluded from Douglas County; and some portion or all valuation noted is excluded for the following entities: Douglas County School District, Town of Genoa, Carson-Truckee Water Conservancy, Carson Water Subconservancy, Douglas County Mosquito District, Douglas County Water District, East Fork Fire, Paramedic & Swimming Pool Districts, Indian Hills GID and Sierra Forest Fire Protection District.

Incremental value is excluded from Elko County; and some portion or all valuation noted is excluded for the following entities: Elko County School District, City of Wells,

Incremental value is excluded from Elko County; and some portion or all valuation noted is excluded for the following entities: Elko County School District, City of Elko, Elko Convention & Visitors Authority and Elko Television District.

Incremental value is excluded from Washoe County; and some portion or all valuation noted is excluded for the following entities: Washoe County School District and the City of Reno.

Incremental value is excluded from Washoe County; and some portion or all valuation noted is excluded for the following entities: Washoe County School District and the City of Reno.

Incremental value is excluded from Washoe County; and some portion or all valuation noted is excluded for the following entities: Washoe County School District and the City of Sparks.

Incremental value is excluded from Washoe County; and some portion or all valuation noted is excluded for the following entities: Washoe County School District and the City of Sparks.

Incremental value is excluded from White Pine County; and some portion or all valuation noted is excluded for the following entities: White Pine County School District, City of Ely and White Pine County Hospital District.

NRS 279 provides for the creation of redevelopment areas for the rehabilitation of depressed areas throughout the state. The statutes provide for development of a plan for the redevelopment of an identified area along with the procedures for raising revenues and providing funding to those persons or companies wishing to improve properties within the redevelopment areas. Property tax is levied each fiscal year on the incremental growth in each area over and above the base year assessed value. The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after November 5, 1996.

Note: The highest district rate is used in the Boulder City, Henderson, Las Vegas, Mesquite and North Las Vegas Redevelopment Areas due to various district rates.

Nevada Department of Taxation  
Division of Local Government Services

## FINAL NRS 361.4722 TAX CAP FACTORS FISCAL 2023-2024

Tax cap may be no higher than:

3.00%

8.00%

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 8.0%	3.00%	8.00%	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
		CPI CHANGE	RESIDENTIAL CAP	GENERAL CAP		
CARSON CITY	7.1%	16.0%	3.0%	8.0%	1.030	1.080
CHURCHILL	5.6%	16.0%	3.0%	8.0%	1.030	1.080
CLARK	8.8%	16.0%	3.0%	8.0%	1.030	1.080
DOUGLAS	6.0%	16.0%	3.0%	8.0%	1.030	1.080
ELKO	3.7%	16.0%	3.0%	8.0%	1.030	1.080
ESMERALDA	13.2%	16.0%	3.0%	8.0%	1.030	1.080
EUREKA	2.8%	16.0%	3.0%	8.0%	1.030	1.080
HUMBOLDT	2.0%	16.0%	3.0%	8.0%	1.030	1.080
LANDER	2.3%	16.0%	3.0%	8.0%	1.030	1.080
LINCOLN	-1.8%	16.0%	3.0%	8.0%	1.030	1.080
LYON	9.6%	16.0%	3.0%	8.0%	1.030	1.080
MINERAL	8.5%	16.0%	3.0%	8.0%	1.030	1.080
NYE	5.2%	16.0%	3.0%	8.0%	1.030	1.080
PERSHING	3.1%	16.0%	3.0%	8.0%	1.030	1.080
STOREY	23.7%	16.0%	3.0%	8.0%	1.030	1.080
WASHOE	8.9%	16.0%	3.0%	8.0%	1.030	1.080
WHITE PINE	8.5%	16.0%	3.0%	8.0%	1.030	1.080
STATEWIDE	8.3%	16.0%	3.0%	8.0%	1.030	1.080

Note (1): The General Tax Cap is calculated by taking the greater of the moving average growth rate or twice the CPI, up to a maximum of 8%. See NRS 361.4722(1)(b).

Note (2): The Residential Tax Cap is 3% unless the General Tax Cap is less than 3%. If the General Tax Cap is less than 3%, then the Residential Tax Cap must equal the General Tax Cap. See NRS 361.4723(2)(b).

Note (3): The Consumer Price Index (CPI) used is All Urban Consumers, Series ID CUUR0000SA0, Not Seasonally Adjusted, U.S. City Average All Items, Annual Average. Source: Bureau of Labor Statistics. This year, the CPI annual average for 2023 is 8.0%. Twice the CPI is therefore 16.0%

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2014-15 through 2021-22 published by the Department of Taxation; the October 2022 Segregation Report for the 2022-23 Secured and Unsecured Rolls; and the January 2023 Preliminary Projected Segregation Report for 2023-24 Secured and Unsecured Rolls reported by County Assessors.



**2023 SESSION  
LOBBYING  
EXPENSE  
REPORT**

**SUMMARY OF LOBBYING EXPENDITURE  
2023 LEGISLATIVE REPORT  
Pursuant to NRS 354.59803**

COUNTY	COUNTY	CITIES	DISTRICTS	HOSPITALS	SCHOOLS	TOTAL	% of TOTAL
Carson City	63,811	-	-	-	-	\$ 63,811	1.37%
Churchill	44,500	90,000 (1)	-	-	6,462	\$ 140,962	3.03%
Clark	410,547	1,269,613 (5)	1,083,418 (10)	-	245,614	\$ 3,009,193	64.71%
Douglas	43,225	-	-	-	-	\$ 43,225	0.93%
Elko	-	-	-	-	-	\$ -	0.00%
Esmeralda	-	-	-	-	-	\$ -	0.00%
Eureka	19,389	-	-	-	35,000	\$ 54,389	1.17%
Humboldt	-	-	-	-	-	\$ -	0.00%
Lander	40,000	-	-	-	-	\$ 40,000	0.86%
Lincoln	-	-	-	-	-	\$ -	0.00%
Lyon	11,599	34,800 (1)	-	-	-	\$ 46,399	1.00%
Mineral	-	-	-	-	-	\$ -	0.00%
Nye	38,500	-	-	-	-	\$ 38,500	0.83%
Pershing	-	-	-	-	-	\$ -	0.00%
Storey	-	-	7,500 (1)	-	44,000	\$ 51,500	1.11%
Washoe	539,957	181,102 (2)	302,269 (5)	-	91,000	\$ 1,114,327	23.96%
White Pine	-	48,000 (1)	-	-	-	\$ 48,000	1.03%
<b>Totals</b>	<b>\$ 1,211,528</b>	<b>\$ 1,623,514</b>	<b>\$ 1,393,187</b>	<b>\$ -</b>	<b>\$ 422,076</b>	<b>\$ 4,650,306</b>	<b>100.00%</b>

**Historical Summary**

Session	COUNTY	CITIES	DISTRICTS	HOSPITALS	SCHOOLS	TOTALS	% to Prior Session
2023 Session	\$ 1,211,528	\$ 1,623,514	\$ 1,393,187	\$ -	\$ 422,076	\$ 4,650,306	166%
2021 Session	\$ 930,866	\$ 934,015	\$ 849,282	\$ -	\$ 91,909	\$ 2,806,071	72%
2019 Session	\$ 1,174,763	\$ 1,330,228	\$ 992,091	\$ -	\$ 418,375	\$ 3,915,457	104%
2017 Session	\$ 1,144,103	\$ 1,377,174	\$ 854,940	\$ 9,983	\$ 369,430	\$ 3,755,630	114%
2015 Session	\$ 913,877	\$ 1,213,960	\$ 788,363	\$ 11,014	\$ 375,050	\$ 3,302,263	107%
2013 Session	\$ 856,565	\$ 1,158,966	\$ 791,779	\$ 6,236	\$ 283,198	\$ 3,096,744	102%
2011 Session	\$ 832,831	\$ 1,171,009	\$ 712,958	\$ -	\$ 322,588	\$ 3,039,387	84%
2009 Session	\$ 882,286	\$ 1,526,058	\$ 665,259	\$ 35,353	\$ 509,338	\$ 3,618,293	91%
2007 Session	\$ 905,818	\$ 1,441,934	\$ 805,784	\$ -	\$ 842,528	\$ 3,996,064	155%
2005 Session	\$ 646,162	\$ 906,371	\$ 575,602	\$ -	\$ 457,308	\$ 2,585,443	104%

**MULTIPLE ENTITIES REPORTING (as noted)  
SUPPORTING DOCUMENTATION  
CITIES AND DISTRICTS  
BY COUNTY**

COUNTY	CITIES		DISTRICTS	
<b>Chuchill County</b>	Fallon	90,000		
<b>Clark County</b>	Boulder	34,964	Eighth Judicial District Court	127,250
	Henderson	396,488	Las Vegas Convention & Visitors Authority	124,810
	Las Vegas	476,913	Las Vegas Metropolitan Police Department	184,410
	Mesquite	24,000	Las Vegas Valley Water District	147,709
	North Las Vegas	337,247	Moapa Valley Water District	24,000
			Regional Flood Control	39,000
			RTC of Southern Nevada	174,531
			Southern Nevada Health District	78,000
			Southern Nevada Water Authority	173,709
			Virgin Valley Water District	10,000
<b>Lyon County</b>	Fernley	34,800		
<b>Storey</b>			TRI GID	7,500
<b>Washoe County</b>	Reno	112,102	North Lake Tahoe Fire Protection District	24,000
	Sparks	69,000	Regional Transportation Commission of Washoe County	70,013
			Reno-Tahoe Airport Authority	116,256
			Sun Valley General Improvement District	21,000
			Truckee Meadows Water Authority	71,000
<b>White Pine</b>	Ely	48,000		

7/19/2023  
2:51 PM

**CLGF MEETING  
MINUTES APRIL 14,  
2023**

**DRAFT**  
**Minutes of the Committee Meeting**  
**COMMITTEE ON LOCAL GOVERNMENT FINANCE**  
**April 14, 2023, 9:30 a.m.**

The meeting was held at the Department of Taxation, 1550 College Parkway, Carson City as well as via zoom.

**COMMITTEE MEMBERS PRESENT:**

Marvin Leavitt  
Jessica Colvin  
Marty Johnson  
Tom Ciesynski  
Gina Rackley  
Paul Johnson  
Felicia O'Carroll  
Jeff Cronk  
Abigail Yacoben

**MEMBERS OF THE PUBLIC PRESENT:**

<b>Name</b>	<b>Representing</b>
Jeff Church	Reno Tax Revolt
David Akola	Topaz Ranch Estates
Dan McArthur	Esmeralda County
LaCinda Elgan	Esmeralda County
Vera Boyer	Esmeralda County
Cindy Creighton	Nevada Taxpayers Association
Mark Paris	White Pine County
Beverly Cornutt	White Pine County
Brian Shull	White Pine County
Christine Vuletich	Herself
Michelle Cipra	Humboldt County
Alan Kalt	Pool Pact, CFO
Shauna Tolotti	Humboldt County
Steven Maiello	Clark County School District
Steven Osburn	Clark County School District
Diane Bartholomew	Clark County School District

**COUNSEL TO COMMITTEE:**

**DEPT OF TAXATION STAFF  
PRESENT:**

Shellie Hughes  
Yvonne Nevarez-Goodson  
Kelly Langley  
Kellie Grahmann  
Keri Gransbery  
Evelyn Barragan  
Ande Thorpe  
Cheryl Erskine  
Christina Griffith  
Chali Spurlock  
Hector Sepulveda  
Gabriella Winder

**ITEM 1. ROLL CALL AND OPENING REMARKS**

Chairman Leavitt opened the meeting. Members Mary Walker and Jim McIntosh were absent. New member Abigail Yacoben was introduced and spoke on her experience.

**ITEM 2. PUBLIC COMMENT**

Jeff Church, with Reno Tax Revolt, spoke about enforcing NRS 354.595 as it relates to the Reno Business Improvement District. His written comments are a part of this record.

No other public comment.

**ITEM 3. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDER**

**For Possible Action:**

**(a) Report and update from Esmeralda County regarding the status of the FY21/22 Annual Audit, including any audit findings**

The Department of Taxation's (Department) Budget Analyst, Keri Gransbery, discussed the repetitive weaknesses on the audit summary report the past two years. She introduced Esmeralda County.

Daniel McArthur, auditor for Esmeralda County, commented that three of the four findings on the audit report have been resolved, and the County is continuing to work the credit card issue.

LaCinda Elgan with Esmeralda County, responded that the County Board of Commissioners was presented with administrative functions regarding the credit cards. County staff has implemented some of these functions and is presenting credit card statements to the County Board.

Chairman Leavitt questioned where the County stands on training.

Ms. Elgan noted they have been training someone on bank reconciliations, and that person is also taking an accounting class.

Chairman Leavitt asked whether there is training that has not been provided. Ms. Elgan responded they have someone who knows how to run the reports now.

Vera Boyer, with Esmeralda County, noted that the County is now able to pay certain bills prior to County Commission meetings to avoid discrepancies. She also stated that her staff is taking accounting classes and participating in ongoing training.

Chairman Leavitt asked Mr. McArthur whether he envisions the remaining issues being addressed by the next audit report. Mr. McArthur noted three audit findings will be resolved, but he is not sure whether the credit card issue will be resolved.

Chairman Leavitt requested a final report on the credit card situation for the next meeting. Mr. McArthur stated he could be at that meeting and provide a report.

Member O'Carroll asked Mr. McArthur for an estimated number of adjusting journal entries he posted as part of the audit. Mr. McArthur guessed 30 or 40.

Member O'Carroll expressed concern whether the staff has the ability to appropriately record items in the general ledger. Ms. Elgan responded she posts the journal entries for the service fees and unrealized gain or loss as well as duplicate entries monthly. Member O'Carroll asked about capital assets. Ms. Elgan replied that those adjustments are done with Mr. McArthur.

Member Colvin commented that CLGF should recommend that Esmeralda County hire an outside accounting firm.

Member Yacoben asked whether the software issues have been resolved. Ms. Elgan responded they are able to retrieve reports and download to Excel.

Member Yacoben agreed with Member Colvin's suggestion for the County to retain an outside accounting firm.

Member Ciesynski also agreed with Member Colvin's recommendation. He believes CLGF would be wise to continue to monitor Esmeralda County.

Chairman Leavitt asked Mr. McArthur how the adjustments he makes compare to other entities. Mr. McArthur replied that he does more with Esmeralda County since the change to the Tyler software. He has seen improvement, but there continues to be issues with the software.

Member O'Carroll noted some of the concerns relate to the number of funds an entity has. She agrees with Member Colvin, but added that finding outside accounting agencies is difficult.

Chairman Leavitt responded that Esmeralda County is a small county and he understands that finding trained staff is difficult. He would like a report on how Esmeralda County feels about Ms. Colvin's suggestion at the next meeting.

**(b) Report and update from White Pine TV District Regarding the delay of the FY 21/22 Annual Audit**

The Department's Budget Analyst, Evelyn Barragan, explained that White Pine TV District (the District) has twice requested extensions on its audit. The Department has still not received the District's audit.

Brian Shull, auditor for the District, stated the audit has been started and is on schedule to be completed within the next couple of weeks.

The District's representative, Beverly Cornutt, noted that the District's Vice Chairman was listening to the meeting on the Zoom call, but could not speak. She reiterated that the District was working on the audit, it had the information from the previous auditor, but the audit was not completed. They are currently working on next year's audit. The tentative budget was approved. She found out in January that the previous auditor had not done the audit and assured the Committee that this is not normal for the District.

Mr. Shull added that it sounds like the previous auditor no longer conducts audits, so the District was left with short notice to find another auditor. Mr. Shull reassured the Committee it would not happen again.

Chairman Leavitt stated that the District would be asked to appear at the next CLGF meeting if the audit is not received prior to the next meeting.

Mark Paris, with McMullen McPhee, noted that the District needs to confirm whether it needs an audit in the future as they are a small entity. He confirmed the District was unaware the previous auditor was no longer conducting audits, and Mr. Shull agreed to perform the audit.

**(c) Report and update from Topaz Ranch Estates GID Regarding the delay of the FY 21/22 Annual Audit**

The Department's Supervisor of Local Government Finance (LGF), Kelly Langley, explained that Topaz Ranch Estates GID (TRE) has struggled with submitting its audit to the Department by the deadline and filed three extensions to date.

David Akola appeared on behalf of TRE. He explained that staffing issues have prevented the audit from being completed timely. He has implemented procedures and TRE is prepared to provide additional training for its staff.

Upon Chairman Leavitt's inquiry, Mr. Akola confirmed that TRE had completed the audit and had two copies in his possession to provide to the Department at the meeting.

Member O'Carroll disclosed that TRE sought her assistance with some financial statements and responses to audit findings. She declined the representation and suggested that TRE find someone to regularly help get its books and records in shape going forward. She added that this District had to deal with extreme weather during this time as well.

Chairman Leavitt appreciated their getting the audit out.

**ITEM 4. For Possible Action: Governor Lombardo's Executive Order 2023-003 requiring Executive Branch boards to freeze issuance of new regulations, conduct a comprehensive review of existing regulations, and prepare a report to the Governor's Office by May 1, 2023, recommending at least 10 regulations for removal and any other regulations that can be streamlined, clarified, reduced or otherwise improved.**

The Department's Chief Deputy Executive Director, Yvonne Nevarez-Goodson, summarized the requirements of the Executive Order. She informed the Committee that the Department reviewed the regulations under the Committee's jurisdiction and held a public workshop on April 7, 2023 to receive stakeholder feedback on the Department's suggestions.

She presented the suggestions for appeal, removal, or amendment received during that workshop, as recommended by the Department, public and stakeholders.

Chairman Leavitt noted he did not have any concern with the suggestions, but he thinks the Committee needs to consider these recommendations in relation to the existing statutes when they go through the regulation process in the future.

Member Ciesynski agreed that making sure NAC's are aligned with NRS is a critical process.

Member Paul Walker also agreed with the suggestions, and further recommended review of NRS 387.320. He thinks it's a great idea to look back at these regulations, as some become useless.

Ms. Nevarez-Goodson noted that although the Executive Order called for at least 10 regulations to be repealed, the Committee would only be recommending 8 regulations for removal, amendment, or appeal to the Governor based upon the recommendations. The Committee voted unanimously in favor of the motion.

**ITEM 5. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF**

The Department's Supervisor of Local Government Finance, Kelly Langley, explained that the LGF staff has been working with the local governments, and they have seen increased growth in the proforma. She added that a few entities have increased their tax rates. LGF has also seen significant improvements on the local governments' audits.

Chairman Leavitt mentioned the presentation he provided to the Senate Committee on Revenue regarding the Committee on Local Government Finance.

Ms. Nevarez-Goodson commented on Chairman Leavitt's extensive public service and expressed her appreciation for the Local Government Finance section. She noted the Senate Committee similarly recognized Chairman Leavitt's service and suggested that UNLV document his service for the State's records.

Chairman Leavitt noted his appreciation for staff as well.

**ITEM 6. REVIEW AND APPROVAL OF MINUTES**

***For Possible Action: CLGF Meeting – December 13, 2022***

Member Cronk motioned to approve the minutes. Member Marty Johnson seconded. All voted in favor of approving the minutes

**ITEM 7. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING**

Chairman Leavitt noted he spoke with Ms. Langley about having a meeting the first of August, with a possible meeting in June if there are issues with the audits.

**ITEM 8. PUBLIC COMMENT**

Christina Griffith noted Alan Kalt had submitted public comment through zoom thanking the Chairman for his years of service.

Member Paul Johnson commented that when he was on the other side of this committee, he felt Chairman's Leavitt's presence was enough to keep him in line. Member Marty Johnson agreed, requesting the committee be renamed the Marvin Leavitt Committee on Local Government.

There were no other public comments.

**ITEM 9. FOR POSSIBLE ACTION: ADJOURNMENT**

Meeting adjourned.



Ref: Stormwater Proposed Fee

From: Washoe County School District letter dated January 31, 2023 (in part):

Legal Concerns - The Proposed Ordinance is a Tax In a case literally decided four weeks ago, Borough of West Chester v. Pennsylvania State System of Education (PSSE), 2023 WL 27942 (Comm. Ct. Pa. 2023), the court considered this exact issue. In that case, similar to the proposed ordinance being considered by the City, the local municipality sought to collect "fees" from all landowners with improved properties based off of their impervious surface area. Also, similar to this proposed ordinance, the funds were collected by the municipality and placed into a separate "Stormwater Management Fund" for implementation, management, construction, operation, and debt service of the stormwater utility. The municipality levied this "fee" against the PSSE, a tax-exempt entity, who filed suit. The Court reasoned that because the municipality did not base the "fee" on a direct or discreet benefit to the property owner, e.g., lateral hook up to water or sewer, and instead, the purpose was to Page 2 of 4 provide a general government service for the community the stormwater utility "fee" was indeed a tax. See DeKalb County, Georgia v. United States, 108 Fed. Cl. 681 (Fed Cl. 2013) (Held that a county ordinance imposing a stormwater charge calculated according to impervious surface area of developed properties constituted a tax.) Similar to PSSE, WCSD is a tax-exempt entity, and the City may not even charge WCSD this alleged "fee" because it is a tax.

JEFF Church's  
public comment  
and handouts