

**WASHOE
COUNTY
SCHOOL
DISTRICT**

Presentation to Committee on Local Government Finance Investment Plan for OPEB Assets



August 8, 2024
Mark Mathers, WCSD Chief Financial Officer &
Chair of WCSD OPEB Trust Board

Requested Action

- In accordance with NAC 287.788, Washoe County School District (WCSD) is requesting approval of the attached Investment Plan.
 - An investment plan is required when an OPEB Trust desires to manage investments outside of the Retirement Benefits Investment Fund (RBIF) that are not otherwise allowed under NRS 355.170.
 - NRS 355.170 sets a maximum maturity for US Treasuries of 10 years. Therefore, to buy longer US Treasury securities requires a plan.
- NAC 287.790(3) allows agencies with less than \$100 million to request a waiver to invest in securities not allowed under NRS 355.170. Therefore, because total WCSD OPEB assets are \$90 million, WCSD is requesting such a waiver.

Background

- In accordance with NRS 287.017, in June 2018, Washoe County School District formed an irrevocable trust for Other Post Employment Benefits (OPEB).
 - OPEB Trust assets have been invested in the Retirement Benefits Investment Fund (RBIF), a blended stock/bond portfolio managed by NVPERS.
 - Current market value is approx. \$90.6 million.
- While WCSD is legally responsible for payment of OPEB liabilities, the OPEB Trust was created as a reserve for future OPEB costs.
 - Being invested for the long-term in equities as well as fixed income has helped to build the OPEB Trust's balance over time.
- WCSD's OPEB is a closed system. Classified employees hired after 6/30/99, certified employees retiring after 8/31/06, and admin employees retiring after 6/30/06 are not eligible.

Actuarial Analysis

- OPEB Liabilities Consist of:
 1. “Hard” cash outflows, paid to outside entities. These consist of medical insurance subsidies made on behalf of eligible retirees.
 2. Actuarial costs, such as the implicit subsidy on life insurance and medical premiums. These are actuarially determined and have to be disclosed but are NOT cash outflows.
- At WCSD’s request, its actuary prepared an annual projection of these costs.
 - Medical care subsidies over 20+ years total \$115.9 million.
 - These are the hard cost obligations that WCSD will need to pay out.

Investment Analysis

- With the increase in bond yields, we can now match off the annual subsidy payments for eligible retirees with US Treasury STRIPs.
 1. This is called “portfolio immunization”.
 2. The cost to buy US Treasury STRIPs to match off dollar-for-dollar against future liabilities of \$116 million is only \$75 million.
- This plan allows us to:
 1. De-risk the portfolio, by reducing or eliminating our exposure to the stock market (equities) and the risk of a correction or bear market.
 2. Ensure we have enough to cover future “hard cost” cash outflows (“set it and forget it”).
- We will have roughly \$15 million remaining in the OPEB Fund.

What is Portfolio Immunization?

Often times, the purpose of an investment portfolio is to preserve or grow a sum of money to pay a known expense at a future date. For example, college tuition, a wedding, or in OPEB's case, pension distributions. Once the assets in this type of portfolio reach an amount where they can fund the future expense, preserving that invested amount becomes more important than growing it further. For example, if you spent years saving enough to pay for your child's college tuition, you would be unlikely to invest that money in a portfolio of high-risk assets that could drop significantly in value, and thereby leave you unable to pay those tuition expenses. In a case like this, it would be prudent to immunize the portfolio against market risks.

Benefits of Portfolio Immunization

Portfolio immunization is the concept of protecting or "immunizing" assets against future uncertainty in investment returns and cash flows. By purchasing securities that have known maturity dates and amounts, and are not affected by changes in interest rates, it is possible to set up a portfolio that will give you the amount of cash you need on the date you need it, with no risk.

OPEB has enough assets invested that a portion of the portfolio could be converted to these types of securities to match off future expenses with risk-free maturities, thereby protecting it from market fluctuations.

What are STRIPS?

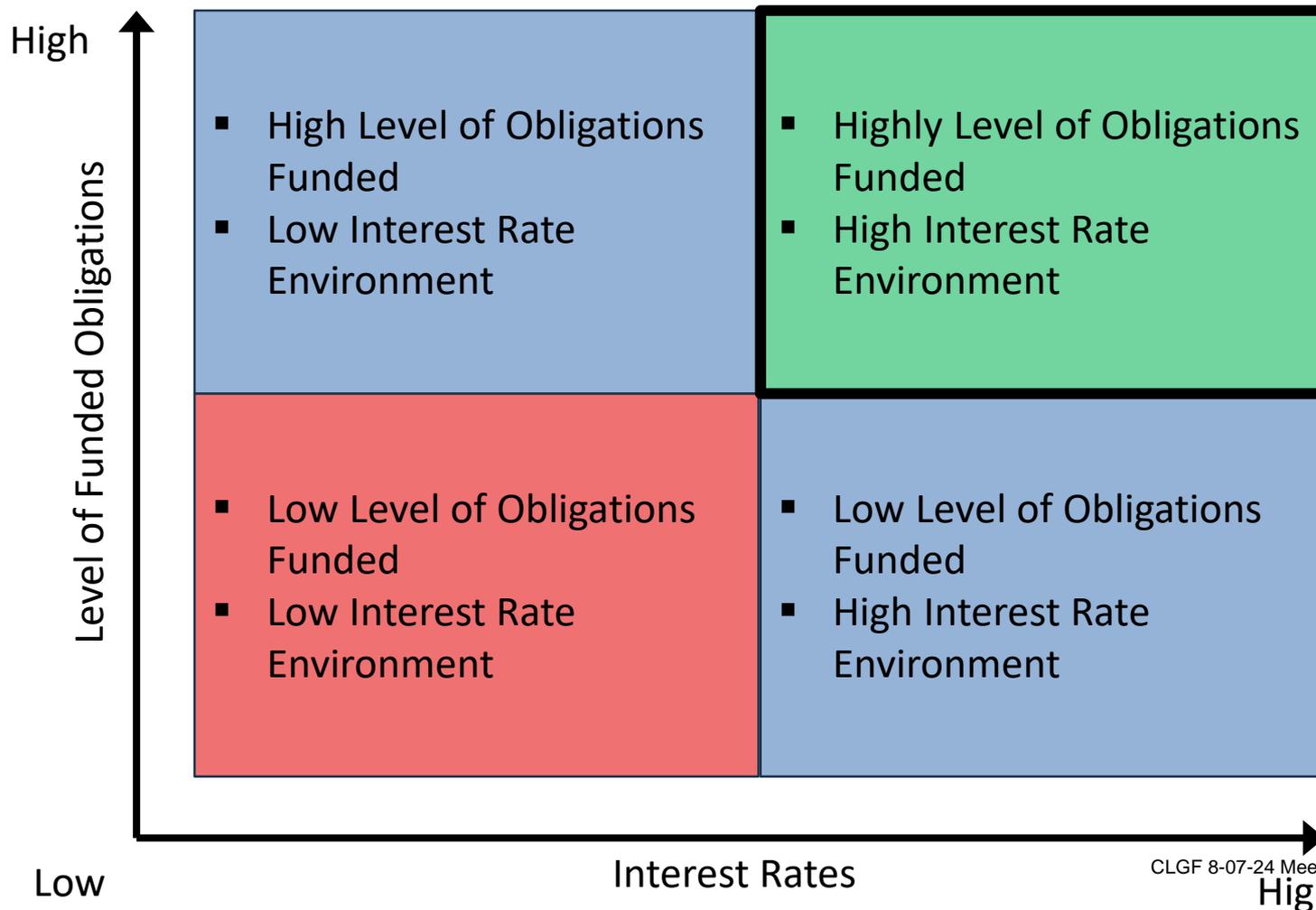
STRIPS (Separate Trading of Registered Interest and Principal of Securities), which are also known as zero coupon bonds, are US Treasury bonds that are sold at a discount and pay their par value at maturity. The coupon and principal of the bonds are separated and sold as separate securities. The STRIP holder does not receive any interest payments, just the face value of the strip at maturity. STRIPS are 100% backed by the U.S. Government in the same manner as other Treasury bills and notes. Because of their structure (no interest risk, and a known principal payment at maturity), STRIPS are a great security type for portfolio immunization.

Portfolio Immunization using STRIPS

For OPEB, the proposal would be to use STRIPs of varying maturities to match off against estimated future expenses. This would lock in a known return (the difference between the discount and par value maturity on the STRIPS) while minimizing market risks, as discussed on the prior slide.

When to Immunize

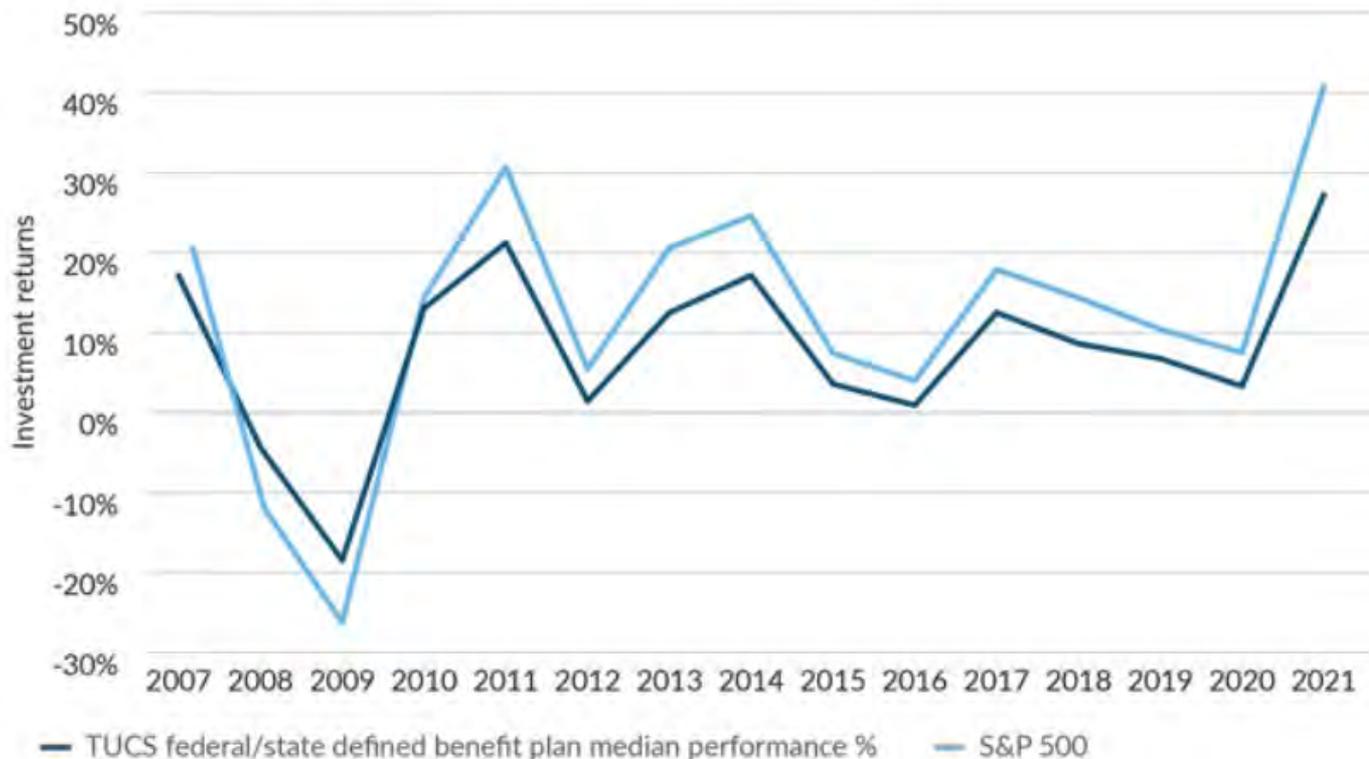
We are currently in a high interest rate environment, and the OPEB's projected outflows are well funded based on its current portfolio market value. This is an ideal scenario for immunizing the OPEB's future obligations.



Pension Fund and Stock Market Correlation

Equity Investments and Public Pension Fund Yields Are Strongly Correlated, Highly Volatile

Average annual stock market and fund returns, 2007-21



Source: Pew analysis of data from Wilshire Trust Universe Comparison Service (TUCS)

OPEB Portfolio Immunization

The OPEB portfolio could be immunized using US Treasury STRIPS at a cost of \$75.6MM and a weighted average yield to maturity of 4.41%.

FYE	Medical sub	PEBP Payments	Subtotal
2024	\$2,756,313	\$2,856,593	\$5,612,906
2025	\$2,794,546	\$2,933,508	\$5,728,054
2026	\$2,808,262	\$2,997,101	\$5,805,363
2027	\$2,805,225	\$3,044,935	\$5,850,160
2028	\$2,780,168	\$3,075,741	\$5,855,909
2029	\$2,736,254	\$3,087,720	\$5,823,975
2030	\$2,674,584	\$3,078,439	\$5,753,023
2031	\$2,602,010	\$3,055,996	\$5,658,005
2032	\$2,516,944	\$3,018,509	\$5,535,453
2033	\$2,422,264	\$2,965,133	\$5,387,397
2034	\$2,317,492	\$2,895,280	\$5,212,772
2035	\$2,203,545	\$2,808,706	\$5,012,251
2036	\$2,083,796	\$2,705,562	\$4,789,358
2037	\$1,959,977	\$2,586,337	\$4,546,315
2038	\$1,832,123	\$2,452,611	\$4,284,735
2039	\$1,701,701	\$2,305,930	\$4,007,631
2040	\$1,571,200	\$2,148,534	\$3,719,734
2041	\$1,440,687	\$1,983,127	\$3,423,814
2042	\$1,312,626	\$1,812,740	\$3,125,366
2043	\$1,187,531	\$1,640,515	\$2,828,045
2044	\$1,067,530	\$1,469,583	\$2,537,113
2045	\$953,386	\$1,302,952	\$2,256,337
2046	\$845,995	\$1,143,271	\$1,989,265
2047	\$746,045	\$992,911	\$1,738,956
2048	\$654,034	\$853,508	\$1,507,542

Par Value	Strip Price	Cost to Immunize	Yield to Maturity
\$ 5,650,000	\$ 0.9794	\$5,533,518.73	4.87%
\$ 5,750,000	\$ 0.9405	\$5,407,636.72	4.71%
\$ 5,850,000	\$ 0.9024	\$5,279,096.34	4.48%
\$ 5,900,000	\$ 0.8678	\$5,120,032.77	4.32%
\$ 5,900,000	\$ 0.8341	\$4,921,273.96	4.24%
\$ 5,850,000	\$ 0.8014	\$4,688,126.53	4.24%
\$ 5,800,000	\$ 0.7654	\$4,439,254.06	4.24%
\$ 5,700,000	\$ 0.7367	\$4,199,426.62	4.22%
\$ 5,550,000	\$ 0.7047	\$3,910,925.70	4.25%
\$ 5,400,000	\$ 0.6753	\$3,646,828.14	4.29%
\$ 5,250,000	\$ 0.6404	\$3,362,282.80	4.33%
\$ 5,050,000	\$ 0.6161	\$3,111,056.76	4.35%
\$ 4,800,000	\$ 0.5980	\$2,870,167.41	4.26%
\$ 4,550,000	\$ 0.5677	\$2,583,099.06	4.32%
\$ 4,300,000	\$ 0.5386	\$2,315,812.86	4.40%
\$ 4,050,000	\$ 0.5116	\$2,072,126.37	4.42%
\$ 3,750,000	\$ 0.4838	\$1,814,407.94	4.50%
\$ 3,450,000	\$ 0.4585	\$1,581,928.08	4.55%
\$ 3,150,000	\$ 0.4342	\$1,367,822.53	4.61%
\$ 2,850,000	\$ 0.4143	\$1,180,757.77	4.61%
\$ 2,550,000	\$ 0.3961	\$1,009,948.03	4.61%
\$ 2,300,000	\$ 0.3797	\$873,218.20	4.60%
\$ 2,000,000	\$ 0.3636	\$727,151.75	4.59%
\$ 1,750,000	\$ 0.3487	\$610,287.02	4.57%
\$ 1,550,000	\$ 0.3351	\$519,435.11	4.55%

Investment Plan

- Three Accounts:

Account	Purpose	Eligible Investments
Matching	Cover projected cash outflows by matching off future hard cost liabilities with bonds	<ol style="list-style-type: none"> 1) US Treasury Securities including STRIPs 2) US Agency Securities (FNMA, FHLB, FHLMC, FFCB)
Liquidity	Cover liquidity needs and any variances between actual and projected cash outflows	<ol style="list-style-type: none"> 1) Money-market government obligation mutual funds 2) LGIP 3) US Treasuries < 180 days 4) US Agencies < 180 days
Excess	Investment of any remaining OPEB monies	RBIF, managed by NVPERS

Summary

- CLGF's approval of WCSD's Investment Plan* and a waiver to allow investment in long-term government securities will allow the District to:
 1. De-risk the portfolio.
 - a. We have enough assets to cover future projected cash outflows. Therefore, we don't need to risk investment in equities and potential investment losses due to a bear market.
 2. Match off future cash outflows (liabilities) with zero-coupon US Treasury STRIPS, which are sold at a deep discount.
 3. Remaining monies will continue to be invested in RBIF or in highly liquid, short-term fixed income investments (currently allowed in law).

** This is only required because we need to invest in US Treasury securities longer than 10 years to immunize the portfolio. NRS 355.170(1)(a) limits US Treasuries to 10 years.*

WASHOE COUNTY SCHOOL DISTRICT
OTHER POST-EMPLOYMENT BENEFITS (OPEB)
INVESTMENT PLAN



Other Post-Employment Benefits (OPEB) Board of Trustees

June 2024

<https://www.washeschools.net/Page/5769>

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I. INTRODUCTION

Pursuant to a resolution dated June 24, 2008, Washoe County School District (“District”) created a new trust fund and formed an irrevocable trust for Other Postemployment Benefits (OPEB). The mission of the Other Post-Employment Benefits (OPEB) Board of Trustees (“Board”) is to administer the Washoe County School District OPEB Trust Fund (“Trust Fund”) in a fiduciary capacity for the beneficiaries of the Trust, pursuant to Nevada Revised Statutes (NRS) 287.017(2)(e).

Pursuant to Nevada Revised Statutes (NRS) 287.017 (2)(e)(2), the District authorized the Board of Trustees to employ such staff and contract for the provision of such management, investment and other services, including, without limitation, the services of accountants, actuaries, attorneys and investment managers, as are necessary for the administration of the Trust Fund.

Accordingly, the purpose of this Investment Plan (“Plan”) is to comply with NRS 287.017 in order to establish the guidelines that will govern the investment activities of the OPEB Board of Trustees with regard to the management of the OPEB Trust Fund. Furthermore, this Plan shall comply with NRS 355.170 and 355.171, which establish the authorized and prohibited investments of local government monies.

This Plan sets forth the goals, objectives, and investment constraints of the Trust and establishes other guidelines for the management of the Trust’s investments. This plan will ensure the prudent investment of WCSD OPEB Trust Fund and the adherence to statutory requirements applicable to the investment of public funds.

II. SCOPE

The OPEB Board of Trustees recognizes that a stable, well-articulated Investment Plan is crucial to the long-term success of the Trust Fund. As such, the Board has developed this Plan with the following goals in mind:

- To establish the objectives and constraints that govern the investment of the Trust Fund’s assets.
- To establish a long-term target asset allocation with a likelihood of meeting the Trust Fund’s goals and objectives, given the explicit investment constraints.
- To protect the financial health of the Trust Fund, and
- To provide for the duties of responsible parties.

This plan applies to all assets that comprise the WCSD OPEB Trust Fund, including any assets invested with the Nevada PERS Retirement Benefits Investment Fund (RBIF) and those invested with a third-party investment manager.

This plan also applies to members of the WCSD OPEB Board of Trustees, the staff of the Washoe County School District, and the staff of the custodian and any third-party investment manager.

III. FIDUCIARY STANDARDS

As Trustees, the members of the Board are fiduciaries. Accordingly, the Board must:

- Act solely in the interest of the Trust’s participants and beneficiaries, for the exclusive purpose of providing benefits and defraying the reasonable costs of managing the Trust’s assets.
- Exercise the care, skill, prudence, and diligence that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims.
- Manage the investments of the Trust in order to minimize the risks of meaningful losses, unless under the circumstances it is clearly prudent not to do so.
- Act in accordance with the Trust’s authorizing statute and governing documents.

It is understood that the standard of prudence to be used by external investment manager authorized to make investments on behalf of the District shall be the “prudent investor” standard as applied in the context of managing the overall portfolio. The prudent investor rule as described in the Uniform Prudent Investor Act is a standard to guide those with responsibility for investing the money of others. Such fiduciaries must act as a prudent investor would, with care, skill, caution, and diligence under the circumstances then prevailing, and should consider investments not in isolation but in the context of the entire portfolio and overall investment strategy. The Investment Manager(s) shall abide by the OPEB Trust Investment Policy, state law applicable to local government investment guidelines under NRS Chapter 355 and written direction by the Board and the Washoe County School District at all times.

Authorized investment officers, external Investment Managers and staff who act in accordance with this policy, state law and written procedures in the management of OPEB Trust, and who exercise the proper due diligence will have no personal responsibility for an individual security’s credit risk or market price changes, provided that deviations from expectations are reported to the Board within a reasonable time frame and preventive action is taken to control adverse developments.

IV. INVESTMENT OBJECTIVES

The primary investment objective of the Trust Fund is to:

- Structure a fixed income portfolio primarily consisting of zero-coupon U.S. government fixed income securities which is structured to meet the cash flow objectives of the Trust with limited volatility.
- Generate an appropriate return in order to meet the expected liabilities of the Trust, derived from the most recent actuarial assumptions;
- The Board recognizes that in order for the Trust to protect against higher than expected inflation, the Trust may allocate a portion of assets to riskier, higher returning assets. Therefore, the Board intends to invest a small portion of the Trust assets in the RBIF.

The Board will monitor the expected liability schedule and asset mix periodically so that the portfolio remains appropriately structured to meet the cash flow needs of the Trust.

V. ASSET ALLOCATION

A. Legal and Regulatory

In accordance with the purpose of the Trust Fund stated in NRS 287.017(2)(a), the Trust Fund shall invest monies for the purpose of funding all or a portion of the unfunded actuarial accrued liabilities associated with future retirement benefits under the Benefit Plans, other than pension benefits.

Notwithstanding the investments permitted for the assets of the Trust Fund under NAC 287.790, and regardless of the value of the portfolio in the Trust Fund at the end of any Trust Year, the investment of the assets of the Trust Fund is limited to:

- The Retirement Benefits Investment Fund (RBIF) provided in NRS 355.220; and
- Any investment authorized for a local government pursuant to NRS 355.170, except for the maximum maturity limits, which are hereby waived under this Investment Plan, in order to execute a long-term investment strategy.

All interest, earnings, dividends, and distributions with respect to the investment of the Trust Fund, less any expenses charged with respect to such investments, must be deposited in the Trust Fund. The Trust Fund shall be maintained as a separate account and no other funds shall be co-mingled with the funds in the Trust Fund, except to the extent otherwise permitted by NRS 287.017(2)(h) and NAC 287.790(4).

B. Investment Strategy

Investment of OPEB assets consists of three components:

- **Matching Program:** In order to cover projected cash outflows related to medical subsidies for eligible retirees, including subsidy payments to the State Public Employee Benefits Program (PEBP), the Board will use a matching strategy, in which the face amount and maturity dates of fixed income securities are matched to the dates and amounts of expected cash outflows each year for at least each of the next 20 years.
- **Liquidity Account:** A certain amount of OPEB assets will be invested in short-term fixed income assets to cover liquidity needs and any variances between actual and projected outflows. This amount will be determined by the Board, either as a fixed dollar amount or percentage of assets.
- **Excess Monies:** For any excess OPEB funds remaining after maturities of fixed income securities are matched against medical subsidy payments and funding of the Liquidity amount, the Board will invest the remaining monies in RBIF.

The asset allocation and investment structure of the Trust Fund will be reviewed on an on-going basis, and at least annually. When necessary, such reviews may result in a rebalancing of asset allocation. In general, the Board intends that the Trust Fund will adhere to its long-term target allocations, and that major changes to these targets will be made only in response to significant developments in the circumstances, objectives, or constraints of the Trust Fund or in the capital market opportunities.

C. Authorized Investments

NRS 287.017 designates the legal investments for the Trust Fund, including the Retirement Benefits Investment Fund, assets authorized under NRS 355.170, and other investments as outlined in this Plan and approved by the Committee on Local Government Finance. In accordance with the provisions of these statutes and this Plan, the Board and, by delegation, the investment manager, is authorized to invest funds on behalf of a participating local government in the following securities.

Matching Program:

1. United States Treasury Securities
 - a. Eligible instruments include bills, notes, bonds, Treasury Inflation-Protected Securities (TIPS), and Separate Trading of Registered Interest and Principal Securities (STRIPS).
 - b. The maturities are intended to match, as closely as possible, the expected liabilities of the Trust Fund. The maximum maturity is 30 years.
2. United States Agency Securities

- a. In addition to obligations of government-sponsored enterprises (GSEs), all other obligations of an agency or instrumentality of the United States or a corporation sponsored by the government are authorized.
- b. Eligible instruments include:
 - i. Discount Notes with a maximum stated maturity of one (1) year.
 - ii. Debentures (including structured notes). These may include, but are not limited to, floating rate securities, zero coupon bonds, callable securities, and step-up securities.
 - iii. Mortgage-backed securities (inclusive of collateralized mortgage obligations, pass-through's, etc.)
 - iv. The maturities are intended to match, as closely as possible, the expected liabilities of the Trust Fund.
- c. The maximum maturity is 30 years.

Liquidity Account:

- 1. Money Market Mutual Funds
 - a. Only SEC registered 2a-7 funds are eligible.
 - b. Rating must be “AAA” or its equivalent by at least one NRSRO.
 - c. Investments must only be in:
 - i. United States Treasury or United States Agency securities.
 - ii. Repurchase Agreements collateralized by United States Treasury or United States Agency securities.
- 2. State of Nevada Local Government Investment Pool
- 3. United States Treasury Securities
 - a. Eligible instruments include bills, notes, bonds with a remaining maturity less than 180 days.
- 4. United States Agency Securities
 - a. In addition to obligations of government-sponsored enterprises (GSEs), all other obligations of an agency or instrumentality of the United States or a corporation sponsored by the government are authorized.
 - b. Eligible instruments include Discount Notes and debentures with a maximum remaining maturity of less than 180 days.

Excess Monies:

- 1. Retirement Benefits Investment Fund established pursuant to NRS 355.220

VI. SALE OF SECURITIES

Securities are generally purchased with the expectation of being held to maturity to meet the expected liabilities. However, securities may be sold prior to maturity, either at a profit or a loss:

- A. To rebalance the portfolio to better meet expected cash flow needs, as a result of

- the periodic review of the Trust assets compared to the expected liabilities;
- B. When economic circumstances or market conditions warrant a sale of the securities;
- C. To enhance overall portfolio yield;
- D. To minimize loss of investment principal.

VII. PROHIBITED INVESTMENTS

No investment shall be made that is prohibited by law applicable to Trust Fund investment guidelines under NRS 287.017. Furthermore, to provide for the safety of the OPEB Trust Fund, the portfolio will be subject to the following restrictions in addition to those listed elsewhere in this investment policy:

- A. Instruments known as inverse floaters, range notes, leveraged floaters, equity- linked securities, option contracts, futures contracts and swaps are prohibited.
- B. Illiquid investments which lack a readily available market for trading as determined by the Investment Manager are prohibited.
- C. Borrowing for investment purposes (“Leverage”) is prohibited.
- D. Contracting to sell securities not yet acquired in order to purchase other securities for purposes of speculating on developments or trends in the market is prohibited.

VIII. BOARD RESPONSIBILITIES

Specific Board responsibilities include:

- A. Establish Plan and Policy. The Board is responsible for establishing the policies and guidelines by which the Trust is managed, and to invest and/or reinvest any and all monies of the Trust to the extent permitted by law, regulation, the Trust Agreement, and this Plan. Such investment policy shall include, without limitation:
 - 1. Policies governing acceptable risks,
 - 2. Diversification requirements,
 - 3. The fundamental processes for regulating the investment of the assets of the Trust Fund.
- B. Asset Allocation: Based on actuarial reports, actual costs of medical subsidy payments and other cash outflows and other relevant information, annually reset the asset allocation of monies of the Trust between the fixed income portfolio managed by the Investment Manager and the RBIF portfolio.
- C. Plan Review. The Board shall review the Plan at least annually to ensure that the objectives and constraints remain relevant. This review should ensure that the portfolio is well structured in order to meet the expected liabilities of the Trust, derived from the most recent actuarial assumptions. Major changes to this Plan will be made only when significant developments in the circumstances, objectives, or

constraints of the Trust occur. This review of the Plan shall also consider the role or potential role of additional asset classes or investment strategies which may be applicable to the investment portfolio of the Trust Fund. This review will also include an evaluation of any External Investment Manager investment practices.

- D. Monitor Costs. The Board shall monitor and control investment costs at every level of the Trust Fund. The Board shall ensure that professional fees are negotiated whenever possible; existing fees will be reviewed periodically and re-negotiated, as appropriate.
- E. Training. Members of the Board will have appropriate training to ensure that they are knowledgeable in the prevailing investment practices. The Board will budget for appropriate training expenses, and will utilize the Washoe County School District Travel Policy.
- F. Manager Selection: Provide for the selection of investment manager(s) as appropriate.

IX. DISTRICT STAFF RESPONSIBILITIES

Specific District employees' responsibilities include:

- A. Either assist the Board in the selection process of an investment manager(s) for the Trust or if the Board chooses to use the District's process for selection of an investment manager(s) for District assets, staff shall conduct the selection process as appropriate;
- B. Account set-up with the District's securities custodian, including:
 - 1. Authorization of assigned Investment Manager(s).
 - 2. Authorization of Investment Manager(s) to access custodial reports.
- C. Monitoring and reconciliation of all investment portfolios, including:
 - 1. Update or review of each investment portfolio in the District's portfolio accounting systems or other available recordkeeping systems to reflect purchases, sales, calls, amortization and paydown activity.
 - 2. End of month reconciliation of securities holdings and interest payments to that of the securities custodian.
- D. Fiscal Year end reporting;
 - 1. End-of-year reconciliation of each investment portfolio to that of the securities custodian.
 - 2. Preparation of financial statements including the proper accounting of the investment portfolio as required by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

- E. Calculation and disbursement of quarterly portfolio costs to include:
 - 1. Investment manager fees.
 - 2. Securities custody fees.

- F. Periodic Oversight
 - 1. Quarterly conference calls with Investment Manager(s) to review fund performance, transactions and market developments.
 - 2. Review of ratings actions on underlying investments.

- G. Reporting of changes to local government investment statutes under NRS Chapter 355 to Investment Managers.

- H. No District employee shall execute an investment transaction except for the placement of deposits with and withdrawals from the State Local Government Investment Pool. However, District employees may execute transfers of monies between RBIF and custodial accounts holding monies held for the Matching Program and Liquidity account for rebalancing purposes as required or directed by the Board.

- I. Any applicable District staff will have appropriate training to ensure that they are knowledgeable in the prevailing investment practices. Such training can be provided by the Investment Manager; through relevant conferences, webinars or other training; through relevant certification programs; or college-level coursework. The staff will utilize the Washoe County School District Travel Policy.

X. INVESTMENT MANAGER RESPONSIBILITIES

The Board shall employ an external professional investment manager, which shall have the discretion to manage the Trust assets in accordance with applicable NRS, investment policies, and the Trust Agreement. Each investment manager will operate under a formal contract which will include, but is not limited to, the scope of services to be provided, investment guidelines, performance benchmarks, investment accounting and reporting requirements, and fees.

The responsibilities of the Investment Manager include, but are not limited to:

- A. Conduct an initial meeting with the Board to discuss;
 - 1. Risk tolerance.
 - 2. Cash flow requirements.
 - 3. Formulation and execution of an investment strategy.
 - 4. Asset/sector allocation.

- B. Manage on a daily basis the assigned investment portfolio(s);

- C. Facilitate settlement of security transactions with the Trust Fund's custodian;
- D. Provide a monthly report of each portfolio to the Board which includes;
 - 1. Security description
 - 2. CUSIP number
 - 3. Par value
 - 4. Book value
 - 5. Market value
 - 6. Duration
 - 7. Yield-to-Maturity
 - 8. Security ratings
- E. Perform a monthly reconciliation of portfolio holdings versus the securities custodian;
- F. Maintain records of trading activity and related transactions;
- G. Maintain practices for best execution including minimizing brokerage execution and other costs.
- H. Provide ADV annually for a periodic review of investment-related practices.
- I. Establish a system of internal controls to ensure that investment transactions and associated activities are monitored. These controls are created to safeguard against fraud, investment staff error, or other actions that could result in a loss of Participant money.
- J. Prepare and submit quarterly portfolio performance reports to the Board and to the District;
- K. Conduct a quarterly conference call with the Board and/or District, and other times as needed, to discuss investment performance and any other relevant information;
- L. Meet annually in Nevada with the Board and/or the District staff.
- M. Attend meetings as requested.

XI. CUSTODIAN BANK RESPONSIBILITIES

Specific Custodian responsibilities include:

- A. Delivery vs. Payment. Securities purchased shall be delivered against payment and held in a custodial account in the name of the Trust with the trust department of a third-party bank insured by the Federal Deposit Insurance Corporation.
- B. Reporting. The custodian bank is expected to provide the Trust with timely information

as related to portfolio holdings, transactions, and performance.

XII. ETHICS

Investment managers should refrain from personal business activity with the Board or the Washoe County School District that could create an appearance of impropriety or could conflict with the proper execution of the investment program or that could impair their ability to make impartial investment decisions. By entering into a contract with the Washoe County School District OPEB Board of Trustees, each Investment Manager has affirmed that they have not given, nor intend to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant or any employee or representative of same, in connection with this procurement. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest will automatically result in the termination of a manager.

All investment transactions by Investment Managers shall be conducted as an “arm’s length” transaction so as to avoid any conflict of interest between the Investment Manager and any affiliated broker-dealers. Investment managers shall provide notification to the Board of any alleged significant contract failures, contract breaches, any civil or criminal litigation or investigation pending which involves the firm or in which the firm has been judged guilty or liable with the State of Nevada or any other governing body. Investment managers should adopt a corporate governance policy and code of ethics for investment personnel.

XIII. INVESTMENT MANAGER REVIEW AND SELECTION

The Trust Fund’s investment manager(s) will be reviewed periodically to verify that they remain appropriate for the Trust. Each manager’s suitability as an investment manager for the Trust Fund will be judged from a variety of perspectives including, but not limited to, stability and capability of professional staff, adherence to investment disciplines for which the manager was retained, business practices, prudent management of risk, investment performance, and client communication.

Periodically, a competitive process for the selection of qualified Investment Managers will be conducted. This may be accomplished through the issuance of a Request for Proposal (RFP) or informal solicitation process conducted either by the Board or District, or a joinder onto a contract with another public agency if that public agency used a competitive process to select the Manager and is larger than the District or otherwise has superior pricing to what the District or Board would be able to obtain.

The selected investment manager(s) must be registered with the Securities and Exchange Commission (SEC) as a registered investment advisor under the Investment Advisor’s Act of 1940; or a bank or trust company which is organized and operating, or licensed to operate in the United States under federal or state law. The selected Investment Manager(s) must also be registered to conduct business in Nevada.

Criteria used to select an Investment Manager may include:

- Experience in performance of comparable engagements demonstrated competence and ability to meet or outperform benchmark.
- Reasonableness of fees charged and/or fund performance
- Expertise and availability of key personnel.
- Firm references.

XIV. REVIEW OF INVESTMENT PLAN AND PERFORMANCE

The Plan will be reviewed at least annually to ensure that the objectives and constraints remain relevant. This review should ensure that the portfolio is well structured in order to meet the expected liabilities of the Trust, derived from the most recent actuarial assumptions. Major changes to this Plan will be made only when significant developments in the circumstances, objectives, or constraints of the Trust occur.

This review of the Plan shall also consider the role or potential role of additional asset classes or investment strategies which may be applicable to the investment portfolio of the Trust Fund.

The performance of the Trust Fund will be evaluated relative to the investment objectives and constraints identified in this Plan, in consideration of the expected cash flow needs. The total Fund performance will be reviewed to ensure that it continues to meet the projected liability schedule.

XV. APPROVAL OF COMMITTEE ON LOCAL GOVERNMENT FINANCE

In accordance with NAC 287.788(2), this Investment Plan has been presented to the Committee on Local Government Finance.

FY 2024-2025
REDBOOK

AUDIT SUMMARIES

**MINUTES FROM
APRIL 3, 2024**

PUBLIC COMMENTS



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Finance

LOCAL GOVERNMENT FINANCE

PROPERTY TAX RATES FOR
NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 2024-2025

Division of Local Government Finance

Property Tax Rates for Nevada Local Governments

FY 2024-2025

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

Certified by the Nevada Tax Commission
June 25, 2024

Prepared by the Staff of the Local Government Finance

INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2024-2025. 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, 34th 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 2024-2025

COUNTY	TOTAL ASSESSED VALUE *	PROPERTY TAX REVENUE DOLLARS PROJECTED							FY 2024-25 AVERAGE CO. WIDE TAX RATE	FY 2023-24 AVERAGE CO. WIDE TAX RATE	% OF CHANGE 23-24 TO 24-25
		SCHOOLS	COUNTIES	CITIES	TOWNS	SPECIAL DISTRICTS	STATE	TOTAL			
Carson City	2,545,236,822	\$30,033,794	\$55,740,686	-	-	\$6,705,099	\$4,326,903	\$96,806,482	3.5396	3.5413	-0.047%
Churchill	1,193,014,036	\$15,509,182	\$15,305,177	\$2,473,638	-	\$1,286,141	\$2,028,124	\$36,602,262	3.0680	3.0800	-0.387%
Clark	146,284,576,844	\$1,906,673,175	\$956,847,417	\$593,523,795	\$149,533,477	\$758,200,539	\$248,683,781	\$4,613,462,184	3.1538	3.1323	0.685%
Douglas	4,725,769,154	\$40,169,038	\$55,196,984	-	\$3,944,494	\$44,136,211	\$8,033,808	\$151,480,535	3.1153	3.0937	0.700%
Elko	2,581,976,730	\$19,364,825	\$34,562,341	\$13,429,227	\$243,691	\$7,705,789	\$4,389,360	\$79,695,233	3.0866	3.0600	0.870%
Esmeralda	219,451,173	\$1,645,884	\$4,825,951	-	-	\$0	\$373,067	\$6,844,902	3.1191	3.1191	0.000%
Eureka	1,681,334,726	\$12,610,010	\$19,264,733	-	\$63,777	\$174,337	\$2,858,269	\$34,971,126	2.0800	1.8797	10.652%
Humboldt	2,224,759,229	\$19,689,119	\$16,712,391	\$2,897,599	-	\$12,595,336	\$3,782,091	\$55,676,536	2.5026	2.5562	-2.097%
Lander	1,215,371,666	\$9,115,287	\$23,387,397	-	\$69,431	\$6,209,334	\$2,066,132	\$40,847,581	3.3609	3.3600	0.026%
Lincoln	357,927,161	\$3,482,989	\$4,787,276	\$224,471	\$219,631	\$1,694,073	\$608,476	\$11,016,916	3.0780	3.0751	0.094%
Lyon	3,291,747,293	\$44,000,786	\$30,570,457	\$9,426,585	-	\$27,254,510	\$5,595,970	\$116,848,308	3.5497	3.5499	-0.003%
Mineral	287,576,702	\$2,875,767	\$6,585,506	-	-	\$575,153	\$488,880	\$10,525,306	3.6600	3.6600	0.000%
Nye	2,463,174,325	\$32,883,377	\$33,174,032	-	\$9,262,905	\$4,316,188	\$4,187,396	\$83,823,898	3.4031	3.4116	-0.249%
Pershing	411,169,653	\$4,728,451	\$5,578,750	183,750	\$5,452	\$1,726,913	\$698,988	\$12,922,304	3.1428	3.1413	0.049%
Storey	3,589,095,999	\$32,111,642	\$66,448,523	-	-	\$19,546,217	\$6,101,463	\$124,207,845	3.4607	3.4607	0.000%
Washoe	30,538,620,281	\$347,682,192	\$425,005,978	\$196,352,274	-	\$93,513,997	\$51,915,654	\$1,114,470,095	3.6494	3.6551	-0.156%
White Pine	746,542,775	\$7,457,962	\$14,565,050	-	-	\$3,971,678	\$1,269,123	\$27,263,813	3.6263	3.6593	-0.901%
TOTALS	204,357,344,569	\$2,530,033,480	\$1,768,558,649	\$818,511,339	\$163,342,858	\$989,611,514	\$347,407,485	\$6,617,465,325	3.1095	3.1096	

GRAND TOTALS

3.1095 **3.1096**

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

* Incremental value of the Redevelopment Authorities (8,458,483,334) 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 24-25 above. (3.2385% without RDA)

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.

PROPERTY TAX DISTRIBUTION FOR FY 2024-2025
COMPARISON OF PROJECTED DISTRIBUTION TO DISTRIBUTION IMPACT OF TAX ABATEMENT

PROPERTY TAX REVENUE DOLLARS

COUNTY	PROPERTY TAX REVENUE DOLLARS								TOTAL COMBINED SPECIAL DISTRICTS PROJECTED	TOTAL COMBINED SPECIAL DISTRICTS NET OF ABATEMENT	STATE PROJECTED	STATE NET OF ABATEMENT
	SCHOOLS PROJECTED	SCHOOLS NET OF ABATEMENT	COUNTIES PROJECTED	COUNTIES NET OF ABATEMENT	CITIES PROJECTED	CITIES NET OF ABATEMENT	TOWNS PROJECTED	TOWNS NET OF ABATEMENT				
Carson City	30,095,948	23,404,835	55,831,458	39,924,002					764,553	4,878,012	4,335,855	3,292,914
Churchill	15,051,291	12,838,089	14,853,387	12,575,205	2,475,033	2,100,507			1,256,062	1,069,457	1,968,245	1,678,827
Clark	1,962,547,052	1,440,341,465	961,439,194	703,646,691	599,187,708	420,163,702	149,759,102	110,638,547	739,206,023	533,835,237	250,238,317	183,117,826
Douglas	40,985,925	34,284,309	56,212,079	42,805,137			3,943,440	3,356,018	40,897,385	31,174,701	8,185,980	6,835,341
Elko	19,281,364	16,960,582	34,411,520	29,299,008	13,783,059	12,352,670	243,083	215,121	6,611,042	5,696,189	4,370,446	3,843,084
Esmeralda	894,840	870,102	2,623,784	2,544,348							202,824	197,216
Eureka	5,892,590	5,663,555	9,002,607	8,276,505			63,780	54,801	66,782	64,211	1,335,653	1,284,209
Humboldt	12,744,241	11,522,683	10,817,482	9,780,573	2,897,927	2,639,011			6,355,809	5,725,265	2,448,049	2,213,398
Lander	5,729,068	5,513,012	14,699,260	14,144,914			69,439	65,374	3,902,638	3,755,461	1,298,587	1,249,615
Lincoln	3,484,038	2,906,066	4,788,716	3,994,309	224,772	192,158	219,666	191,972	1,745,904	1,465,788	608,659	501,688
Lyon	44,310,204	29,226,897	31,564,911	20,979,005	9,641,800	5,791,334			27,446,175	18,728,969	5,635,323	3,717,045
Mineral	2,262,503	1,954,736	5,181,071	4,477,373					452,499	390,946	273,637	221,171
Nye	33,357,679	26,468,077	33,652,760	26,619,750			9,465,188	7,291,520	4,486,780	3,612,101	4,247,772	3,367,340
Pershing	4,520,578	4,199,853	5,338,548	4,959,020	183,611	166,930	5,452	5,033	1,651,003	1,533,469	547,146	499,732
Storey	32,132,437	28,451,087	71,316,712	63,698,903					19,558,872	17,318,050	6,105,417	5,405,932
Washoe	346,793,184	259,417,431	423,179,084	313,904,689	195,696,601	145,745,440			84,359,090	60,386,652	51,692,485	38,345,147
White Pine	5,321,157	4,250,320	10,396,120	8,304,821					2,876,302	2,297,471	905,501	736,802
TOTALS	\$2,565,404,099	\$1,908,273,100	\$1,745,308,691	\$1,309,934,254	\$824,090,511	\$589,151,752	\$163,769,149	\$121,818,387	\$941,636,919	\$691,931,977	\$344,399,895	256,507,288

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 24/25 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
FY2024-2025

Section A

ASSESSED VALUES AND
TOTAL PROPERTY TAX RATES
BY TAXING UNIT

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	2,545,236,822	-	2,545,236,822	2.1900		0.0300	1.1800	0.1700	3.5700
Carson City School District	2,545,236,822	-	2,545,236,822	1.1800					
Carson City Airport Authority	2,545,236,822	-	2,545,236,822	-					
Carson Truckee Water Conservancy District	2,545,236,822	-	2,545,236,822	-					
Carson Water Subconservancy District	2,545,038,686	-	2,545,038,686	0.0300					
Nevada Commission - V & T Railway	2,545,236,822	-	2,545,236,822	-					

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	1,157,559,436	35,454,600	1,193,014,036	1.2829		0.1100	1.3000	0.1700	2.8629
Churchill County School District	1,157,559,436	35,454,600	1,193,014,036	1.3000					
Fallon	310,329,739	-	310,329,739	0.7971	1.2829	0.1100	1.3000	0.1700	3.6600
Carson Truckee Water Conservancy District	1,157,559,436	35,454,600	1,193,014,036	-					
Carson Water Subconservancy District	1,099,199,695	6,565,649	1,105,765,344	0.0300					
Churchill County Mosquito Abatement District	1,157,559,436	35,454,600	1,193,014,036	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.

Assessed values in column 2 are from 3/15/24 Final Revenue Projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	146,275,699,121	8,877,723	146,284,576,844	0.6541		0.5989	1.3034	0.1700	2.7264
Clark County School District	146,275,699,121	8,877,723	146,284,576,844	1.3034					
Boulder City	1,078,014,719	-	1,078,014,719	0.2600	0.6541	0.2222	1.3034	0.1700	2.6097
Henderson	22,656,448,433	-	22,656,448,433	0.7708	0.6541	0.0621	1.3034	0.1700	2.9604
Las Vegas	30,701,448,280	-	30,701,448,280	0.7715	0.6541	0.3792	1.3034	0.1700	3.2782
Mesquite	1,517,995,538	-	1,517,995,538	0.5520	0.6541	0.0942	1.3034	0.1700	2.7737
North Las Vegas	14,744,458,750	-	14,744,458,750	1.1587	0.6541	0.0682	1.3034	0.1700	3.3544
Bunkerville Town	39,020,919	-	39,020,919	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Enterprise Town	18,064,062,613	-	18,064,062,613	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Indian Springs Town	52,424,092	-	52,424,092	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Laughlin Town	603,507,323	-	603,507,323	0.8416	0.6541	0.3792	1.3034	0.1700	3.3483
Moapa Town	81,528,606	-	81,528,606	0.1094	0.6541	0.3792	1.3034	0.1700	2.6161
Moapa Valley Town	260,711,565	8,877,723	269,589,288	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Mt. Charleston Town	72,206,198	-	72,206,198	0.0200	0.6541	1.2555	1.3034	0.1700	3.4030
* Paradise Town	24,354,788,144	-	24,354,788,144	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Searchlight Town	46,345,187	-	46,345,187	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Spring Valley Town	12,463,109,129	-	12,463,109,129	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Summerlin Town	5,657,416,921	-	5,657,416,921	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Sunrise Manor Town	5,400,747,654	-	5,400,747,654	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Whitney Town	1,408,140,411	-	1,408,140,411	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Winchester	2,549,627,392	-	2,549,627,392	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Big Bend Water District	559,766,702	-	559,766,702	-					
Boulder City Library District	1,078,014,719	-	1,078,014,719	0.2222					
Clark County Fire Service Area	73,147,986,063	-	73,147,986,063	0.2197					
Clark County Flood Control District	146,275,699,121	8,877,723	146,284,576,844	-					
Henderson District Public Libraries	22,656,448,433	-	22,656,448,433	0.0621					
Kyle Canyon Water District	54,888,012	-	54,888,012	-					
Las Vegas Artesian Basin	131,072,461,180	-	131,072,461,180						
Las Vegas/Clark County Library District	106,891,977,219	8,877,723	106,900,854,942	0.0942					
Colorado River Ground Water Basin	607,401,813	-	607,401,813	-					
Coyote Springs Ground Water Basin	4,155,438	-	4,155,438	-					
Las Vegas/Clark County Library - Debt	2,590,840,849	8,877,723	2,599,718,572	-					
** LV Metropolitan Police-Manpower (LV)	30,701,448,280	-	30,701,448,280	0.2800					
** LV Metropolitan Police-Manpower (Co)	74,926,533,400	8,877,723	74,935,411,123	0.2800					
** Las Vegas Metropolitan Police	105,357,981,680	8,877,723	105,366,859,403	-					

* 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), 2c 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 2024-2025
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	104,341,411,385	8,877,723	104,350,289,108	0.0050					
Moapa Valley Fire Protection District	282,987,334	-	282,987,334	-					
Moapa Valley Water District	279,414,533	-	279,414,533	-					
Mt. Charleston Fire Protection District	73,626,475	-	73,626,475	0.8813					
North Las Vegas Library District	14,744,458,750	-	14,744,458,750	0.0632					
** North Las Vegas 911	14,744,458,750	-	14,744,458,750	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 TAX RATE CAP.

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TOTAL PROPERTY TAX RATES - FY 2024-2025
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	4,725,769,154	-	4,725,769,154	1.1680		0.6819	0.8500	0.1700	2.8699
Douglas County School District	4,725,769,154	-	4,725,769,154	0.8500					
Gardnerville Town	278,611,951	-	278,611,951	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Genoa Town	21,553,240	-	21,553,240	0.6278	1.1680	0.6819	0.8500	0.1700	3.4977
Minden Town	291,881,185	-	291,881,185	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Carson Truckee Water Conservancy District	4,572,075,055	-	4,572,075,055	-					
Carson Water Subconservancy District	3,242,446,540	-	3,242,446,540	0.0300					
Cave Rock Estates GID	33,332,413	-	33,332,413	0.4048	1.1680	0.6731	0.8500	0.1700	3.2659
Douglas County Mosquito Abatement	3,045,219,230	-	3,045,219,230	0.0345					
Douglas County Lake Tahoe Sewer Authority	179,600,266	-	179,600,266	-					
East Fork Fire Protection District	3,149,957,136	-	3,149,957,136	0.4874	1.1680	0.1945	0.8500	0.1700	2.8699
East Fork Swimming Pool District	3,143,161,517	-	3,143,161,517	0.1300					
Elk Point Sanitation District	56,764,543	-	56,764,543	0.0095	1.1680	0.6381	0.8500	0.1700	2.8356
Gardnerville Ranchos GID	392,563,196	-	392,563,196	0.5500	1.1680	0.6819	0.8500	0.1700	3.4199
Indian Hills GID	188,622,048	-	188,622,048	0.7901	1.1680	0.6819	0.8500	0.1700	3.6600
Kingsbury GID	335,854,509	-	335,854,509	0.5773	1.1680	0.7026	0.8500	0.1700	3.4679
Lakeridge GID	37,059,968	-	37,059,968	0.1590	1.1680	0.6731	0.8500	0.1700	3.0201
Logan Creek Estates GID	8,893,941	-	8,893,941	0.7286	1.1680	0.6731	0.8500	0.1700	3.5897
Marla Bay GID	57,598,718	-	57,598,718	-	1.1680	0.6731	0.8500	0.1700	2.8611
Minden-Gardnerville Sanitation District	570,493,137	-	570,493,137	0.1224					
Oliver Park GID	13,523,415	-	13,523,415	0.8339	1.1680	0.6381	0.8500	0.1700	3.6600
Round Hill GID	139,416,452	-	139,416,452	0.5391	1.1680	0.6381	0.8500	0.1700	3.3652
Sierra Estates GID	6,984,384	-	6,984,384	-	1.1680	0.6819	0.8500	0.1700	2.8699
Skyland GID	116,302,311	-	116,302,311	0.2598	1.1680	0.6731	0.8500	0.1700	3.1209
Tahoe Douglas Fire District	1,575,812,018	-	1,575,812,018	0.6381	1.1680	0.0300	0.8500	0.1700	2.8561
Tahoe Douglas Sewer District	863,363,939	-	863,363,939	0.0350	1.1680	0.6381	0.8500	0.1700	2.8611
Tahoe Regional Planning Agency	1,591,515,190	-	1,591,515,190	-					
Topaz Ranch Estates GID	42,636,491	-	42,636,491	0.8546	1.1680	0.6174	0.8500	0.1700	3.6600
Zephyr Cove GID	41,998,768	-	41,998,768	0.1000	1.1680	0.6731	0.8500	0.1700	2.9611
Zephyr Heights GID	55,505,936	-	55,505,936	0.2798	1.1680	0.6731	0.8500	0.1700	3.1409
Zephyr Knolls GID	12,018,801	-	12,018,801	0.5383	1.1680	0.6731	0.8500	0.1700	3.3994

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TOTAL PROPERTY TAX RATES - FY 2024-2025
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	2,543,862,858	38,113,872	2,581,976,730	1.3386		0.4184	0.7500	0.1700	2.6770
Elko County School District	2,543,862,858	38,113,872	2,581,976,730	0.7500					
Carlin	48,912,258	-	48,912,258	1.3480	1.3386		0.7500	0.1700	3.6066
Elko	755,835,427	-	755,835,427	1.2977	1.3386	0.1037	0.7500	0.1700	3.6600
Wells	40,599,477	-	40,599,477	1.3514	1.3386		0.7500	0.1700	3.6100
West Wendover	178,537,202	-	178,537,202	1.3514	1.3386		0.7500	0.1700	3.6100
Jackpot Town	36,896,662	-	36,896,662	0.5891	1.3386	0.3147	0.7500	0.1700	3.1624
Jarbidge Town	-	-	-	-	1.3386	0.3147	0.7500	0.1700	2.5733
Montello Town	2,422,594	-	2,422,594	0.6172	1.3386	0.3147	0.7500	0.1700	3.1905
Mountain City Town	2,618,008	-	2,618,008	0.4347	1.3386	0.3147	0.7500	0.1700	3.0080
Elko Convention & Visitors Authority	1,690,266,560	38,113,872	1,728,380,432	0.0392					
Elko County Recreation Board	321,553,819	207,723	321,761,542	-					
Elko Television District	1,771,360,156	38,113,872	1,809,474,028	0.0645					
Elko County Fire Protection District	1,519,978,495	207,723	1,520,186,218	0.3147					
West Wendover Recreation District	2,367,489	-	2,367,489	-					

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	119,451,173	100,000,000	219,451,173	2.1991			0.7500	0.1700	3.1191
Esmeralda County School District	119,451,173	100,000,000	219,451,173	0.7500					
Goldfield Town	9,445,765	-	9,445,765	-	2.1991		0.7500	0.1700	3.1191
Silver Peak Town	23,541,217	-	23,541,217	-	2.1991		0.7500	0.1700	3.1191

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TOTAL PROPERTY TAX RATES - FY 2024-2025
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	785,405,781	895,928,945	1,681,334,726	1.1458		0.0085	0.7500	0.1700	2.0743
Eureka County School District	785,405,781	895,928,945	1,681,334,726	0.7500					
Crescent Valley Town	8,099,485	-	8,099,485	0.2153	1.1458	0.0085	0.7500	0.1700	2.2896
Eureka Town	21,522,966	-	21,522,966	0.2153	1.1458	0.0085	0.7500	0.1700	2.2896
Devil's Gate GID	5,307,304	-	5,307,304	-					
Diamond Valley Rodent Control District	26,607,258	-	26,607,258	0.0400	1.1458	0.0866	0.7500	0.1700	2.1924
Diamond Valley Weed Control District	26,607,258	-	26,607,258	0.0781	1.1458	0.0485	0.7500	0.1700	2.1924
Eureka County Television District	785,405,781	895,928,945	1,681,334,726	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	1,439,984,851	784,774,378	2,224,759,229	0.7512		0.3954	0.8850	0.1700	2.2016
Humboldt County School District	1,439,984,851	784,774,378	2,224,759,229	0.8850					
Winnemucca	298,721,596	-	298,721,596	0.9700	0.7512	0.3954	0.8850	0.1700	3.1716
Golconda Fire Protection District	573,273,848	784,774,378	1,358,048,226	0.0290	0.7512	0.3954	0.8850	0.1700	2.2306
Humboldt County Fire District	72,482,831	-	72,482,831	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063
Humboldt County Hospital District	1,439,984,851	784,774,378	2,224,759,229	0.3954					
Kings River GID	8,902,614	-	8,902,614	0.2000	0.7512	0.3954	0.8850	0.1700	2.4016
McDermitt Fire Protection District	6,313,682	-	6,313,682	0.4655	0.7512	0.3954	0.8850	0.1700	2.6671
Orovada Community Services District	24,251,858	-	24,251,858	0.0974	0.7512	0.5454	0.8850	0.1700	2.4490
Orovada Fire Protection District	24,251,858	-	24,251,858	0.1500	0.7512	0.4928	0.8850	0.1700	2.4490
Paradise Valley Fire District	44,504,703	-	44,504,703	0.1745	0.7512	0.3954	0.8850	0.1700	2.3761
Pueblo Fire Protection District	19,937,040	-	19,937,040	0.3500	0.7512	0.3954	0.8850	0.1700	2.5516
Winnemucca Rural Fire Protection District	157,259,490	-	157,259,490	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063

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TOTAL PROPERTY TAX RATES - FY 2024-2025
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	763,897,836	451,473,830	1,215,371,666	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	763,897,836	451,473,830	1,215,371,666	0.7500					
Austin Town	6,089,657	-	6,089,657	0.2890	1.9243	0.5109	0.7500	0.1700	3.6442
Battle Mountain Town	62,397,180	-	62,397,180	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	6,769,530	-	6,769,530	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	763,897,836	451,473,830	1,215,371,666	-					
Lander County Hospital District	763,897,836	451,473,830	1,215,371,666	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	357,927,161	-	357,927,161	1.3375		0.4879	0.9731	0.1700	2.9685
Lincoln County School District	357,927,161	-	357,927,161	0.9731					
Caliente	24,626,503	-	24,626,503	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Alamo Town	14,616,360	-	14,616,360	0.6481	1.3375	0.5013	0.9731	0.1700	3.6300
Panaca Town	19,713,670	-	19,713,670	0.2000	1.3375	0.4879	0.9731	0.1700	3.1685
Pioche Town	24,833,092	-	24,833,092	0.3442	1.3375	0.4679	0.9731	0.1700	3.2927
Lincoln County Fire District	260,385,194	-	260,385,194	0.2200					
Lincoln County Hospital District	357,927,161	-	357,927,161	0.2679					
Pahrnagat Valley Fire District	43,351,066	-	43,351,066	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	29,451,073	-	29,451,073	0.2000	1.3375	0.2679	0.9731	0.1700	2.9485
SE Lincoln Co Habitat Conservation GID	7,516,356	-	7,516,356	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 2024-2025
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	3,290,460,494	1,286,799	3,291,747,293	0.9287		0.5615	1.3367	0.1700	2.9969
Lyon County School District	3,290,460,494	1,286,799	3,291,747,293	1.3367					
Fernley	1,294,284,937	-	1,294,284,937	0.6756	0.9287	0.5456	1.3367	0.1700	3.6566
Yerington	168,742,878	-	168,742,878	0.4044	0.9287	0.8202	1.3367	0.1700	3.6600
North Lyon (non-city)	23,121,177	-	23,121,177	-	0.9287	0.5456	1.3367	0.1700	2.9810
Carson Truckee Water Conservancy District	2,666,348,570	-	2,666,348,570	-					
Carson Water Subconservancy District	1,421,097,882	1,286,799	1,422,384,681	0.0300					
Central Lyon County Fire District	1,429,357,335	1,286,799	1,430,644,134	0.9338	0.9287	0.0900	1.3367	0.1700	3.4592
Central Lyon Vector Control District	1,410,209,011	1,286,799	1,411,495,810	0.0450					
Fernley Swimming Pool District	1,317,406,114	-	1,317,406,114	0.2000					
Mason Valley Fire Maintenance District	195,009,927	-	195,009,927	0.3888	0.9287	0.8202	1.3367	0.1700	3.6444
Mason Valley Mosquito District	363,752,805	-	363,752,805	0.0838					
Mason Valley Swimming Pool District	360,630,372	-	360,630,372	0.1749					
No. Lyon County Fire Maintenance District	1,319,967,114	-	1,319,967,114	0.3456					
Silver Springs GID	54,730,176	-	54,730,176	-					
Silver Springs-Stagecoach Hospital District	266,128,184	-	266,128,184	0.0450					
Smith Valley Artesian Basin	-	-	-	-					
Smith Valley Fire Maintenance District	152,107,062	-	152,107,062	0.5148	0.9287	0.5615	1.3367	0.1700	3.5117
South Lyon County Hospital District	541,136,045	-	541,136,045	0.5615					
Stagecoach GID	39,783,406	-	39,783,406	-	0.9287	1.0538	1.3367	0.1700	3.4892
Walker River Weed Control District	105,936,895	-	105,936,895	-					
Willowcreek GID	10,246,388	-	10,246,388	0.0156	0.9287	1.2090	1.3367	0.1700	3.6600

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TOTAL PROPERTY TAX RATES - FY 2024-2025
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	226,244,465	61,332,237	287,576,702	2.2900		0.2000	1.0000	0.1700	3.6600
Mineral County School District	226,244,465	61,332,237	287,576,702	1.0000					
Hawthorne Town	57,632,986	-	57,632,986	-	2.2900	0.2000	1.0000	0.1700	3.6600
Luning Town	3,417,129	-	3,417,129	-	2.2900	0.2000	1.0000	0.1700	3.6600
Mina Town	2,613,520	-	2,613,520	-	2.2900	0.2000	1.0000	0.1700	3.6600
Walker Lake Town	8,729,111	-	8,729,111	-	2.2900	0.2000	1.0000	0.1700	3.6600
Mineral County Fair & Recreation Board	226,244,465	61,332,237	287,576,702	-					
Mineral County Hospital District	226,244,465	61,332,237	287,576,702	0.2000					
Mineral County Television District	226,244,465	61,332,237	287,576,702	-					
Walker Lake GID	8,729,111	-	8,729,111	-					

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	2,445,572,856	17,601,469	2,463,174,325	1.3468		0.2000	1.3350	0.1700	3.0518
Nye County School District	2,445,572,856	17,601,469	2,463,174,325	1.3350					
Amargosa Valley Town	73,652,917	-	73,652,917	0.4949	1.3468	0.3100	1.3350	0.1700	3.6567
Beatty Town	26,483,795	352,029	26,835,825	0.2105	1.3468	0.3200	1.3350	0.1700	3.3823
Gabbs Town	9,270,933	-	9,270,933	0.4846	1.3468	0.2000	1.3350	0.1700	3.5364
Manhattan Town	3,442,126	-	3,442,126	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Pahrump Town	1,737,266,917	-	1,737,266,917	0.4417	1.3468	0.1157	1.3350	0.1700	3.4092
Round Mountain Town	200,935,955	4,752,397	205,688,352	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Tonopah Town	113,126,897	-	113,126,897	0.4082	1.3468	0.4000	1.3350	0.1700	3.6600
Amargosa Library District	85,516,841	-	85,516,841	0.3100	1.3468	-	1.3350	0.1700	3.1618
Beatty GID	19,096,858	-	19,096,858	-					
Beatty Library District	31,322,927	352,029	31,674,957	0.3200	1.3468	-	1.3350	0.1700	3.1718
Beatty Water & Sanitation District	16,226,857	-	16,226,857	-					
No Nye County Hospital District	478,114,341	17,601,469	495,715,810	0.2000					
Pahrump Community Library District	1,737,266,917	-	1,737,266,917	0.0994					
Pahrump Swimming Pool District	1,737,266,917	-	1,737,266,917	0.0163					
Smoky Valley Library District	233,354,655	4,752,397	238,107,052	0.2918	1.3468	0.2000	1.3350	0.1700	3.3436
Tonopah Library District	126,739,914	-	126,739,914	0.2000	1.3468	0.2000	1.3350	0.1700	3.2518

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 2024-2025
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	393,042,994	18,126,659	411,169,653	1.3568		0.4200	1.1500	0.1700	3.0968
Pershing County School District	393,042,994	18,126,659	411,169,653	1.1500					
Lovelock	32,672,389	-	32,672,389	0.5624	1.3568	0.4200	1.1500	0.1700	3.6592
Imlay Town	3,634,533	-	3,634,533	0.1500	1.3568	0.4200	1.1500	0.1700	3.2468
Pershing County Hospital District	393,042,994	18,126,659	411,169,653	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	3,589,095,999	-	3,589,095,999	1.8514		0.5446	0.8947	0.1700	3.4607
Storey County School District	3,589,095,999	-	3,589,095,999	0.8947					
Carson Truckee Water Conservancy District	3,409,722,548	-	3,409,722,548	-					
Canyon GID	30,799,175	-	30,799,175	-					
Storey County Fire Protection District	3,589,095,999	-	3,589,095,999	0.5446	1.8514		0.8947	0.1700	3.4607
Tahoe Reno Industrial GID	3,249,327,886	-	3,249,327,886	-					
Virginia City Convention & Visitors Authority	3,589,095,999	-	3,589,095,999	-					
Virginia Divide Sewer District	42,168,405	-	42,168,405	-					

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 2024-2025
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	30,518,273,929	20,346,352	30,538,620,281	1.3917			1.1385	0.1700	2.7002
Washoe County School District	30,518,273,929	20,346,352	30,538,620,281	1.1385					
Reno	15,026,028,144	-	15,026,028,144	0.9598	1.3917		1.1385	0.1700	3.6600
Sparks	5,431,595,703	-	5,431,595,703	0.9598	1.3917		1.1385	0.1700	3.6600
Carson Truckee Water Conservancy District	30,518,273,929	20,346,352	30,538,620,281	-					-
Gerlach GID	4,958,184	-	4,958,184	0.2998	1.3917		1.1385	0.1700	3.0000
Grandview Terrace GID	4,699,204	-	4,699,204	-	1.3917	0.5400	1.1385	0.1700	3.2402
Incline Village GID	2,494,698,251	-	2,494,698,251	0.1370	1.3917	0.6480	1.1385	0.1700	3.4852
North Lake Tahoe Fire Protection District	2,512,164,154	-	2,512,164,154	0.6480	1.3917		1.1385	0.1700	3.3482
Palomino Valley GID (Fire District)	117,011,433	-	117,011,433	0.4198	1.3917	0.5400	1.1385	0.1700	3.6600
Regional Transportation Commission	30,518,273,929	20,346,352	30,538,620,281	-					-
Reno-Sparks Convention & Visitors Authority	30,400,161,043	20,346,352	30,420,507,395	-					-
Sun Valley Water & Sanitation District	410,787,320		410,787,320	0.2296	1.3917	0.5400	1.1385	0.1700	3.4698
Truckee Meadows Fire Protection District	7,011,245,539	5,766,186	7,017,011,725	0.5400	1.3917	0.4198	1.1385	0.1700	3.6600
Verdi Television District	1,376,460,486		1,376,460,486	-					

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	583,449,454	163,093,321	746,542,775	1.9510		0.5400	0.9990	0.1700	3.6600
White Pine County School District	583,449,454	163,093,321	746,542,775	0.9990					
Ely	96,904,061	-	96,904,061	-	1.9510	0.5400	0.9990	0.1700	3.6600
Lund Town	3,940,656	-	3,940,656	-	1.9510	0.5400	0.9990	0.1700	3.6600
McGill Town	13,528,889	-	13,528,889	-	1.9510	0.5400	0.9990	0.1700	3.6600
Ruth Town	5,026,262	-	5,026,262	-	1.9510	0.5400	0.9990	0.1700	3.6600
White Pine County Hospital District	539,092,771	163,093,321	702,186,092	0.5400					
White Pine Co. Tourism & Recreation Board	64,516,897	163,093,321	227,610,218	-					

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PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS
FY2024-2025

Section B

PROPERTY TAX RATES BY COMPONENT;
BY TAXING UNIT

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	1.9195	0.0500	0.0500	0.2205	0.2205	-	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	0.5966	0.1969	-	1.2829
Churchill County School District	0.7500	0.7500	-	-	-	-	0.5500	1.3000
Fallon	2.2411	0.7971	-	-	0.3970	-	-	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 2024-2025
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	-	-	0.3177	0.1842	-	0.6541
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.5481	0.2600	-	-	0.2749	-	-	0.2600
Henderson	0.2761	0.2741	0.2310	0.2310	0.2895	0.1457	0.1200	0.7708
Las Vegas	1.8328	0.6765	0.0950	0.0950	0.4410	-	-	0.7715
Mesquite	2.4041	0.5520	-	-	0.3458	-	-	0.5520
North Las Vegas	0.3698	0.1937	0.9650	0.9650	0.2798	-	-	1.1587
Bunkerville Town	1.9668	0.0200	-	-	0.2024	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0217	-	-	0.2064
Indian Springs Town **	1.5787	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town **	6.7840	0.8416	0.0050	-	0.1648	-	-	0.8416
Moapa Town #	4.6320	0.0200	0.0894	0.0894	-	-	-	0.1094
Moapa Valley Town **	0.4866	0.0200	0.0050	-	0.0694	-	-	0.0200
Mt. Charleston Town	0.4240	0.0200	-	-	-	-	-	0.0200
* Paradise Town	1.1551	0.2064	-	-	0.1001	-	-	0.2064
Searchlight Town	2.0287	0.0200	-	-	0.2666	-	-	0.0200
* Spring Valley Town	0.3287	0.2064	-	-	0.0865	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0022	-	-	0.2064
* Sunrise Manor Town	0.6363	0.2064	-	-	0.0796	-	-	0.2064
* Whitney Town	0.3471	0.2064	-	-	0.0272	-	-	0.2064
* Winchester	1.9141	0.2064	-	-	0.4008	-	-	0.2064
Boulder City Library District	0.2208	0.2164	-	-	0.0192	0.0058	-	0.2222
Clark County Fire Service Area	0.4200	0.2197	-	-	0.0308	-	-	0.2197
Henderson District Public Libraries	0.0238	0.0238	0.0332	0.0332	0.0051	0.0051	-	0.0621

* 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 2024-2025
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)
Las Vegas/Clark County Library District	0.1512	0.0858	-	-	0.0084	0.0084	-	0.0942
*** 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	-	-	-	0.0990	-	-	-
Mt. Charleston Fire Protection District	2.2739	0.8813	-	-	0.0818	-	-	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 2024-2025
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	0.6332	0.5052	-	1.1680
Douglas County School District	0.7500	0.7500	-	-	-	-	0.1000	0.8500
Gardnerville Town	0.9797	0.5166	-	-	0.1621	0.1511	-	0.6677
Genoa Town	0.5395	0.5395	-	-	0.0883	0.0883	-	0.6278
Minden Town	1.1103	0.4582	-	-	0.2169	0.2095	-	0.6677
Carson Truckee Water Conservancy District	0.0028	-	-	-	0.0009	-	-	-
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Cave Rock Estates GID	0.0129	0.0129	0.3000	0.3000	0.0919	0.0919	-	0.4048
Douglas County Mosquito Abatement District	0.0585	0.0345	-	-	0.0076	-	-	0.0345
East Fork Fire Protection District	0.6797	0.4014	0.0860	0.0860	0.0933	-	-	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	-	-	0.3404	-	-	0.5500
Indian Hills GID	1.1942	0.7901	-	-	0.2436	-	-	0.7901
Kingsbury GID	0.3080	0.3080	-	-	0.2693	0.2693	-	0.5773
Lakeridge GID	0.0805	0.0805	-	-	0.0785	0.0785	-	0.1590
Logan Creek Estates GID	0.1402	0.1402	0.4500	0.4500	0.1384	0.1384	-	0.7286
Marla Bay GID	0.0360	-	-	-	0.1582	-	-	-
Minden-Gardnerville Sanitation District	0.4818	0.1224	-	-	-	-	-	0.1224
Oliver Park GID	0.6131	0.5401	-	-	0.2938	0.2938	-	0.8339
Round Hill GID	0.1248	0.1248	-	-	0.4704	0.4143	-	0.5391
Skyland GID	0.0219	0.0219	0.1500	0.1500	0.1101	0.0879	-	0.2598
Tahoe Douglas Fire District	0.8863	0.4981	0.1400	0.1400	0.4346	-	-	0.6381
Tahoe Douglas Sewer District	0.0407	0.0350	-	-	-	-	-	0.0350
Topaz Ranch Estates GID	1.0697	0.8546	-	-	0.2661	-	-	0.8546
Zephyr Cove GID	0.0292	0.0292	-	-	0.1188	0.0708	-	0.1000
Zephyr Heights GID	0.5121	0.2798	-	-	0.2686	-	-	0.2798
Zephyr Knolls GID	0.0129	0.0129	0.4800	0.4800	0.0454	0.0454	-	0.5383

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	3.6796	0.9654	0.0200	0.0200	0.4318	0.3532	-	1.3386
Elko County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Carlin	13.4150	1.3480	-	-	-	-	-	1.3480
Elko	4.3599	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
Jarbidge Town	0.1500	-	-	-	-	-	-	-
Montello Town	1.7473	0.6172	-	-	-	-	-	0.6172
Mountain City Town	2.0315	0.4347	-	-	-	-	-	0.4347
Elko Convention & Visitors Authority	0.1334	0.0392	-	-	-	-	-	0.0392
Elko Television District	0.0727	0.0645	-	-	-	-	-	0.0645
Elko County Fire Protection District	0.3425	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	2.1484	-	-	0.1657	0.0507	-	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 2024-2025
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	89.6294	1.0675	-	-	0.2177	0.0783	-	1.1458
Eureka County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Crescent Valley Town	1.2660	0.2153	-	-	0.0029	-	-	0.2153
Eureka Town	0.7439	0.2153	-	-	0.0025	-	-	0.2153
Diamond Valley Rodent Control District	0.1233	0.0400	-	-	0.0032	-	-	0.0400
Diamond Valley Weed Control District	0.2003	0.0781	-	-	0.0032	-	-	0.0781
Eureka County Television District	0.8813	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	3.9801	0.6748	0.0150	0.0150	0.2515	0.0614	-	0.7512
Humboldt County School District	0.7500	0.7500	-	-	-	-	0.1350	0.8850
Winnemucca	4.2181	0.9700	-	-	0.2316	-	-	0.9700
Golconda Fire Protection District	0.0844	0.0290	-	-	0.0054	-	-	0.0290
Humboldt County Fire District	0.0910	0.0910	0.1325	0.0137	0.0086	-	-	0.1047
Humboldt County Hospital District	1.2195	0.3954	-	-	0.0089	-	-	0.3954
Kings River GID	-	-	0.2000	0.2000	0.0099	-	-	0.2000
McDermitt Fire Protection District	0.8063	0.3155	0.1500	0.1500	0.0099	-	-	0.4655
Orovada Community Services District	0.3523	0.0974	-	-	0.0232	-	-	0.0974
Orovada Fire Protection District	0.1048	-	0.1500	0.1500	0.0290	-	-	0.1500
Paradise Valley Fire District	0.4920	0.1745	-	-	0.0135	-	-	0.1745
Pueblo Fire Protection District	0.6017	0.3500	-	-	0.0079	-	-	0.3500
Winnemucca Rural Fire Protection District	0.2117	0.1047	-	-	0.0204	-	-	0.1047

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	77.9722	1.8138	-	-	0.5357	0.1105	-	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	6.5490	0.2890	-	-	0.4361	-	-	0.2890
Battle Mountain Town	2.5946	0.0500	-	-	0.4455	-	-	0.0500
Kingston Town	1.1957	0.3048	-	-	0.3708	-	-	0.3048
Lander County Hospital District	35.1038	0.5109	-	-	0.0719	-	-	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	1.2583	-	-	0.7334	0.0792	-	1.3375
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	3.2601	0.9115	-	-	0.9784	-	-	0.9115
Alamo Town	0.8475	0.6481	-	-	0.2464	-	-	0.6481
Panaca Town	0.5877	0.2000	-	-	0.3342	-	-	0.2000
Pioche Town	1.2473	0.3442	-	-	0.3666	-	-	0.3442
Lincoln County Fire District	0.2500	0.2200	-	-	-	-	-	0.2200
Lincoln County Hospital District	1.0103	0.2679	-	-	0.0604	-	-	0.2679
Pahranagat Valley Fire District	0.3019	0.2309	-	-	0.1913	0.0025	-	0.2334
Pioche Fire Protection District	0.8074	0.2000	-	-	0.1614	-	-	0.2000
SE Lincoln Co Habitat Conservation GID	0.1702	0.0300	-	-	-	-	-	0.0300

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	0.7537	-	-	0.8344	0.1750	-	0.9287
Lyon County School District	0.7500	0.7500	-	-	-	-	0.5867	1.3367
Fernley	0.6589	0.6589	-	-	0.0167	0.0167	-	0.6756
Yerington	1.5267	0.4044	-	-	0.3781	-	-	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	0.0525	0.0525	-	0.9338
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	0.3915	0.3088	0.0800	0.0800	0.0538	-	-	0.3888
Mason Valley Mosquito District	0.3185	0.0538	0.0300	0.0300	0.0268	-	-	0.0838
Mason Valley Swimming Pool District	0.6028	0.1749	-	-	-	-	-	0.1749
No. Lyon County Fire Maintenance District	0.2394	0.2394	0.0900	0.0900	0.0162	0.0162	-	0.3456
Silver Springs-Stagecoach Hospital District	0.5784	0.0450	-	-	0.0453	-	-	0.0450
Smith Valley Fire Maintenance District	0.4631	0.4631	-	-	0.0517	0.0517	-	0.5148
South Lyon County Hospital District	0.9200	0.3115	0.2500	0.2500	0.0736	-	-	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	11.5271	2.0613	0.0600	0.0600	0.3966	0.1687	-	2.2900
Mineral County School District	0.7500	0.7500	-	-	-	-	0.2500	1.0000
Hawthorne Town	1.1148	-	-	-	-	-	-	-
Luning Town	0.8690	-	-	-	-	-	-	-
Mina Town	9.0050	-	-	-	-	-	-	-
Walker Lake Town	0.6959	-	-	-	-	-	-	-
Mineral County Hospital District	2.1650	0.2000	-	-	0.0134	-	-	0.2000

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	12.1291	1.1667	0.0050	0.0050	0.5450	0.1751	-	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	6.2030	0.4949	-	-	0.1459	-	-	0.4949
Beatty Town	3.9429	0.2105	-	-	1.1156	-	-	0.2105
Gabbs Town	51.8223	0.4846	-	-	0.7935	-	-	0.4846
Manhattan Town	18.3908	0.3164	-	-	0.1145	-	-	0.3164
Pahrump Town	0.5139	0.4417	-	-	0.0350	-	-	0.4417
Round Mountain Town	6.4872	0.3164	-	-	0.0984	-	-	0.3164
Tonopah Town	2.0322	0.4082	-	-	0.3671	-	-	0.4082
Amargosa Library District	3.7548	0.3100	-	-	0.0094	-	-	0.3100
Beatty Library District	3.7221	0.3200	-	-	0.0153	-	-	0.3200
No Nye County Hospital District	3.8770	0.2000	-	-	-	-	-	0.2000
Pahrump Community Library District	0.0947	0.0947	-	-	0.0047	0.0047	-	0.0994
Pahrump Swimming Pool District	0.0157	0.0157	-	-	0.0027	0.0006	-	0.0163
Smoky Valley Library District	5.9813	0.2918	-	-	0.0084	-	-	0.2918
Tonopah Library District	2.3078	0.2000	-	-	0.0018	-	-	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	30.1317	1.2255	0.0090	0.0035	0.5395	0.1278	-	1.3568
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4000	1.1500
Lovelock	4.4430	0.5624	-	-	0.8521	-	-	0.5624
Imlay Town	2.4609	0.1500	-	-	-	-	-	0.1500
Pershing County Hospital District	7.8120	0.3400	0.0800	0.0800	0.0476	-	-	0.4200

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	-	-	1.2159	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	0.5191	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	0.2996	0.0299	-	0.9598
Sparks	2.0535	0.7523	0.1105	0.1105	0.3247	0.0970	-	0.9598
Carson Truckee Water Conservancy District	0.0061	-	-	-	0.0004	-	-	-
Gerlach GID	0.9169	0.2998	-	-	-	-	-	0.2998
Incline Village GID	0.1249	0.1249	-	-	0.0201	0.0121	-	0.1370
North Lake Tahoe Fire Protection District	0.3648	0.3380	0.3100	0.3100	0.0531	-	-	0.6480
Palomino Valley GID	0.8966	0.4198	-	-	0.1721	-	-	0.4198
Sun Valley Water & Sanitation District	0.3065	0.2296	-	-	-	-	-	0.2296
Truckee Meadows Fire Protection District	1.6361	0.5400	-	-	0.0548	-	-	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 2024-2025
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	27.7727	1.7649	0.0550	0.0550	0.1685	0.1311	-	1.9510
White Pine County School District	0.7500	0.7500	-	-	-	-	0.2490	0.9990
Ely	4.0207	-	-	-	-	-	-	-
Lund Town	6.7903	-	-	-	-	-	-	-
McGill Town	1.8640	-	-	-	-	-	-	-
Ruth Town	6.2120	-	-	-	-	-	-	-
White Pine County Hospital District	9.3364	0.5400	-	-	-	-	-	0.5400

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS
FY2024-2025

Section C

PROPERTY TAX OVERRIDES,
TAX IMPACT & PROPERTY TAX RANGES

TOTAL PROPERTY TAX RATES - FY 2024-2025
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 2024-2025
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 Librarie:	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 +4% annual increase	11/8/1988	40 years; expires FYE 6/30/2029	Determined Annually
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	2.9604	\$ 1,036.14
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 2024-2025
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	3.4977	\$ 1,224.20
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 2024-2025
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

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 2024-2025
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	2.0743	\$ 726.01
Crescent Valley Town	2.2896	\$ 801.36
Eureka Town	2.2896	\$ 801.36
Diamond Valley Weed Control	2.1924	\$ 767.34

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 2024-2025
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 2024-2025
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 6/30/2052	\$ 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 Maintenance Dist	Fire Protection	0.0500	11/8/1994	30 years; expires FYE 6/30/2025	\$ 17.50
North Lyon Fire Maintenance Dist	Fire Protection	0.0400	11/8/2022	30 years; expires FYE 6/30/2052	\$ 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	3.6566	\$ 1,279.81
Yerington	3.6600	\$ 1,281.00
Central LY Fire Protection Dist	3.4592	\$ 1,210.72
Willowcreek GID	3.6600	\$ 1,281.00

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	3.4092	\$ 1,193.22
Round Mountain Town	3.6600	\$ 1,281.00
Tonopah Town	3.6600	\$ 1,281.00

TOTAL PROPERTY TAX RATES - FY 2024-2025
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 2024-2025
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 2024-2025
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
FY2024-2025

Section D

OVERLAPPING DISTRICTS

TOTAL PROPERTY TAX RATES - FY 2024-2025
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 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.

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	2.9604
	503, 505, 518, 521, 528, 529	10+20+100+303+500	2.9604
	514	10+20+100+303+308B+500	2.9604
	512, 513, 516, 522, 523	10+20+100+303+308B+500	2.9604
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	0.0621
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 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.

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	0.0621
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 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.
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 2024-2025
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	3.5897
Cave Rock Estates GID	130	10+20+100+303+318+319	3.2659
Lakeridge GID	140	10+20+100+312+318+319	3.0201
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	3.3994
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	3.4034
	421	10+20+100+311+318+325	3.4034
	430	10+20+100+301+311+318	3.4334
	450	10+20+100+301+304+311+318	3.4679
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	3.4977
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	0.6278
203	Minden Town	0.6677
301	Carson Water Subconservancy District	0.0300
303	Cave Rock Estates GID	0.4048
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	0.5773
312	Lakeridge GID	0.1590
313	Logan Creek Estates GID	0.7286
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	0.5383
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 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.

TOTAL PROPERTY TAX RATES - FY 2024-2025
BY TAXING UNIT

**ELKO COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Elko County (unincorporated)	0001	10+20+100+303	2.5733
Carlin	0010	10+20+100+201	3.6066
Elko County (TV)	0002	10+20+100+302+303	2.6378
Elko County (TV and ECVA)	0003	10+20+100+301+302+303	2.6770
Elko County (ECVA)	0004	10+20+100+301+303	2.6125
Elko (city)	0011, 0011.5	10+20+100+202+301+302	3.6600
Elko (city; no ECVA)	0011.1	10+20+100+202+302	3.6208
Wells	0012, 0012.5	10+20+100+203	3.6100
Jackpot Town	0020	10+20+100+251+303	3.1624
Montello Town	0021	10+20+100+252+303	3.1905
Mountain City Town	0022	10+20+100+253+303	3.0080
West Wendover	0023	10+20+100+204	3.6100

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Elko County School District	0.7500
100	Elko County	1.3386
201	Carlin	1.3480
202	Elko (city)	1.2977
203	Wells	1.3514
204	West Wendover	1.3514
251	Jackpot Town	0.5891
252	Montello Town	0.6172
253	Mountain City Town	0.4347
301	Elko Convention & Visitors Authority (ECVA)	0.0392
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
Goldfield Town	0010	10+20+100+201	3.1191
Silver Peak Town	0020	10+20+100+202	3.1191
Esmeralda County (unincorporated)	0060	10+20+100	3.1191

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Esmeralda County School District	0.7500
100	Esmeralda County	2.1991
201	Goldfield Town	0.0000
202	Silver Peak Town	0.0000

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.

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	2.2896
Crescent Valley Town	0020	10+20+100+201+303	2.2896
Diamond Valley Rodent Control Dist.	0030	10+20+100+301+302+303	2.1924
Diamond Valley Weed Control Dist.	0030	10+20+100+301+302+303	2.1924
Eureka County (unincorporated)	0040	10+20+100+303	2.0743

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Eureka County School District	0.7500
100	Eureka County	1.1458
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 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.

TOTAL PROPERTY TAX RATES - FY 2024-2025
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)	0040 - 0080	10+20+100+301	3.3552

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

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

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.

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	3.5117
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9969
Fernley	600	10+20+100+251+304+308	3.6566
North Lyon Fire (non-city)	610	10+20+100+304+308	2.9810
General County (Fernley Area)	620	10+20+100+308	2.7810
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	3.4592
	840, 850, 870, 880	10+20+100+301+302+303	3.4442
	910	10+20+100+301+302	3.3992
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	3.4892
Stagecoach GID	900	10+20+100+301+302+303+309+312	3.4892

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	0.6756
301	Carson Water Subconservancy District	0.0300
302	Central Lyon Co. Fire Protection District	0.9338
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	0.3456
309	Silver Springs/Stagecoach Hospital Dist.	0.0450
310	Smith Valley Fire Maintenance District	0.5148
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

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.

TOTAL PROPERTY TAX RATES - FY 2024-2025
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	3.4092
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	0.0994
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

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.

TOTAL PROPERTY TAX RATES - FY 2024-2025
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 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.

TOTAL PROPERTY TAX RATES - FY 2024-2025
BY TAXING UNIT

**WHITE PINE COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Ely	0010 - 0015	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

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.

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS
FY2024-2025

Section E

OTHER INFORMATION

TOTAL PROPERTY TAX RATES - FY 2024-2025
BY TAXING UNIT

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2024-2025	EFFECTIVE TAX RATE
Carson City Redevelopment Agency	1986	189,717,962	3.1318
Boulder City Redevelopment Agency	1999	105,653,512	2.0481
Clark County Redevelopment Agency	2004	1,443,696,970	2.4428
City of Henderson Redevelopment Agency	1994	2,623,355,482	2.2774
City of Las Vegas Redevelopment Agency	1985	2,333,105,285	2.6216
City of Mesquite Redevelopment Agency	1995	251,506,914	2.2121
City of North Las Vegas Redevelopment Agency	1999	169,020,474	2.7928

EXCLUSIONS

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 2024-2025
BY TAXING UNIT

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2024-2025	EFFECTIVE TAX RATE
Douglas County Redevelopment Agency	2016	136,662,955	2.9071
City of Wells Redevelopment Agency	2019	6,056,268	3.6518
City of Elko Redevelopment Agency	2008	31,204,784	3.4518
City of Reno Redevelopment Agency - #1	1984	348,672,438	2.8948
City of Reno Redevelopment Agency - #2	2005	547,856,402	2.8948
City of Sparks Redevelopment Agency - #1	1978	EXPIRED	EXPIRED
City of Sparks Redevelopment Agency - #2	1999	266,687,853	3.1961
City of Ely Redevelopment Agency	2005	5,286,035	3.4028

EXCLUSIONS

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 2024-25

Tax cap may be no higher than:

3.00%

8.00%

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 4.1%	RESIDENTIAL CAP	GENERAL CAP	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
		CPI CHANGE				
CARSON CITY	10.5%	8.2%	3.0%	8.0%	1.030	1.080
CHURCHILL	9.7%	8.2%	3.0%	8.0%	1.030	1.080
CLARK	12.3%	8.2%	3.0%	8.0%	1.030	1.080
DOUGLAS	9.1%	8.2%	3.0%	8.0%	1.030	1.080
ELKO	5.4%	8.2%	3.0%	8.0%	1.030	1.080
ESMERALDA	27.1%	8.2%	3.0%	8.0%	1.030	1.080
EUREKA	1.6%	8.2%	3.0%	8.0%	1.030	1.080
HUMBOLDT	8.3%	8.2%	3.0%	8.0%	1.030	1.080
LANDER	80.0%	8.2%	3.0%	8.0%	1.030	1.080
LINCOLN	7.4%	8.2%	3.0%	8.0%	1.030	1.080
LYON	13.0%	8.2%	3.0%	8.0%	1.030	1.080
MINERAL	13.6%	8.2%	3.0%	8.0%	1.030	1.080
NYE	7.2%	8.2%	3.0%	8.0%	1.030	1.080
PERSHING	6.2%	8.2%	3.0%	8.0%	1.030	1.080
STOREY	32.7%	8.2%	3.0%	8.0%	1.030	1.080
WASHOE	13.2%	8.2%	3.0%	8.0%	1.030	1.080
WHITE PINE	6.2%	8.2%	3.0%	8.0%	1.030	1.080
STATEWIDE	11.9%	8.2%	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 2024 is 4.1% & Twice the CPI is therefore 8.2%)

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2015-16 through 2022-23 published by the Department of Taxation; the October 2023 Segregation Report for the 2023-24 Secured and Unsecured Rolls; and the March 2024 Projected Segregation Report for 2024-25 Secured and Unsecured Rolls reported by the County Assessors.

AUDIT SUMMARIES



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

LOCAL GOVERNMENT FINANCE
AUDIT SUMMARIES
2014-2023

Division of Local Government Services

Audit Summaries

2014-2023

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

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

2014-2023 AUDIT SUMMARIES

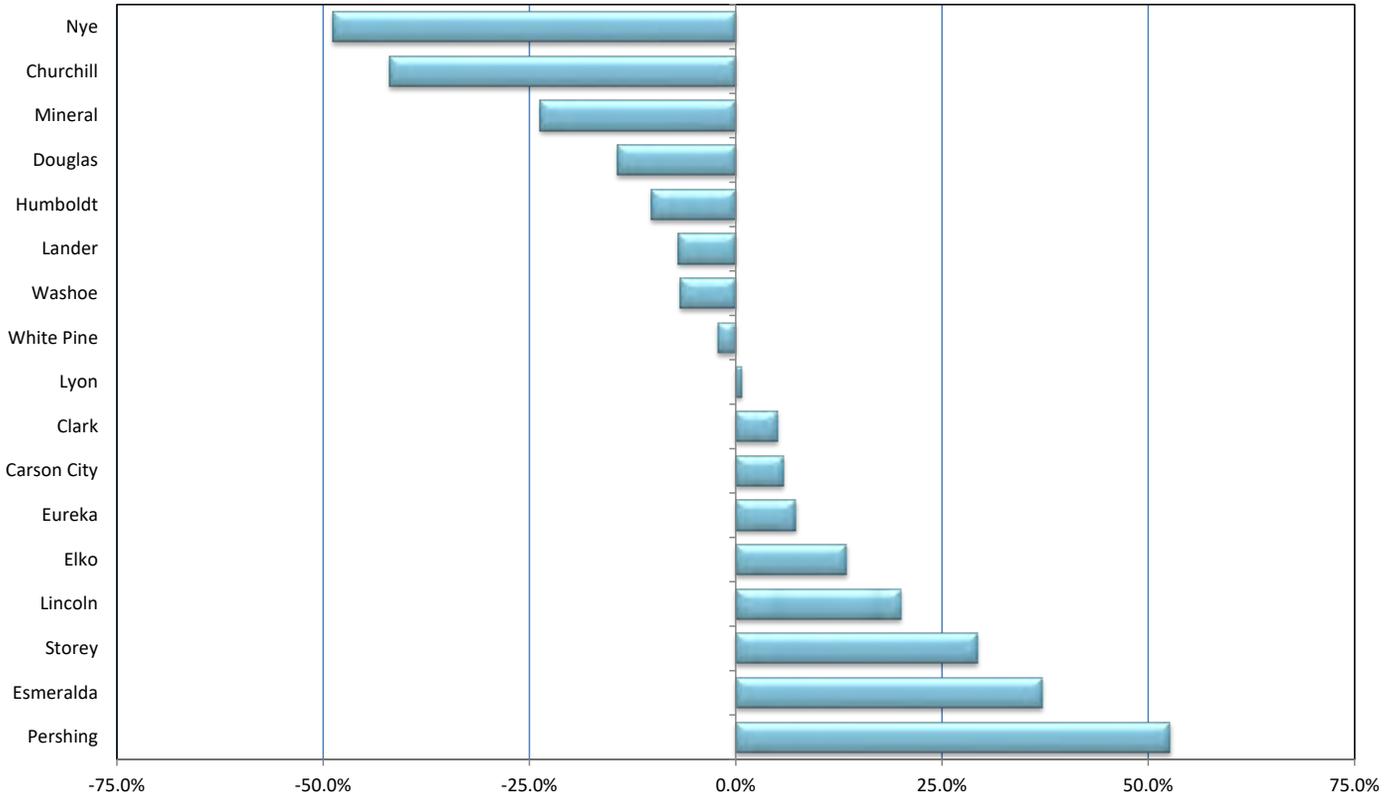
Section 1

REPORT SUMMARY

Percentage of Change in Ending Fund Balance Nevada Counties

FY 2021 to 2023

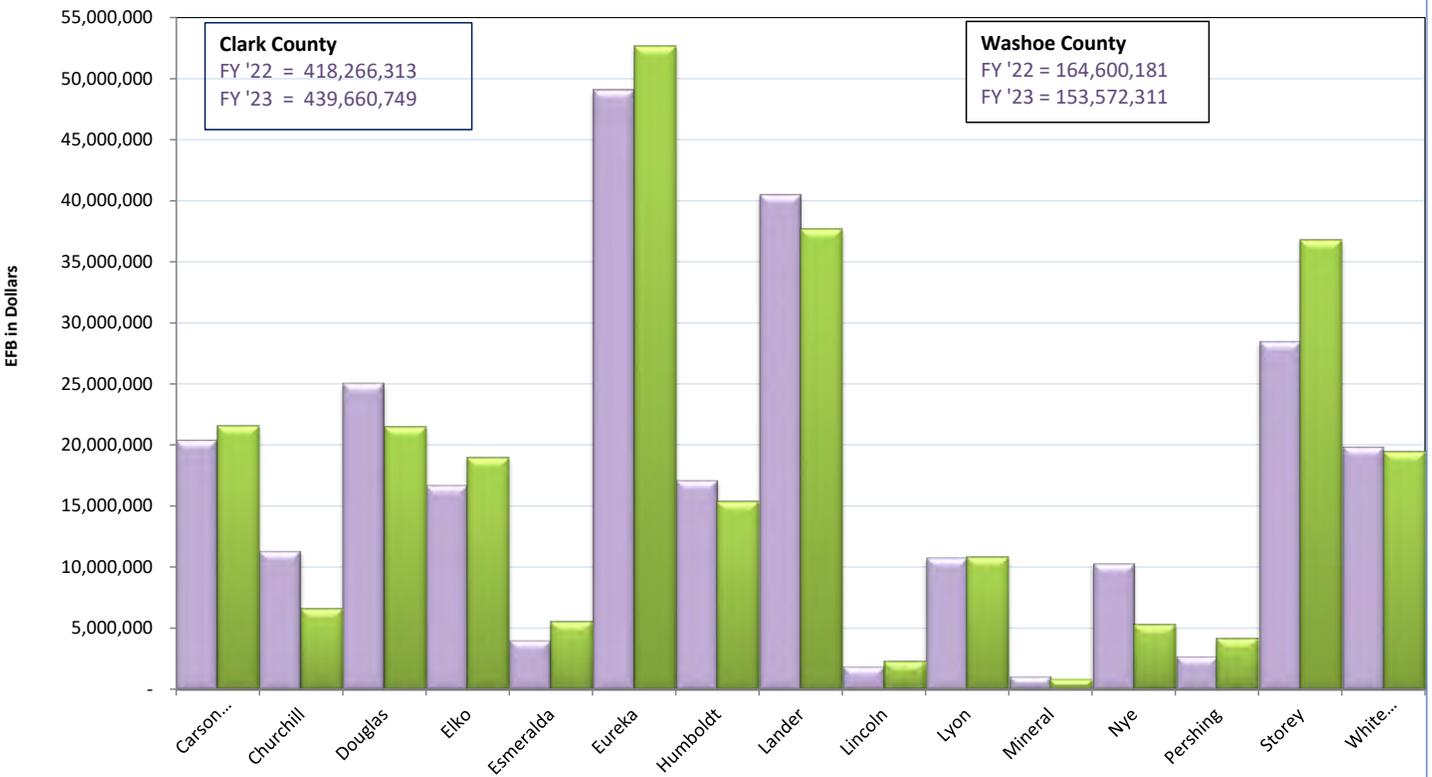
■ FY'22 - FY'23



Ending Fund Balance in Dollars Nevada Counties

■ FY'22

■ FY'23

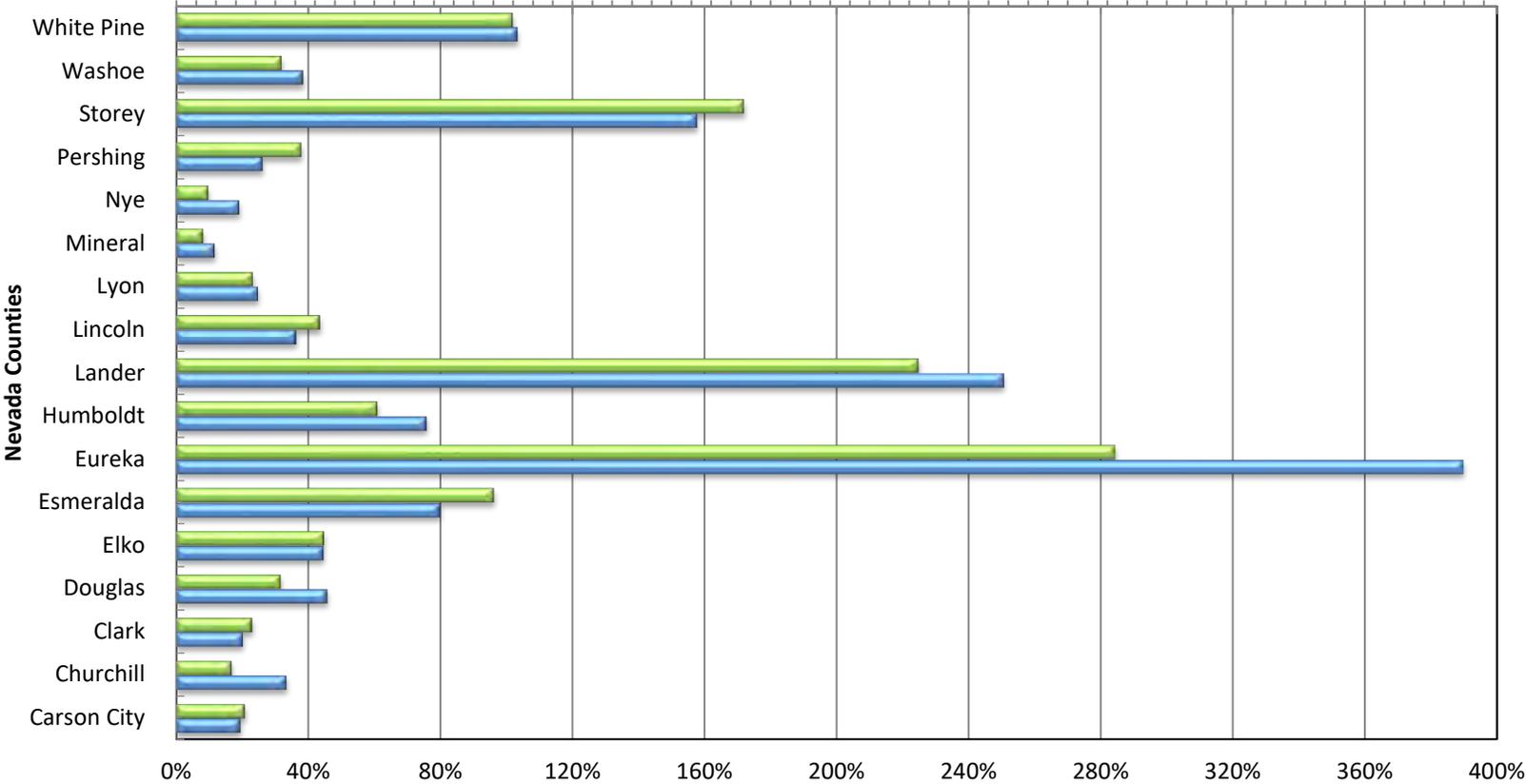


Nevada Local Governments: Counties

Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)
at June 30, 2023

FY'22

FY'23

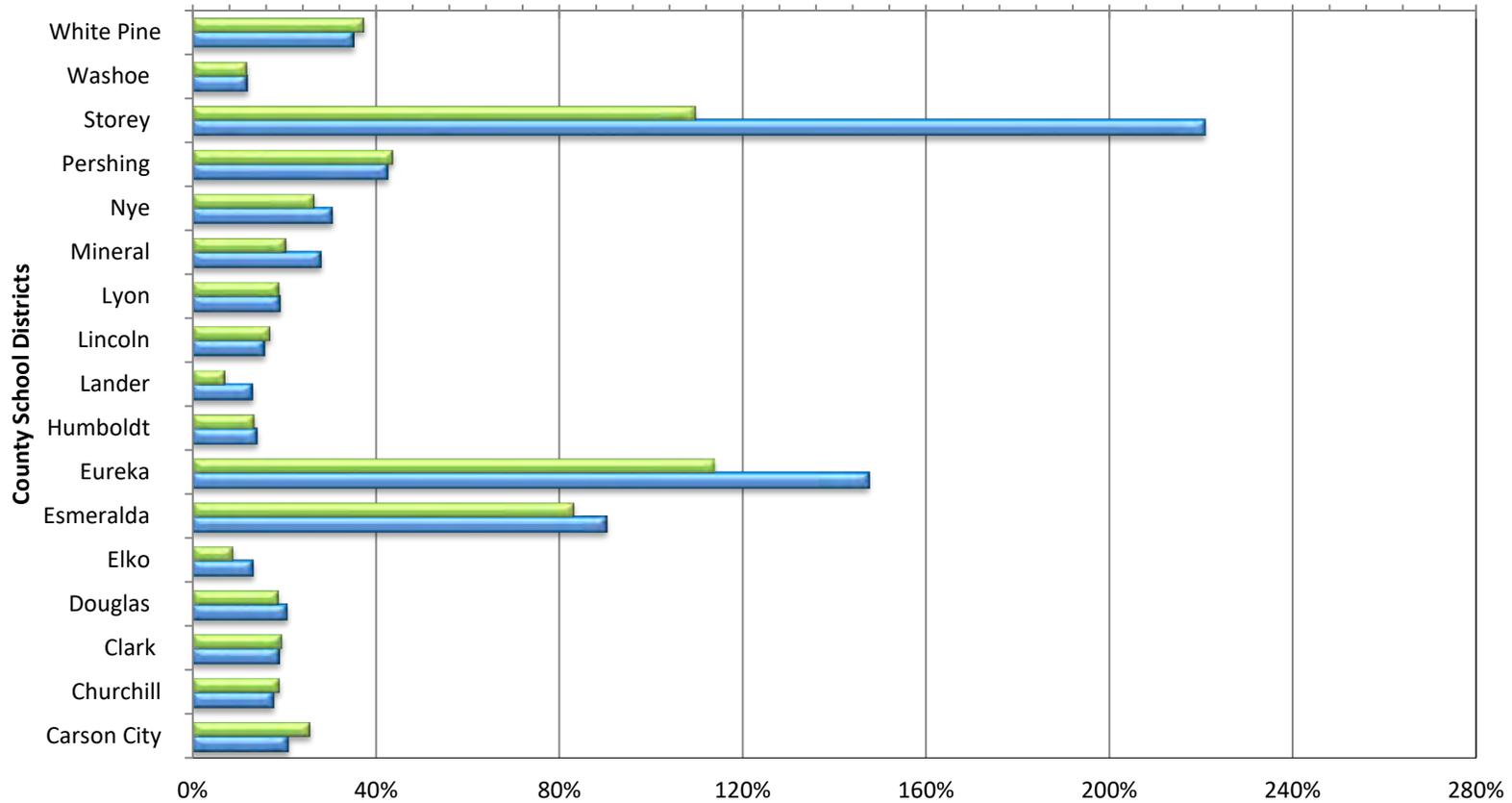


Nevada Local Governments: Schools

Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)
at June 30, 2023

FY'22

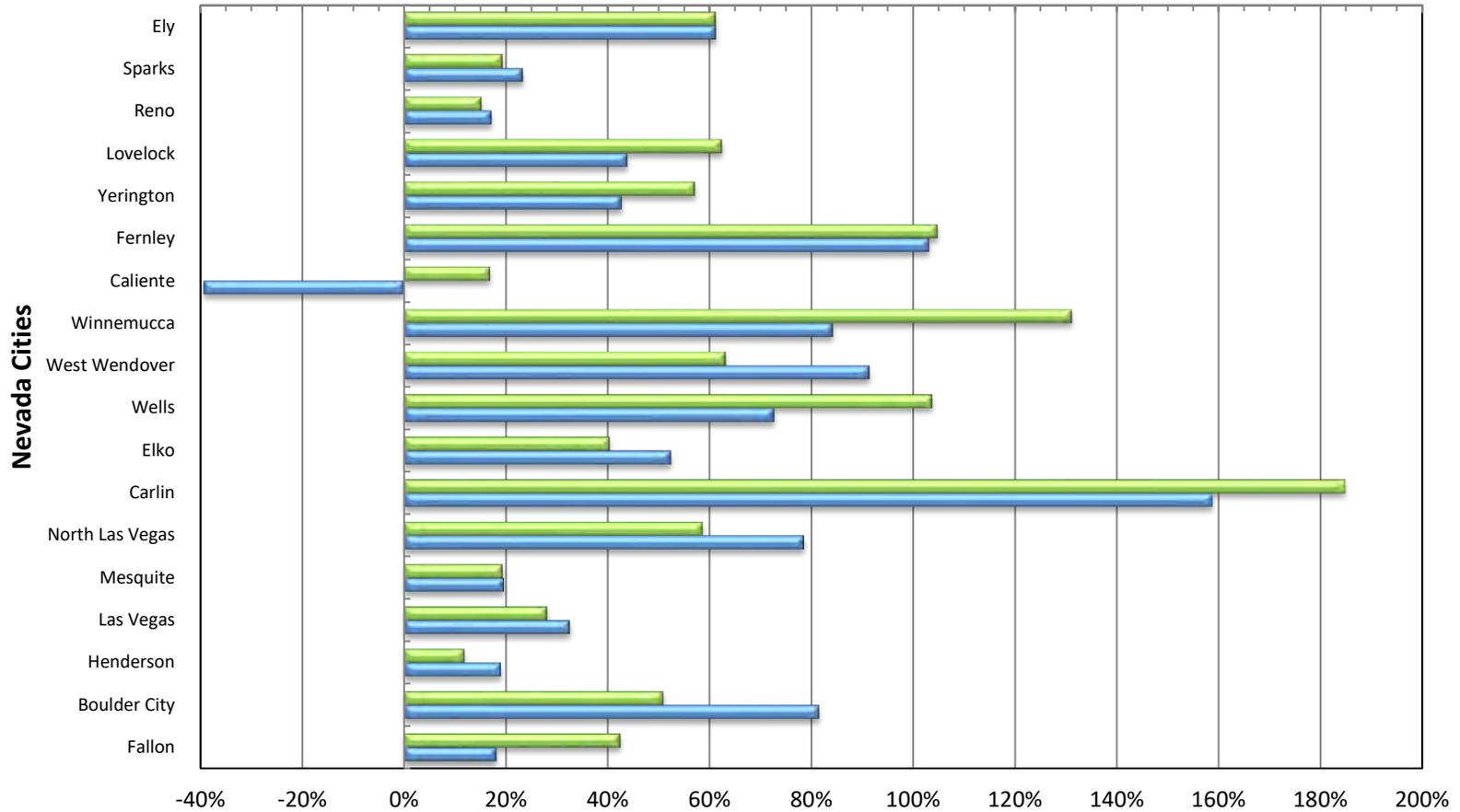
Fy'23



Nevada Local Governments: **Cities**

Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)
at June 30, 2023

FY'22
FY'23

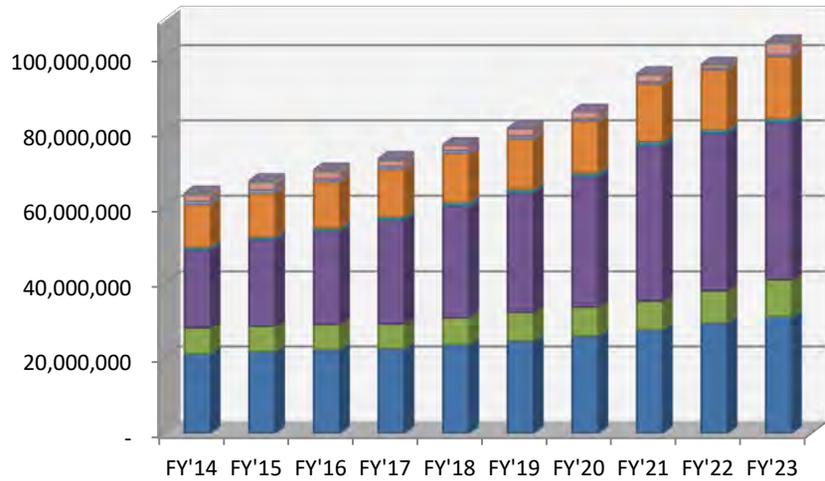


2014-2023 AUDIT SUMMARIES

Section 2

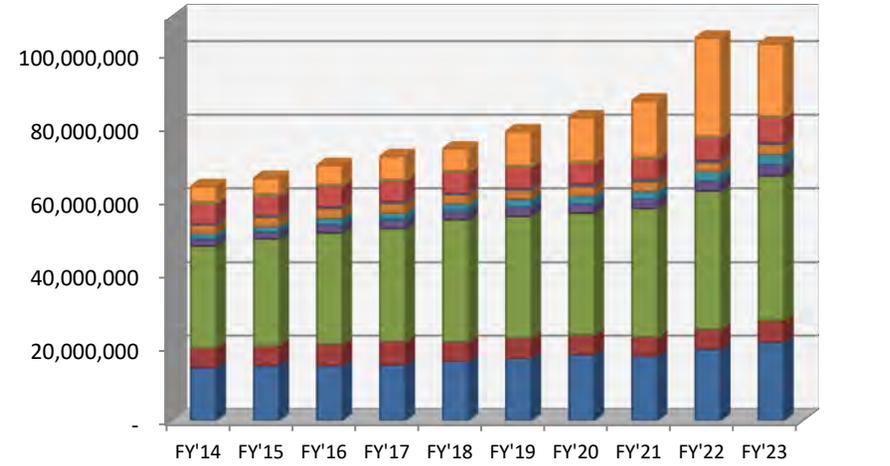
COUNTIES

**Carson City
Total Revenues**



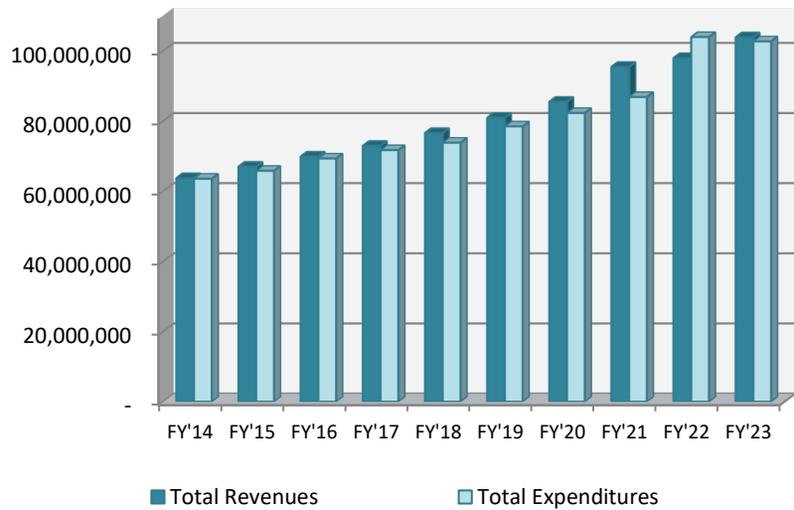
- Property Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Carson City
Total Expenditures**



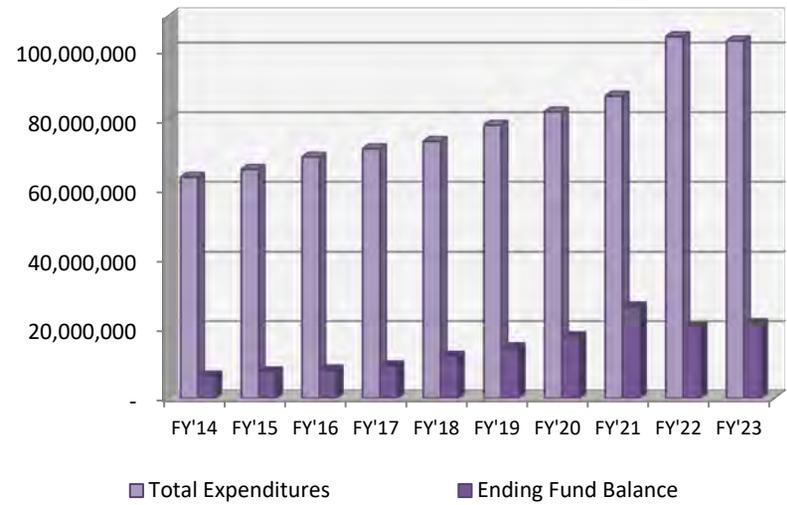
- General Government
- Judicial
- Public Safety
- Public Works
- Sanitation
- Health
- Welfare
- Culture and Recreation
- Community Support
- Operating Transfers Out

**Carson City
Total Revenues and Expenditures**



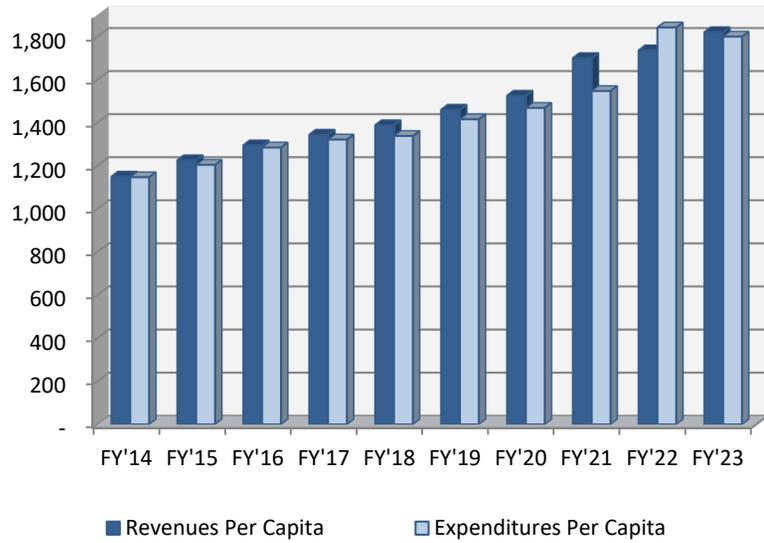
- Total Revenues
- Total Expenditures

**Carson City
Total Expenditures vs Fund Balance**

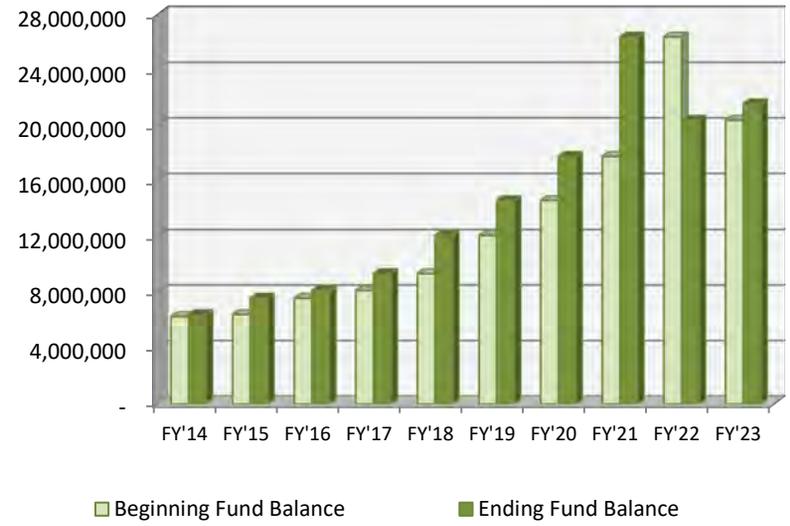


- Total Expenditures
- Ending Fund Balance

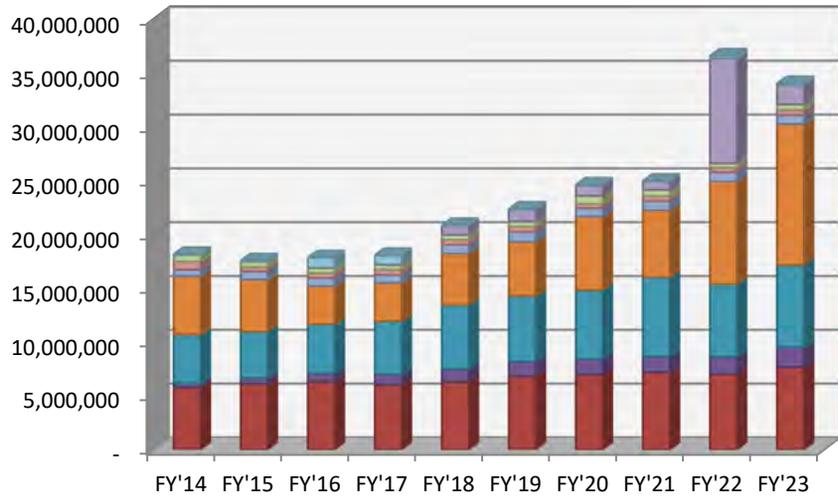
**Carson City
Total Revenues and Expenditures Per Capita**



**Carson City
Beginning and Ending Fund Balance**

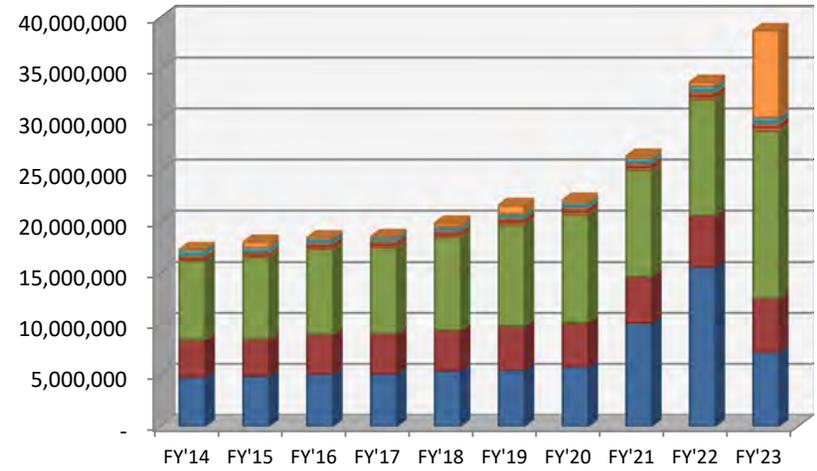


**Churchill County
Total Revenues**



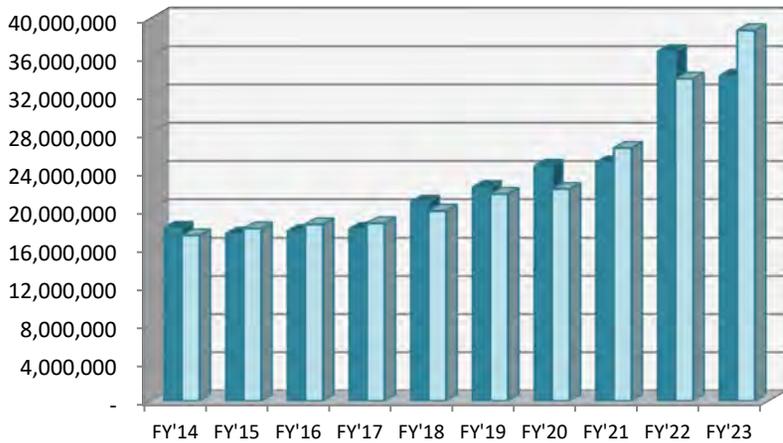
- Property Taxes
- CTX
- Fines & Forfeits
- Other Financing Sources
- NPM & Other Taxes
- Other Intergovernmental Revenue
- Miscellaneous Revenues
- Licenses & Permits
- Charges For Services
- Transfers In

**Churchill County
Total Expenditures**



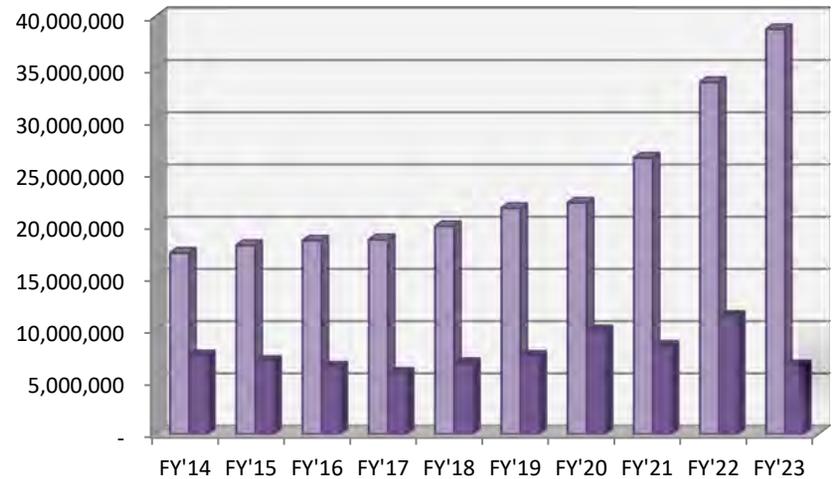
- General Government
- Sanitation
- Community Support
- Judicial
- Health
- Intergovernmental Expenditures
- Public Safety
- Culture and Recreation
- Operating Transfers Out

**Churchill County
Total Revenues and Expenditures**



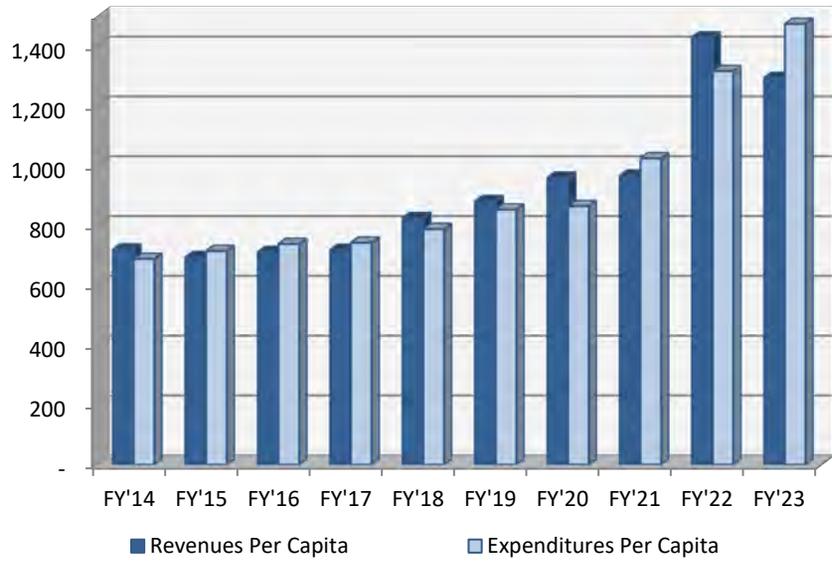
- Total Revenues
- Total Expenditures

**Churchill County
Total Expenditures vs Fund Balance**

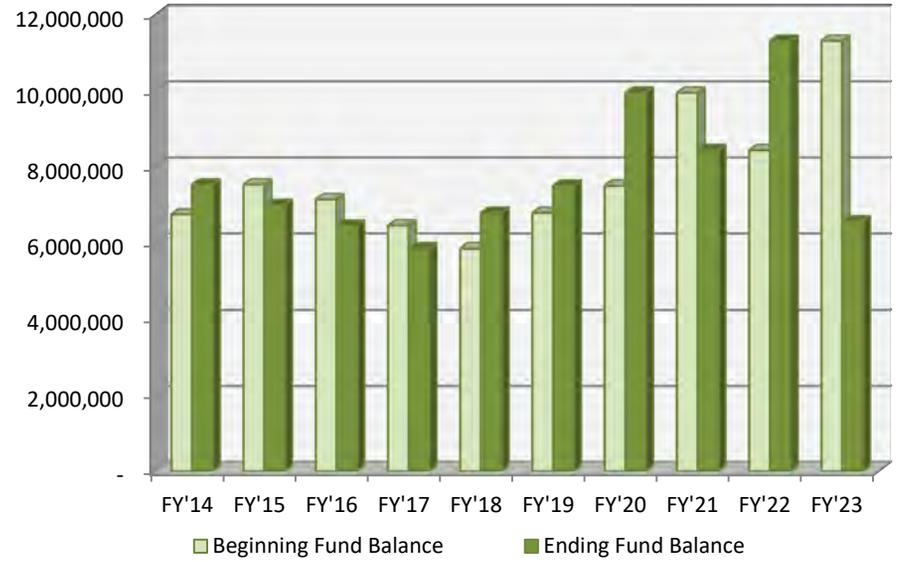


- Total Expenditures
- Ending Fund Balance

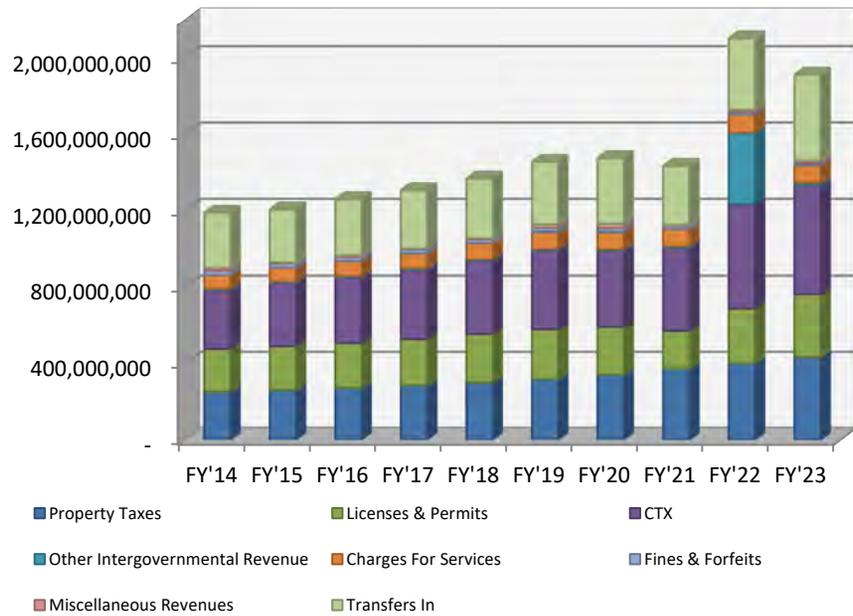
**Churchill County
Total Revenues and Expenditures Per Capita**



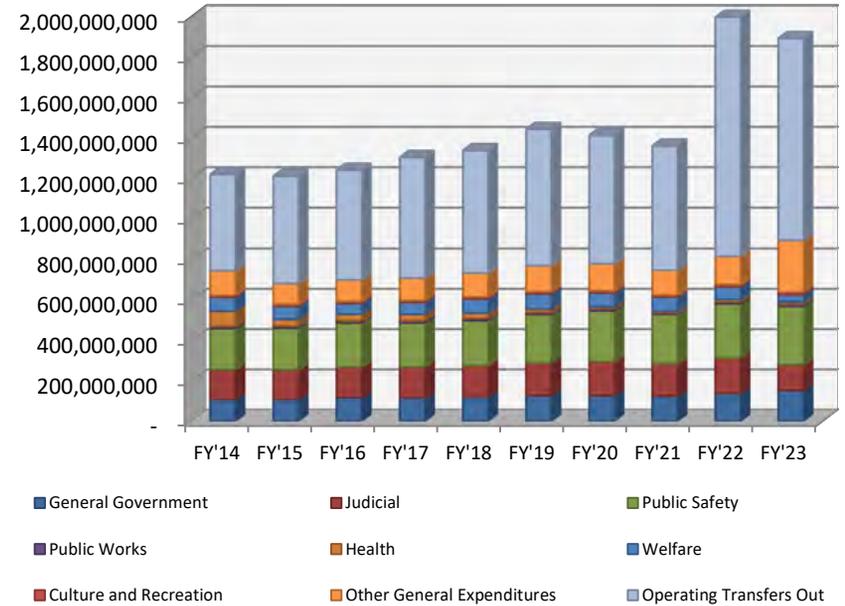
**Churchill County
Beginning and Ending Fund Balance**



**Clark County
Total Revenues**



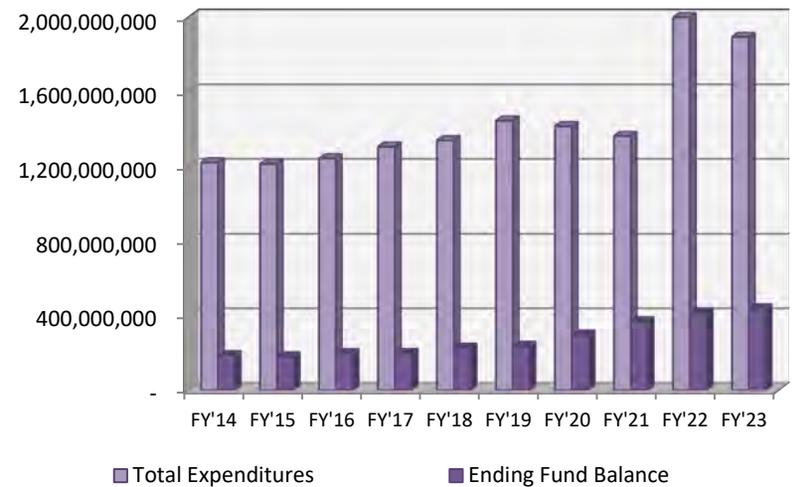
**Clark County
Total Expenditures**



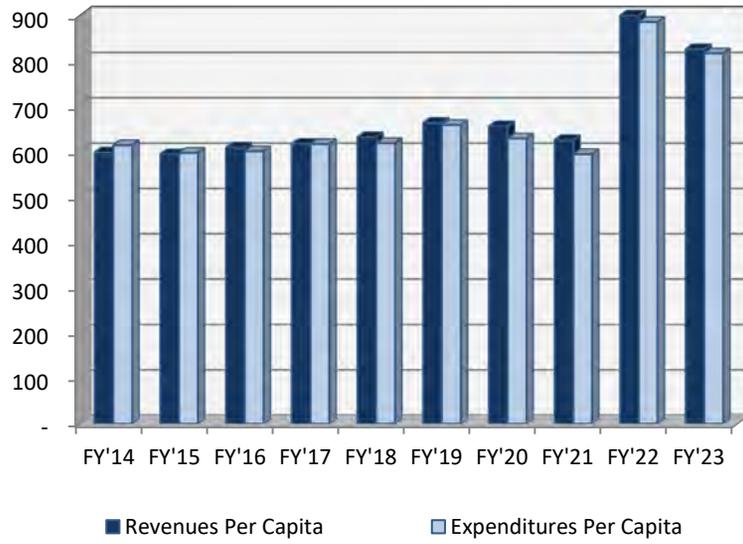
**Clark County
Total Revenues and Expenditures**



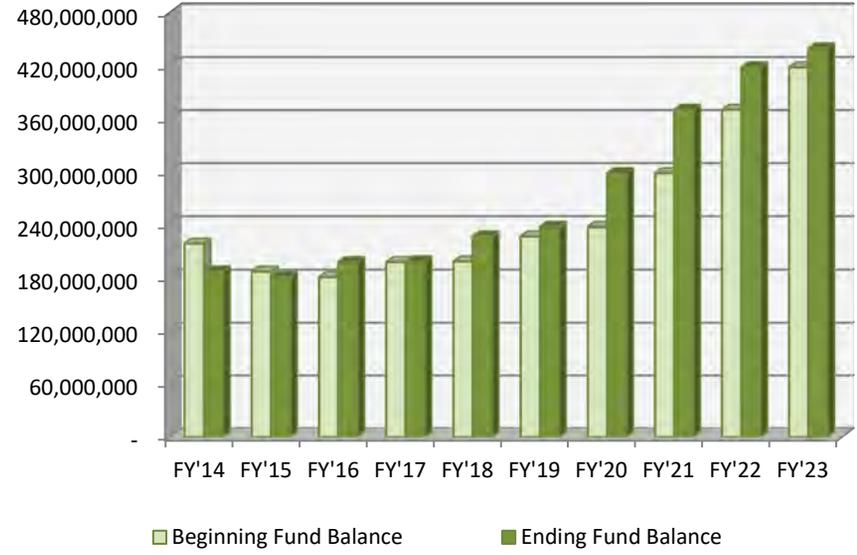
**Clark County
Total Expenditures vs Fund Balance**



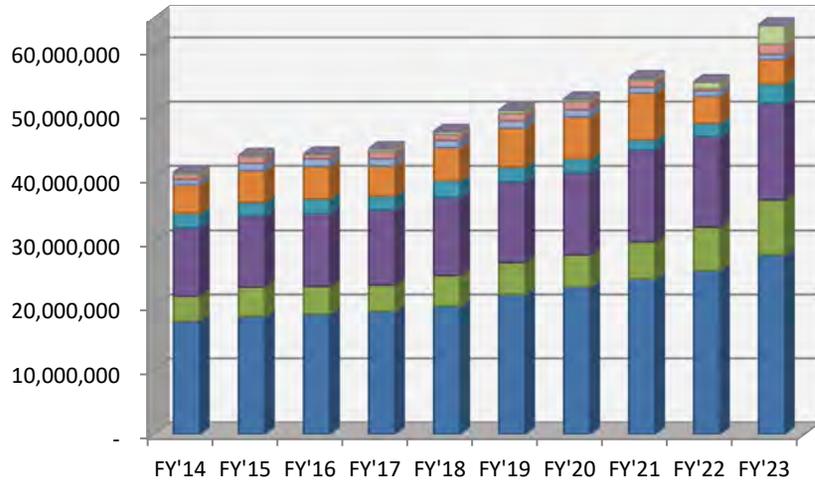
**Clark County
Total Revenues and Expenditures Per Capita**



**Clark County
Beginning and Ending Fund Balance**

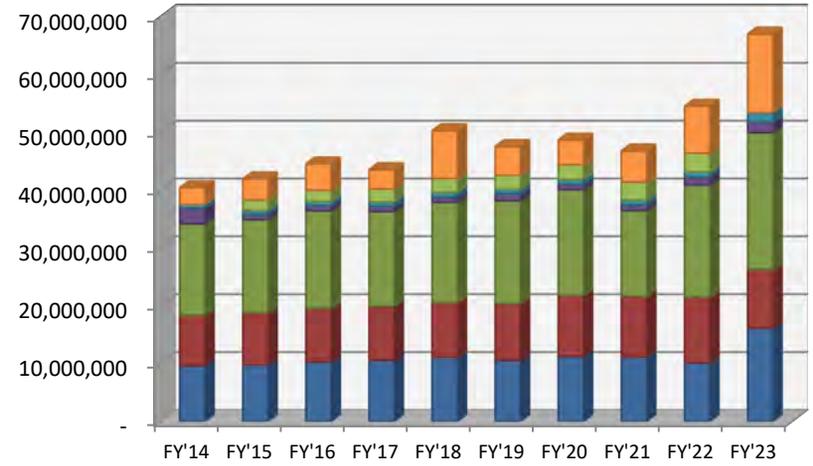


**Douglas County
Total Revenues**



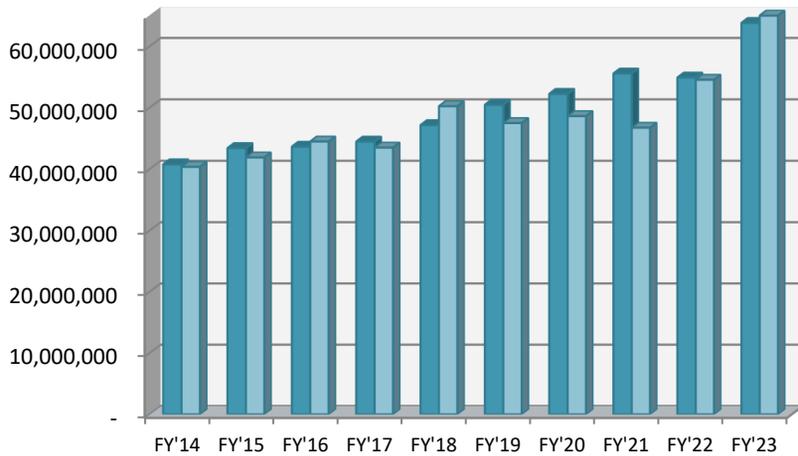
- Property Taxes
- NPM & Other Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Douglas County
Total Expenditures**



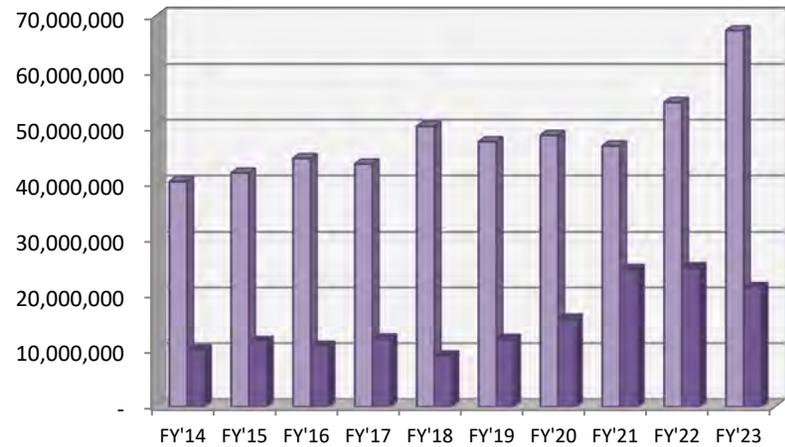
- General Government
- Judicial
- Public Safety
- Public Works
- Sanitation
- Community Support
- Operating Transfers Out

**Douglas County
Total Revenues and Expenditures**



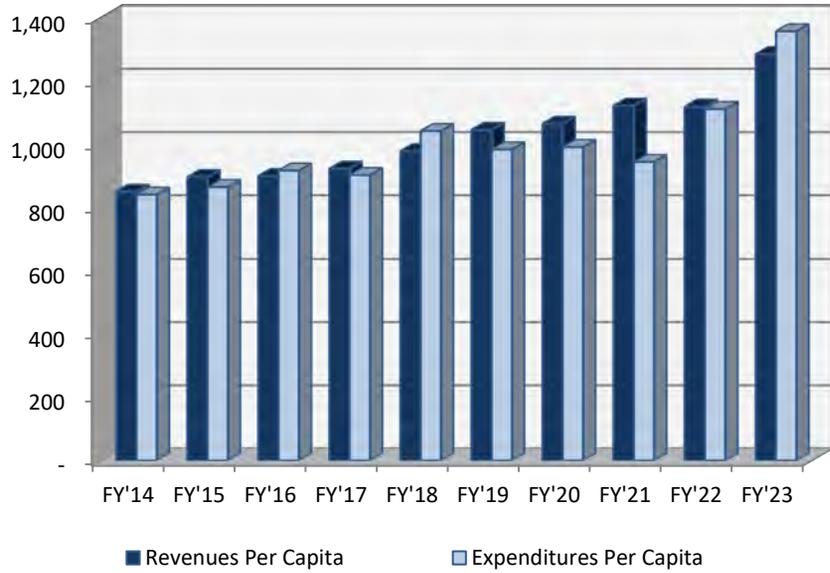
- Total Revenues
- Total Expenditures

**Douglas County
Total Expenditures vs Fund Balance**

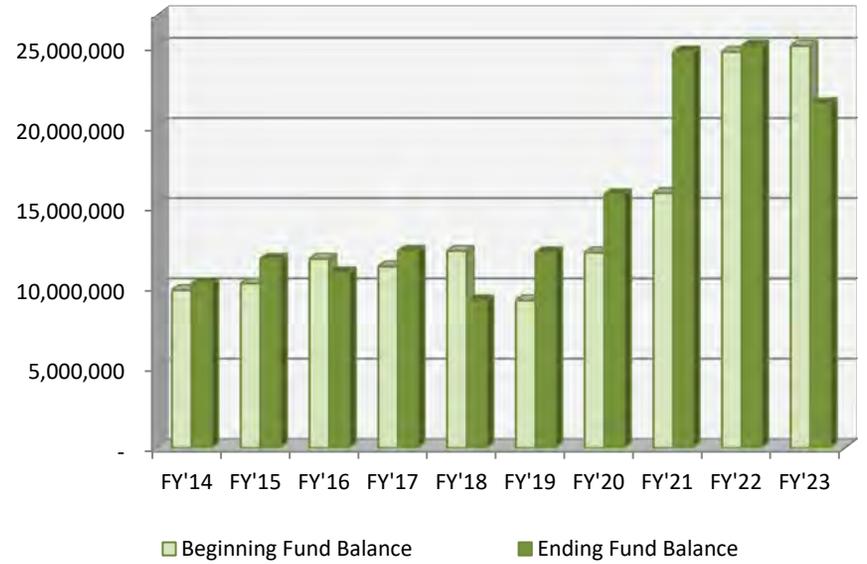


- Total Expenditures
- Ending Fund Balance

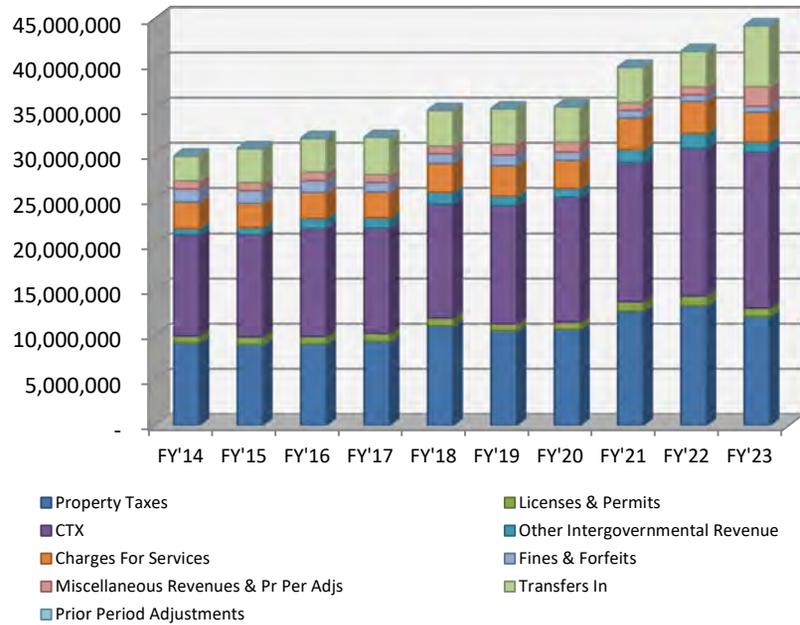
**Douglas County
Total Revenues and Expenditures Per Capita**



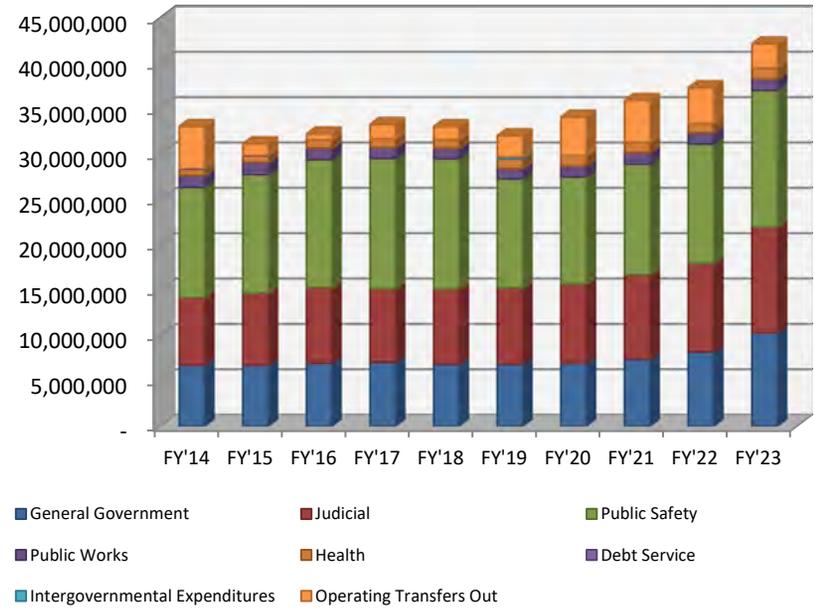
**Douglas County
Beginning and Ending Fund Balance**



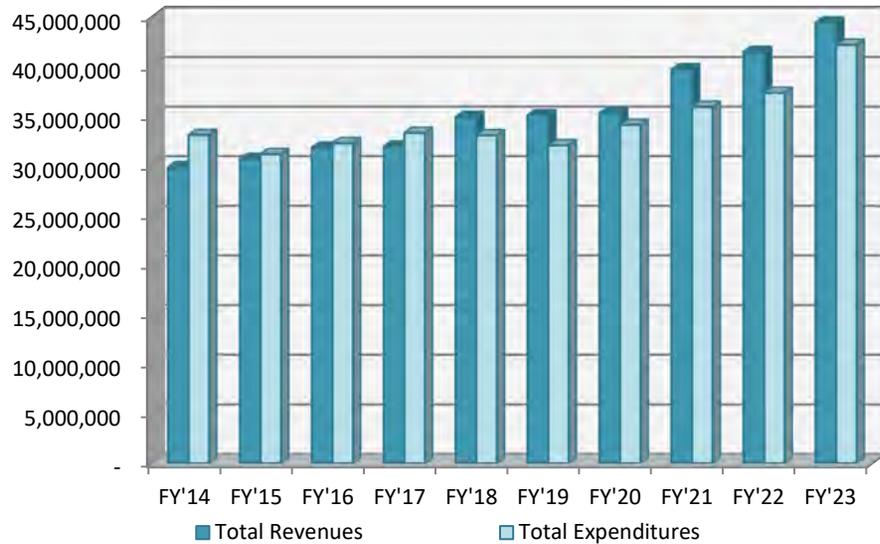
**Elko County
Total Revenues**



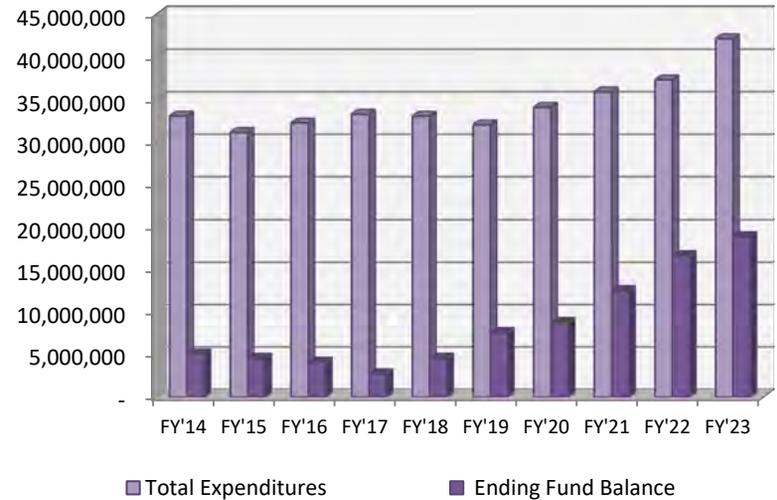
**Elko County
Total Expenditures**



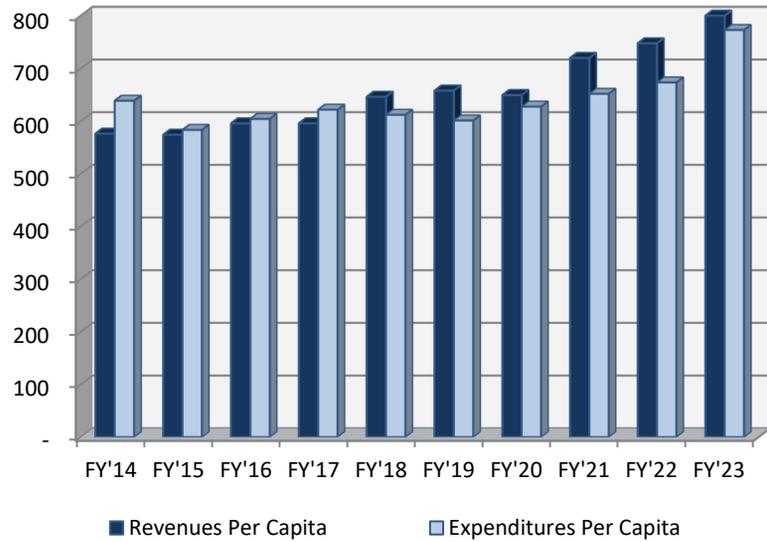
**Elko County
Total Revenues and Expenditures**



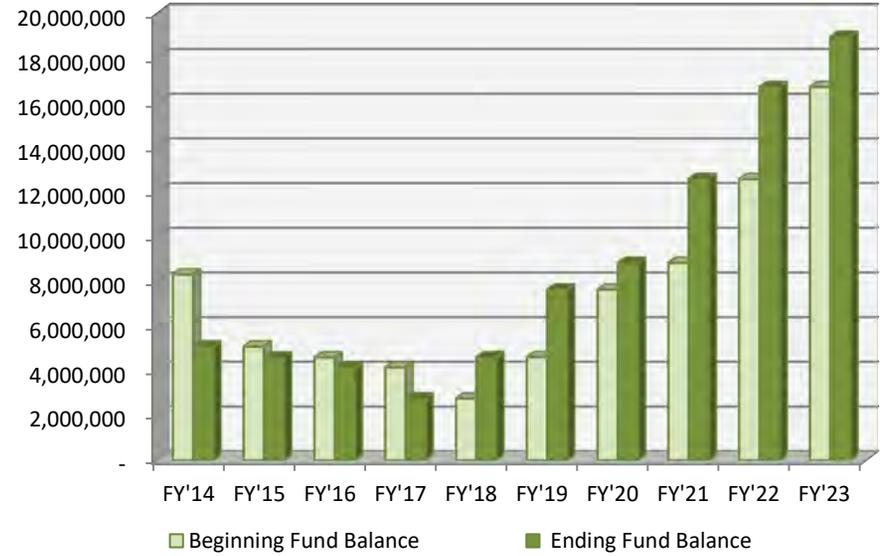
**Elko County
Total Expenditures vs Fund Balance**



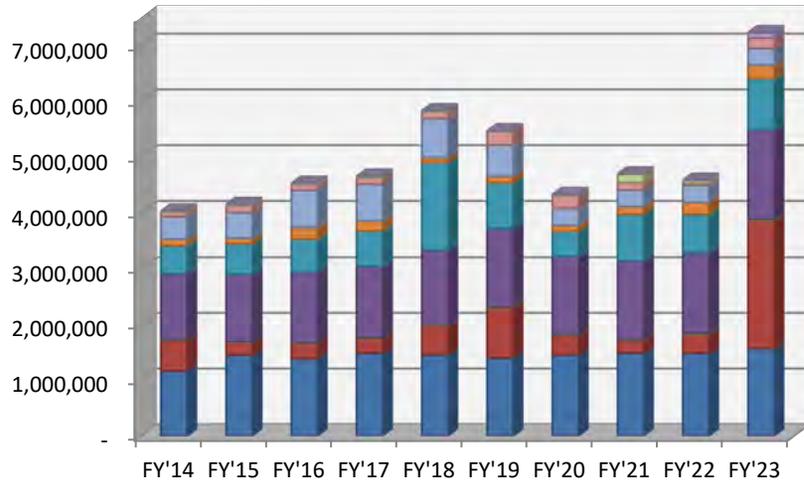
**Elko County
Total Revenues and Expenditures Per Capita**



**Elko County
Beginning and Ending Fund Balance**

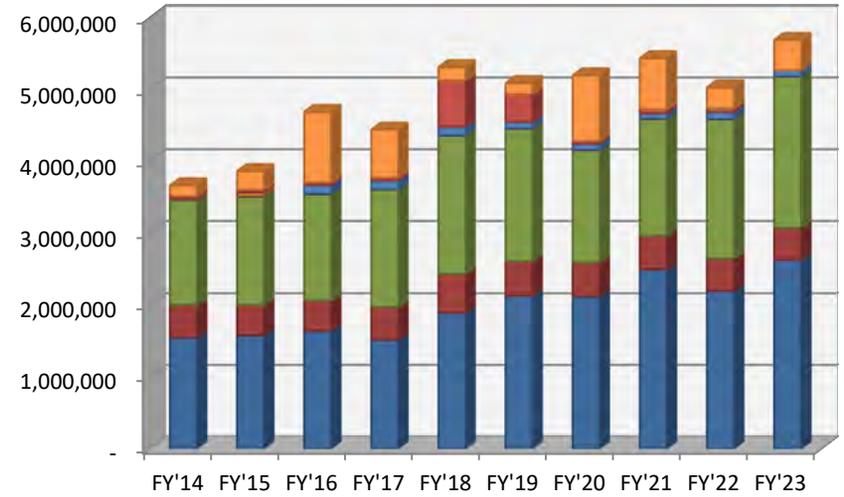


**Esmeralda County
Total Revenues**



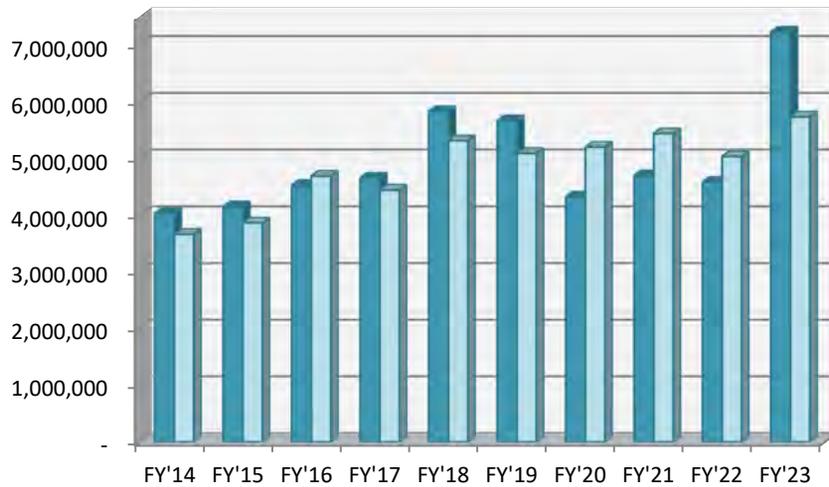
- Property Taxes
- NPM & Other Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Esmeralda County
Total Expenditures**



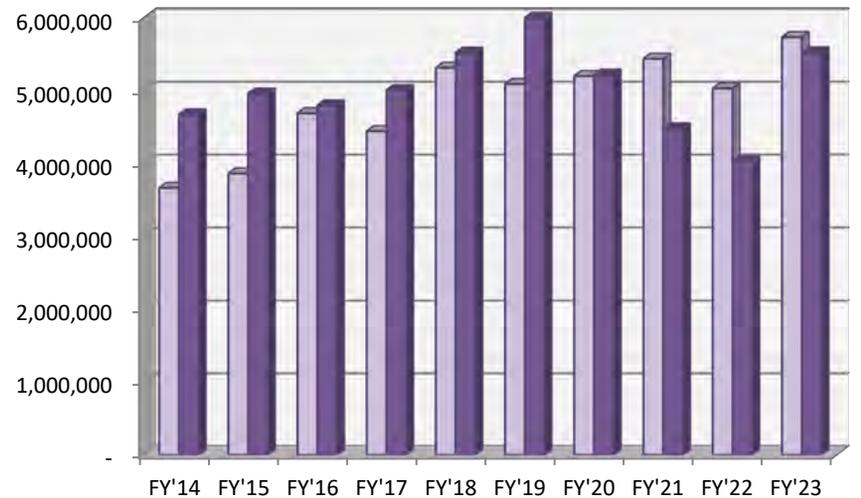
- General Government
- Judicial
- Public Safety
- Public Works
- Health
- Welfare
- Culture and Recreation
- Community Support
- Operating Transfers Out

**Esmeralda County
Total Revenues and Expenditures**



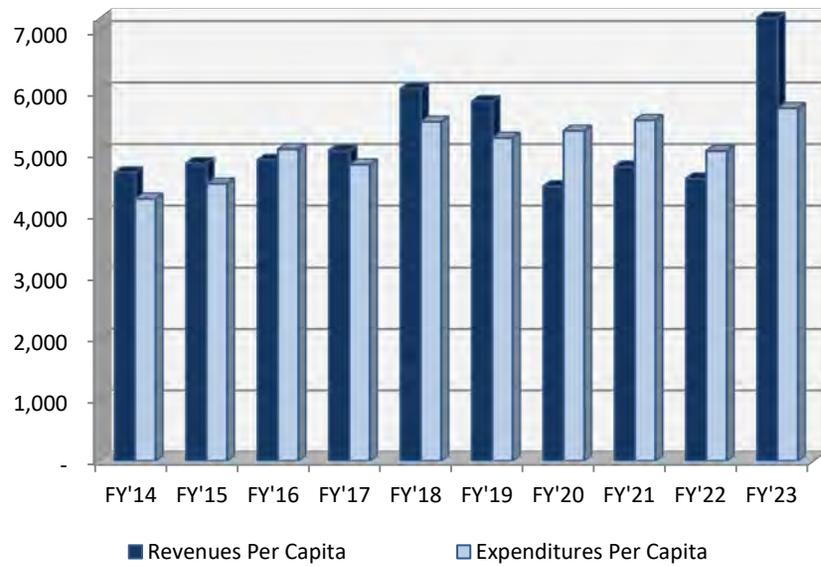
- Total Revenues
- Total Expenditures

**Esmeralda County
Total Expenditures vs Fund Balance**

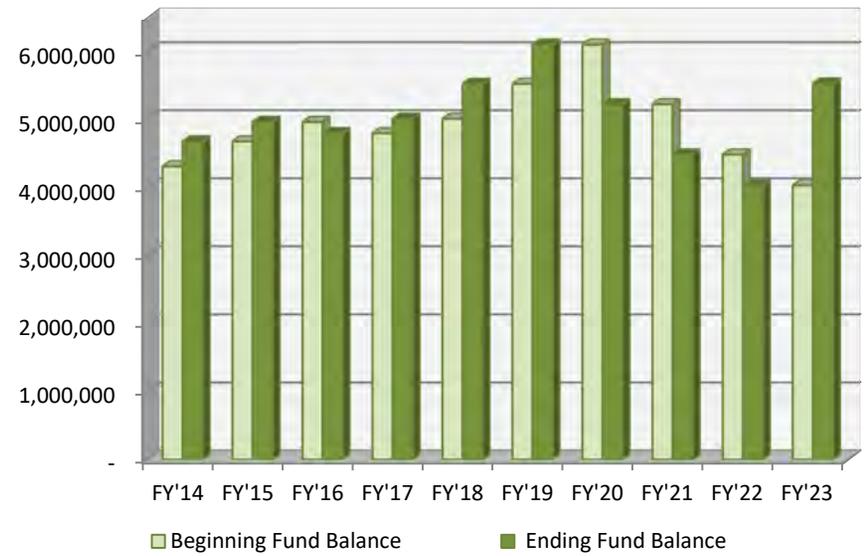


- Total Expenditures
- Ending Fund Balance

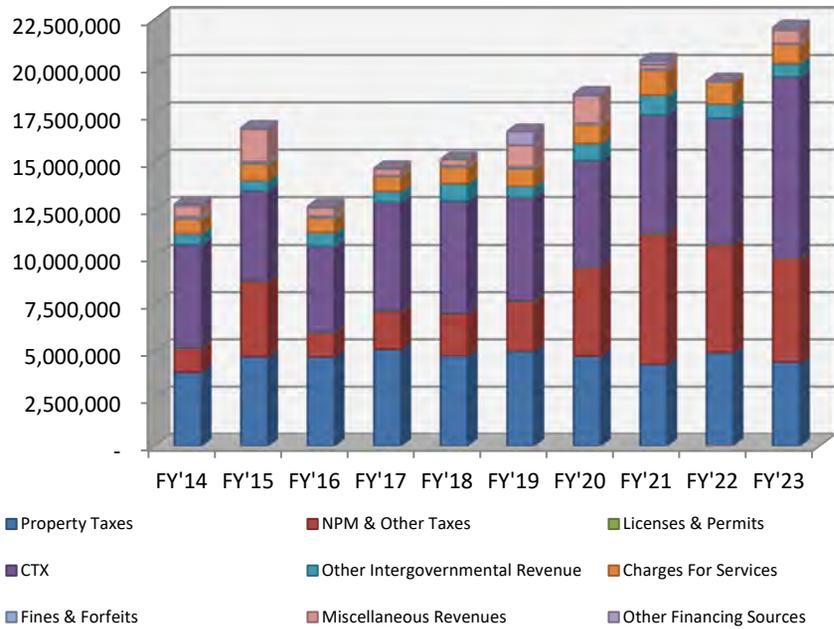
**Esmeralda County
Total Revenues and Expenditures Per Capita**



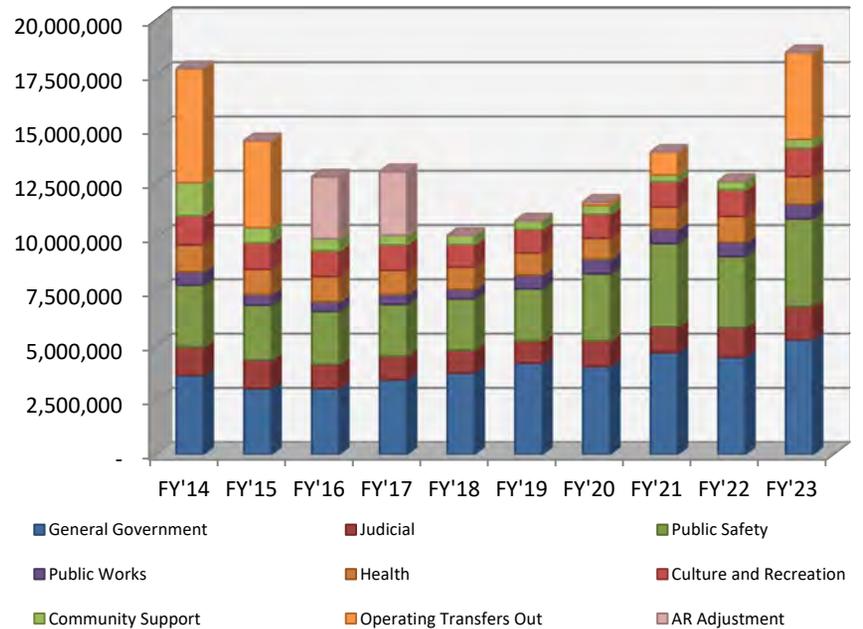
**Esmeralda County
Beginning and Ending Fund Balance**



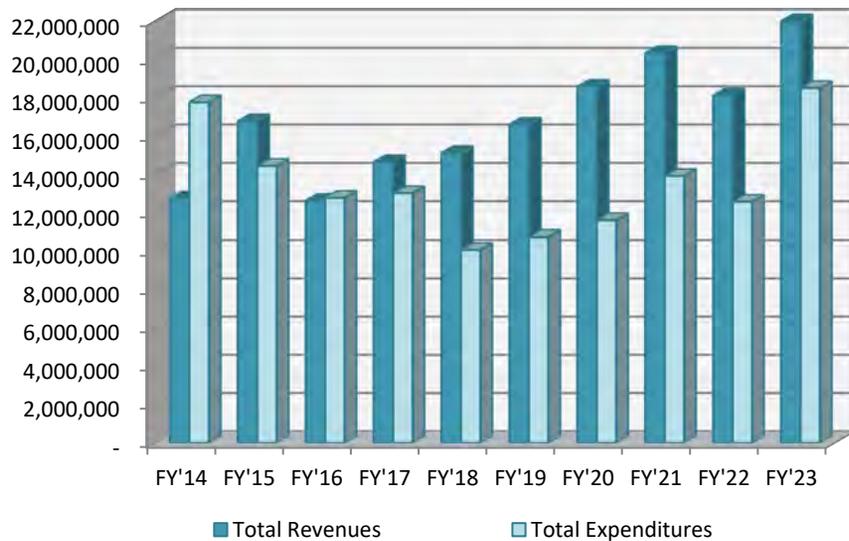
**Eureka County
Total Revenues**



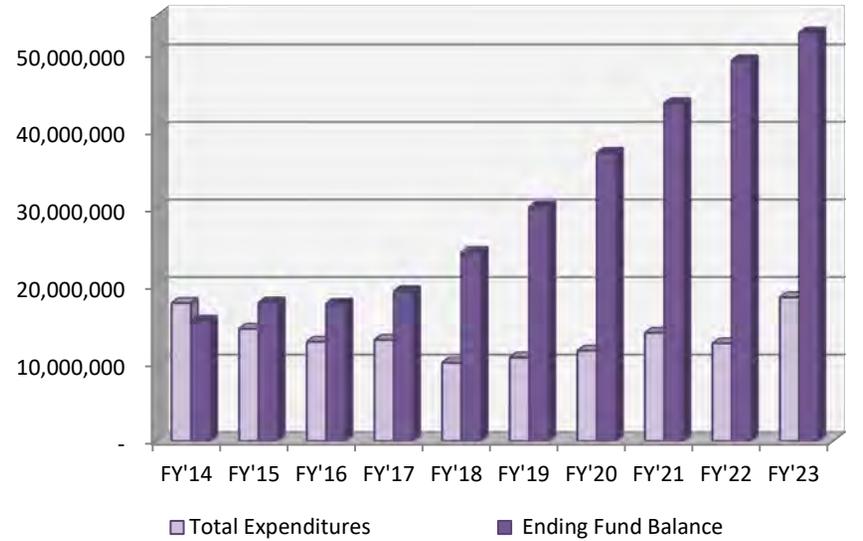
**Eureka County
Total Expenditures**



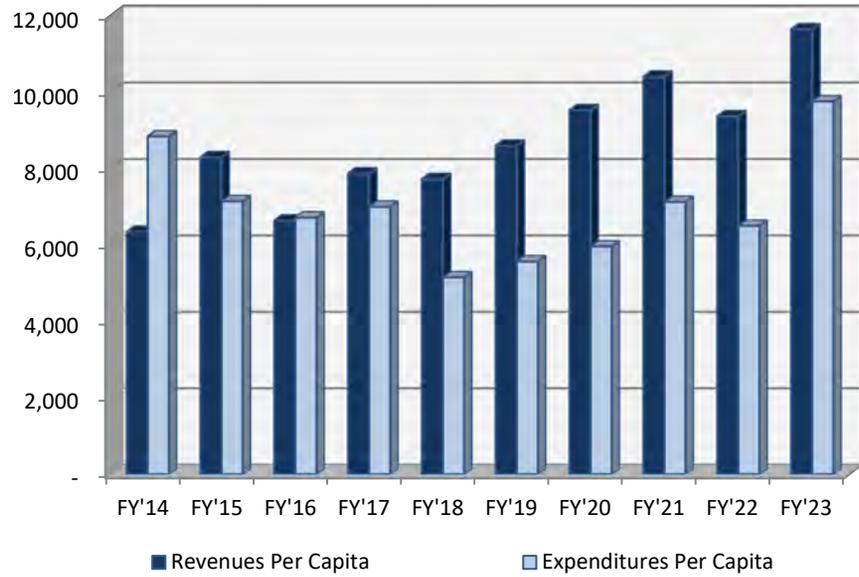
**Eureka County
Total Revenues and Expenditures**



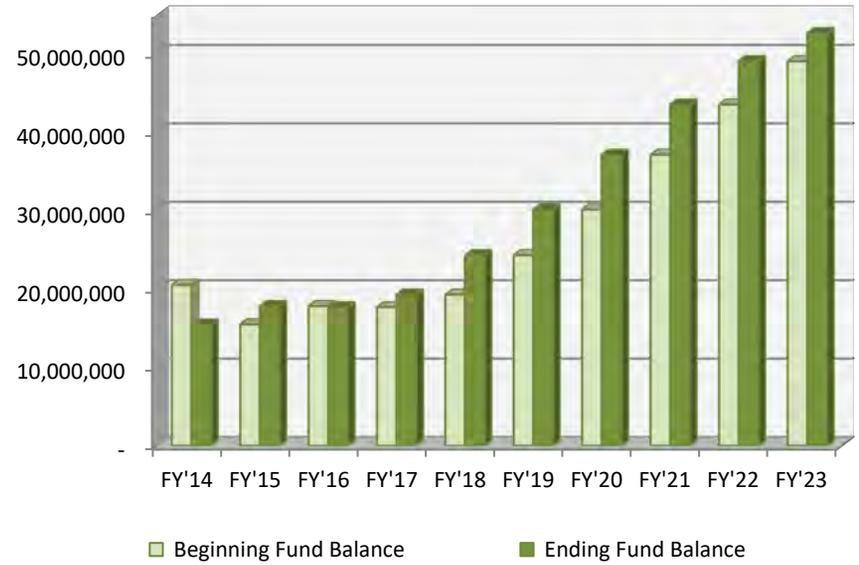
**Eureka County
Total Expenditures vs Fund Balance**



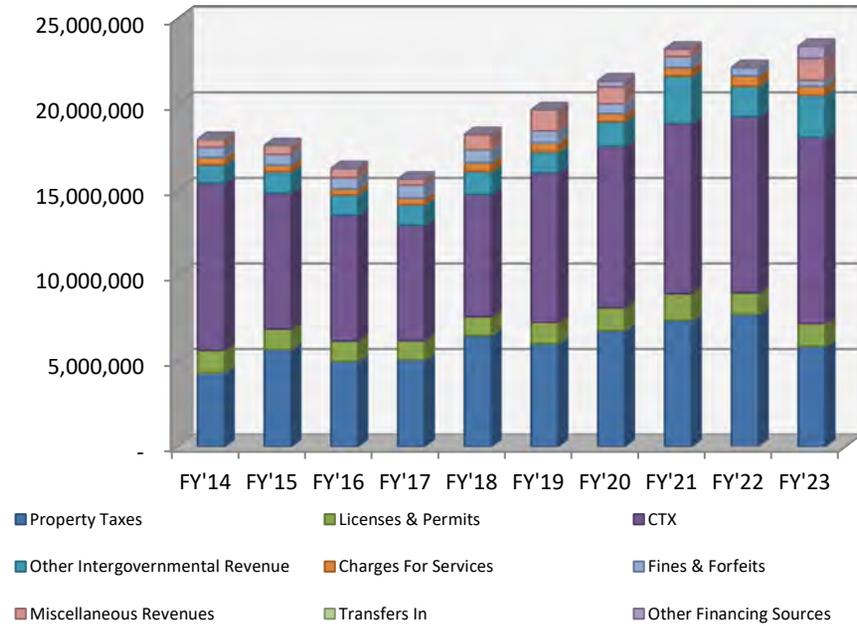
**Eureka County
Total Revenues and Expenditures Per Capita**



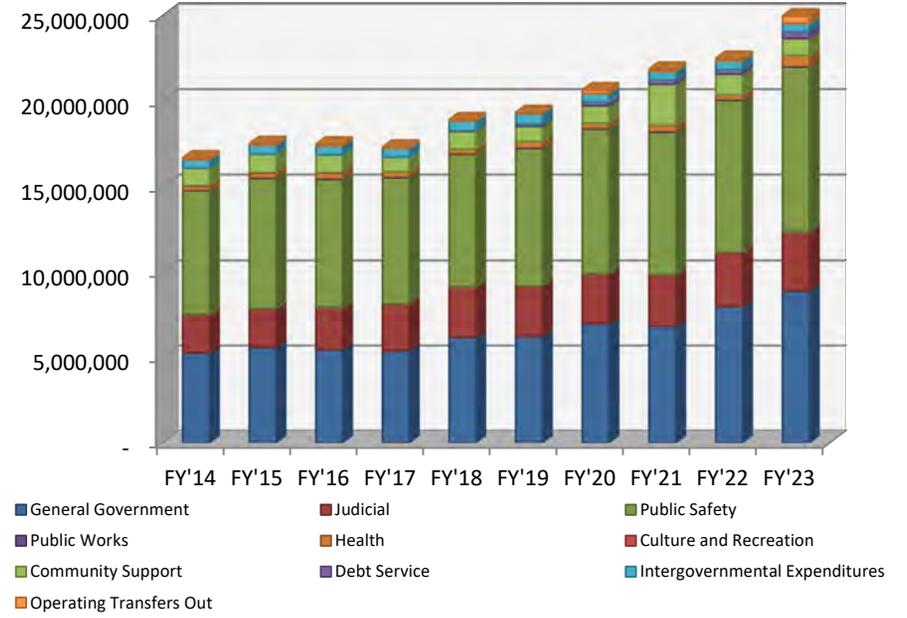
**Eureka County
Beginning and Ending Fund Balance**



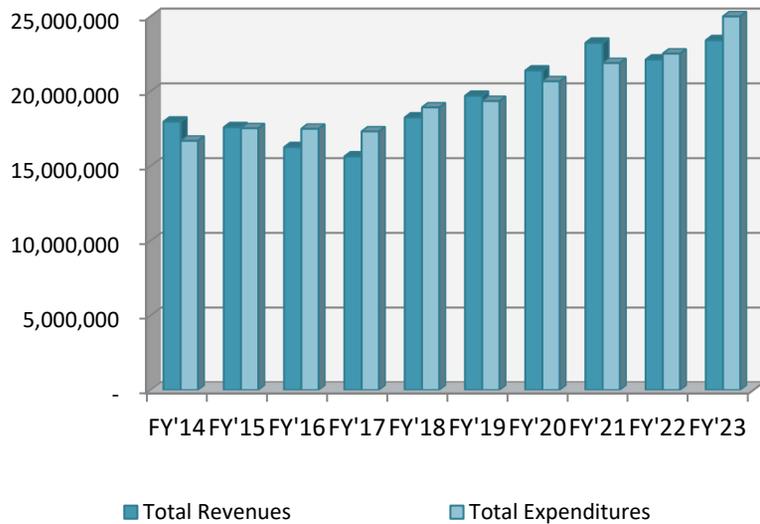
**Humboldt County
Total Revenues**



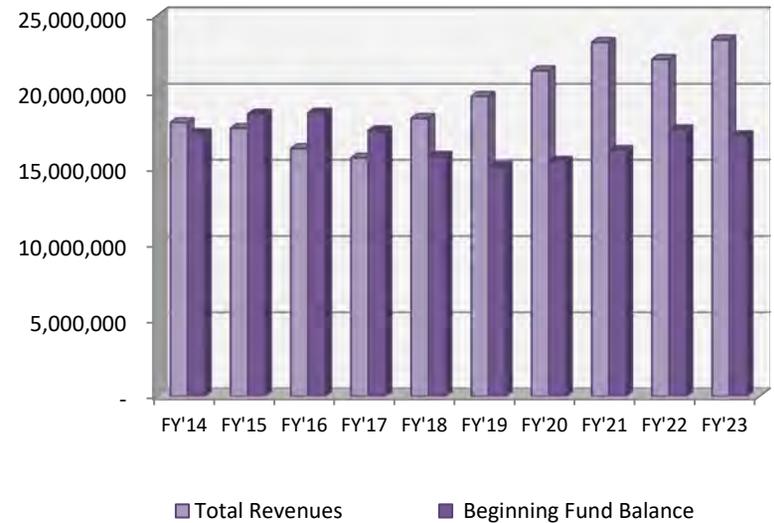
**Humboldt County
Total Expenditures**



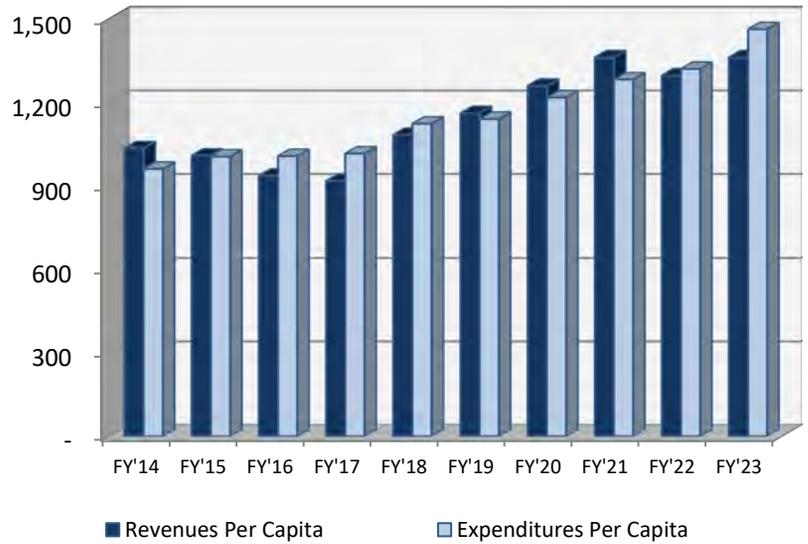
**Humboldt County
Total Revenues and Expenditures**



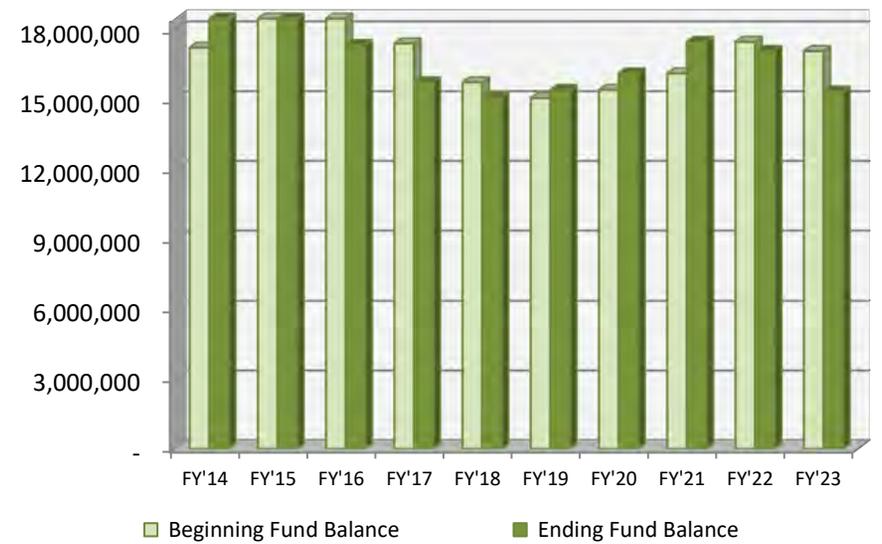
**Humboldt County
Total Expenditures vs Fund Balance**



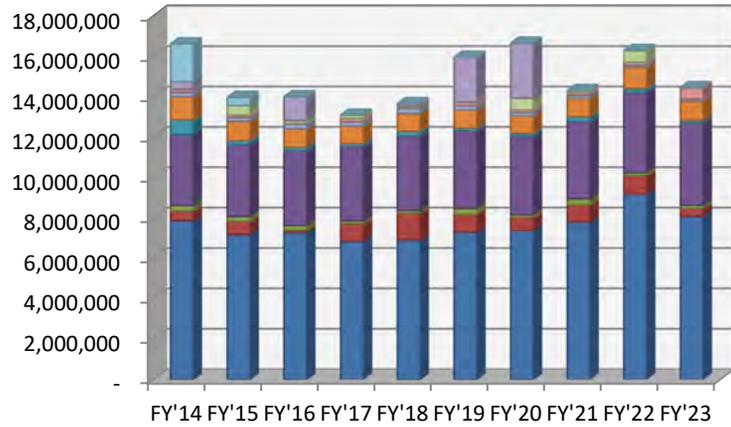
**Humboldt County
Total Revenues and Expenditures Per Capita**



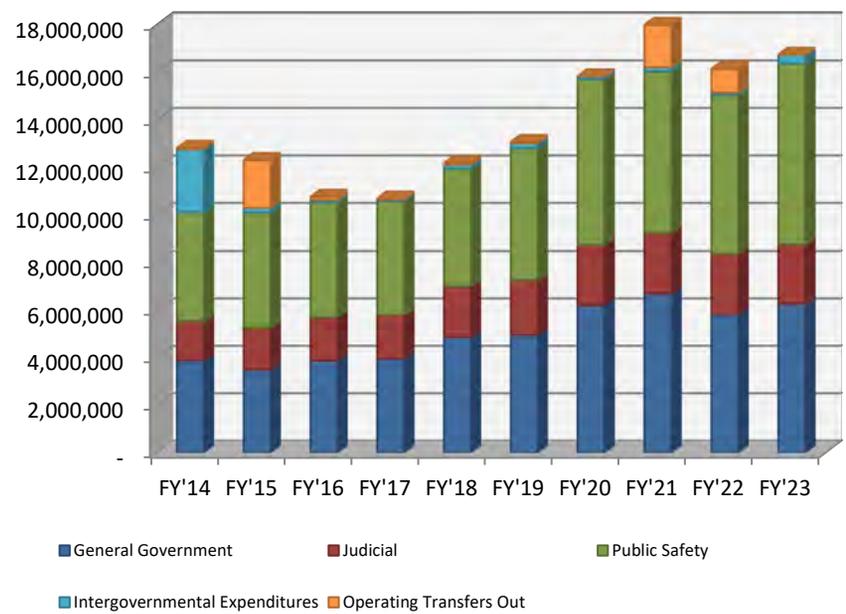
**Humboldt County
Beginning and Ending Fund Balance**



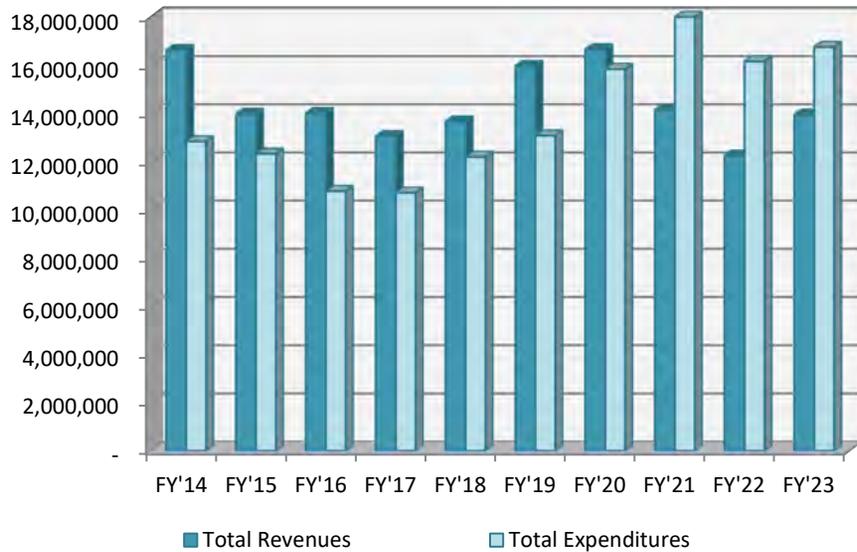
**Lander County
Total Revenues**



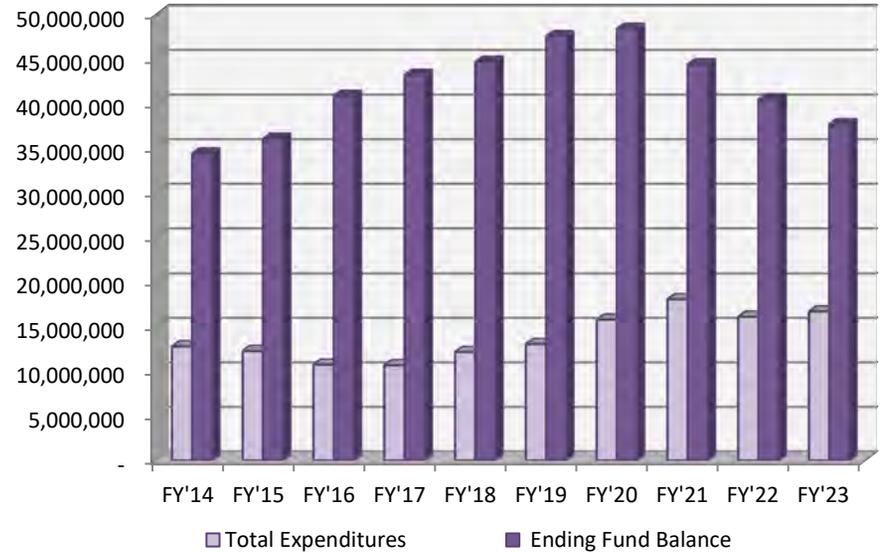
**Lander County
Total Expenditures**



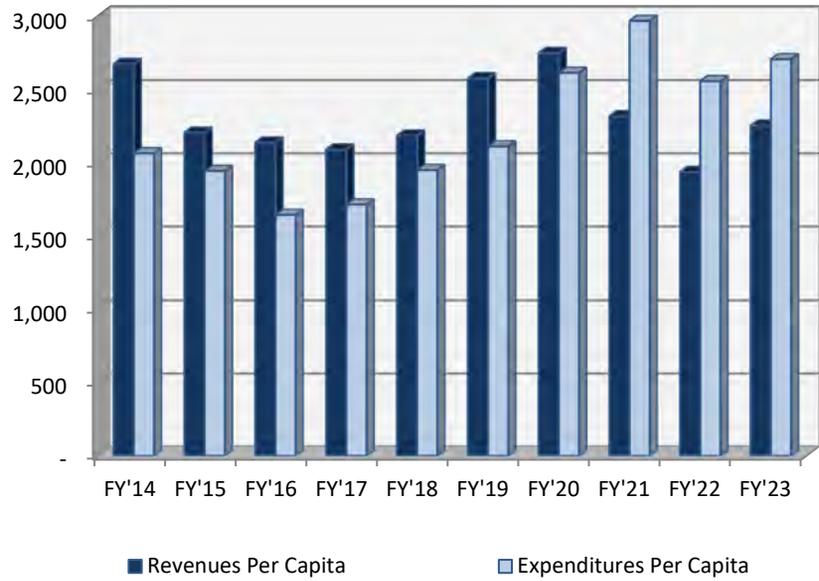
**Lander County
Total Revenues and Expenditures**



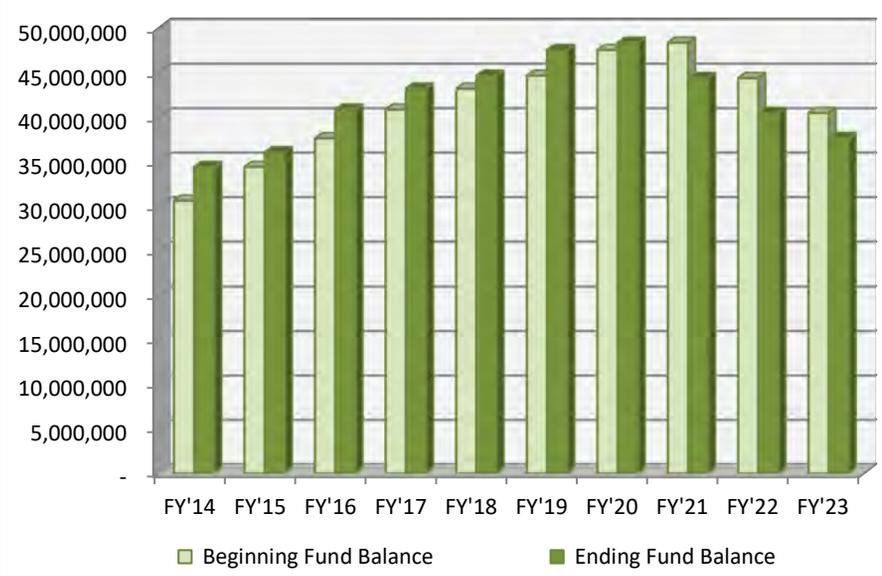
**Lander County
Total Expenditures vs Fund Balance**



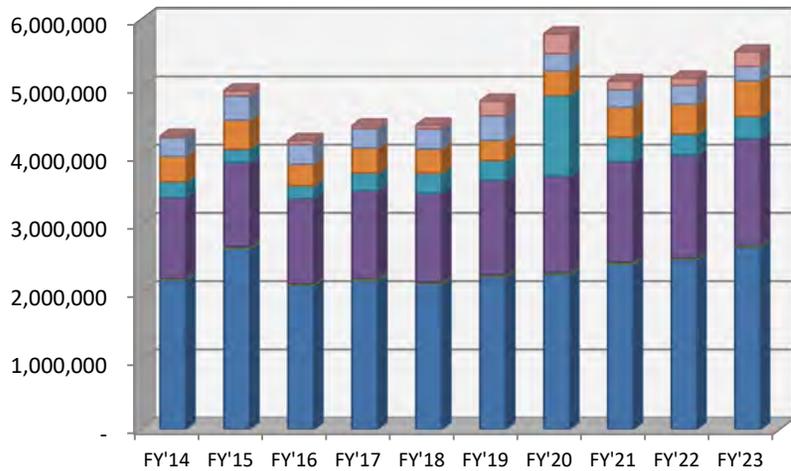
**Lander County
Total Revenues and Expenditures Per Capita**



**Lander County
Beginning and Ending Fund Balance**

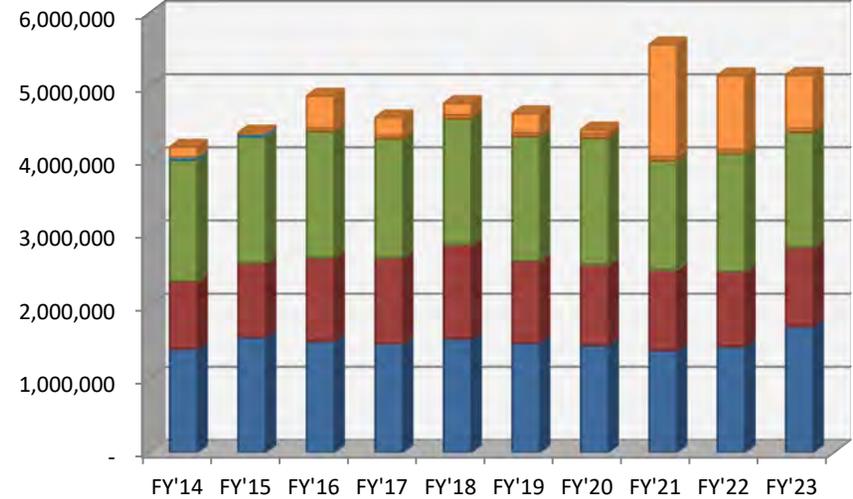


**Lincoln County
Total Revenues**



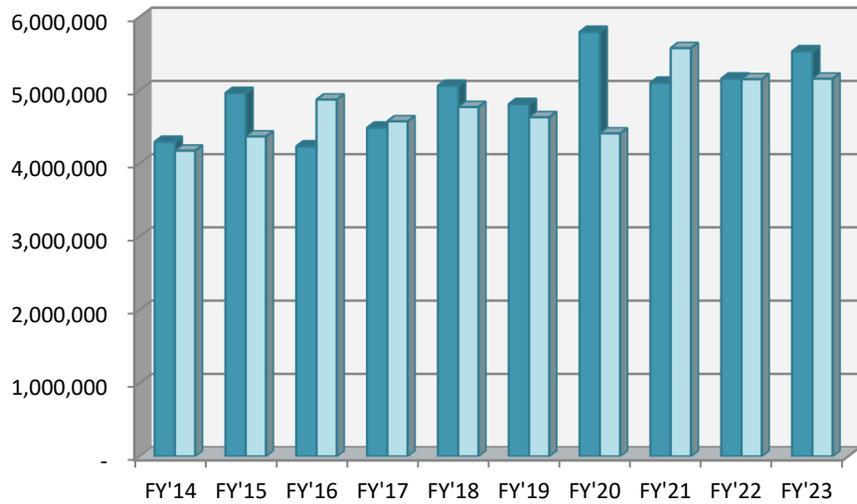
- Property Taxes
- CTX
- Charges For Services
- Miscellaneous Revenues
- Licenses & Permits
- Other Intergovernmental Revenue
- Fines & Forfeits

**Lincoln County
Total Expenditures**



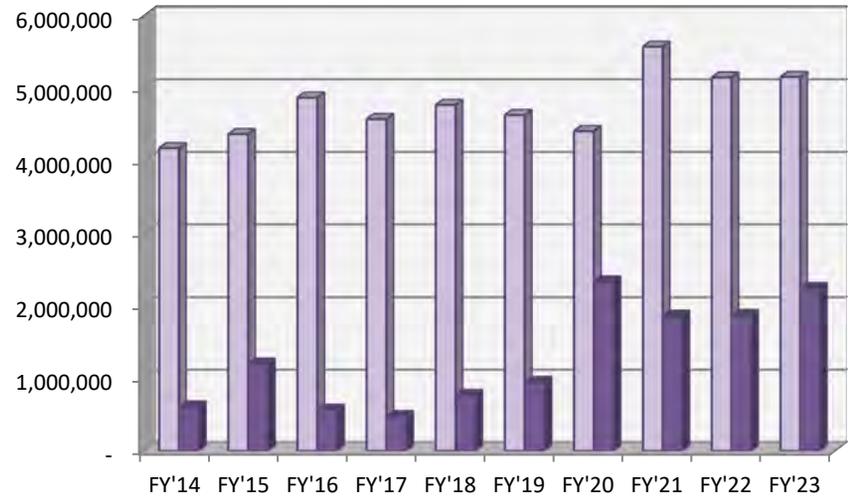
- General Government
- Judicial
- Public Safety
- Sanitation
- Health
- Operating Transfers Out

**Lincoln County
Total Revenues and Expenditures**



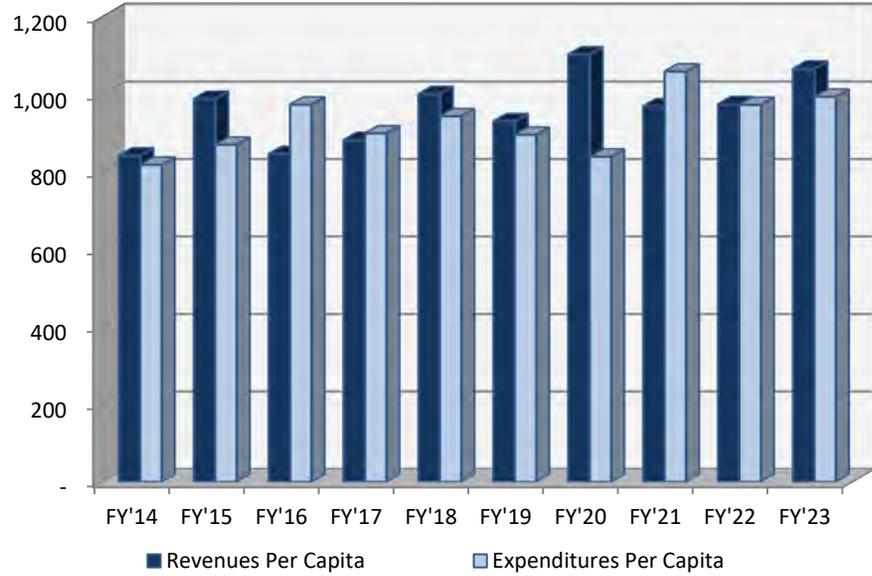
- Total Revenues
- Total Expenditures

**Lincoln County
Total Expenditures vs Fund Balance**

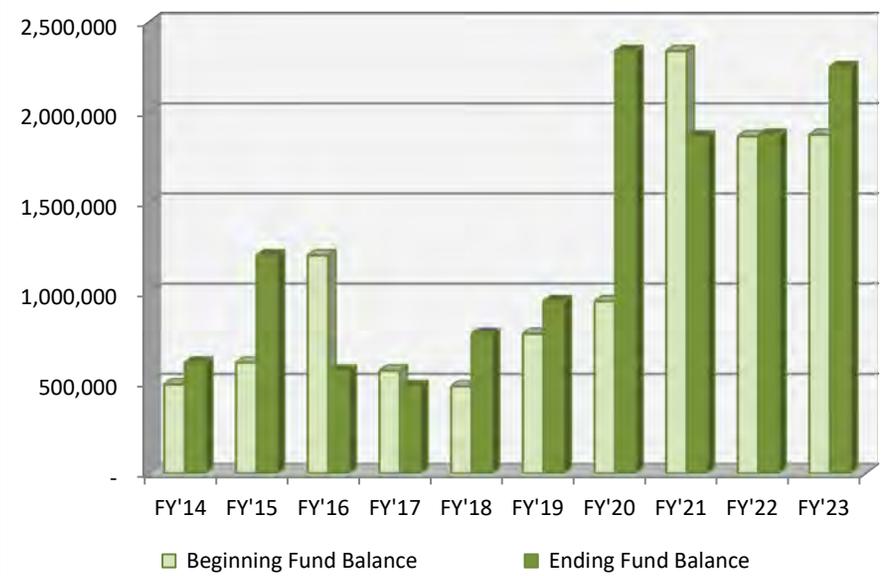


- Total Expenditures
- Ending Fund Balance

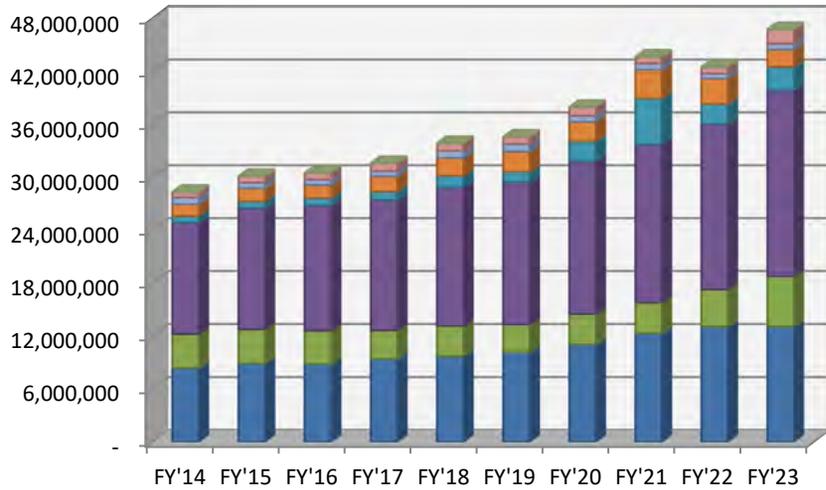
**Lincoln County
Total Revenues and Expenditures Per Capita**



**Lincoln County
Beginning and Ending Fund Balance**

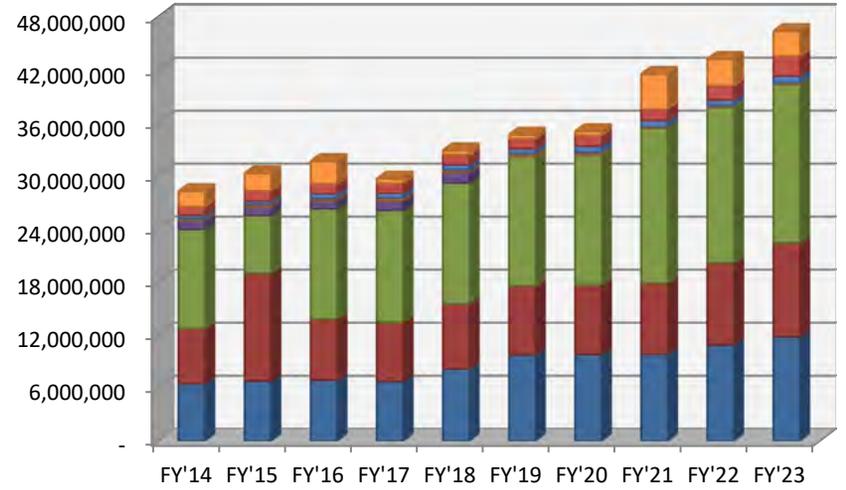


**Lyon County
Total Revenues**



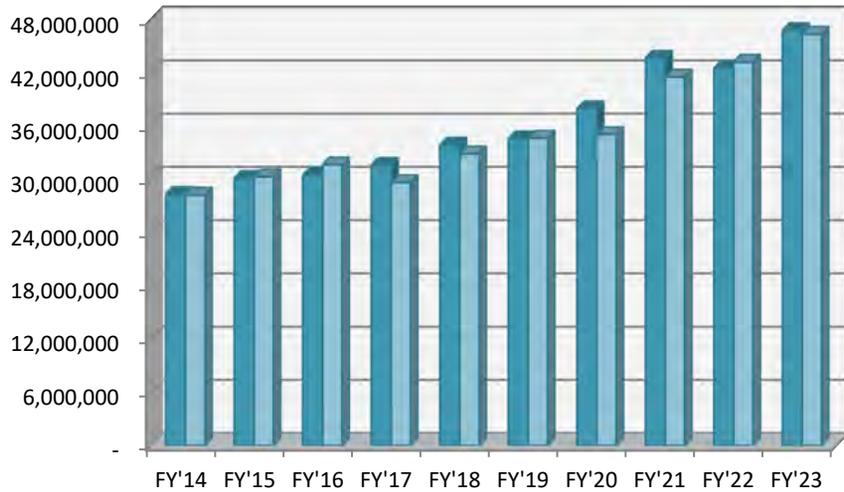
- Property Taxes
- CTX
- Fines & Forfeits
- NPM & Other Taxes
- Other Intergovernmental Revenue
- Miscellaneous Revenues
- Licenses & Permits
- Charges For Services
- Transfers In

**Lyon County
Total Expenditures**



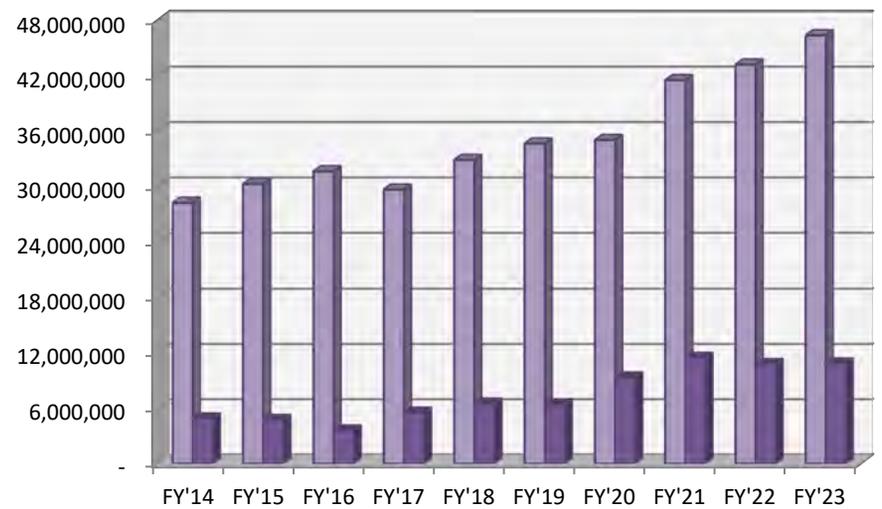
- General Government
- Health
- Judicial
- Welfare
- Public Safety
- Culture and Recreation
- Public Works
- Operating Transfers Out

**Lyon County
Total Revenues and Expenditures**



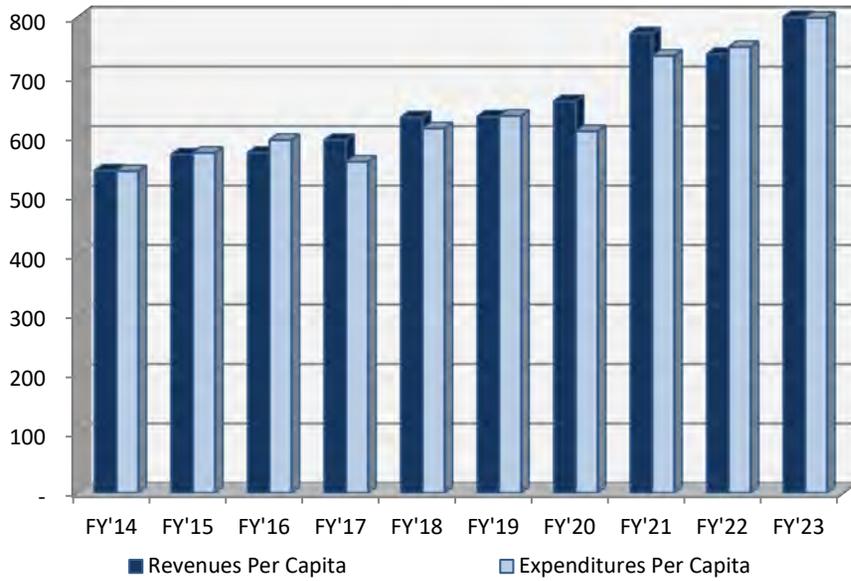
- Total Revenues
- Total Expenditures

**Lyon County
Total Expenditures vs Fund Balance**

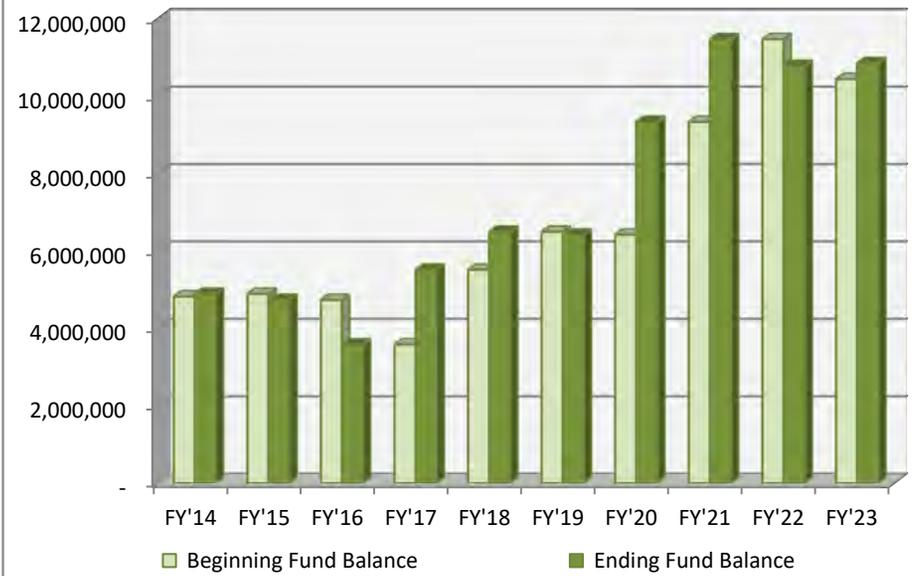


- Total Expenditures
- Ending Fund Balance

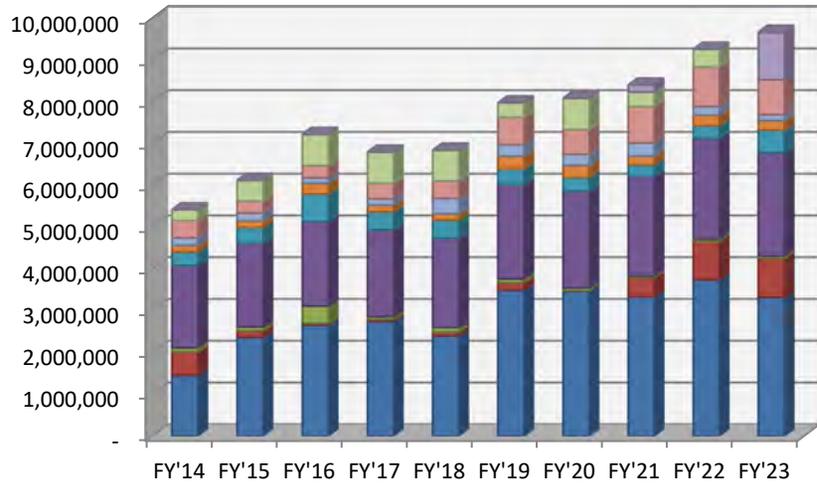
**Lyon County
Total Revenues and Expenditures Per Capita**



**Lyon County
Beginning and Ending Fund Balance**

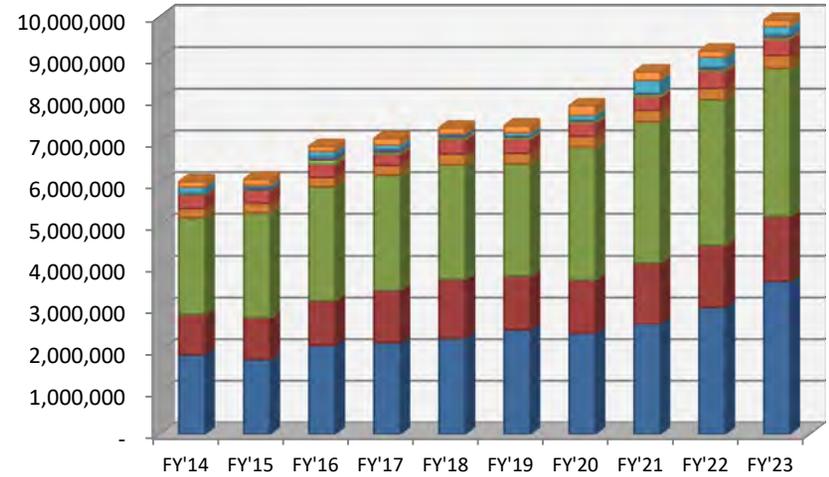


**Mineral County
Total Revenues**



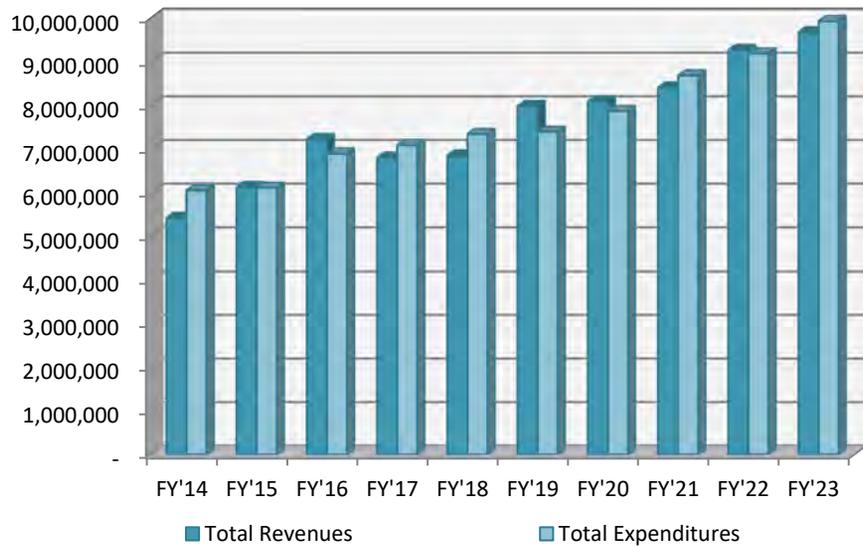
- Property Taxes
- CTX
- Fines & Forfeits
- Other Financing Sources
- NPM & Other Taxes
- Other Intergovernmental Revenue
- Miscellaneous Revenues
- Licenses & Permits
- Charges For Services
- Transfers In

**Mineral County
Total Expenditures**



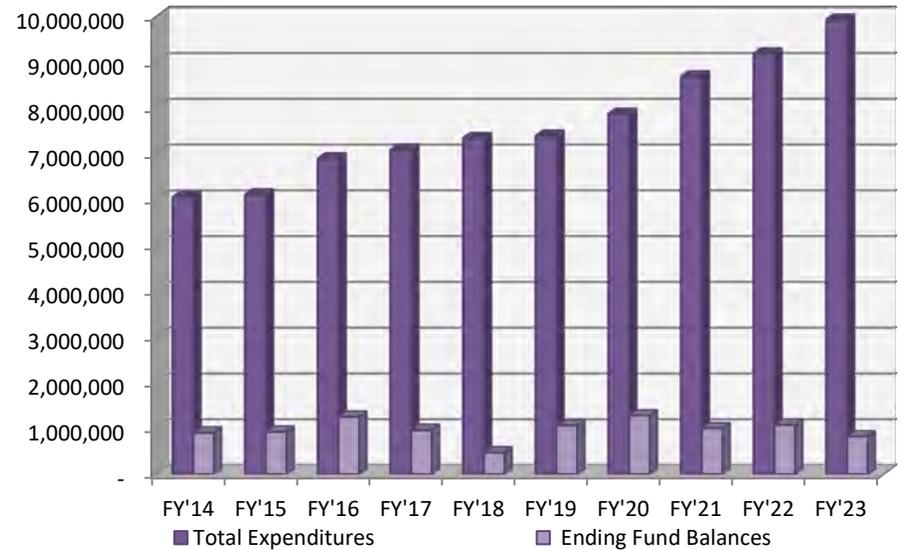
- General Government
- Debt Service
- Health
- Intergovernmental Expenditures
- Operating Transfers Out
- Judicial
- Culture and Recreation
- Public Safety
- Community Support

**Mineral County
Total Revenues and Expenditures**



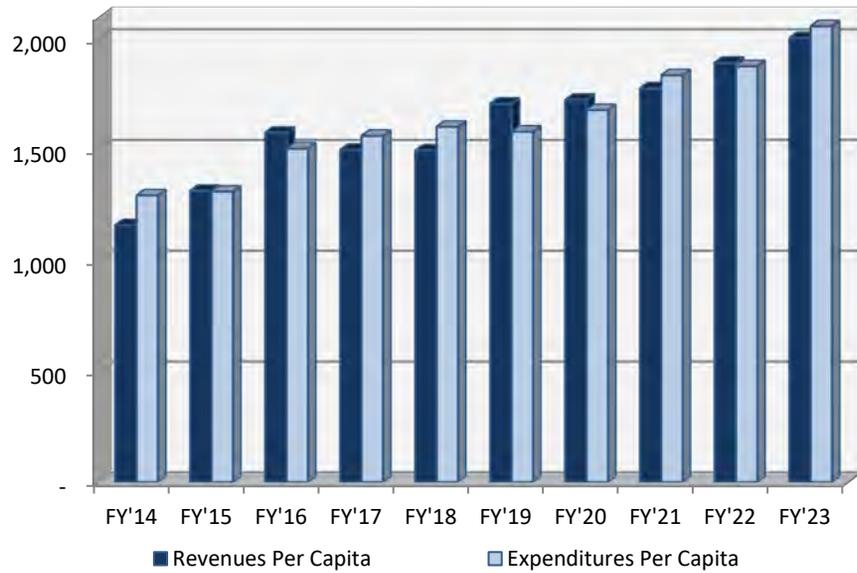
- Total Revenues
- Total Expenditures

**Mineral County
Total Expenditures vs Fund Balance**

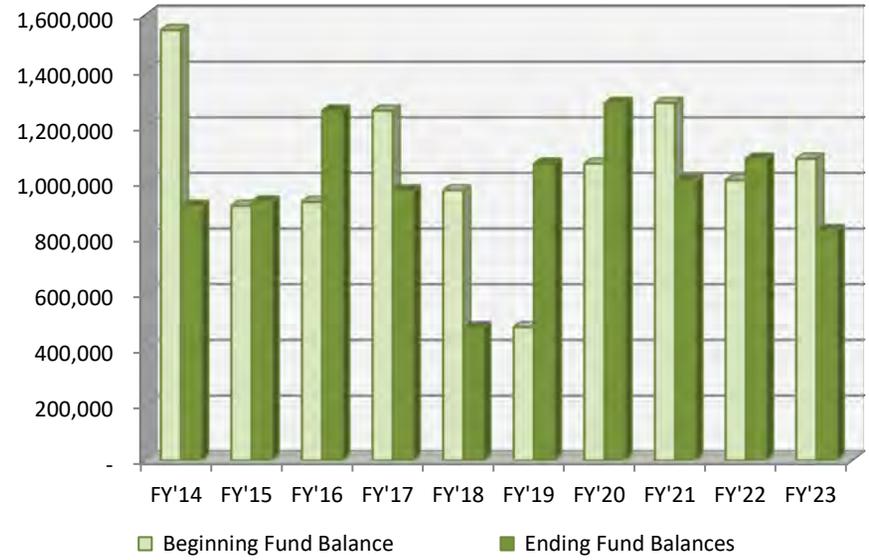


- Total Expenditures
- Ending Fund Balances

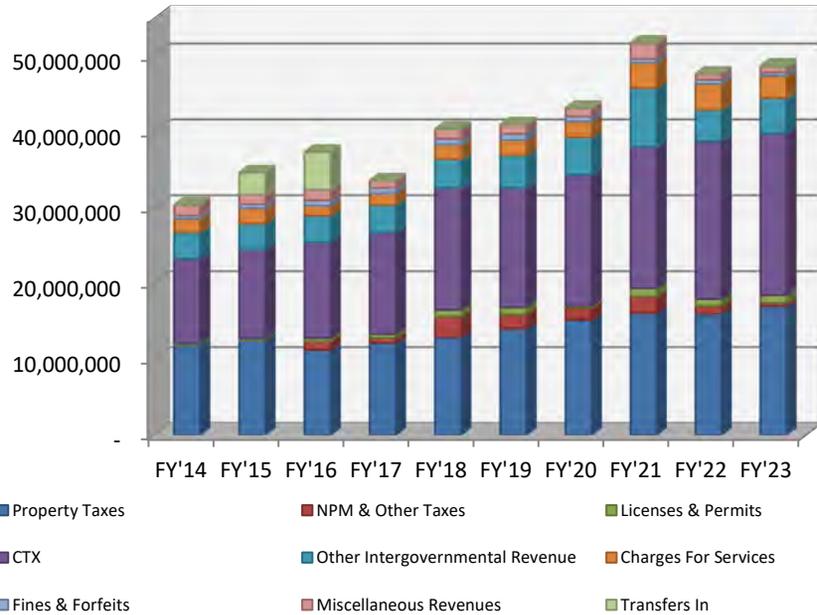
**Mineral County
Total Revenues and Expenditures Per Capita**



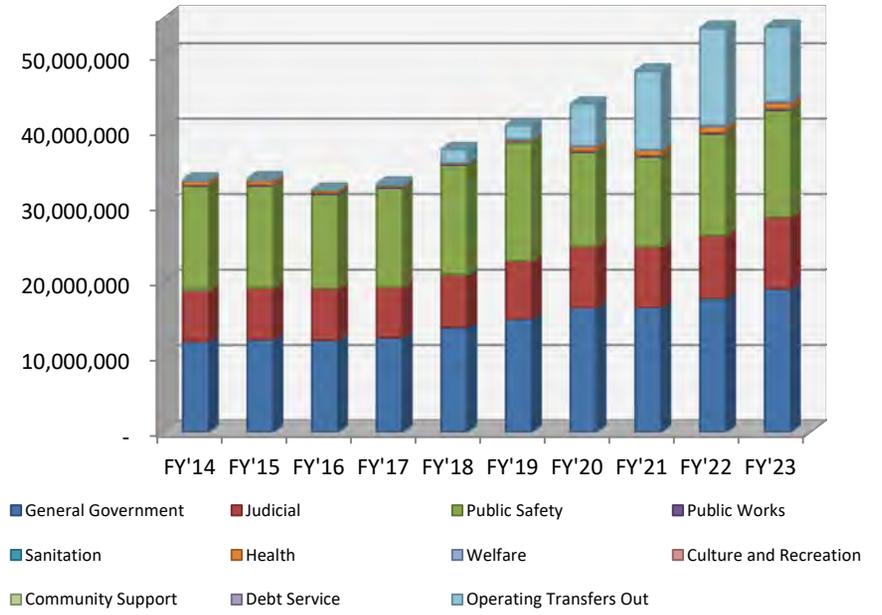
**Mineral County
Beginning and Ending Fund Balance**



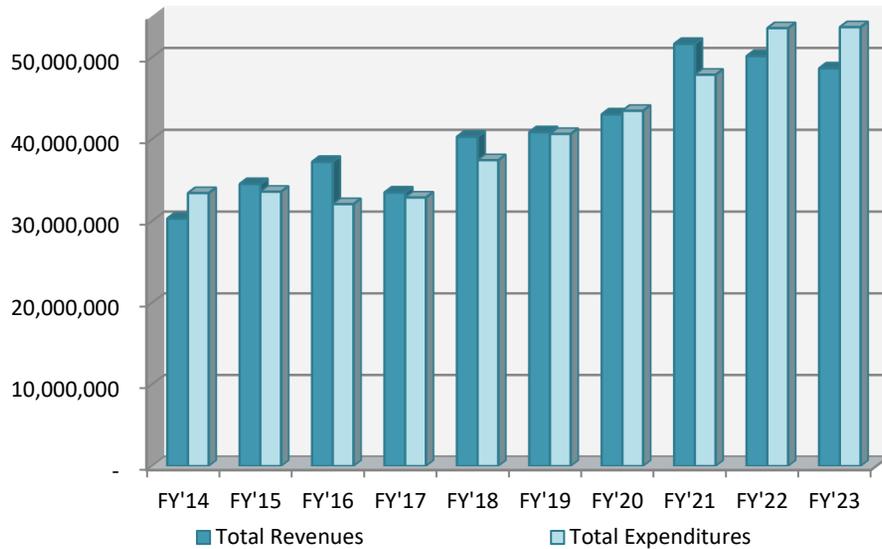
**Nye County
Total Revenues**



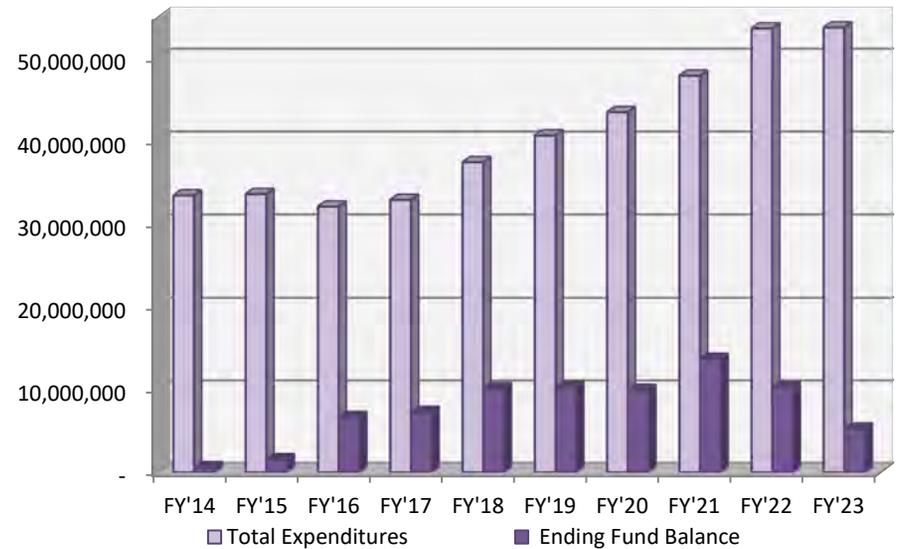
**Nye County
Total Expenditures**



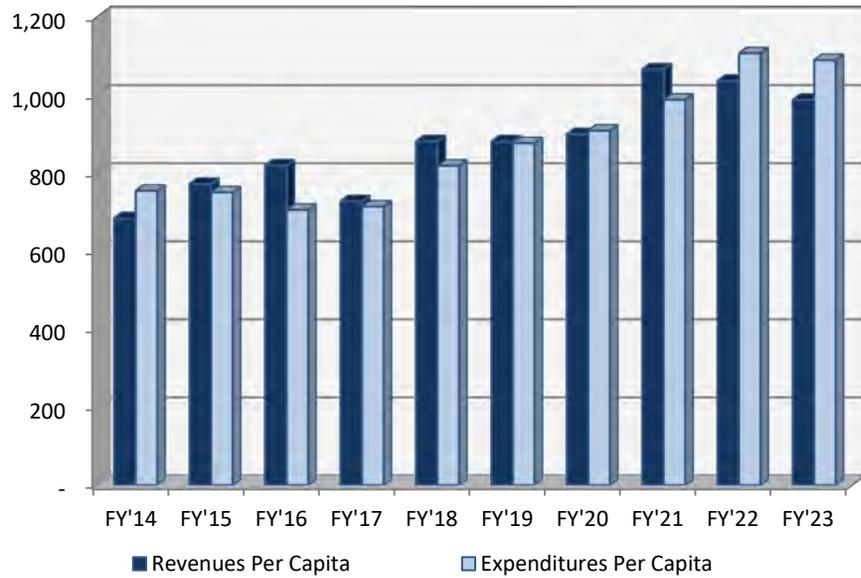
**Nye County
Total Revenues and Expenditures**



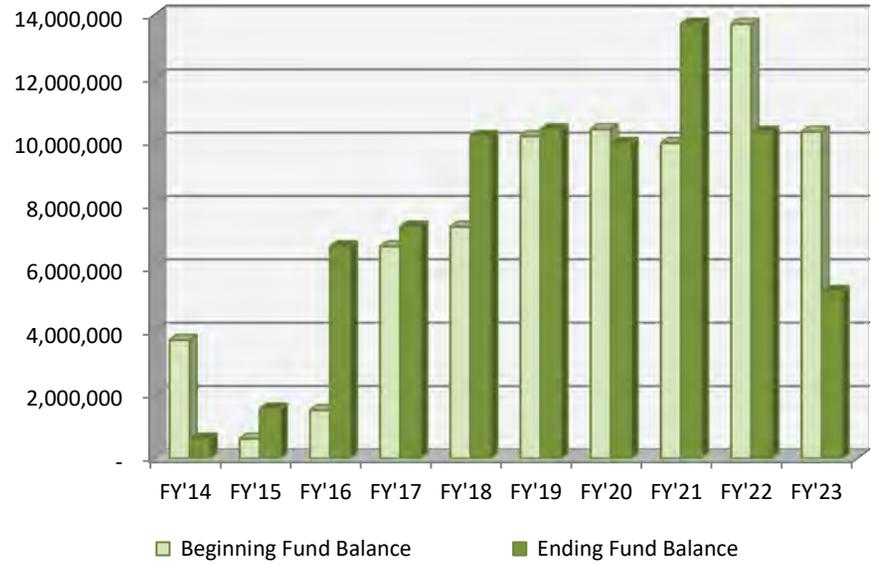
**Nye County
Total Expenditures vs Fund Balance**



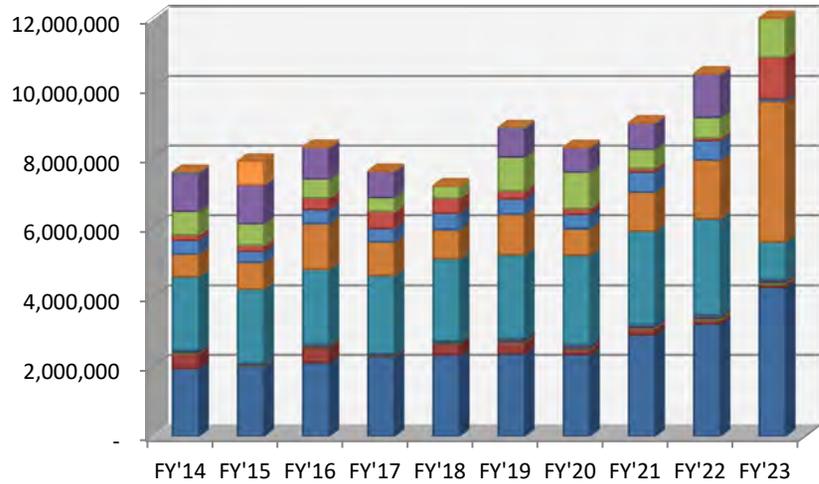
**Nye County
Total Revenues and Expenditures Per Capita**



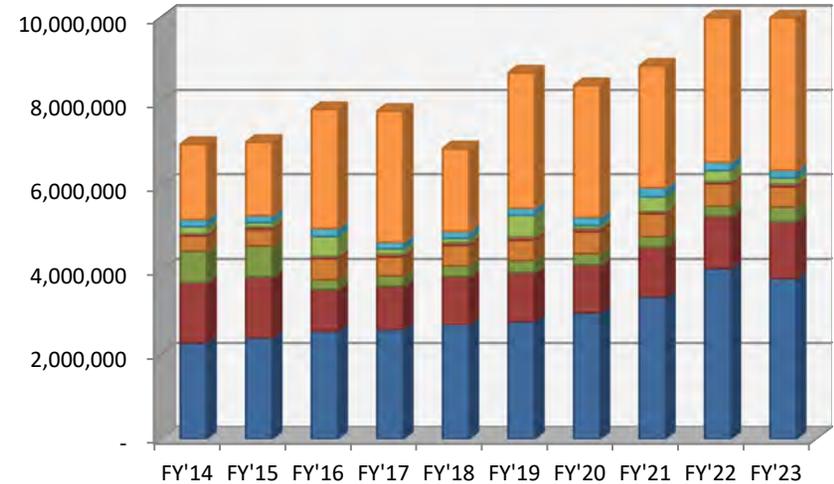
**Nye County
Beginning and Ending Fund Balance**



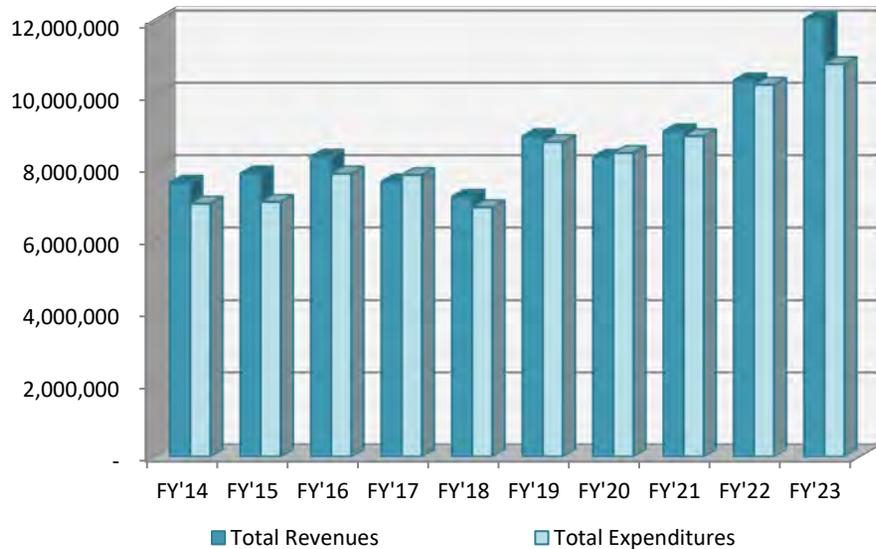
**Pershing County
Total Revenues**



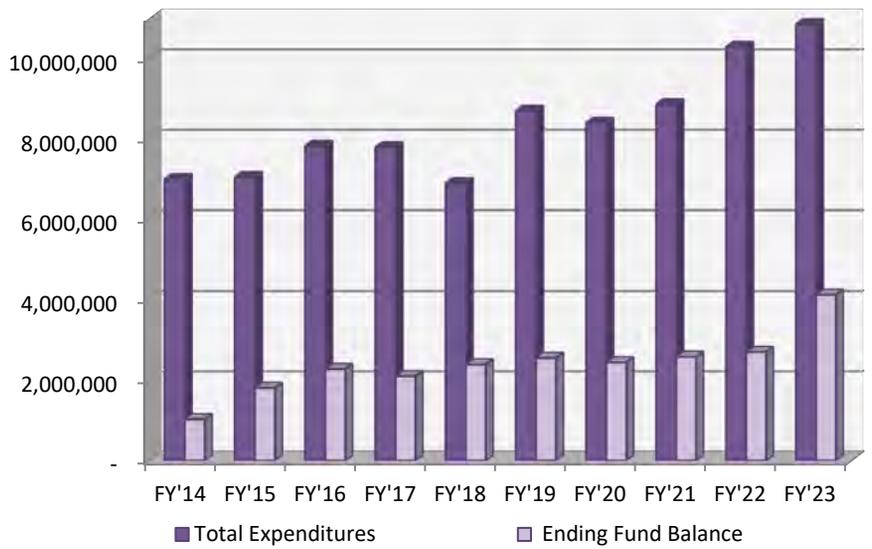
**Pershing County
Total Expenditures**



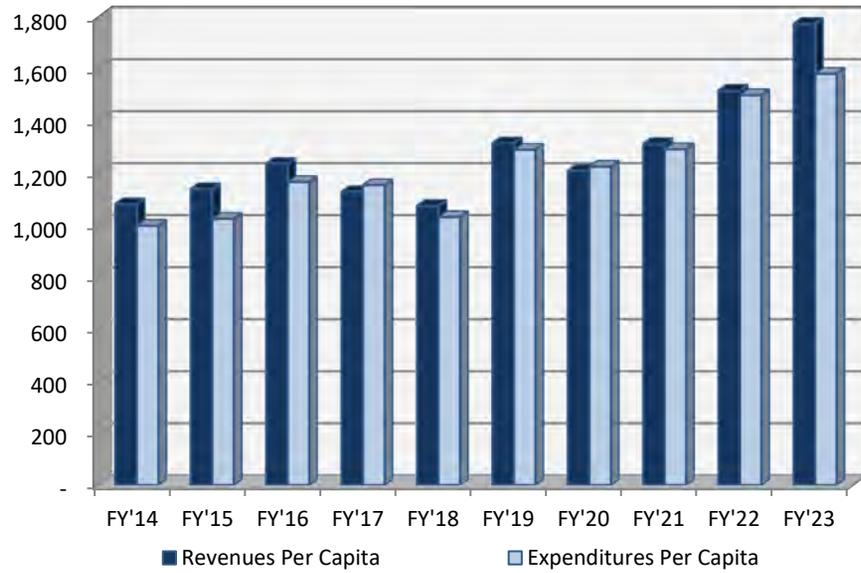
**Pershing County
Total Revenues and Expenditures**



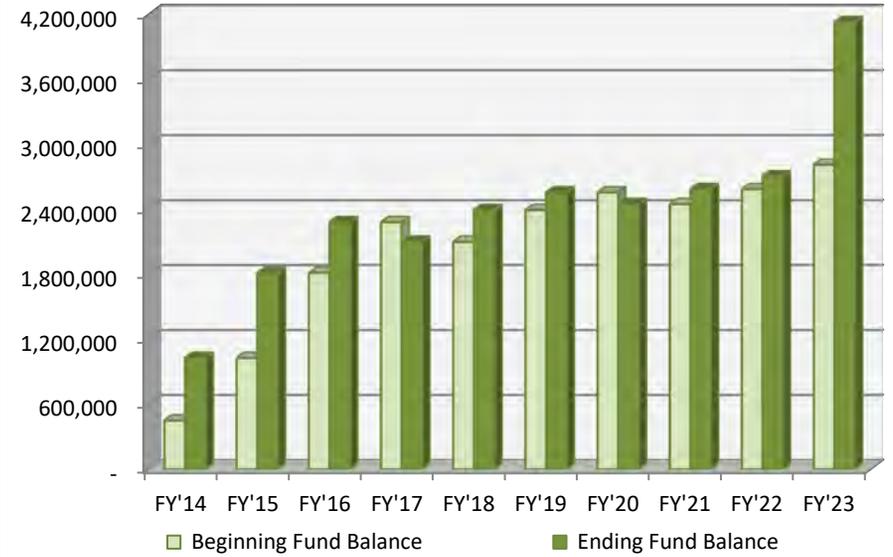
**Pershing County
Total Expenditures vs Fund Balance**



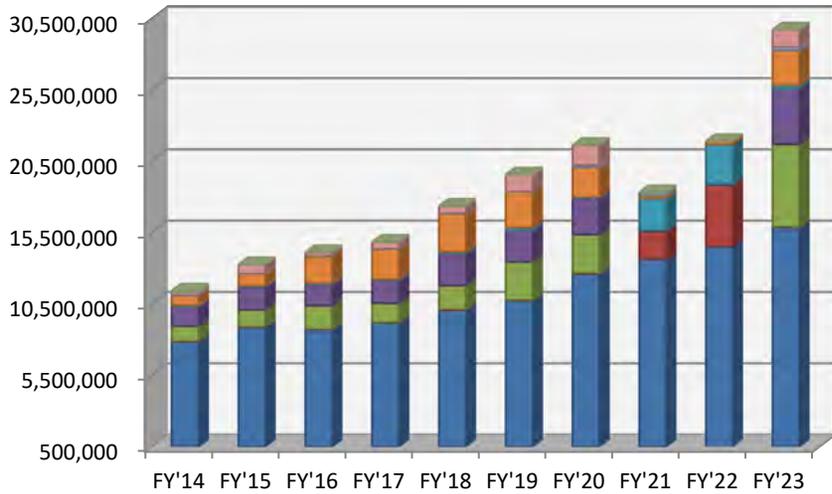
**Pershing County
Total Revenues and Expenditures Per Capita**



**Pershing County
Beginning and Ending Fund Balance**

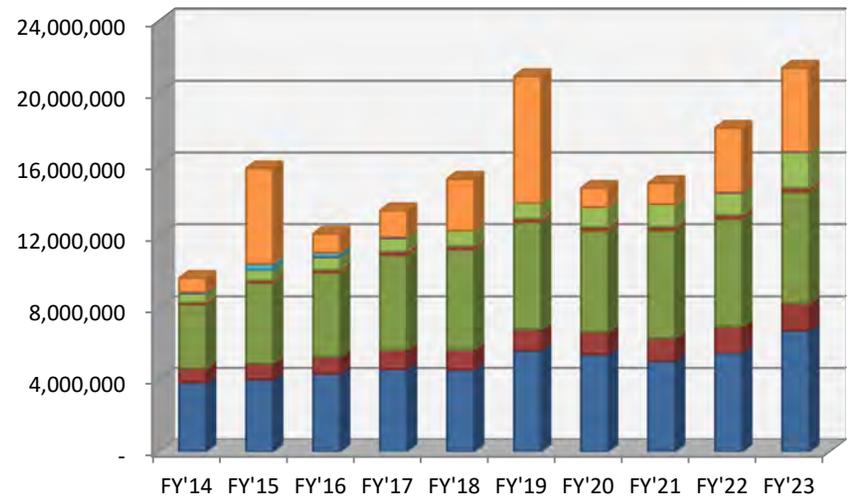


**Storey County
Total Revenues**



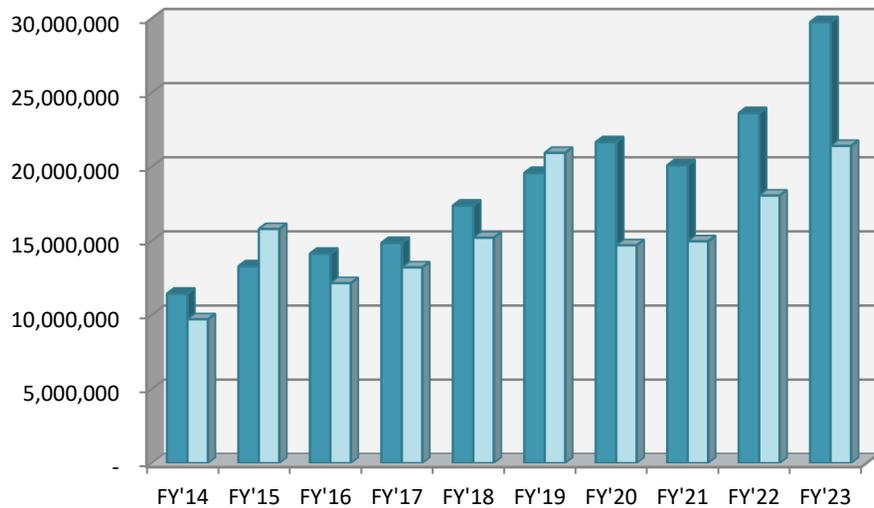
- Property Taxes
- NPM & Other Taxes
- Licenses & Permits
- CTX
- Other Intergovernmental Revenue
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In

**Storey County
Total Expenditures**



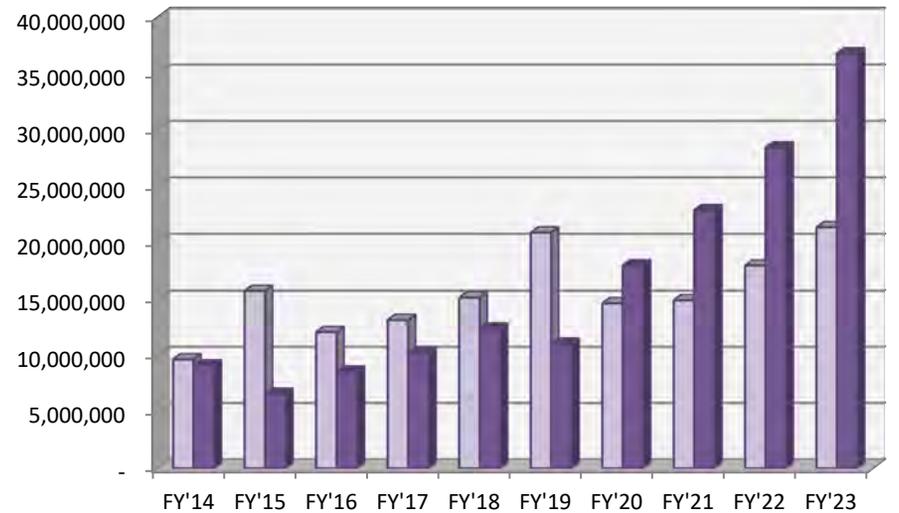
- General Government
- Judicial
- Public Safety
- Health
- Culture and Recreation
- Community Support
- Debt Service
- Intergovernmental Expenditures
- Operating Transfers Out

**Storey County
Total Revenues and Expenditures**



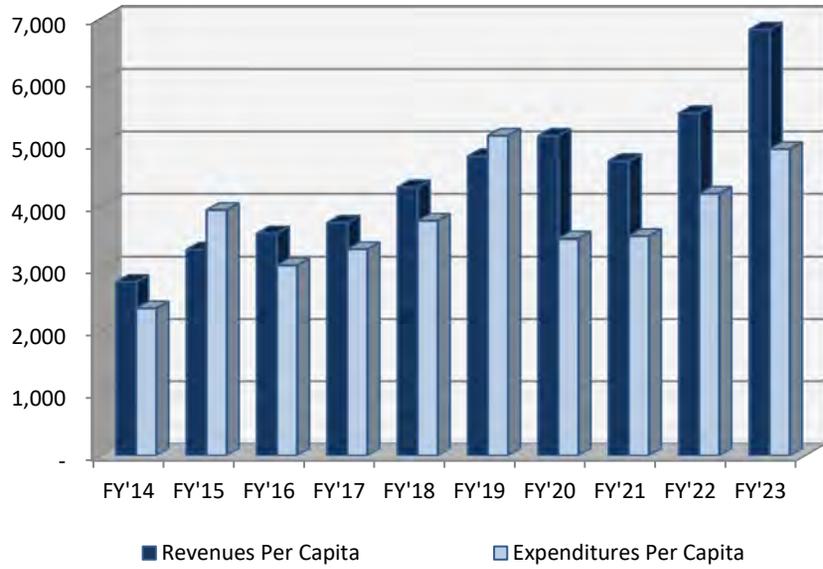
- Total Revenues
- Total Expenditures

**Storey County
Total Expenditures vs Fund Balance**

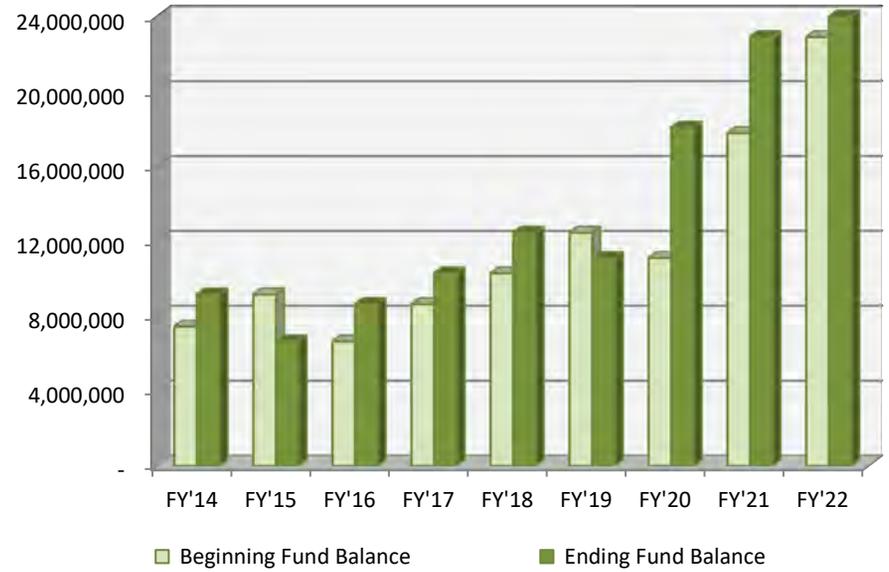


- Total Expenditures
- Ending Fund Balance

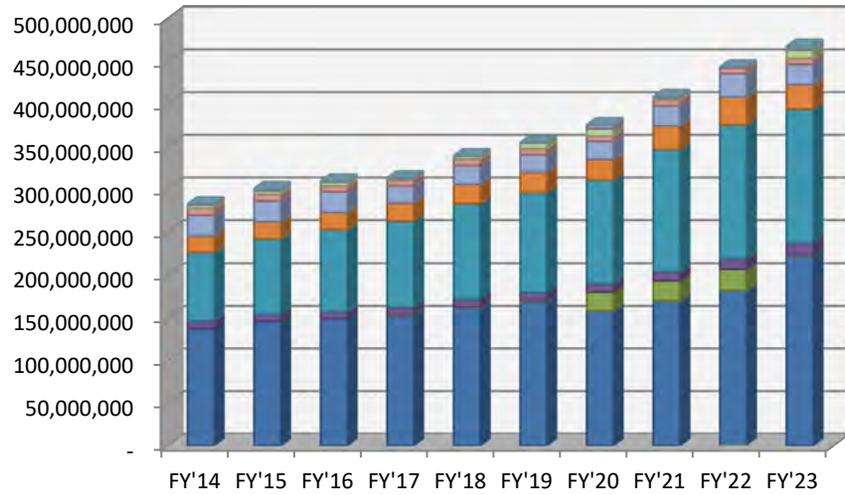
**Storey County
Total Revenues and Expenditures Per Capita**



**Storey County
Beginning and Ending Fund Balance**

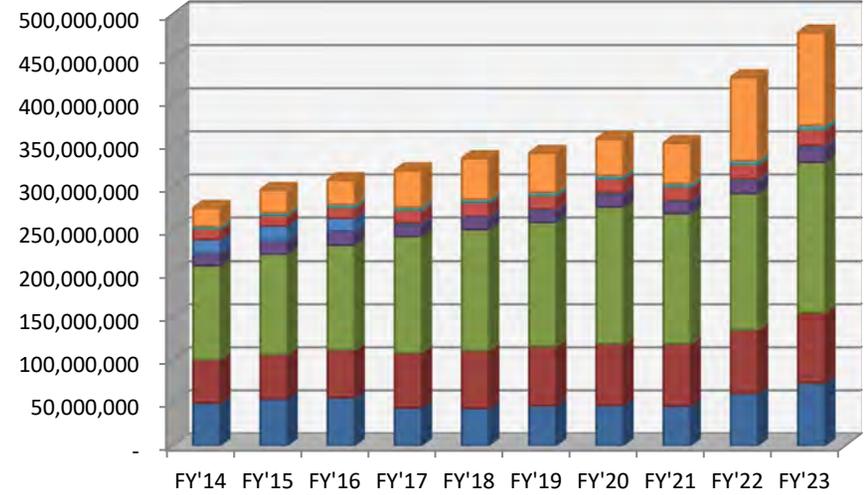


**Washoe County
Total Revenues**



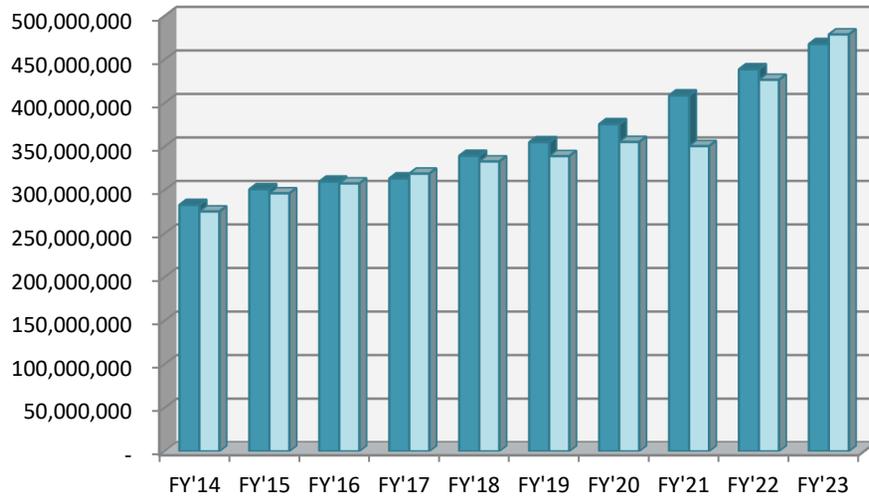
- Property Taxes
- CTX
- Fines & Forfeits
- Other Financing Sources
- Other Taxes
- Other Intergovernmental Revenue
- Miscellaneous Revenues
- Licenses & Permits
- Charges For Services
- Transfers In

**Washoe County
Total Expenditures**



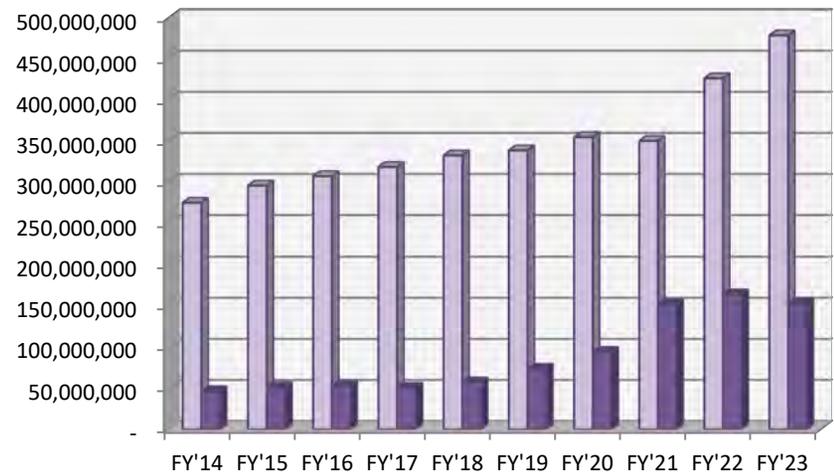
- General Government
- Judicial
- Public Safety
- Public Works
- Sanitation
- Welfare
- Culture and Recreation
- Community Support
- Operating Transfers Out

**Washoe County
Total Revenues and Expenditures**



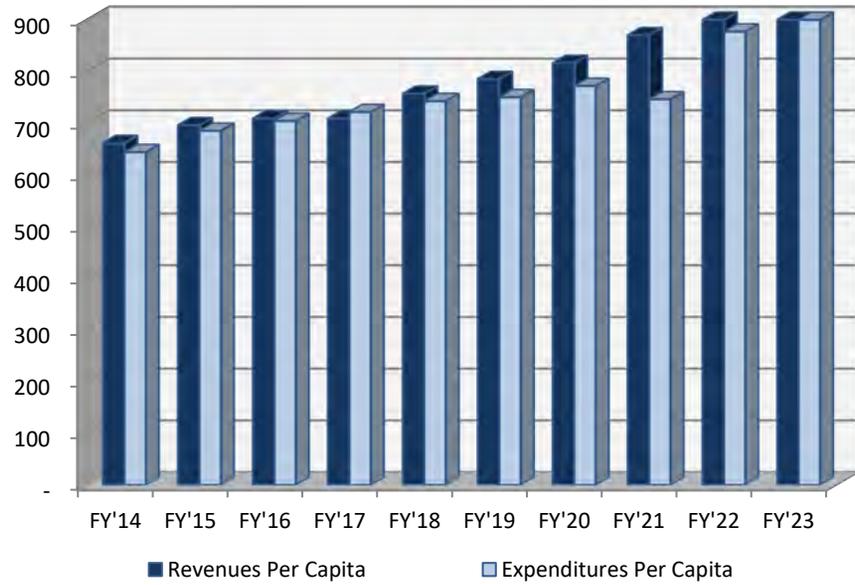
- Total Revenues
- Total Expenditures

**Washoe County
Total Expenditures vs Fund Balance**

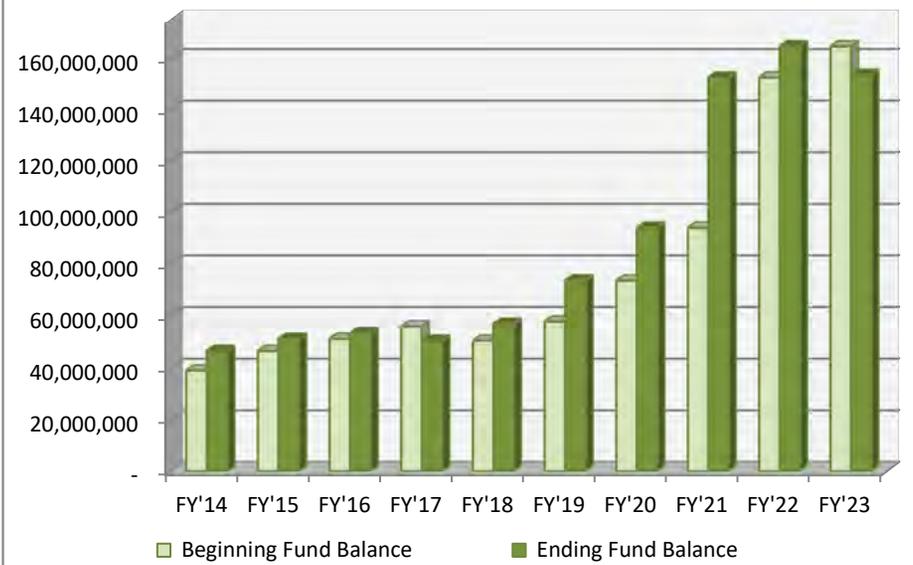


- Total Expenditures
- Ending Fund Balance

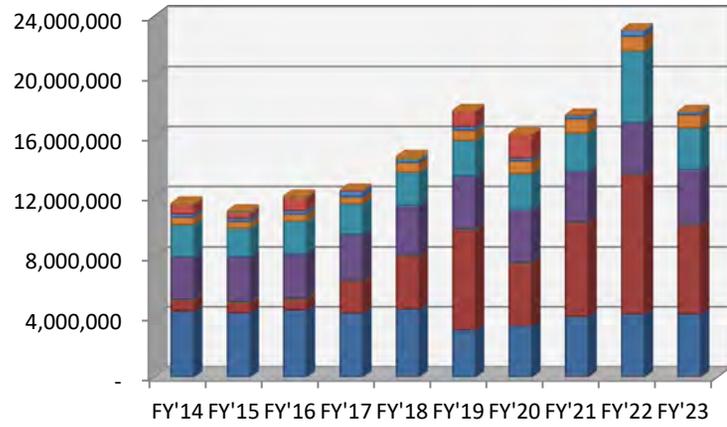
**Washoe County
Total Revenues and Expenditures Per Capita**



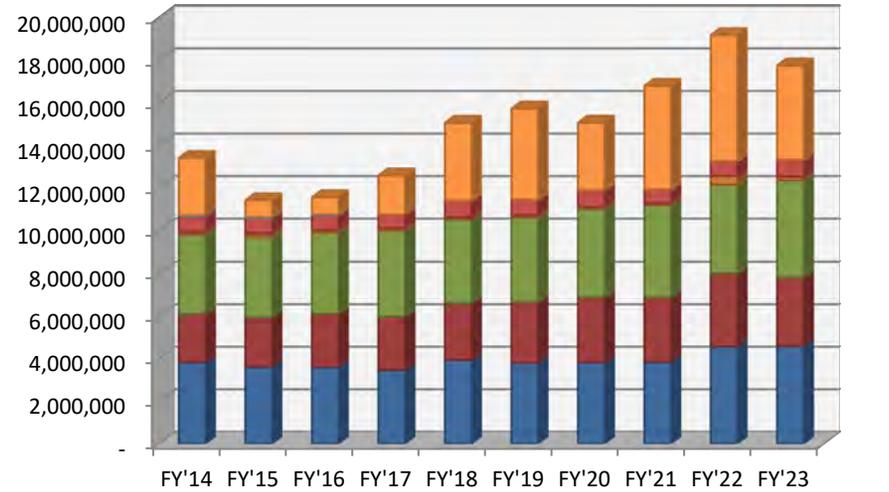
**Washoe County
Beginning and Ending Fund Balance**



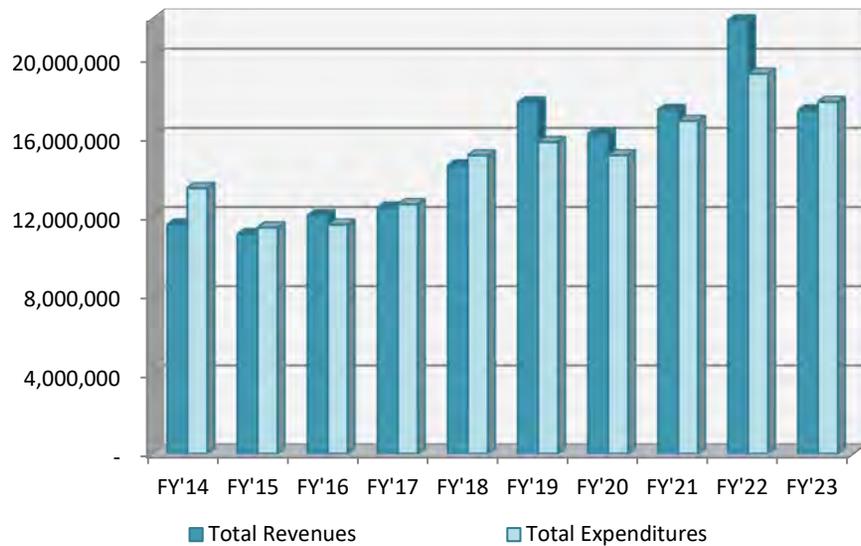
**White Pine County
Total Revenues**



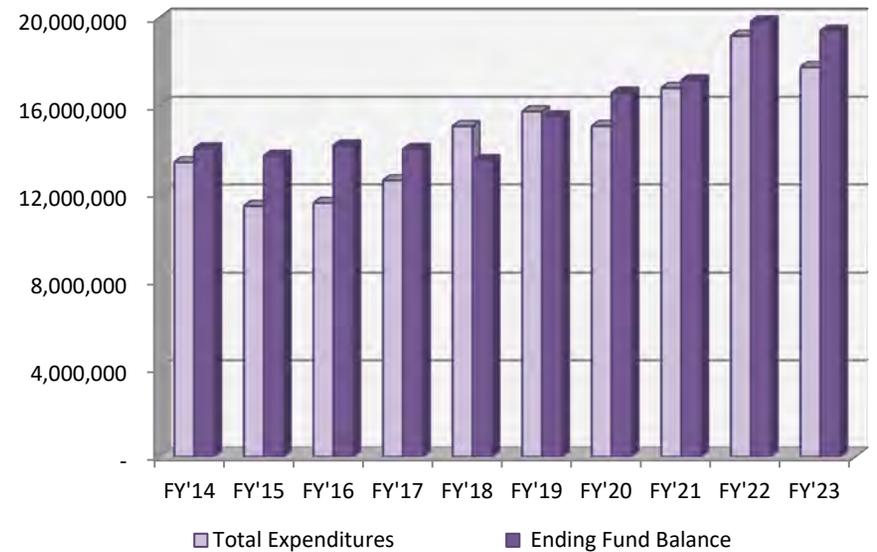
**White Pine County
Total Expenditures**



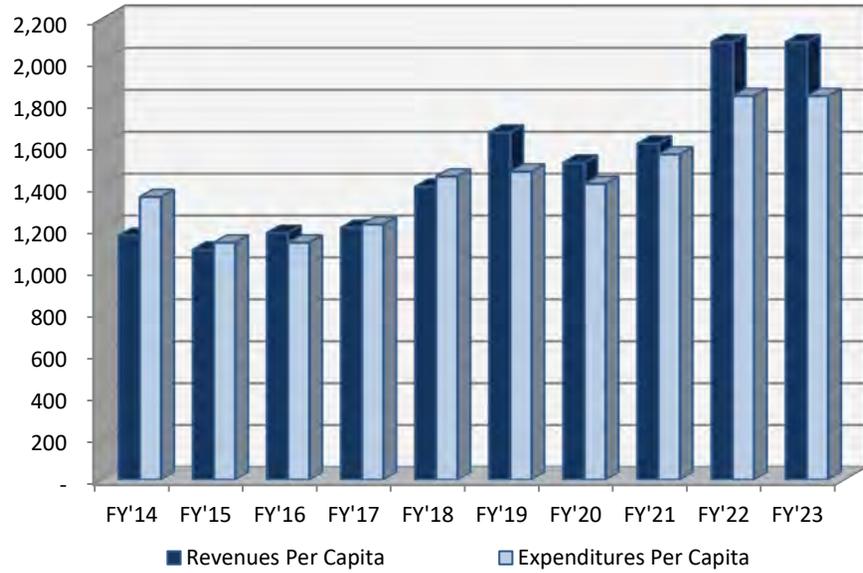
**White Pine County
Total Revenues and Expenditures**



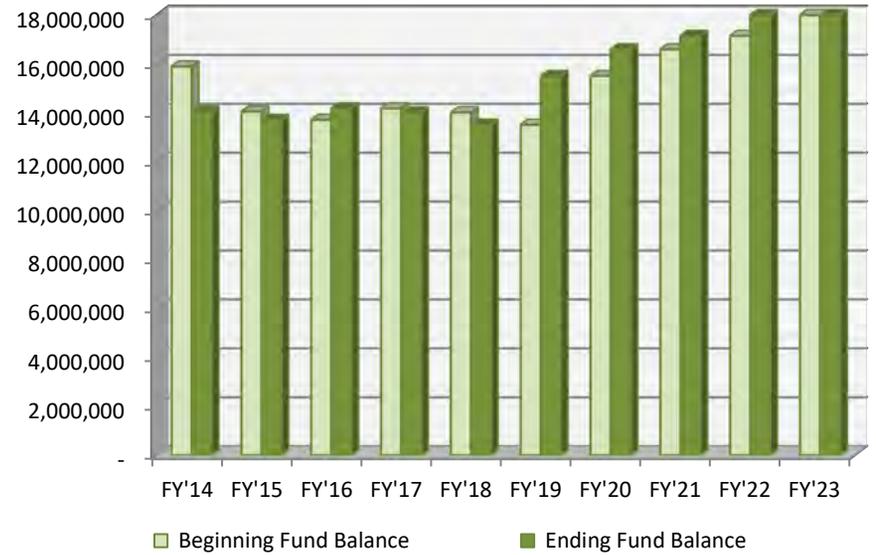
**White Pine County
Total Expenditures vs Fund Balance**



**White Pine County
Total Revenues and Expenditures Per Capita**



**White Pine County
Beginning and Ending Fund Balance**



	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Carson City										
Property Taxes	21,211,280	21,787,285	22,314,986	22,608,987	23,659,131	24,608,881	25,974,847	27,615,522	29,420,517	31,037,622
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	6,909,449	6,807,369	6,729,601	6,562,319	7,130,132	7,592,542	7,723,091	7,579,827	8,565,683	9,924,599
Intergovernmental Revenue										
CTX	20,733,724	22,993,975	24,846,886	27,426,295	29,587,668	31,638,327	34,571,346	41,287,642	41,708,018	41,575,660
Other Intergovernmental Revenue	725,907	710,163	669,748	859,897	974,344	912,815	859,896	948,203	916,728	1,020,553
Total Intergovernmental	21,459,631	23,704,138	25,516,634	28,286,192	30,562,012	32,551,142	35,431,242	42,235,845	42,624,746	42,596,213
Charges For Services	11,191,650	11,501,032	12,213,290	12,714,864	12,983,891	13,459,396	13,793,351	15,349,689	15,905,273	16,546,394
Fines & Forfeits	846,507	818,911	692,386	764,906	826,415	760,454	612,551	544,110	447,970	413,817
Miscellaneous Revenues	1,573,016	1,830,460	1,837,198	1,378,005	1,444,094	1,991,259	1,970,621	1,803,251	761,128	3,017,716
Transfers In	540,724	554,977	573,608	54,845	-	-	-	189,623	190,035	265,996
Other Financing Sources	-	-	10,300	582,321	-	-	-	153,923	66,982	110,760
Total Revenues	63,732,257	67,004,172	69,888,003	72,952,439	76,605,675	80,963,674	85,505,703	95,471,790	97,982,334	103,913,117
Beginning Fund Balance	6,296,544	6,451,574	7,628,312	8,181,142	9,397,016	12,154,536	14,624,053	17,798,836	26,389,284	20,398,497
Cumulative effect of change in accounting principle										
Total Available Resources	70,028,801	73,455,746	77,516,315	81,133,581	86,002,691	93,118,210	100,129,756	113,288,776	124,371,618	124,311,614
General Government	14,464,788	14,925,271	14,917,697	15,135,865	16,135,403	16,921,354	17,905,697	17,524,720	19,488,316	21,308,490
Judicial	5,337,235	5,451,648	5,901,608	6,491,421	5,355,736	5,556,662	5,411,061	5,291,986	5,410,683	6,064,937
Public Safety	27,768,420	29,106,146	30,316,637	30,733,346	33,198,648	33,016,169	33,113,278	34,836,541	37,503,485	39,076,360
Public Works	1,819,270	1,829,518	2,188,955	2,158,460	2,223,612	2,469,751	2,413,178	2,452,288	2,712,681	3,044,309
Sanitation	1,579,314	1,506,921	1,604,969	1,840,005	2,045,153	2,194,374	2,302,865	2,213,221	2,502,165	2,825,028
Health	2,318,800	2,547,798	2,838,047	2,655,322	2,411,940	2,502,064	2,561,408	2,670,422	2,585,635	2,752,579
Welfare	337,846	318,563	261,787	356,595	418,827	443,407	498,899	560,550	537,885	472,791
Culture and Recreation	5,377,246	5,499,512	5,803,494	5,763,941	5,805,432	5,885,781	5,808,114	5,752,178	6,183,744	6,866,437
Community Support	458,979	463,770	368,771	331,134	339,131	340,501	329,340	324,021	342,163	332,584
Economic Opportunity	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	7,257	428,124
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	4,115,329	4,178,287	5,133,208	6,270,476	5,914,273	9,164,094	11,987,080	15,255,415	26,699,107	19,559,973
Total Expenditures	63,577,227	65,827,434	69,335,173	71,736,565	73,848,155	78,494,157	82,330,920	86,881,342	103,973,121	102,731,612
Residual Equity Transfer Out	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	6,451,574	7,628,312	8,181,142	9,397,016	12,154,536	14,624,053	17,798,836	26,389,284	20,398,497	21,580,002
Total	70,028,801	73,455,746	77,516,315	81,133,581	86,002,691	93,118,210	100,129,756	113,288,776	124,371,618	124,311,614
Fund Balance as a % of Expenditure:	10.15%	11.59%	11.80%	13.10%	16.46%	18.63%	21.62%	30.37%	19.62%	21.01%
Population (as of July 1)	55,441	54,668	53,969	54,273	55,182	55,438	56,057	56,151	56,434	57,073
Revenues Per Capita	1,150	1,226	1,295	1,344	1,388	1,460	1,525	1,700	1,736	1,821
Expenditures Per Capita	1,147	1,204	1,285	1,322	1,338	1,416	1,469	1,547	1,842	1,800

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Churchill										
Property Taxes	5,765,153	6,136,324	6,338,674	6,040,312	6,320,485	6,843,369	6,998,862	7,190,673	7,052,359	7,675,771
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	399,699	529,282	753,970	965,926	1,168,469	1,341,629	1,419,174	1,472,616	1,558,395	1,833,778
Intergovernmental Revenue										
CTX	4,521,787	4,313,339	4,563,157	4,924,406	5,956,865	6,093,272	6,415,078	7,363,676	6,771,300	7,655,447
Other Intergovernmental Revenue	5,432,329	4,824,731	3,537,548	3,569,312	4,798,429	5,053,288	6,835,528	6,226,118	9,546,084	13,091,650
Total Intergovernmental	9,954,116	9,138,070	8,100,705	8,493,718	10,755,294	11,146,560	13,250,606	13,589,794	16,317,384	20,747,097
Charges For Services	597,520	757,978	756,663	755,213	794,147	880,756	786,071	843,486	845,324	813,868
Fines & Forfeits	758,791	401,823	454,606	476,178	456,272	511,239	380,698	461,524	431,161	470,711
Miscellaneous Revenues	617,181	516,955	483,045	463,305	470,201	477,081	741,884	582,011	409,784	532,125
Transfers In	-	-	17,533	13,169	842,086	1,095,722	945,000	772,521	9,713,000	1,797,606
Other Financing Sources	56,366	77,669	929,144	841,441	31,578	60,880	73,384	39,621	253,736	148,104
Total Revenues	18,148,826	17,558,101	17,834,340	18,049,262	20,838,532	22,357,236	24,595,679	24,952,246	36,581,143	34,019,060
Beginning Fund Balance	6,747,776	7,530,262	7,142,416	6,452,396	5,858,307	6,788,628	7,500,594	9,944,000	8,437,769	11,310,788
Total Available Resources	24,896,602	25,088,363	24,976,756	24,501,658	26,696,839	29,145,864	32,096,273	34,896,246	45,018,912	45,329,848
General Government	4,833,450	4,932,780	5,131,874	5,150,610	5,457,401	5,542,496	5,830,917	10,169,595	15,644,292	7,274,708
Judicial	3,684,333	3,675,541	3,918,216	3,988,810	4,001,332	4,291,026	4,419,874	4,578,754	5,043,313	5,325,746
Public Safety	7,719,398	7,977,952	8,343,538	8,425,696	9,113,955	9,939,368	10,484,969	10,337,610	11,318,076	16,309,536
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	1,250	-	-	-	-	-	-	-	-	-
Health	211,279	238,297	255,095	245,941	252,965	271,187	277,956	292,633	311,014	352,526
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	285,615	263,992	334,631	376,018	364,078	351,075	414,878	390,315	435,462	427,758
Community Support	213,331	139,400	159,301	152,687	155,671	171,104	185,080	109,341	189,525	170,532
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	392,684	339,730	315,914	278,589	273,606	261,973	308,627	355,229	373,615	379,711
Operating Transfers Out	25,000	528,206	65,791	25,000	289,203	817,041	229,972	225,000	392,827	8,527,505
Equity Transfer out	-	-	-	-	-	-	-	-	-	-
Total Expenditures	17,366,340	18,095,898	18,524,360	18,643,351	19,908,211	21,645,270	22,152,273	26,458,477	33,708,124	38,768,022
Ending Fund Balance	7,530,262	6,992,465	6,452,396	5,858,307	6,788,628	7,500,594	9,944,000	8,437,769	11,310,788	6,561,826
Total	24,896,602	25,088,363	24,976,756	24,501,658	26,696,839	29,145,864	32,096,273	34,896,246	45,018,912	45,329,848
Fund Balance as a % of Expenditure:	43.36%	38.64%	34.83%	31.42%	34.10%	34.65%	44.89%	31.89%	33.56%	16.93%
Population (as of July 1)	25,238	25,322	25,103	25,126	25,266	25,387	25,628	25,832	26,202	26,310
Revenues Per Capita	719	693	710	718	825	881	960	966	1,428	1,293
Expenditures Per Capita	688	715	738	742	788	853	864	1,024	1,316	1,474

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Clark										
Property Taxes	253,254,155	261,802,906	272,190,901	285,435,529	300,332,076	319,459,668	342,045,246	375,350,154	402,038,467	434,862,825
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	224,811,427	230,845,568	235,611,794	243,939,925	256,037,387	261,566,651	252,667,472	197,800,321	288,555,682	330,543,569
Intergovernmental Revenue										
CTX	309,987,642	333,258,147	346,354,488	364,982,554	385,495,565	414,828,229	398,979,911	437,239,135	545,783,497	567,702,595
Other Intergovernmental Revenue	4,638,637	4,451,676	5,119,998	5,333,338	5,157,706	6,379,309	6,552,272	6,329,018	374,106,658	13,333,494
Total Intergovernmental	314,626,279	337,709,823	351,474,486	370,315,892	390,653,271	421,207,538	405,532,183	*443,568,153	*919890155	581,036,089
Charges For Services	74,033,153	74,021,847	78,912,177	80,451,572	85,639,336	89,007,876	90,596,719	87,028,958	94,172,236	91,521,237
Fines & Forfeits	22,357,315	21,035,822	19,823,760	21,581,973	19,284,190	19,291,774	18,717,313	15,557,523	12,349,506	12,454,437
Miscellaneous Revenues	15,872,229	5,737,776	10,025,038	1,936,686	4,570,299	18,048,480	20,755,054	5,364,815	10,679,262	13,217,050
Transfers In	284,123,810	275,429,651	292,023,102	302,894,202	311,900,670	326,748,430	345,809,403	309,694,087	375,720,833	448,960,041
Other Financing Sources	-	-	-	-	-	-	-	-	-	3,380,792
Total Revenues	1,189,078,368	1,206,583,393	1,260,061,258	1,306,555,779	1,368,417,229	1,455,330,417	1,476,123,391	1,434,364,011	2,103,406,141	1,915,976,040
Beginning Fund Balance	219,389,003	187,819,721	181,349,412	198,378,862	199,179,595	227,543,963	237,853,344	298,389,910	370,072,113	418,266,313
Total Available Resources	1,408,467,371	1,394,403,114	1,441,410,670	1,504,934,641	1,567,596,824	1,682,874,380	1,713,976,735	1,732,753,921	2,473,478,254	2,334,242,353
General Government										
General Government	109,482,301	109,584,563	118,285,480	117,413,448	120,020,336	127,168,310	127,417,432	124,951,682	138,014,533	152,405,386
Judicial	146,773,868	145,331,446	151,616,061	152,108,786	156,186,568	162,402,446	168,825,842	160,156,028	176,266,774	127,872,775
Public Safety	203,994,733	206,787,688	217,109,088	217,689,242	223,369,009	239,726,832	251,753,841	246,258,100	268,561,510	290,555,547
Public Works	10,868,498	10,976,682	11,295,359	11,302,394	10,889,609	10,644,370	11,144,241	7,311,125	8,305,803	11,839,188
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	76,072,981	33,284,845	33,106,611	31,731,021	26,138,153	16,838,379	8,993,445	8,166,587	12,464,562	9,958,827
Welfare	67,944,224	65,052,141	53,500,693	59,762,973	70,907,077	75,540,810	68,784,400	69,935,841	63,298,939	35,112,978
Culture and Recreation	10,272,006	9,394,166	9,685,654	9,741,510	9,700,778	10,710,154	10,362,131	9,897,202	11,983,495	13,109,370
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Other General Expenditures	121,650,934	103,086,601	107,383,727	110,768,587	118,605,043	130,083,286	134,529,076	123,559,317	139,626,536	256,789,809
Operating Transfers Out	473,588,105	529,555,570	541,049,135	595,237,085	604,236,288	671,906,449	633,776,417	612,445,926	1,236,689,789	996,937,724
Total Expenditures	1,220,647,650	1,213,053,702	1,243,031,808	1,305,755,046	1,340,052,861	1,445,021,036	1,415,586,825	1,362,681,808	2,055,211,941	1,894,581,604
Ending Fund Balance	187,819,721	181,349,412	198,378,862	199,179,595	227,543,963	237,853,344	298,389,910	370,072,113	418,266,313	439,660,749
Total	1,408,467,371	1,394,403,114	1,441,410,670	1,504,934,641	1,567,596,824	1,682,874,380	1,713,976,735	1,732,753,921	2,473,478,254	2,334,242,353
Fund Balance as a % of Expenditure:	15.39%	14.95%	15.96%	15.25%	16.98%	16.46%	21.08%	27.16%	20.35%	23.21%
Population (as of July 1)	1,988,195	2,031,723	2,069,450	2,118,353	2,166,181	2,193,818	2,251,175	2,293,391	2,320,107	2,320,551
Revenues Per Capita	598	594	609	617	632	663	656	625	907	826
Expenditures Per Capita	614	597	601	616	619	659	629	594	886	816

* Federal Grant Money

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Douglas										
Property Taxes	17,684,674	18,456,623	18,827,583	19,228,239	20,067,045	21,848,649	23,078,053	24,281,360	25,566,009	28,081,672
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	3,924,871	4,544,640	4,288,741	4,128,468	4,763,077	5,008,965	4,973,490	5,800,276	6,815,624	8,407,276
Intergovernmental Revenue										
CTX	10,608,318	11,004,377	11,253,738	11,584,097	12,067,377	12,412,704	12,707,737	14,225,616	14,009,618	15,067,339
Other Intergovernmental Revenue	2,199,663	2,145,970	2,321,684	2,186,783	2,613,203	2,360,343	2,182,381	1,588,603	2,055,324	3,041,866
Total Intergovernmental	12,807,981	13,150,347	13,575,422	13,770,880	14,680,580	14,773,047	14,890,118	15,814,219	16,064,942	18,109,205
Charges For Services	4,447,130	4,930,129	5,059,937	4,683,313	5,168,177	6,107,270	6,513,787	7,266,473	4,220,966	3,813,134
Fines & Forfeits	806,568	1,146,690	1,196,331	1,179,517	1,128,906	1,093,221	1,127,282	924,292	872,179	829,965
Miscellaneous Revenues	765,756	1,116,854	629,346	1,080,671	868,811	1,151,833	1,258,641	1,135,744	338,701	1,599,611
Transfers In	354,657	75,000	75,000	403,373	484,857	509,350	396,826	315,856	1,031,974	2,883,559
Other Financing Sources	-	15,114	13,158	10,343	16,316	-	19,400	34,642	10,151	86,048
Residual Equity Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenues	40,791,637	43,435,397	43,665,518	44,484,804	47,177,769	50,492,335	52,257,597	55,572,862	54,920,546	63,810,470

Beginning Fund Balance	9,820,125	10,237,581	11,764,131	11,291,223	12,257,140	9,184,745	12,169,219	15,870,476	24,691,297	25,057,561
Total Available Resources	50,611,762	53,672,978	55,429,649	55,776,027	59,434,909	59,677,080	64,426,816	71,443,338	79,611,843	88,868,031
General Government	9,652,115	9,788,864	10,317,780	10,575,464	11,075,202	10,546,985	11,248,412	11,137,673	10,128,037	16,128,752
Judicial	8,702,083	9,008,808	9,217,938	9,357,987	9,444,646	9,804,441	10,530,428	10,500,848	11,372,184	10,143,810
Public Safety	15,783,796	16,082,559	16,843,132	16,317,958	17,373,133	17,802,250	18,257,378	14,782,882	19,305,960	23,651,124
Public Works	2,693,087	885,129	910,512	906,576	882,472	1,214,558	964,978	976,457	1,412,740	1,843,916
Sanitation	636,861	687,675	677,434	785,127	788,576	778,635	819,962	837,967	894,119	1,623,468
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	1,895,047	1,986,686	2,258,315	2,428,330	2,393,201	2,521,919	3,121,602	3,262,245	-
Debt Service	-	-	-	-	-	-	-	-	68,848	439,287
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	2,906,239	3,560,765	4,550,164	3,317,460	8,257,805	4,967,791	4,296,948	5,394,612	8,110,149	13,578,414
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Total Expenditures	40,374,181	41,908,847	44,503,646	43,518,887	50,250,164	47,507,861	48,640,025	46,752,041	54,554,282	67,408,771

Ending Fund Balance	10,237,581	11,764,131	10,926,004	12,257,140	9,184,745	12,169,219	15,786,791	24,691,297	25,057,561	21,459,260
Total	50,611,762	53,672,978	55,429,650	55,776,027	59,434,909	59,677,080	64,426,816	71,443,338	79,611,843	88,868,031
Fund Balance as a % of Expenditure:	25.36%	28.07%	24.55%	28.17%	18.28%	25.62%	32.46%	52.81%	45.9%	31.83%
Population (as of July 1)	48,015	48,478	48,553	48,223	48,235	48,300	49,070	49,537	49,082	49,661
Revenues Per Capita	850	896	899	922	978	1,045	1,065	1,122	1,119	1,285
Expenditures Per Capita	841	864	917	902	1,042	984	991	944	1,111	1,357

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Elko										
Property Taxes	9,156,176	8,949,400	9,029,091	9,341,449	11,005,805	10,503,618	10,639,997	12,680,692	13,287,063	12,098,437
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	777,477	878,704	843,282	877,015	931,917	789,330	822,606	1,055,664	1,097,403	927,352
Intergovernmental Revenue										
CTX	11,228,995	11,356,210	12,001,654	11,670,394	12,559,528	13,029,798	13,768,492	15,328,315	16,264,654	17,224,096
Other Intergovernmental Revenue	689,213	764,206	1,056,624	1,062,150	1,308,273	1,056,213	998,361	1,460,986	1,658,252	1,118,953
Total Intergovernmental	11,918,208	12,120,416	13,058,278	12,732,544	13,867,801	14,086,011	14,766,853	16,789,301	17,922,906	18,343,049
Charges For Services	2,863,248	2,626,889	2,853,434	2,871,583	3,191,486	3,359,937	3,106,987	3,510,238	3,555,810	3,306,265
Fines & Forfeits	1,463,392	1,403,929	1,305,899	1,062,757	1,051,261	1,189,754	908,322	835,615	725,806	656,271
Miscellaneous Revenues & Pr Per Ac	884,612	882,229	944,152	859,296	864,931	1,185,805	1,096,450	856,251	903,960	2,161,432
Transfers In	2,758,833	3,781,181	3,741,843	4,151,000	3,970,476	3,935,000	3,933,322	3,940,000	3,932,674	6,772,682
Other Financing Sources	-	-	-	-	-	-	-	-	11,651	132,464
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Total Revenues	29,821,946	30,642,748	31,775,979	31,895,644	34,883,677	35,049,455	35,274,537	39,667,761	41,437,273	44,397,952
Beginning Fund Balance	8,323,892	5,094,310	4,605,601	4,153,953	2,768,164	4,615,745	7,642,543	8,838,054	12,589,587	16,708,545
Total Available Resources	38,145,838	35,737,058	36,381,580	36,049,597	37,651,841	39,665,200	42,917,080	48,505,815	54,026,860	61,106,497
General Government	6,734,103	6,728,167	6,958,684	7,060,024	6,876,860	6,858,600	6,949,590	7,402,677	8,203,864	10,297,460
Judicial	7,461,283	7,960,080	8,342,209	8,076,376	8,259,816	8,376,585	8,727,372	9,285,212	9,742,470	11,673,467
Public Safety	12,141,453	13,041,436	14,085,032	14,398,116	14,350,355	12,049,848	11,801,066	12,198,351	13,158,580	15,044,579
Public Works	1,318,543	1,360,544	1,264,831	1,177,833	1,131,747	1,094,034	1,208,334	1,272,611	1,249,610	1,254,392
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	702,046	724,497	935,371	996,624	999,071	1,087,190	1,136,817	1,147,377	1,046,026	1,199,730
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	21,200	20,600	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	225,000	-	-	-	-
Operating Transfers Out	4,672,900	1,296,133	641,500	1,572,460	1,418,247	2,331,400	4,255,847	4,610,000	3,917,765	2,684,200
Residual Equity Transfer out	-	-	-	-	-	-	-	-	-	-
Total Expenditures	33,051,528	31,131,457	32,227,627	33,281,433	33,036,096	32,022,657	34,079,026	35,916,228	37,318,315	42,153,828
Ending Fund Balance	5,094,310	4,605,601	4,153,953	2,768,164	4,615,745	7,642,543	8,838,054	12,589,587	16,708,545	18,952,669
Total	38,145,838	35,737,058	36,381,580	36,049,597	37,651,841	39,665,200	42,917,080	48,505,815	54,026,860	61,106,497
Fund Balance as a % of Expenditure:	15.4%	14.8%	12.9%	8.3%	14.0%	23.9%	25.9%	35.1%	44.77%	44.96%
Population (as of July 1)	51,771	53,384	53,358	53,551	53,997	53,287	54,326	55,116	55,435	54,546
Revenues Per Capita	576	574	596	596	646	658	649	720	747	814
Expenditures Per Capita	638	583	604	621	612	601	627	652	673	773

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Esmeralda										
Property Taxes	1,170,446	1,452,765	1,386,067	1,489,308	1,463,168	1,405,106	1,459,092	1,491,493	1,488,258	1,568,535
NPM & Other Taxes	552,612	229,987	279,437	267,473	529,567	898,643	346,126	223,743	337,118	2,296,909
Licenses & Permits	4,599	6,091	5,750	5,460	6,729	16,066	7,971	7,526	16,414	16,956
Intergovernmental Revenue										
CTX	1,193,053	1,215,152	1,275,910	1,283,134	1,344,176	1,402,234	1,411,603	1,424,446	1,454,649	1,603,675
Other Intergovernmental Revenue	501,210	547,137	589,868	637,501	1,552,827	813,694	451,208	823,766	675,225	919,720
Total Intergovernmental	1,694,263	1,762,289	1,865,778	1,920,635	2,897,003	2,415,928	1,862,811	2,248,212	2,129,874	2,523,395
Charges For Services	115,200	101,352	205,579	172,067	94,284	118,887	100,620	142,751	215,997	242,962
Fines & Forfeits	391,844	454,111	660,793	659,542	694,621	560,235	303,652	295,304	303,015	298,748
Miscellaneous Revenues	84,012	121,526	106,341	114,366	126,675	251,853	227,373	138,254	40,660	186,195
Transfers In	17,142	21,189	16,953	24,585	16,066	-	16,066	150,021	50,537	-
Other Financing Sources	-	300	-	-	-	-	-	-	-	95,686
Total Revenues	4,030,118	4,149,610	4,526,698	4,653,436	5,828,113	5,666,718	4,323,711	4,697,304	4,581,873	7,229,386
Beginning Fund Balance	4,308,528	4,673,653	4,959,582	4,796,249	5,006,293	5,520,689	6,095,896	5,220,287	4,479,914	4,029,903
Total Available Resources	8,338,646	8,823,263	9,486,280	9,449,685	10,834,406	11,187,407	10,419,607	9,917,591	9,061,787	11,259,289
General Government										
General Government	1,553,991	1,584,222	1,645,282	1,525,619	1,897,645	2,135,893	2,129,533	2,501,343	2,204,840	2,635,919
Judicial	454,196	424,203	423,621	454,337	542,820	480,203	471,879	467,436	451,016	440,148
Public Safety	1,451,769	1,500,532	1,476,134	1,631,181	1,920,232	1,841,321	1,557,836	1,624,443	1,934,092	2,108,166
Public Works	3,507	3,507	3,505	3,505	3,410	3,410	3,410	2,202	1,740	1,740
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	23,021	59,201	-	-	-	-	-	-	-	-
Welfare	-	-	119,921	117,191	114,757	88,738	81,682	73,713	95,317	84,218
Culture and Recreation	31,642	35,678	35,943	42,157	652,839	385,946	42,059	56,171	49,466	-
Community Support	-	-	-	-	-	-	-	-	5,738	-
Debt Service	-	-	-	-	-	-	-	-	-	41,592
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	146,867	256,338	985,625	669,402	182,014	156,000	912,921	712,369	289,675	422,064
Total Expenditures	3,664,993	3,863,681	4,690,031	4,443,392	5,313,717	5,091,511	5,199,320	5,437,677	5,031,884	5,733,847
Ending Fund Balance	4,673,653	4,959,582	4,796,249	5,006,293	5,520,689	6,095,896	5,220,287	4,479,914	4,029,903	5,525,442
Total	8,338,646	8,823,263	9,486,280	9,449,685	10,834,406	11,187,407	10,419,607	9,917,591	9,061,787	11,259,289
Fund Balance as a % of Expenditure:	127.52%	128.36%	102.26%	112.67%	103.90%	119.73%	100.40%	82.39%	80.1%	96.37%
Population (as of July 1)										
Population (as of July 1)	860	858	926	923	964	970	969	982	999	1,000
Revenues Per Capita	4,686	4,836	4,888	5,042	6,046	5,842	4,462	4,783	4,586	7,229
Expenditures Per Capita	4,262	4,503	5,065	4,814	5,512	5,249	5,366	5,537	5,037	5,734

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Eureka										
Property Taxes	3,913,672	4,739,442	4,722,924	5,110,884	4,789,222	5,042,001	4,765,653	4,334,053	4,941,890	4,443,627
NPM & Other Taxes	1,238,824	3,950,720	1,247,623	2,013,233	2,204,844	2,607,699	4,689,441	6,850,753	5,713,752	5,458,779
Licenses & Permits	8,542	7,925	8,017	7,851	6,342	8,302	6,502	8,464	7,765	6,809
Intergovernmental Revenue										
CTX	5,499,720	4,784,609	4,600,034	5,730,045	5,944,661	5,471,522	5,603,852	6,283,919	6,636,398	9,574,647
Other Intergovernmental Revenue	555,758	542,529	684,688	575,989	913,411	593,951	906,235	1,051,214	749,620	730,139
Total Intergovernmental	6,055,478	5,327,138	5,284,722	6,306,034	6,858,072	6,065,473	6,510,087	7,335,133	7,386,018	10,304,786
Charges For Services	762,133	867,164	766,104	779,445	855,898	901,475	1,006,231	1,301,122	1,190,686	987,112
Fines & Forfeits	130,594	119,961	94,948	50,678	97,207	90,790	55,779	50,928	47,043	64,833
Miscellaneous Revenues	566,844	1,719,137	446,259	361,212	316,131	1,157,238	1,468,666	253,678	(1,161,002)	692,258
Transfers In	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	79,883	53,279	60,155	21,000	-	729,490	77,470	199,557	-	132,310
Prior period adjustment	-	-	-	-	-	-	-	-	-	-
Total Revenues	12,755,970	16,784,766	12,630,752	14,650,337	15,127,716	16,602,468	18,579,829	20,333,688	18,126,152	22,090,514
Beginning Fund Balance	20,507,751	15,492,228	17,822,806	17,668,592	19,287,931	24,323,706	30,164,274	37,118,556	43,523,885	49,065,625
Total Available Resources	33,263,721	32,276,994	30,453,558	32,318,929	34,415,647	40,926,174	48,744,103	57,452,244	61,650,037	71,156,139
General Government	3,654,254	3,041,018	3,046,961	3,450,790	3,766,875	4,218,208	4,057,621	4,702,850	4,489,093	5,296,348
Judicial	1,305,655	1,315,465	1,110,568	1,082,943	1,052,350	1,007,715	1,187,247	1,190,459	1,361,925	1,524,158
Public Safety	2,848,195	2,525,122	2,439,150	2,382,957	2,359,944	2,413,485	3,078,047	3,827,495	3,273,604	4,035,404
Public Works	606,840	494,288	430,124	461,132	425,273	620,720	676,758	657,580	640,170	665,552
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	1,242,356	1,158,338	1,179,537	1,111,793	1,026,254	1,040,772	965,795	1,022,119	1,211,056	1,283,974
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	1,335,427	1,211,839	1,175,286	1,169,885	1,045,301	1,071,036	1,100,944	1,161,990	1,217,581	1,314,518
Community Support	1,528,766	708,118	561,398	432,092	415,944	389,964	409,135	315,866	390,982	392,874
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	5,250,000	4,000,000	-	-	-	-	150,000	1,050,000	-	4,000,000
Contingency	-	-	-	-	-	-	-	-	-	-
AR Adjustment	-	-	2,841,942	2,939,406	-	-	-	-	-	-
Total Expenditures	17,771,493	14,454,188	12,784,966	13,030,998	10,091,941	10,761,900	11,625,547	13,928,359	12,584,411	18,512,828
Ending Fund Balance	15,492,228	17,822,806	17,668,592	19,287,931	24,323,706	30,164,274	37,118,556	43,523,885	49,065,626	52,643,311
Total	33,263,721	32,276,994	30,453,558	32,318,929	34,415,647	40,926,174	48,744,103	57,452,244	61,650,037	71,156,139
Fund Balance as a % of Expenditure:	87.17%	123.31%	138.20%	148.02%	241.02%	280.29%	319.28%	312.48%	389.89%	284.36%
Population (as of July 1)	2,011	2,024	1,903	1,862	1,959	1,932	1,951	1,955	1,936	1,898
Revenues Per Capita	6,343	8,293	6,637	7,868	7,722	8,593	9,523	10,401	9,363	11,639
Expenditures Per Capita	8,837	7,141	6,718	6,998	5,152	5,570	5,959	7,124	6,500	9,754

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Humboldt										
Property Taxes	4,318,246	5,688,465	4,995,668	5,083,189	6,507,733	6,012,928	6,782,473	7,394,886	7,719,315	5,860,362
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	1,322,921	1,201,197	1,182,953	1,116,823	1,098,334	1,269,568	1,352,667	1,553,875	1,290,568	1,357,323
Intergovernmental Revenue										
CTX	9,773,454	7,944,035	7,364,785	6,748,012	7,139,073	8,735,077	9,408,085	9,951,938	10,283,713	10,850,828
Other Intergovernmental Revenue	1,058,804	1,230,712	1,175,911	1,199,983	1,342,262	1,215,032	1,461,634	2,757,674	1,770,794	2,476,069
Total Intergovernmental	10,832,258	9,174,747	8,540,696	7,947,995	8,481,335	9,950,109	10,869,719	12,709,612	12,054,507	13,326,897
Charges For Services	436,824	399,292	350,100	382,209	514,105	509,302	465,883	502,070	617,860	520,699
Fines & Forfeits	591,712	621,569	648,145	775,898	764,802	725,638	570,183	642,161	478,247	349,383
Miscellaneous Revenues	459,156	500,533	541,448	329,867	875,756	1,224,710	989,828	434,132	(44,946)	1,274,777
Transfers In	5,000	5,000	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	349,323	-	-	717,349
Total Revenues	17,966,117	17,590,803	16,259,010	15,635,981	18,242,065	19,692,255	21,380,076	23,236,736	22,115,551	23,406,790
Beginning Fund Balance	17,249,672	18,530,773	18,597,856	17,429,101	15,754,877	15,080,920	15,429,434	16,145,453	17,500,440	17,103,751
Total Available Resources	35,215,789	36,121,576	34,856,866	33,065,082	33,996,942	34,773,175	36,809,510	39,382,189	39,615,991	40,510,541
General Government	5,281,515	5,621,638	5,484,670	5,394,429	6,205,554	6,270,088	7,007,020	6,861,085	8,010,758	8,916,457
Judicial	2,247,640	2,266,846	2,472,546	2,770,268	2,949,948	2,948,461	2,912,214	3,018,787	3,176,905	3,455,124
Public Safety	7,237,450	7,603,899	7,477,936	7,368,127	7,731,230	8,027,725	8,456,730	8,321,657	8,881,259	9,638,453
Public Works	21,846	23,130	22,436	21,683	22,626	22,165	20,630	20,632	22,326	23,952
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	259,416	299,912	353,865	322,887	304,729	363,112	333,634	393,409	300,876	636,265
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	2,500	2,500	5,000	(2,500)	-	-	-	-	-	-
Community Support	1,029,421	1,104,524	1,052,127	837,707	1,031,302	910,255	1,016,083	2,384,354	1,203,628	1,016,861
Debt Service	-	-	-	-	26,772	121,344	215,167	253,596	256,762	395,744
Intergovernmental Expenditures	507,028	513,451	525,694	531,624	576,370	613,491	487,538	499,779	521,626	490,851
Operating Transfers Out	98,200	87,820	93,620	65,980	67,491	67,100	215,040	128,450	138,100	573,850
	-	-	-	60,130	-	-	-	-	-	-
Total Expenditures	16,685,016	17,523,720	17,487,894	17,310,205	18,916,022	19,343,741	20,664,056	21,881,749	22,512,240	25,147,557
Ending Fund Balance	18,530,773	18,597,856	17,368,972	15,754,877	15,080,920	15,429,434	16,145,454	17,500,440	17,103,751	15,362,984
Total	35,215,789	36,121,576	34,856,866	33,065,082	33,996,942	34,773,175	36,809,510	39,382,189	39,615,991	40,510,541
Fund Balance as a % of Expenditure:	111.06%	106.13%	99.32%	91.01%	79.73%	79.76%	78.13%	79.98%	75.98%	61.09%
Population (as of July 1)	17,384	17,457	17,388	17,057	16,853	16,978	16,989	17,079	17,064	17,202
Revenues Per Capita	1,033	1,008	935	917	1,082	1,160	1,258	1,361	1,296	1,361
Expenditures Per Capita	960	1,004	1,006	1,015	1,122	1,139	1,216	1,281	1,319	1,462

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Lander										
Property Taxes	7,868,935	7,176,990	7,266,466	6,850,686	6,904,682	7,284,913	7,377,039	7,800,216	9,176,488	8,075,007
NPM & Other Taxes	469,941	651,099	126,217	863,300	1,323,154	894,793	649,411	855,232	920,363	396,210
Licenses & Permits	281,646	240,417	236,753	139,763	148,987	294,129	137,337	281,755	147,331	158,891
Intergovernmental Revenue										
CTX	3,504,035	3,560,587	3,689,592	3,667,962	3,668,553	3,832,574	3,885,445	3,841,343	3,970,350	4,064,755
Other Intergovernmental Revenue	733,678	196,746	179,300	148,164	236,677	136,396	137,120	233,370	195,993	127,043
Total Intergovernmental	4,237,713	3,757,333	3,868,892	3,816,126	3,905,230	3,968,970	4,022,565	4,074,713	4,166,343	4,191,798
Charges For Services	1,145,179	965,688	915,589	873,891	893,426	897,584	869,624	921,610	1,068,219	965,040
Fines & Forfeits	202,451	183,131	241,424	209,564	240,345	210,820	165,092	143,055	93,242	76,440
Miscellaneous Revenues	155,083	115,006	27,228	177,572	30,081	148,920	130,362	120,418	145,092	588,314
Transfers In & Residual Eq Transfers	-	478,414	140,379	156,465	89,176	38,627	581,881	107,300	574,518	-
Other Financing Sources	388,217	-	1,181,824	(42,322)	121,189	2,219,536	2,722,943	(159,658)	(4,054,638)	(508,091)
Residual Equity Transfers	1,873,031	403,979	-	-	-	-	-	-	-	-
Total Revenues	16,622,196	13,972,057	14,004,772	13,045,045	13,656,270	15,958,292	16,656,254	14,144,641	12,236,958	13,943,609
Beginning Fund Balance	30,616,389	34,410,328	37,634,134	40,867,993	43,214,314	44,678,864	47,559,260	48,376,206	44,402,156	40,484,634
Total Available Resources	47,238,585	48,382,385	51,638,906	53,913,038	56,870,584	60,637,156	64,215,514	62,520,847	56,639,114	54,428,243
General Government	3,903,595	3,503,397	3,891,713	3,969,141	4,880,083	4,978,338	6,233,910	6,716,919	5,841,763	6,282,153
Judicial	1,656,945	1,798,871	1,831,720	1,843,764	2,133,439	2,318,361	2,544,457	2,542,670	2,562,147	2,512,093
Public Safety	4,552,867	4,806,442	4,810,220	4,786,477	4,936,758	5,515,249	6,945,932	6,790,656	6,644,793	7,593,430
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	2,661,905	196,690	96,881	42,877	169,814	207,321	115,009	166,446	105,777	365,207
Operating Transfers Out	52,945	2,011,099	140,379	56,465	71,626	58,627	-	1,902,000	1,000,000	-
Total Expenditures	12,828,257	12,316,499	10,770,913	10,698,724	12,191,720	13,077,896	15,839,308	18,118,691	16,154,480	16,752,883
Ending Fund Balance	34,410,328	36,065,886	40,867,993	43,214,314	44,678,864	47,559,260	48,376,206	44,402,156	40,484,634	37,675,360
Total	47,238,585	48,382,385	51,638,906	53,913,038	56,870,584	60,637,156	64,215,514	62,520,847	56,639,114	54,428,243
Fund Balance as a % of Expenditure:	268.24%	292.83%	379.43%	403.92%	366.47%	363.66%	305.42%	245.06%	250.6%	224.89%
Population (as of July 1)	6,221	6,343	6,560	6,247	6,257	6,200	6,065	6,109	6,324	6,195
Revenues Per Capita	2,672	2,203	2,135	2,088	2,183	2,574	2,746	2,315	1,935	2,251
Expenditures Per Capita	2,062	1,942	1,642	1,713	1,948	2,109	2,612	2,966	2,554	2,704

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Lincoln										
Property Taxes	2,191,843	2,650,080	2,111,617	2,184,932	2,132,619	2,240,230	2,268,713	2,423,868	2,489,077	2,670,610
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	18,425	23,498	17,795	22,361	19,872	20,717	21,096	21,374	20,268	23,852
Intergovernmental Revenue										
CTX	1,186,255	1,233,725	1,249,860	1,289,231	1,304,072	1,385,248	1,420,022	1,479,108	1,511,388	1,568,413
Other Intergovernmental Revenue	230,762	196,146	188,212	258,470	294,652	292,241	1,185,069	353,470	303,584	318,520
Total Intergovernmental	1,417,017	1,429,871	1,438,072	1,547,701	1,598,724	1,677,489	2,605,091	1,832,578	1,814,972	1,886,933
Charges For Services	373,904	429,255	316,331	366,827	356,962	295,730	356,374	443,580	442,115	523,158
Fines & Forfeits	271,962	356,484	290,380	283,706	293,668	361,968	254,615	254,312	275,356	213,598
Miscellaneous Revenues	20,541	72,269	58,222	42,064	55,602	214,114	290,543	125,899	106,388	212,931
Transfers In	-	-	-	40,000	603,500	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	10,365	-
Residual transfer	-	-	-	-	-	-	-	-	-	-
Total Revenues	4,293,692	4,961,457	4,232,417	4,487,591	5,060,947	4,810,248	5,796,432	5,101,611	5,158,541	5,531,082
Beginning Fund Balance	492,686	613,497	1,207,587	568,636	482,059	773,139	953,203	2,340,945	1,868,240	1,877,527
Total Available Resources	4,786,378	5,574,954	5,440,004	5,056,227	5,543,006	5,583,387	6,749,635	7,442,556	7,026,781	7,408,609
General Government	1,412,962	1,578,470	1,521,121	1,489,087	1,555,061	1,499,110	1,466,808	1,395,105	1,447,968	1,723,564
Judicial	931,166	1,014,626	1,143,371	1,170,177	1,282,536	1,122,681	1,098,278	1,099,885	1,024,123	1,079,038
Public Safety	1,651,017	1,719,330	1,722,872	1,630,120	1,723,882	1,697,754	1,731,728	1,490,824	1,618,100	1,574,806
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	46,578	45,576	-	-	-	-	-	-	-	-
Health	-	-	48,668	42,784	52,388	52,387	61,876	62,309	53,720	54,350
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	131,158	9,365	435,336	242,000	156,000	258,252	50,000	1,526,193	1,005,343	724,342
Total Expenditures	4,172,881	4,367,367	4,871,368	4,574,168	4,769,867	4,630,184	4,408,690	5,574,316	5,149,254	5,156,100
Ending Fund Balance	613,497	1,207,587	568,636	482,059	773,139	953,203	2,340,945	1,868,240	1,877,527	2,252,509
Total	4,786,378	5,574,954	5,440,004	5,056,227	5,543,006	5,583,387	6,749,635	7,442,556	7,026,781	7,408,609
Fund Balance as a % of Expenditure:	14.70%	27.65%	11.67%	10.54%	16.21%	20.59%	53.10%	33.52%	36.5%	43.69%
Population (as of July 1)	5,100	5,020	5,004	5,088	5,057	5,170	5255	5,264	5,293	5,188
Revenues Per Capita	842	988	846	882	1,001	930	1,103	969	975	1,066
Expenditures Per Capita	818	870	973	899	943	896	839	1,059	973	994

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Lyon										
Property Taxes	8,379,628	8,911,774	8,812,709	9,397,168	9,732,601	10,155,214	11,045,577	12,304,702	13,049,864	13,065,136
NPM & Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	3,848,405	3,850,576	3,786,806	3,252,602	3,438,938	3,135,838	3,446,096	3,504,144	4,225,699	5,709,303
Intergovernmental Revenue										
CTX	12,615,485	13,722,421	14,213,210	14,778,081	15,677,292	16,158,935	17,340,934	17,929,129	18,765,393	21,094,514
Other Intergovernmental Revenue	753,524	786,856	847,403	952,122	1,328,434	1,193,445	2,253,853	5,222,658	2,264,961	2,653,686
Total Intergovernmental	13,369,009	14,509,277	15,060,613	15,730,203	17,005,726	17,352,380	19,594,787	23,151,787	21,030,354	23,748,200
Charges For Services	1,328,958	1,470,767	1,451,113	1,719,610	2,008,516	2,260,868	2,210,441	3,249,559	2,891,433	1,962,020
Fines & Forfeits	784,671	658,393	617,964	617,695	820,079	858,423	682,758	693,278	562,946	667,031
Miscellaneous Revenues	598,319	706,760	752,111	866,830	848,794	809,163	973,380	754,035	745,674	1,625,042
Transfers In	4,819	9,446	8,894	5,713	28	-	-	-	8,296	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	5,513
Total Revenues	28,313,809	30,116,993	30,490,210	31,589,821	33,854,682	34,571,886	37,953,039	43,657,505	42,514,266	46,782,245
Beginning Fund Balance	4,823,018	4,891,458	4,734,543	3,581,021	5,512,838	6,495,592	6,421,726	9,336,300	11,472,648	10,439,718
Total Available Resources	33,136,827	35,008,451	35,224,753	35,170,842	39,367,520	41,067,478	44,374,765	52,993,805	53,986,914	57,221,963
General Government										
General Government	6,462,041	6,773,619	6,884,750	6,731,893	8,146,061	9,730,362	9,779,923	9,823,464	10,862,672	11,801,505
Judicial	6,253,241	12,205,476	6,902,385	6,704,641	7,341,863	7,815,121	7,853,759	8,011,600	9,281,691	10,595,051
Public Safety	11,217,051	6,528,335	12,480,682	12,640,286	13,703,508	14,612,483	14,713,864	17,586,457	17,632,899	17,961,652
Public Works	992,414	981,516	911,838	1,092,299	1,224,829	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	221,328	280,403	248,351	310,185	267,137	312,226	278,034	118,493	134,355	130,792
Welfare	353,045	351,374	535,655	544,366	552,820	549,436	719,324	704,830	638,751	804,715
Culture and Recreation	976,326	1,164,116	1,123,005	1,118,674	1,128,014	1,154,905	1,208,044	1,291,457	1,658,166	2,225,669
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	1,769,923	1,989,069	2,557,066	515,660	507,696	471,219	485,517	3,984,856	3,000,000	2,850,000
Total Expenditures	28,245,369	30,273,908	31,643,732	29,658,004	32,871,928	34,645,752	35,038,465	41,521,157	43,208,534	46,369,384
Ending Fund Balance	4,891,458	4,734,543	3,581,021	5,512,838	6,495,592	6,421,726	9,336,300	11,472,648	10,778,380	10,852,579
Total	33,136,827	35,008,451	35,224,753	35,170,842	39,367,520	41,067,478	44,374,765	52,993,805	53,986,914	57,221,963
Fund Balance as a % of Expenditure:	17.32%	15.64%	11.32%	18.59%	19.76%	18.54%	26.65%	27.63%	24.95%	23.40%
Population (as of July 1)	52,245	52,960	53,344	53,277	53,644	54,657	55,551	56,497	57,629	58,051
Revenues Per Capita	542	569	572	593	631	633	683	773	738	806
Expenditures Per Capita	541	572	593	557	613	634	631	735	750	799

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Mineral										
Property Taxes	1,450,443	2,363,819	2,651,920	2,746,405	2,401,368	3,497,738	3,469,910	3,334,429	3,742,085	3,322,653
NPM & Other Taxes	567,102	156,979	52,927	41,220	90,021	173,200	1,264	455,494	912,935	931,913
Licenses & Permits	99,033	94,140	413,823	72,256	112,021	95,240	72,478	42,559	66,285	56,135
Intergovernmental Revenue										
CTX	1,965,048	2,005,615	2,015,899	2,073,901	2,133,475	2,259,405	2,315,753	2,382,270	2,408,502	2,477,138
Other Intergovernmental Revenue	327,031	373,408	660,395	433,082	432,574	367,971	333,131	276,139	302,666	541,289
Total Intergovernmental	2,292,079	2,379,023	2,676,294	2,506,983	2,566,049	2,627,376	2,648,884	2,658,409	2,711,168	3,018,427
Charges For Services	157,246	163,538	257,658	164,125	155,846	307,977	286,104	213,906	254,252	225,932
Fines & Forfeits	183,562	180,539	135,019	153,800	371,633	277,570	273,256	314,033	206,245	142,607
Miscellaneous Revenues	412,000	288,262	287,190	368,323	416,325	652,574	588,633	870,736	947,981	839,957
Transfers In	260,000	500,000	750,000	750,305	735,178	350,000	750,000	350,000	425,000	-
Other Financing Sources	-	-	-	-	-	-	-	167,500	-	1,135,069
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Total Revenues	5,421,465	6,126,300	7,224,831	6,803,417	6,848,441	7,981,675	8,090,529	8,407,066	9,265,951	9,672,693
Beginning Fund Balance	1,546,048	914,093	929,093	1,256,243	969,514	478,146	1,066,204	1,283,882	1,006,045	1,083,559
Total Available Resources	6,967,513	7,040,393	8,153,924	8,059,660	7,817,955	8,459,821	9,156,733	9,690,948	10,271,996	10,756,252
General Government										
General Government	1,914,385	1,799,549	2,132,382	2,196,437	2,306,523	2,509,190	2,424,692	2,655,610	3,048,150	3,673,504
Judicial	966,297	997,002	1,078,291	1,263,576	1,415,914	1,293,041	1,285,418	1,461,079	1,492,550	1,550,532
Public Safety	2,305,946	2,506,450	2,721,202	2,750,864	2,738,633	2,684,612	3,169,621	3,375,455	3,481,539	3,548,998
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	224,082	236,704	226,043	234,109	262,384	249,820	259,505	279,374	270,483	311,051
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	323,232	301,651	318,492	268,995	348,388	343,689	330,355	317,223	413,087	397,501
Community Support	20,000	20,000	108,669	55,000	55,000	55,000	55,000	65,000	55,000	55,000
Debt Service	22,905	63,372	63,373	63,373	40,467	11,265	11,265	19,891	37,143	45,770
Intergovernmental Expenditures	149,573	41,000	130,578	104,792	31,000	83,000	117,145	315,711	244,000	201,500
Operating Transfers Out	127,000	145,572	118,651	153,000	141,500	164,000	219,850	195,560	146,485	145,231
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Total Expenditures	6,053,420	6,111,300	6,897,681	7,090,146	7,339,809	7,393,617	7,872,851	8,684,903	9,188,437	9,929,087
Ending Fund Balances	914,093	929,093	1,256,243	969,514	478,146	1,066,204	1,283,882	1,006,045	1,083,559	827,165
Total	6,967,513	7,040,393	8,153,924	8,059,660	7,817,955	8,459,821	9,156,733	9,690,948	10,271,996	10,756,252
Fund Balance as a % of Expenditure:	15.10%	15.20%	18.21%	13.67%	6.51%	14.42%	16.31%	11.58%	11.79%	8.33%
Population (as of July 1)	4,679	4,662	4,584	4,539	4,578	4,674	4,690	4,730	4,896	4,826
Revenues Per Capita	1,159	1,314	1,576	1,499	1,496	1,708	1,725	1,777	1,893	2,004
Expenditures Per Capita	1,294	1,311	1,505	1,562	1,603	1,582	1,679	1,836	1,877	2,057

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Pershing										
Property Taxes	1,954,597	2,007,896	2,116,872	2,284,343	2,338,807	2,373,016	2,358,198	2,920,095	3,235,574	4,289,887
Other Taxes (NPM)	426,367	(66,420)	437,801	3,818	316,409	320,722	141,326	174,973	106,067	76,336
Other Taxes	33,850	29,019	32,315	33,728	31,297	35,214	36,139	46,968	63,490	71,250
Licenses & Permits	55,076	67,403	74,307	54,939	58,969	94,188	99,212	86,640	84,957	78,033
Intergovernmental Revenue										
CTX	2,124,726	2,136,359	2,140,035	2,251,000	2,365,071	2,404,072	2,578,984	2,675,305	2,747,637	2,956,118
Other Intergovernmental Revenue	656,994	768,076	1,301,970	971,058	833,057	1,151,463	752,019	1,108,315	1,698,657	1,076,558
Total Intergovernmental	2,781,720	2,904,435	3,442,005	3,222,058	3,198,128	3,555,535	3,331,003	3,783,620	4,446,294	4,032,676
Charges For Services	393,092	318,390	406,409	383,678	461,533	431,068	401,258	570,090	548,468	858,473
Fines & Forfeits	149,667	166,814	333,982	470,664	429,451	232,791	170,823	108,595	80,173	70,887
Miscellaneous Revenues	666,864	610,911	545,866	401,065	349,057	975,547	1,047,304	552,164	586,332	1,189,946
Transfers In	1,100,000	1,117,778	902,000	750,000	-	833,000	700,000	750,000	1,250,000	1,500,000
Other Financing Sources	9,418	-	-	-	-	4,752	-	-	-	-
Prior Period Adjustment	-	672,064	-	-	-	-	-	-	-	-
Residual Equity Transfer In	-	-	-	-	-	-	-	-	-	-
Total Revenues	7,570,651	7,828,290	8,291,557	7,604,293	7,183,651	8,855,833	8,285,263	8,993,145	10,401,355	12,167,488
										**
Beginning Fund Balance	450,067	1,028,273	1,812,949	2,282,060	2,102,233	2,394,814	2,557,448	2,449,398	2,586,930	2,813,260
Total Available Resources	8,020,718	8,856,563	10,104,506	9,886,353	9,285,884	11,250,647	10,842,711	11,442,543	12,988,285	14,980,748
General Government	2,284,024	2,407,298	2,562,594	2,612,796	2,730,919	2,795,478	3,004,335	3,383,647	4,055,525	3,821,533
Judicial	1,441,209	1,449,699	995,664	1,025,815	1,134,220	1,165,750	1,139,433	1,184,845	1,234,136	1,326,213
Public Safety	740,674	739,603	231,899	242,881	254,093	288,377	268,045	246,458	237,745	355,731
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	367,225	381,601	501,827	451,004	488,639	482,200	518,626	532,463	529,900	481,673
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	51,228	52,270	59,608	68,284	66,421	76,737	65,325	54,391	52,800	70,250
Community Support	153,526	103,058	467,472	125,136	102,116	500,476	70,646	339,968	259,657	137,144
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	169,559	162,585	174,866	154,350	158,938	167,675	194,110	220,489	196,030	185,937
Operating Transfers Out	1,785,000	1,747,500	2,828,516	3,103,854	1,955,724	3,216,506	3,132,793	2,893,352	3,715,719	4,470,753
Total Expenditures	6,992,445	7,043,614	7,822,446	7,784,120	6,891,070	8,693,199	8,393,313	8,855,613	10,281,512	10,849,234
									**	
Ending Fund Balance	1,028,273	1,812,949	2,282,060	2,102,233	2,394,814	2,557,448	2,449,398	2,586,930	2,706,773	4,131,514
Total	8,020,718	8,856,563	10,104,506	9,886,353	9,285,884	11,250,647	10,842,711	11,442,543	12,988,285	14,980,748
Fund Balance as a % of Expenditure:	14.71%	25.74%	29.17%	27.01%	34.75%	29.42%	29.18%	29.21%	26.33%	38.08%
Population (as of July 1)	7,013	6,882	6,714	6,750	6,693	6,743	6,858	6,935	6,983	6,984
Revenues Per Capita	1,080	1,138	1,235	1,127	1,073	1,313	1,208	1,297	1,490	1,742
Expenditures Per Capita	997	1,023	1,165	1,153	1,030	1,289	1,224	1,277	1,472	1,553

** An error in the recording of Due from other Governments, Opioid Settlement, Unavailable Revenues, and Revenues related to the Nevada Opioid Settlement Litigation

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Nye										
Property Taxes	11,839,965	12,489,267	11,201,699	12,110,875	12,871,375	13,987,150	15,135,641	16,046,255	15,977,420	16,991,427
NPM & Other Taxes	-	-	1,135,997	643,443	2,775,319	1,890,089	1,589,463	2,187,290	1,009,994	399,013
Licenses & Permits	183,260	224,758	438,011	529,765	810,978	943,310	285,207	1,106,214	914,794	1,031,004
Intergovernmental Revenue										
CTX	11,187,508	11,698,038	12,605,245	13,364,034	16,045,448	15,705,289	17,227,184	18,599,217	20,779,737	21,263,774
Other Intergovernmental Revenue	3,477,200	3,389,695	3,490,632	3,635,776	3,794,596	4,307,015	4,965,146	7,740,849	4,148,650	4,679,150
Total Intergovernmental	14,664,708	15,087,733	16,095,877	16,999,810	19,840,044	20,012,304	22,192,330	26,340,066	24,928,387	25,942,924
Charges For Services	1,756,802	2,045,237	1,301,264	1,496,532	1,919,537	1,988,882	2,083,903	3,373,986	3,405,591	2,954,567
Fines & Forfeits	431,182	542,867	738,984	747,735	782,629	845,076	678,497	481,932	565,373	414,524
Miscellaneous Revenues	1,408,902	1,263,627	1,385,683	967,932	1,270,584	1,165,272	1,046,660	2,027,497	752,808	761,973
Transfers In	18,722	2,875,161	4,941,052	1,429	28,706	30,414	28,187	81,823	-	110,555
Other Financing Sources	-	-	-	-	-	-	-	-	2,600,000	51,700
Total Revenues	30,303,541	34,528,650	37,238,567	33,497,521	40,299,172	40,862,497	43,039,888	51,645,063	50,154,367	48,657,687
Beginning Fund Balance	3,739,125	622,267	1,521,626	6,689,528	7,312,967	10,174,608	10,389,003	9,956,638	13,725,878	10,313,983
Total Available Resources	34,042,666	35,150,917	38,760,193	40,187,049	47,612,139	51,037,105	53,428,891	61,601,701	63,880,245	58,971,670
General Government										
General Government	12,061,343	12,344,142	12,235,351	12,560,722	13,935,933	15,060,172	16,546,960	16,565,230	17,815,908	19,053,556
Judicial	6,792,418	6,806,078	6,859,163	6,716,762	6,995,022	7,670,874	8,101,448	8,060,222	8,330,491	9,457,274
Public Safety	13,780,266	13,487,128	12,454,597	13,104,339	14,488,129	15,784,443	12,481,055	11,887,122	13,397,898	14,185,880
Public Works	79,807	90,199	149,686	126,117	121,150	90,489	105,455	114,692	119,263	199,442
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	568,245	592,677	371,868	138,142	116,035	137,411	690,056	785,424	854,208	801,860
Welfare	106,356	110,020	-	-	60,183	50,000	37,215	36,433	114,661	104,834
Culture and Recreation	500	-	-	-	-	-	-	1,148	-	-
Community Support	31,464	151,137	-	-	8,574	27,167	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	34,978	39,223
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	228,000	1,712,505	1,827,545	5,510,064	10,425,552	12,898,855	9,845,567
Total Expenditures	33,420,399	33,581,381	32,070,665	32,874,082	37,437,531	40,648,101	43,472,253	47,875,823	53,566,262	53,687,636
Ending Fund Balance	622,267	1,569,536	6,689,528	7,312,967	10,174,608	10,389,003	9,956,638	13,725,878	10,313,983	5,284,034
Total	34,042,666	35,150,917	38,760,193	40,187,049	47,612,139	51,037,105	53,428,891	61,601,701	63,880,245	58,971,670
Fund Balance as a % of Expenditure:	1.86%	4.67%	20.86%	22.25%	27.18%	25.56%	22.90%	28.67%	19.25%	9.84%
Population (as of July 1)										
Population (as of July 1)	44,292	44,749	45,456	46,050	45,737	46,390	47,856	48,472	48,414	49,289
Revenues Per Capita	684	772	819	727	881	881	899	1,065	1,036	987
Expenditures Per Capita	755	750	706	714	819	876	908	988	1,106	1,089

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Storey										
Property Taxes	7,869,592	8,889,269	8,726,446	9,207,108	10,095,487	10,756,962	12,623,037	13,660,976	14,547,654	15,877,129
NPM & Other Taxes	20,895	19,829	24,236	23,389	24,405	27,219	31,383	32,949	38,513	-
Licenses & Permits	1,076,548	1,194,579	1,639,401	1,325,535	1,688,848	2,678,554	2,719,322	1,952,013	4,315,289	41,758
Intergovernmental Revenue										5,800,144
CTX	1,368,498	1,615,409	1,499,648	1,608,782	2,270,373	2,203,016	2,558,396	2,218,294	2,726,766	
Other Intergovernmental Revenue	60,016	52,206	56,976	52,623	55,367	191,995	52,592	54,372	57,247	3,899,466
Total Intergovernmental	1,428,514	1,667,615	1,556,624	1,661,405	2,325,740	2,395,011	2,610,988	2,272,666	2,784,013	238,726
Charges For Services	708,916	862,639	1,919,509	2,153,810	2,703,547	2,527,094	2,117,184	1,776,439	2,542,046	4,138,192
Fines & Forfeits	2,934	3,143	3,288	6,687	4,981	8,340	164,142	216,567	213,866	2,455,814
Miscellaneous Revenues	209,945	640,274	256,656	472,756	527,907	1,182,490	1,382,571	179,107	(830,986)	232,051
Transfers In	112,678	-	-	-	-	-	-	-	-	1,201,727
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenues	11,430,022	13,277,348	14,126,160	14,850,690	17,370,915	19,575,670	21,648,627	20,090,717	23,610,395	29,746,815

Beginning Fund Balance	7,433,142	9,161,048	6,648,682	8,634,000	10,285,058	12,454,344	11,104,529	17,774,361	22,904,046	28,468,540
Total Available Resources	18,863,164	22,438,396	20,774,842	23,484,690	27,655,973	32,030,014	32,753,156	37,865,078	46,514,441	58,215,355
General Government	3,863,811	4,027,833	4,364,633	4,615,591	4,578,658	5,662,352	5,438,068	5,073,827	5,549,248	6,782,319
Judicial	795,208	894,285	951,237	1,081,615	1,133,150	1,170,596	1,259,054	1,270,041	1,458,868	1,502,749
Public Safety	3,564,230	4,513,415	4,671,195	5,274,031	5,577,367	5,953,156	5,610,225	5,973,388	5,947,730	6,186,721
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	30,100	50,489	90,000	86,611	105,167	96,084	102,590	106,204	123,904	115,873
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	101,864	95,403	107,317	142,596	115,735	104,866	126,328	128,251	115,955	135,205
Community Support	487,587	573,043	691,930	743,538	820,052	888,702	1,101,888	1,250,321	1,243,816	1,970,195
Debt Service	16,050	-	11,680	10,514	-	-	-	-	18,380	18,380
Intergovernmental Expenditures	57,446	349,759	237,850	(246,640)	-	-	-	-	-	-
Operating Transfers Out	785,820	5,285,487	1,015,000	1,491,776	2,871,500	7,049,729	1,055,000	1,159,000	3,588,000	4,683,000
Total Expenditures	9,702,116	15,789,714	12,140,842	13,199,632	15,201,629	20,925,485	14,693,153	14,961,032	18,045,901	21,394,442

Ending Fund Balance	9,161,048	6,648,682	8,634,000	10,285,058	12,454,344	11,104,529	18,060,003	22,904,046	28,468,540	36,820,913
Total	18,863,164	22,438,396	20,774,842	23,484,690	27,655,973	32,030,014	32,753,156	37,865,078	46,514,441	58,215,355
Fund Balance as a % of Expenditure:	94.42%	42.11%	71.12%	77.92%	81.93%	53.07%	122.91%	153.09%	157.76%	172.11%
Population (as of July 1)	4,103	4,017	3,974	3,984	4,043	4,084	4,227	4,258	4,304	4,359
Revenues Per Capita	2,786	3,305	3,555	3,728	4,297	4,793	5,122	4,718	5,486	6,824
Expenditures Per Capita	2,365	3,931	3,055	3,313	3,760	5,124	3,476	3,514	4,193	4,908

*** FY 20 Interest was not properly allocated between the funds according to the cash policy

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Washoe										
Property Taxes	137,946,772	146,104,031	148,796,018	152,751,357	161,885,402	168,835,138	158,405,740	170,067,037	182,080,698	222,623,704
NPM	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	455,864	464,102	503,859	22,118,590	23,730,265	25,227,862	665,565
Licenses & Permits	8,264,242	8,211,129	8,489,411	9,491,539	9,692,712	10,215,816	9,771,369	10,794,523	12,338,247	15,216,884
Intergovernmental Revenue										
CTX	80,808,837	88,434,949	95,605,303	100,335,941	111,301,067	116,837,252	121,149,884	142,376,192	156,086,681	155,479,809
Other Intergovernmental Revenue	19,082,928	19,379,053	20,289,237	21,323,265	22,781,938	24,162,442	23,965,680	27,735,635	32,817,204	28,884,054
Total Intergovernmental	99,891,765	107,814,002	115,894,540	121,659,206	134,083,005	140,999,694	145,115,564	170,111,827	188,903,885	188,903,885
Charges For Services	23,797,197	24,488,630	24,125,103	19,589,902	21,645,383	20,220,669	21,062,563	23,423,125	27,376,701	23,853,612
Fines & Forfeits	8,128,615	7,724,779	6,796,176	6,955,456	7,746,112	6,986,424	6,110,868	6,754,416	6,672,513	7,122,474
Miscellaneous Revenues	3,987,086	4,075,566	4,570,844	2,131,215	3,703,484	7,100,999	8,784,236	2,761,286	(4,569,114)	9,958,835
Transfers In	845,270	453,442	213,686	283,611	91,515	84,404	4,311,819	1,084,865	758,404	1,029,229
Other Financing Sources	31,239	2,009,462	829,646	3,616	24,069	11,295	42,707	-	25,061	2,957,057
Residual Equity Transfers In	-	-	-	-	-	-	-	-	-	-
Effect of change in acctg principle	-	-	-	-	-	-	-	-	-	-
Total Revenues	282,892,186	300,881,041	309,715,424	313,321,766	339,335,784	354,958,298	375,723,456	408,727,344	438,814,257	467,791,223

Beginning Fund Balance	39,033,750	46,606,567	51,299,752	56,076,731	50,570,825	57,943,657	73,821,298	94,267,805	152,489,354	164,600,181
Total Available Resources	321,925,936	347,487,608	361,015,176	369,398,497	389,906,609	412,901,955	449,544,754	502,995,149	591,303,611	632,391,404
General Government	49,593,836	54,418,905	55,863,189	44,062,804	43,488,062	46,450,361	46,846,163	46,173,142	60,629,530	72,984,399
Judicial	50,358,766	51,587,406	55,356,065	63,744,614	66,916,961	68,820,414	71,461,487	72,272,853	73,747,604	81,774,824
Public Safety	109,560,703	117,010,248	121,798,560	135,345,790	140,181,312	143,313,801	158,197,514	150,480,349	157,822,084	173,915,304
Public Works	14,021,932	15,078,005	15,899,178	13,193,780	13,761,162	13,721,659	14,255,709	13,334,503	14,950,925	17,433,115
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	15,912,180	16,738,160	14,474,688	1,346,783	1,233,556	1,252,751	2,112,974	1,753,495	1,678,677	1,784,832
Culture and Recreation	11,362,946	11,665,055	12,438,904	14,936,179	15,901,057	15,823,089	16,163,826	15,470,205	16,595,035	18,238,637
Community Support	178,296	213,816	194,553	326,690	251,976	176,513	195,642	107,892	324,780	134,632
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	3,213,165	3,254,383	3,373,081	3,429,402	3,630,159	3,768,721	3,871,720	4,043,577	4,237,785	4,755,321
Operating Transfers Out	21,117,545	26,221,878	28,178,359	42,441,630	47,486,294	45,674,844	42,171,914	46,869,779	96,717,010	107,798,029
Residual Equity Transfers (Out)	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Total Expenditures	275,319,369	296,187,856	307,576,577	318,827,672	332,850,539	339,002,153	355,276,949	350,505,795	426,703,430	478,819,093

Ending Fund Balance	46,606,567	51,299,752	53,438,599	50,570,825	57,056,070	73,899,802	94,267,805	152,489,354	164,600,181	153,572,311
Total	321,925,936	347,487,608	361,015,176	369,398,497	389,906,609	412,901,955	449,544,754	502,995,149	591,303,611	632,391,404
Fund Balance as a % of Expenditure:	16.93%	17.32%	17.37%	15.86%	17.14%	21.80%	26.53%	43.51%	38.57%	32.07%
Population (as of July 1)	427,704	432,324	436,797	441,946	448,316	451,923	460,237	469,801	473,606	485,113
Revenues Per Capita	661	696	709	709	757	785	816	870	902	964
Expenditures Per Capita	644	685	704	721	742	750	772	746	877	987

*** FY 20 Prior period adjustment: Due to City of Reno Reclaimed Pipeline and Lemmon Valley Sports Complex Effluent Water

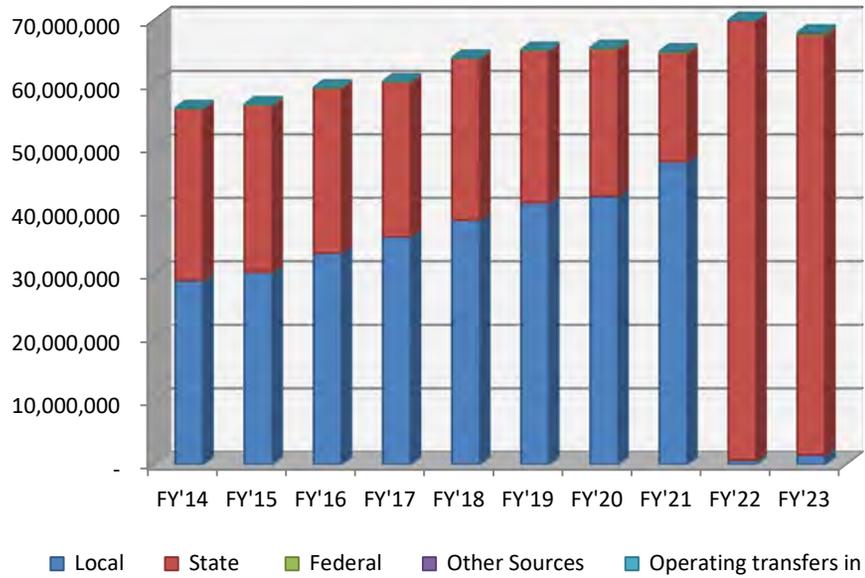
	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
White Pine										
Property Taxes	4,415,341	4,309,400	4,487,516	4,285,058	4,545,302	3,153,152	3,446,245	4,060,829	4,211,415	4,216,348
NPM & Other Taxes	714,691	676,127	703,495	2,085,390	3,566,404	6,689,376	4,141,130	6,254,904	9,281,071	5,943,664
Licenses & Permits	46,068	40,897	49,269	46,967	44,205	51,094	35,150	29,985	26,405	23,966
Intergovernmental Revenue										
CTX	2,859,965	3,023,847	2,996,395	3,103,269	3,329,139	3,491,318	3,559,406	3,354,333	3,418,020	3,637,386
Other Intergovernmental Revenue	2,149,330	1,898,830	2,186,291	2,057,175	2,151,672	2,367,695	2,366,186	2,539,647	4,788,578	2,778,102
Total Intergovernmental	5,009,295	4,922,677	5,182,686	5,160,444	5,480,811	5,859,013	5,925,592	5,893,980	8,206,598	6,415,488
Charges For Services	486,717	444,295	467,106	427,901	658,374	683,845	850,020	950,452	978,143	886,086
Fines & Forfeits	218,483	220,793	245,154	383,157	214,992	251,460	203,916	232,266	409,962	187,525
Miscellaneous Revenues	660,370	375,562	863,117	17,045	(117,495)	1,044,726	1,557,927	(68,018)	(1,235,695)	(334,180)
Transfers In	21,361	94,124	33,658	-	74,594	-	-	-	-	-
Other Financing Sources	-	2,714	750	22,547	-	-	-	6,000	-	-
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	89,776	-	-	-	-	-
Total Revenues	11,572,326	11,086,589	12,032,751	12,428,509	14,556,963	17,732,666	16,159,980	17,360,398	21,877,899	17,338,897
Beginning Fund Balance	15,894,626	14,050,001	13,713,968	14,182,100	14,019,083	13,513,151	15,508,075	16,596,030	17,149,868	19,841,657
Total Available Resources	27,466,952	25,136,590	25,746,719	26,610,609	28,576,046	31,245,817	31,668,055	33,956,428	39,027,767	37,180,554
General Government	3,843,768	3,631,555	3,621,522	3,482,567	3,951,682	3,811,635	3,833,465	3,866,969	4,586,346	4,605,127
Judicial	2,274,447	2,325,577	2,511,907	2,508,318	2,675,532	2,863,928	3,071,227	3,019,211	3,445,194	3,241,773
Public Safety	3,733,116	3,791,808	3,800,272	4,007,985	3,911,948	3,943,180	4,127,293	4,319,494	4,135,251	4,520,637
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	109,340	123,812	118,920	117,422	90,770	104,137	98,355	98,801	406,069	163,432
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	724,850	721,045	675,673	653,387	780,130	738,236	779,242	633,203	686,889	798,373
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	25,317	22,817	30,000	-	-	-	-	-	-	-
Operating Transfers Out	2,706,113	806,008	806,325	1,821,847	3,652,833	4,276,626	3,162,443	4,868,882	5,926,361	4,431,477
Total Expenditures	13,416,951	11,422,622	11,564,619	12,591,526	15,062,895	15,737,742	15,072,025	16,806,560	19,186,110	17,760,819
Ending Fund Balance	14,050,001	13,713,968	14,182,100	14,019,083	13,513,151	15,508,075	16,596,030	17,149,868	19,841,657	19,419,735
Total	27,466,952	25,136,590	25,746,719	26,610,609	28,576,046	31,245,817	31,668,055	33,956,428	39,027,767	37,180,554
Fund Balance as a % of Expenditure:	104.72%	120.06%	122.63%	111.34%	89.71%	98.54%	110.11%	102.04%	103.42%	102.04%
Population (as of July 1)	9,945	10,095	10,218	10,336	10,413	10,705	10,678	10,826	10,477	10,293
Revenues Per Capita	1,164	1,098	1,178	1,202	1,398	1,656	1,513	1,604	2,088	2,088
Expenditures Per Capita	1,349	1,132	1,132	1,218	1,447	1,470	1,412	1,552	1,831	1,831

2014-2023 AUDIT SUMMARIES

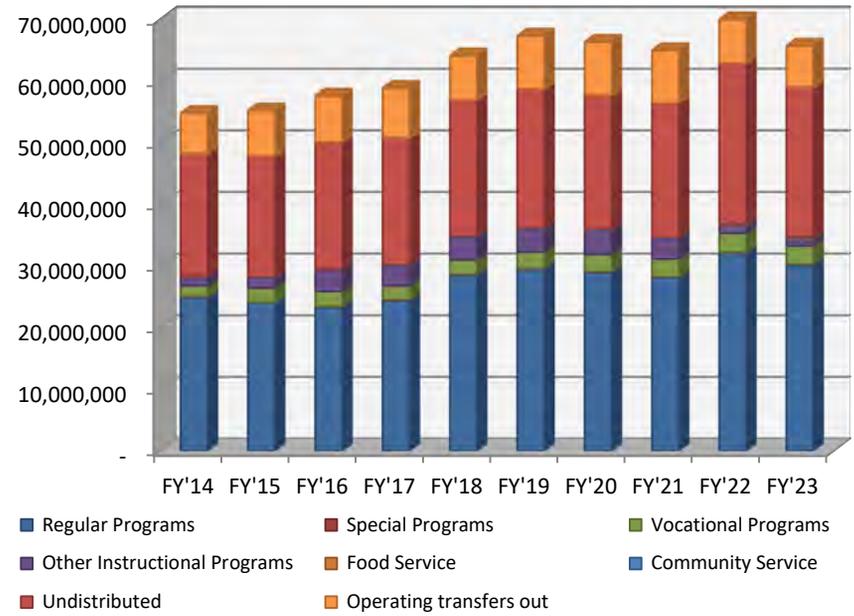
Section 3

SCHOOL DISTRICTS

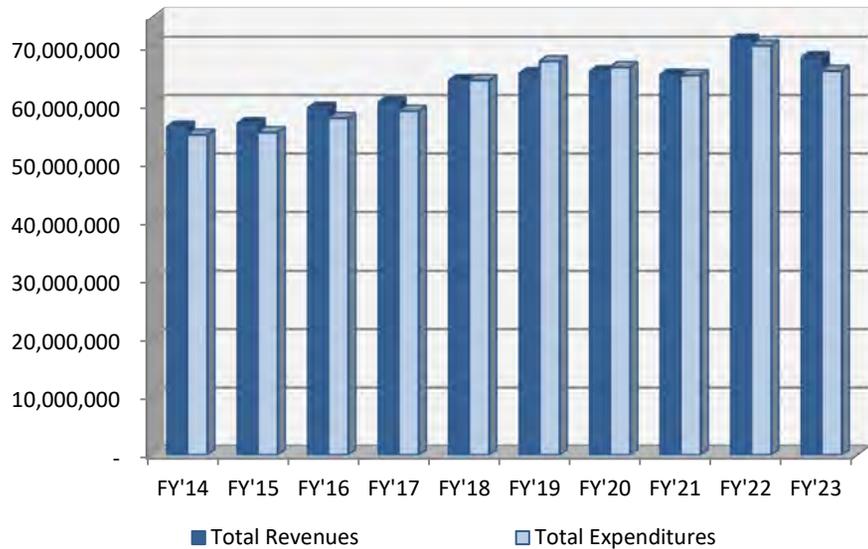
**Carson City School District
Total Revenues**



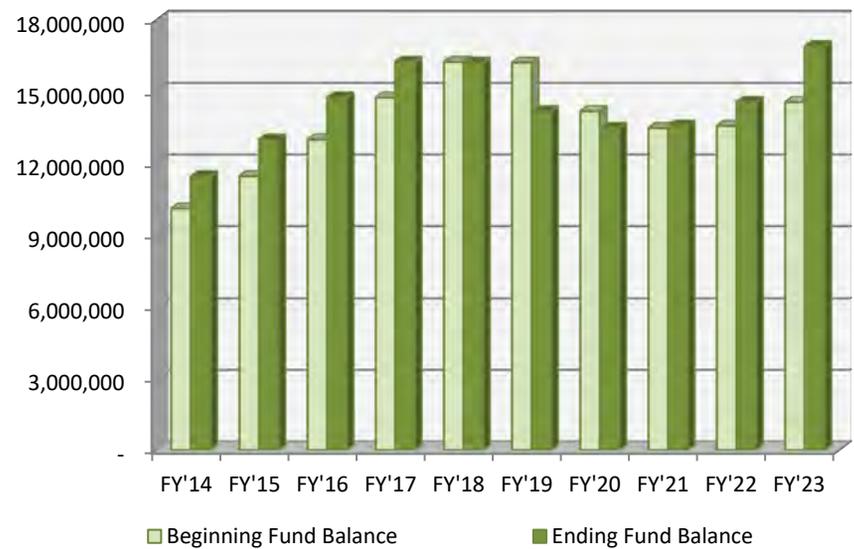
**Carson City School District
Total Expenditures**



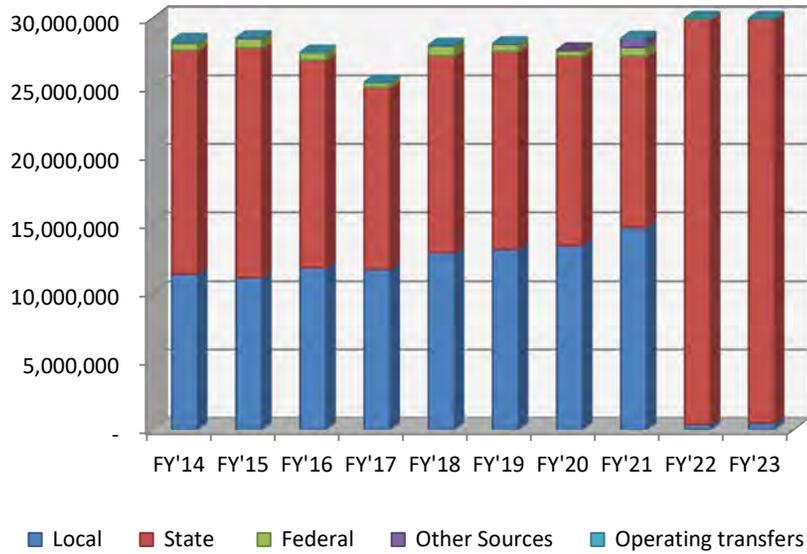
**Carson City School District
Total Revenues and Expenditures**



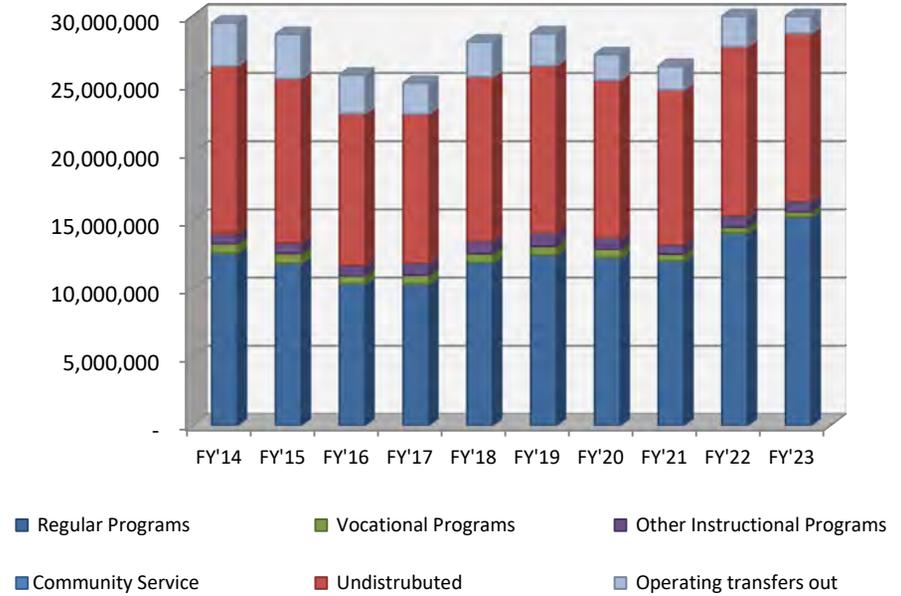
**Carson City School District
Beginning and Ending Fund Balance**



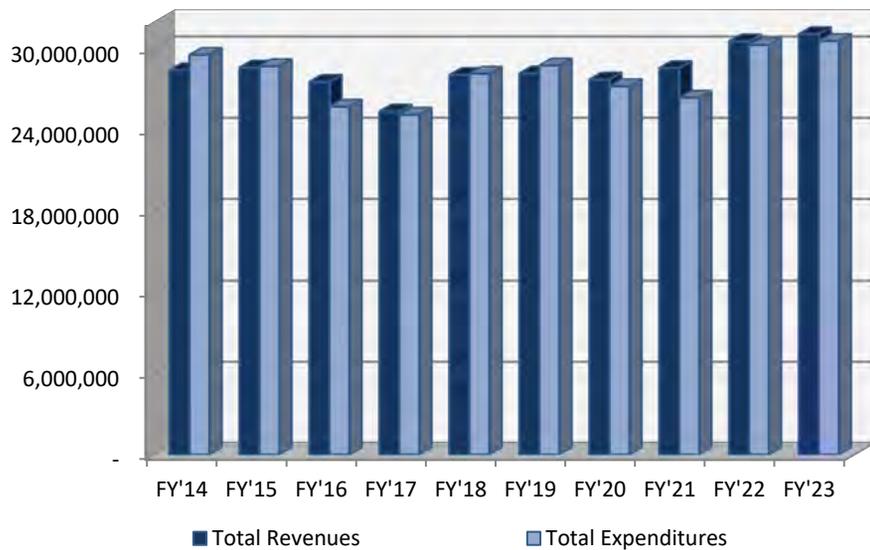
**Churchill County School District
Total Revenues**



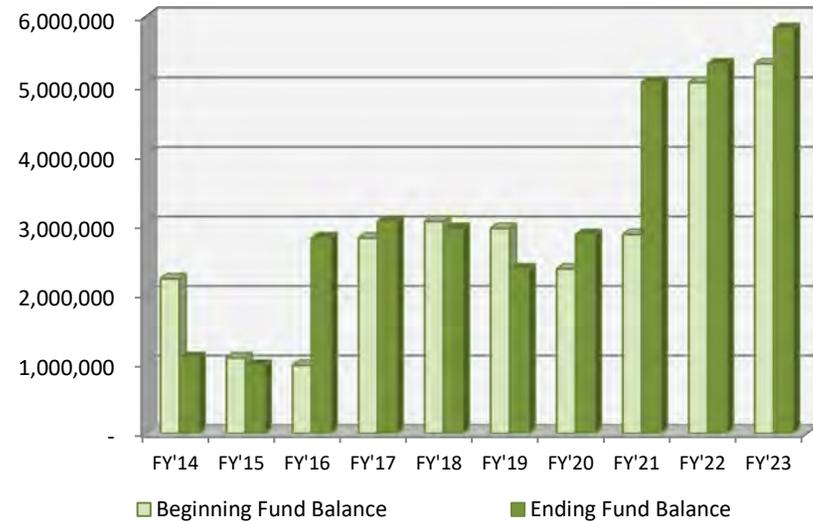
**Churchill County School District
Total Expenditures**



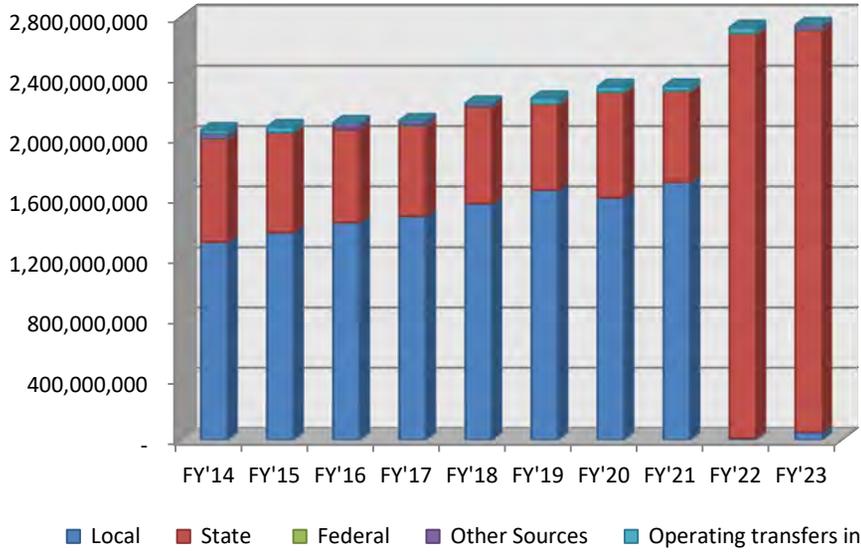
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Total Revenues and Expenditures**



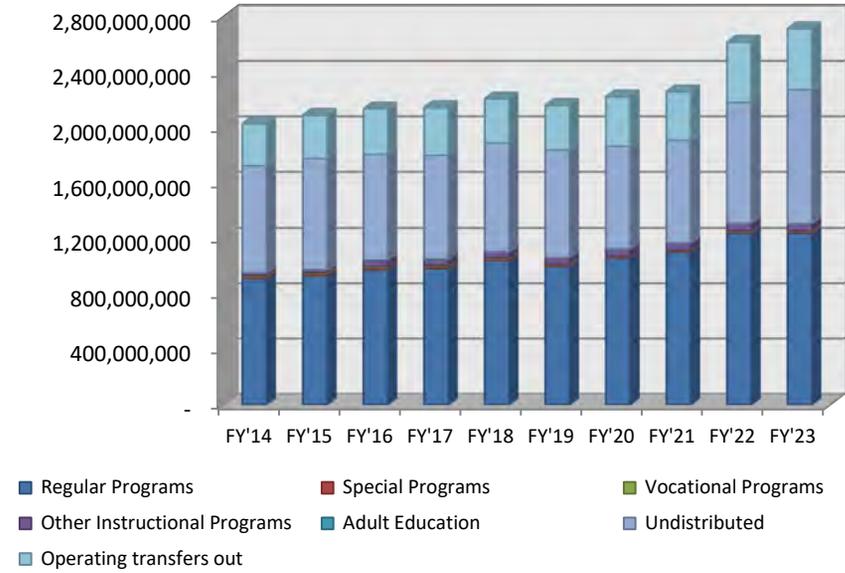
**Churchill County School District
Beginning and Ending Fund Balance**



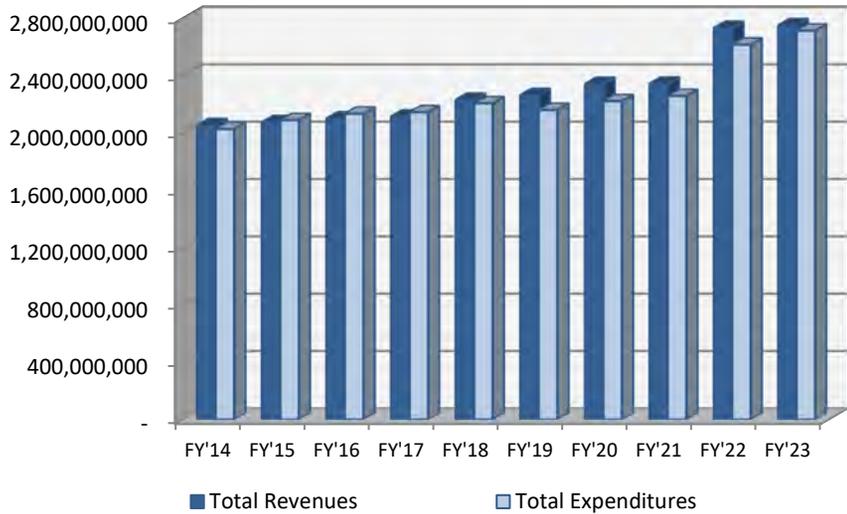
**Clark County School District
Total Revenues**



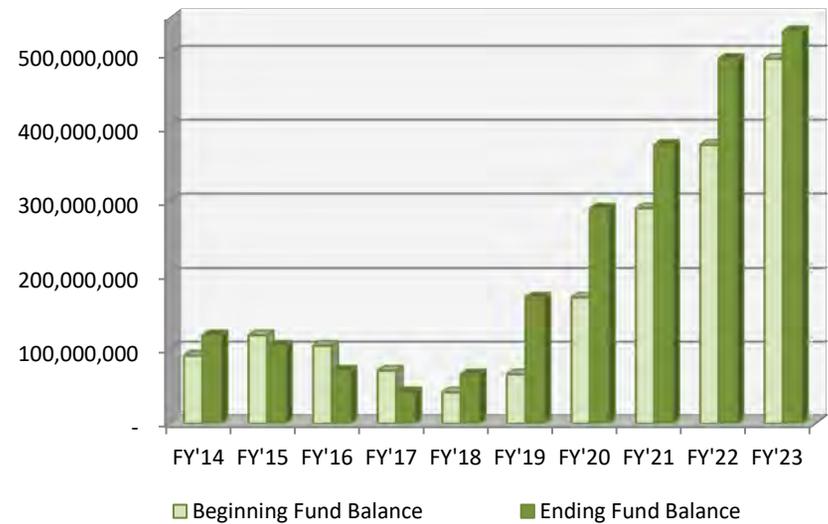
**Clark County School District
Total Expenditures**



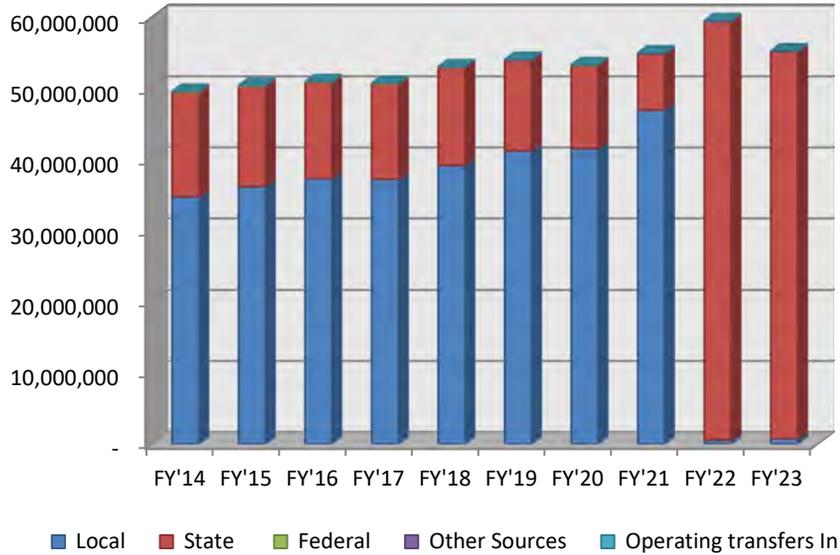
**Clark County School District
Total Revenues and Expenditures**



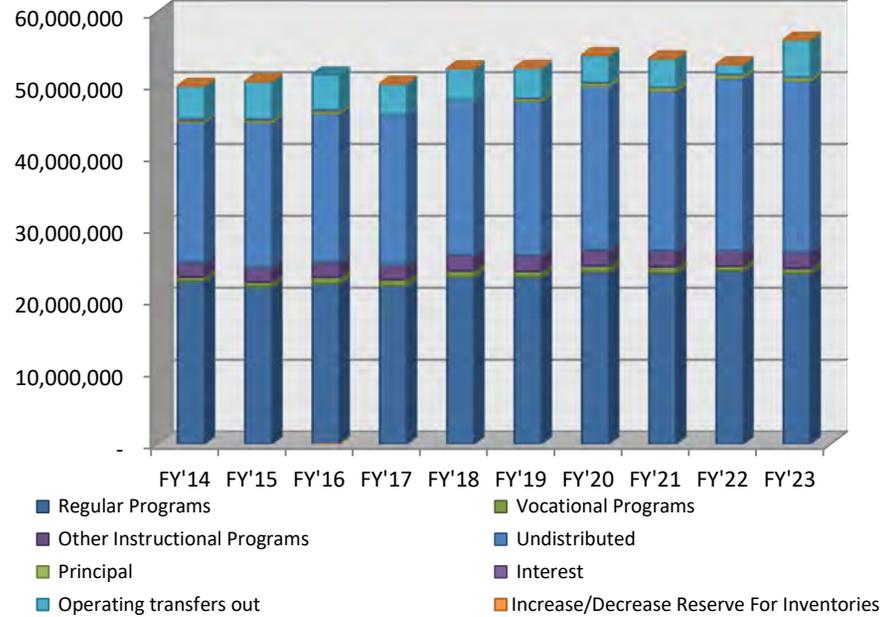
**Clark County School District
Beginning and Ending Fund Balance**



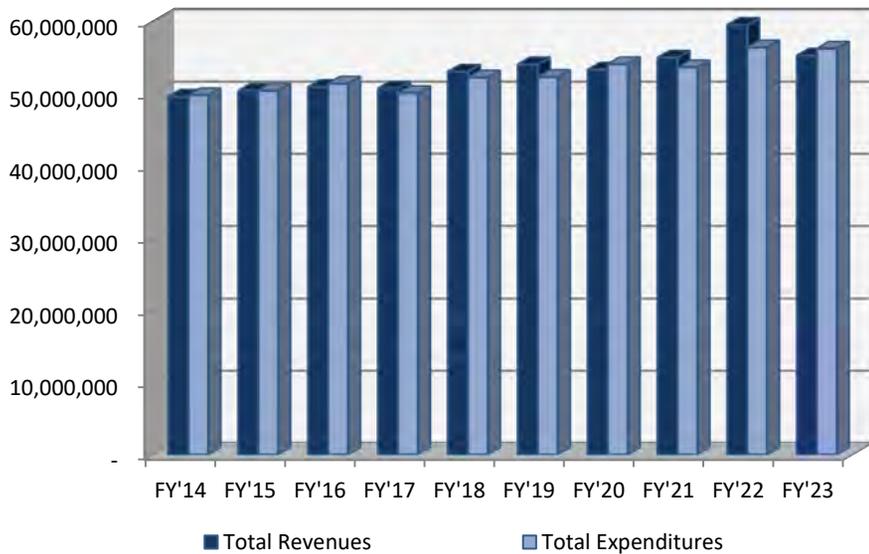
**Douglas County School District
Total Revenues**



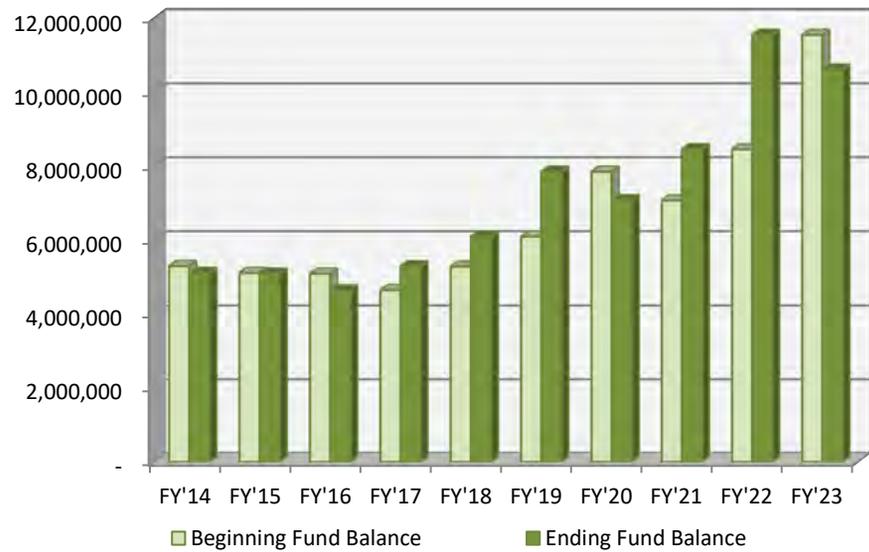
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Total Expenditures**



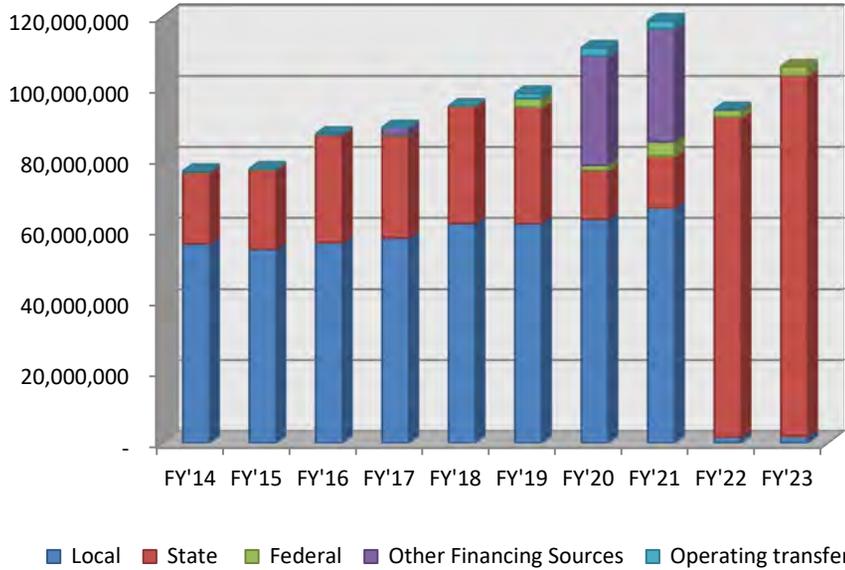
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Total Revenues and Expenditures**



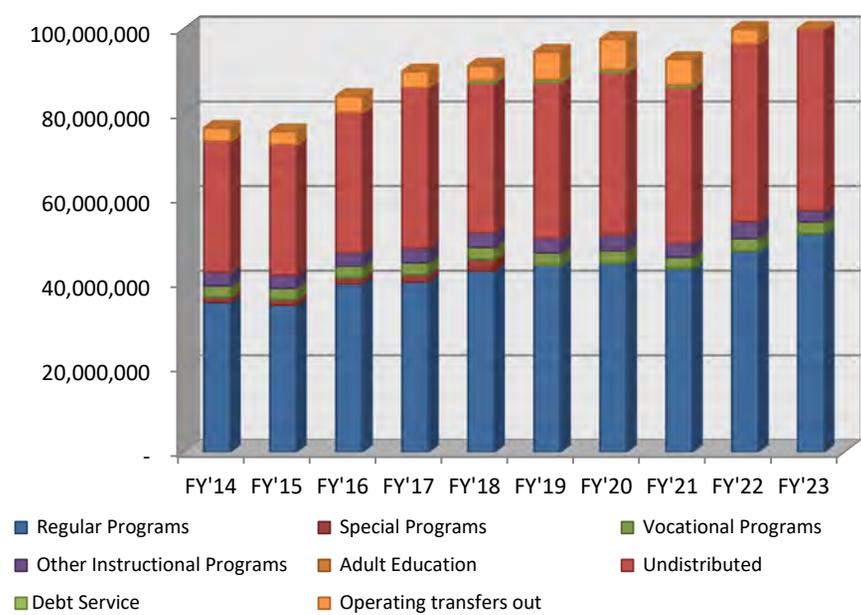
**Douglas County School District
Beginning and Ending Fund Balance**



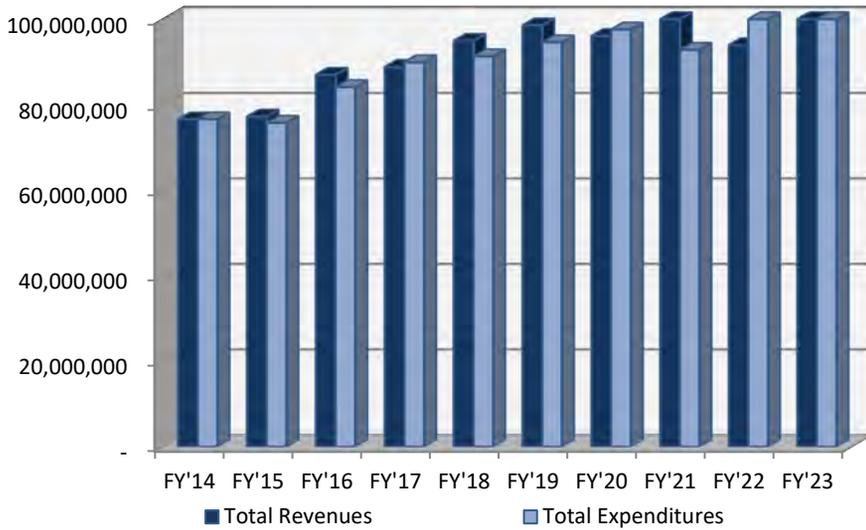
**Elko County School District
Total Revenues**



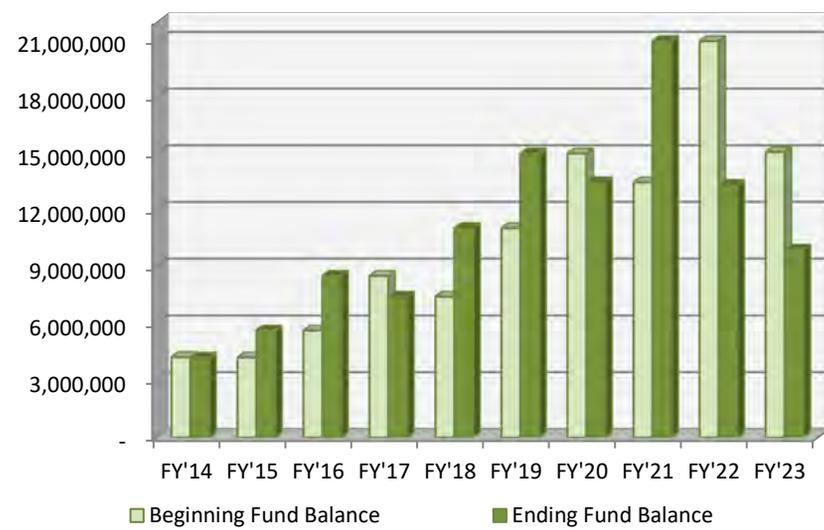
**Elko County School District
Total Expenditures**



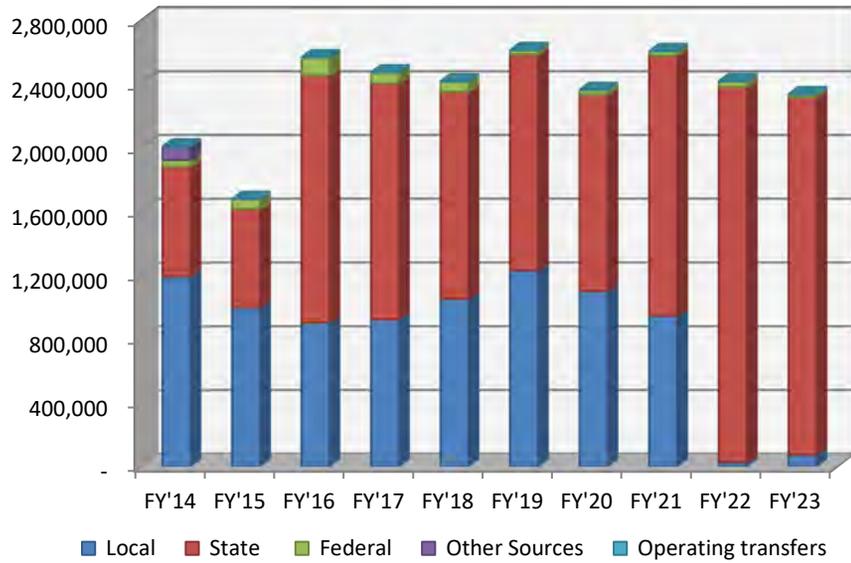
**Elko County School District
Total Revenues and Expenditures**



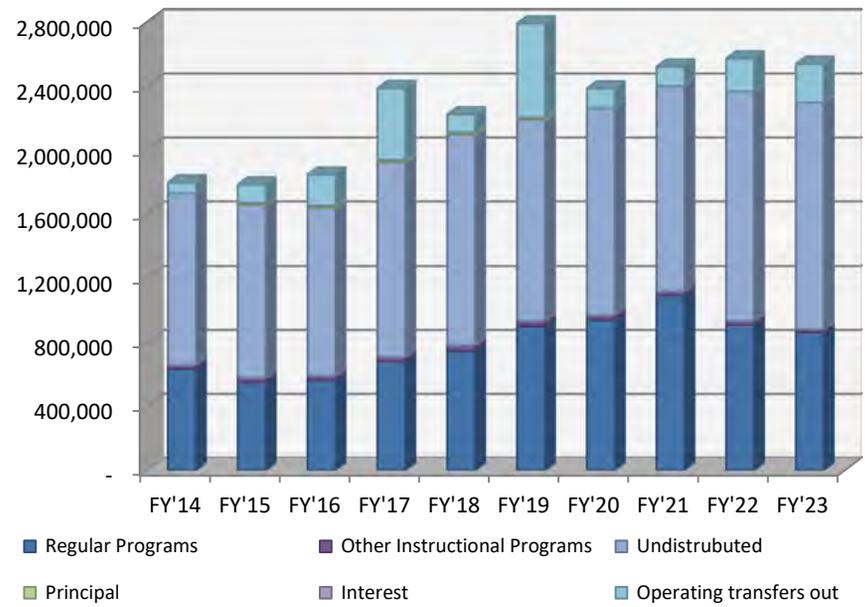
**Elko County School District
Beginning and Ending Fund Balance**



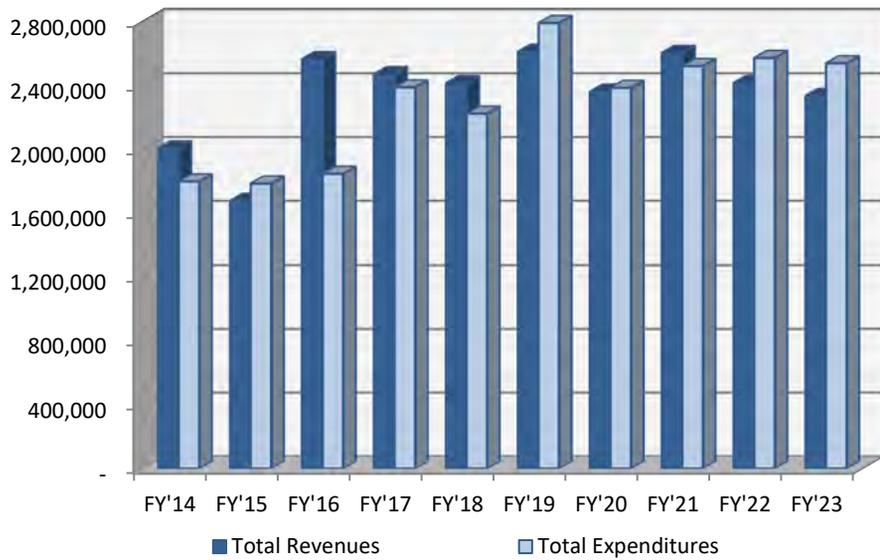
**Esmeralda County School District
Total Revenues**



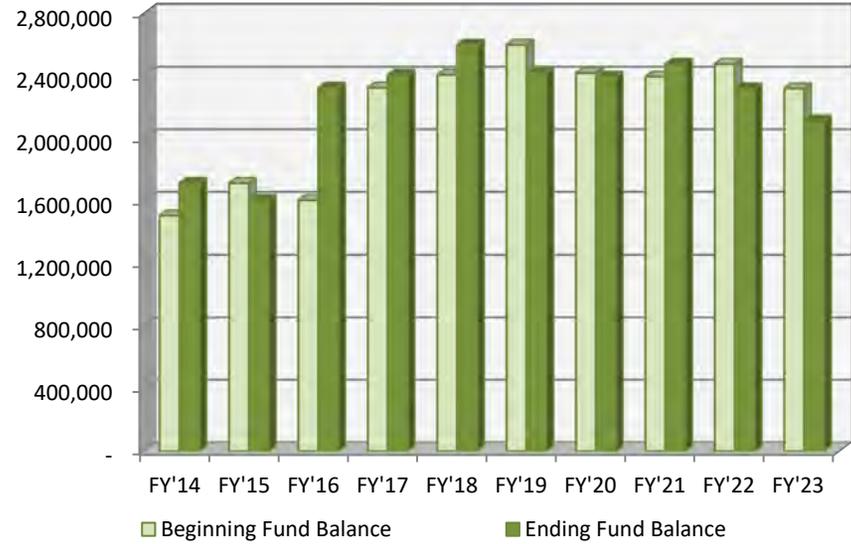
**Esmeralda County School District
Total Expenditures**



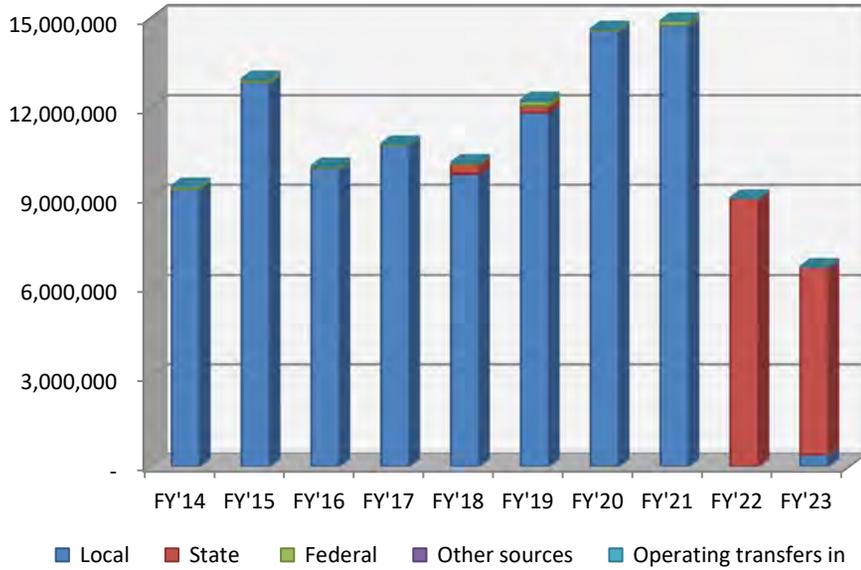
**Esmeralda County School District
Total Revenues and Expenditures**



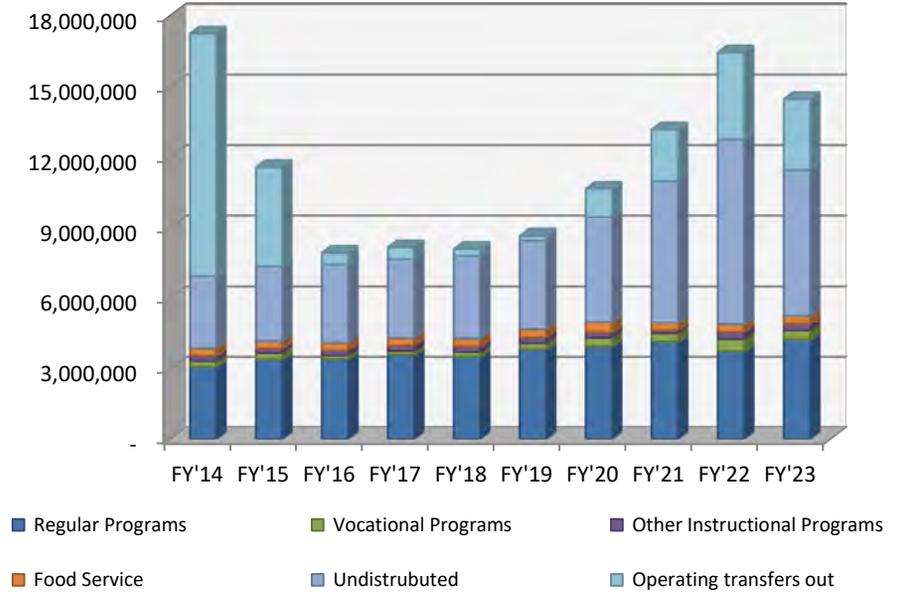
**Esmeralda County School District
Beginning and Ending Fund Balance**



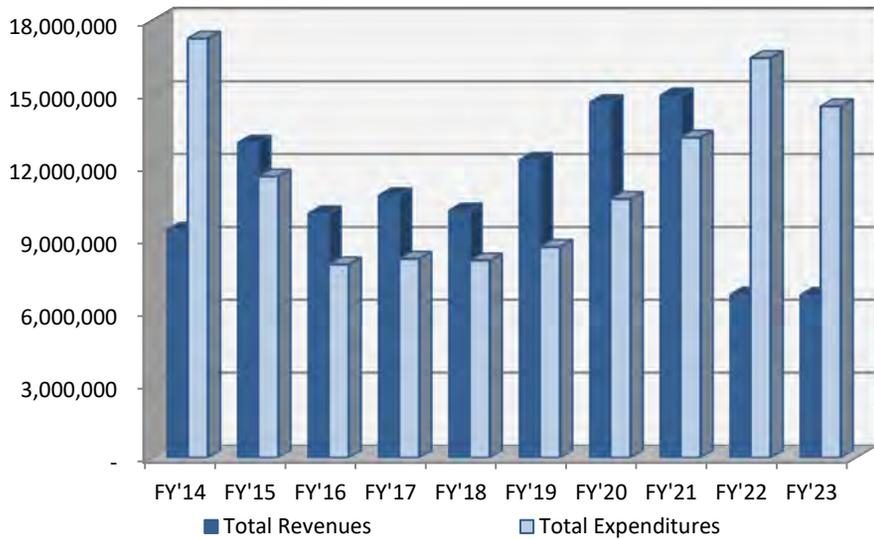
**Eureka County School District
Total Revenues**



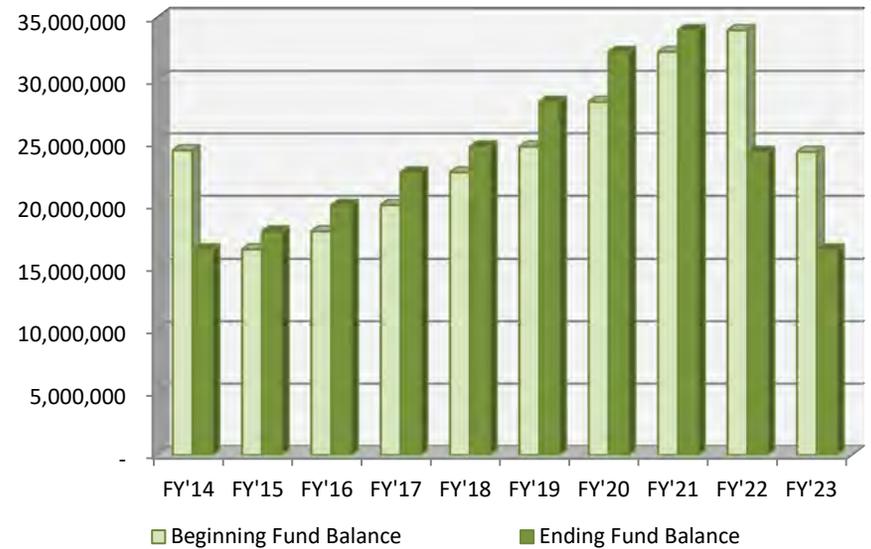
**Eureka County School District
Total Expenditures**



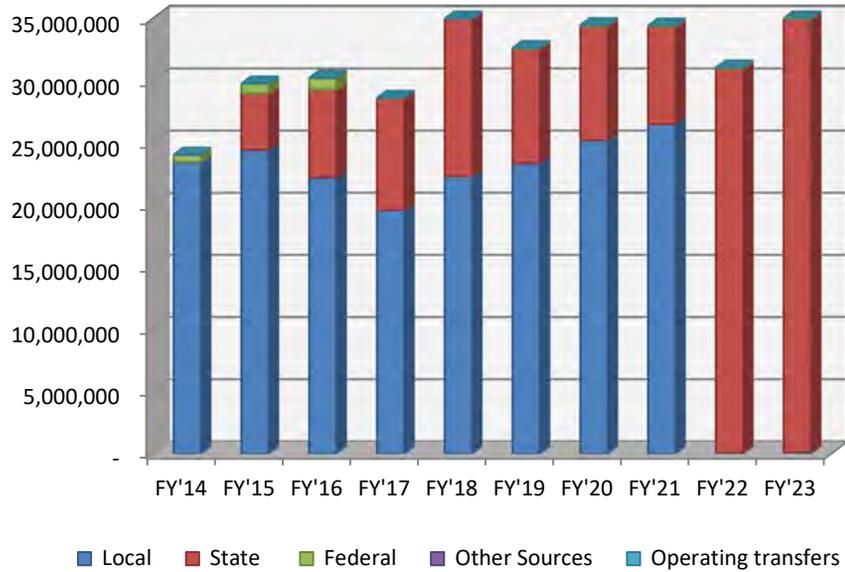
**Eureka County School District
Total Revenues and Expenditures**



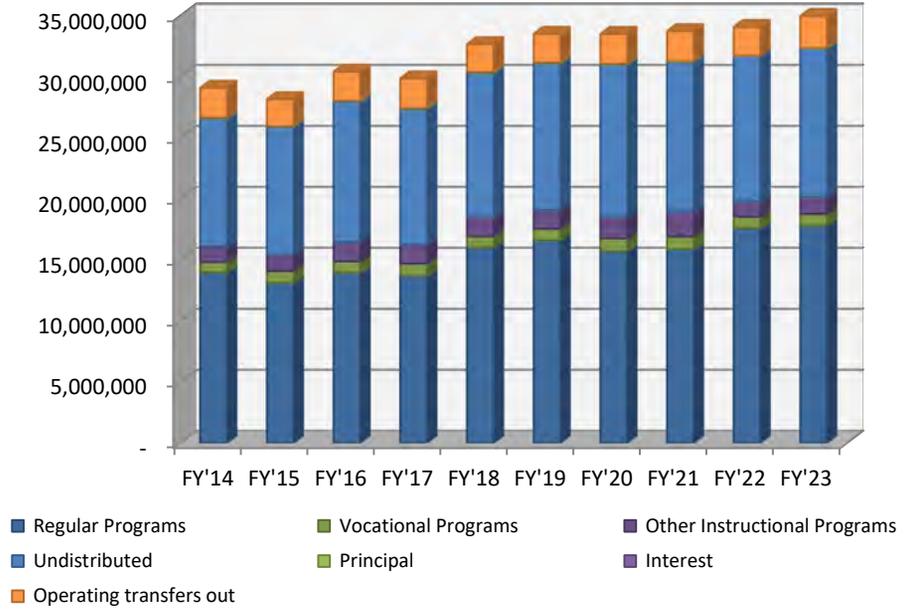
**Eureka County School District
Beginning and Ending Fund Balance**



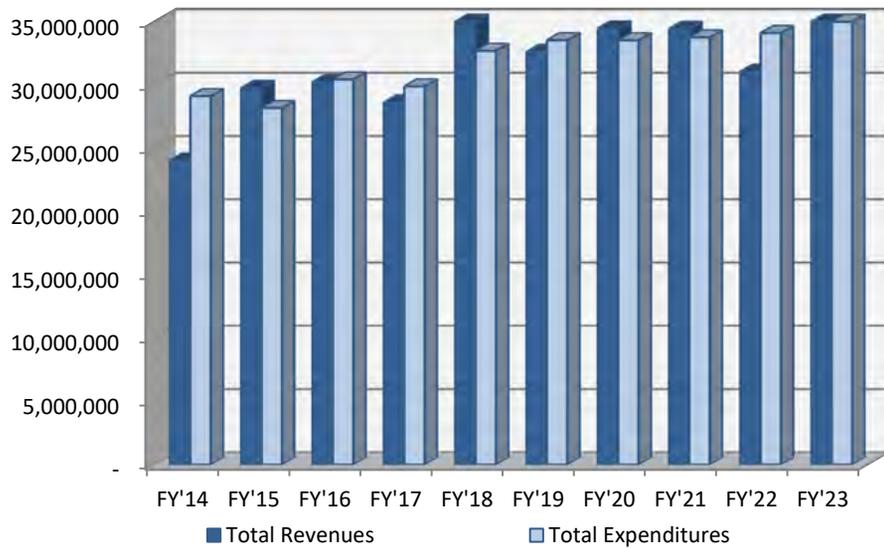
**Humboldt County School District
Total Revenues**



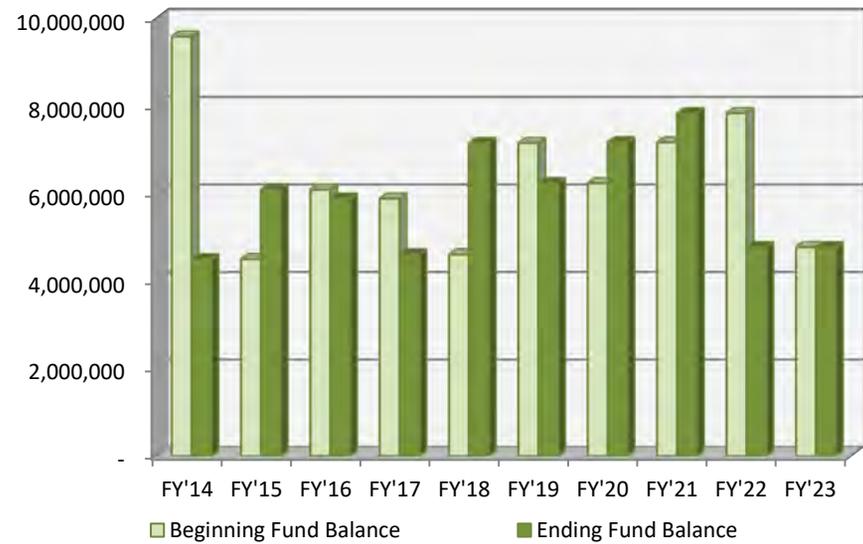
**Humboldt County School District
Total Expenditures**



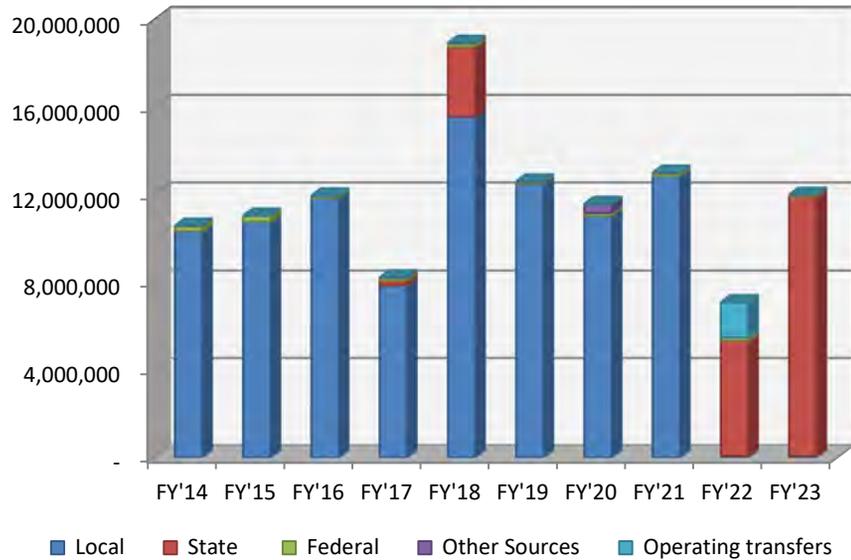
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Total Revenues and Expenditures**



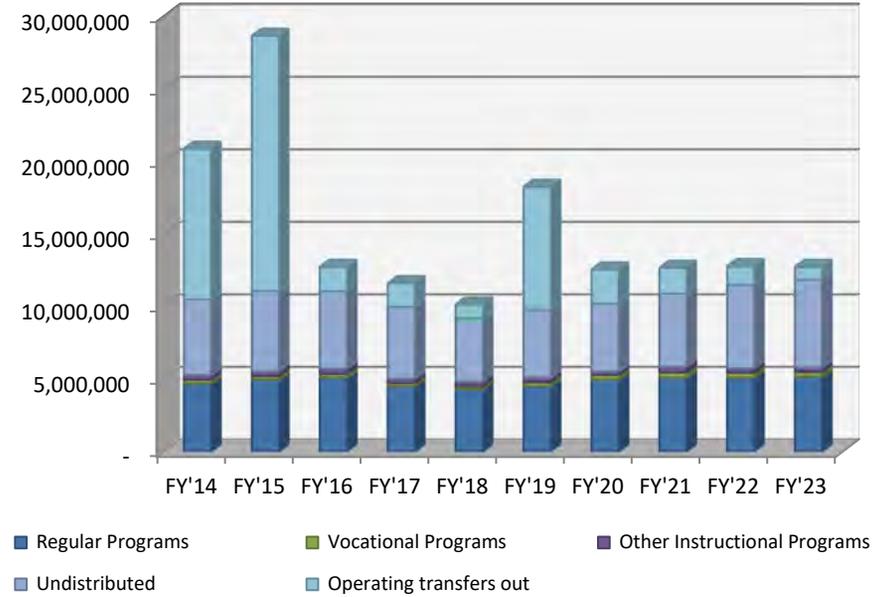
**Humboldt County School District
Beginning and Ending Fund Balance**



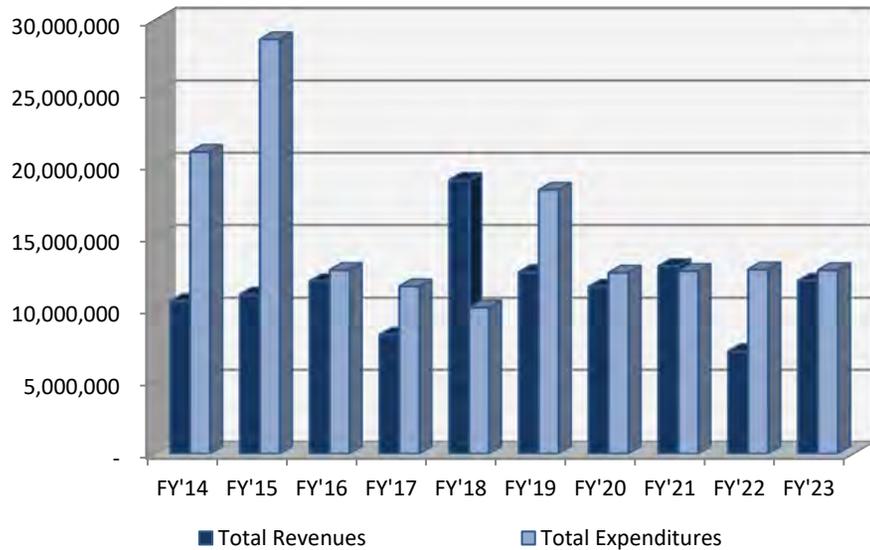
**Lander County School District
Total Revenues**



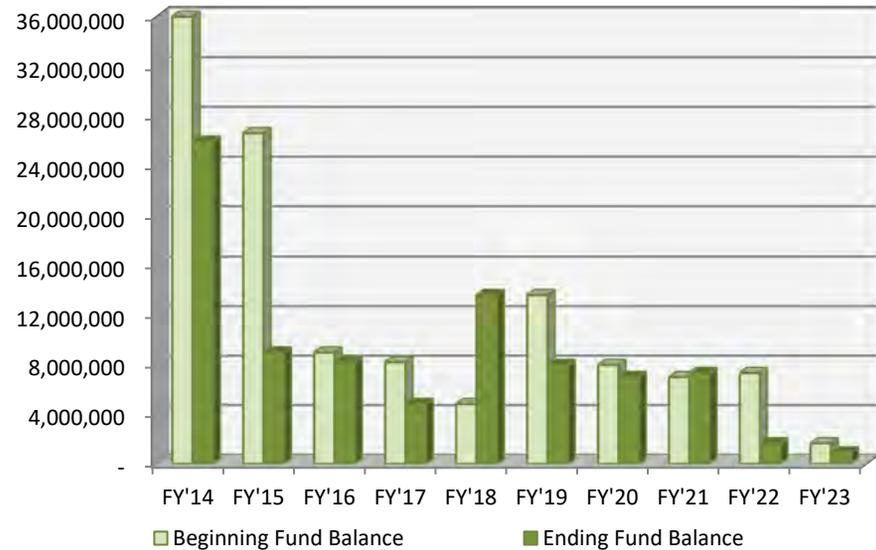
**Lander County School District
Total Expenditures**



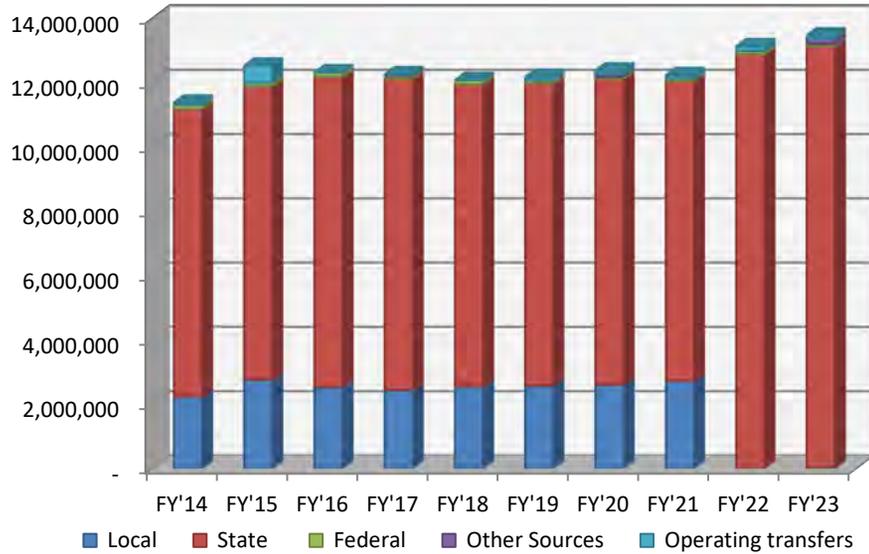
**Lander County School District
Total Revenues and Expenditures**



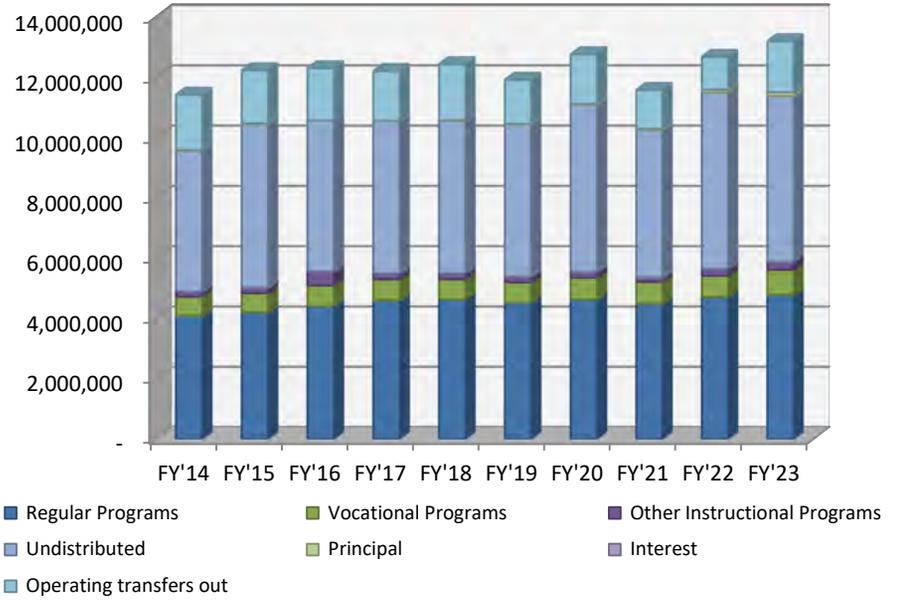
**Lander County School District
Beginning and Ending Fund Balance**



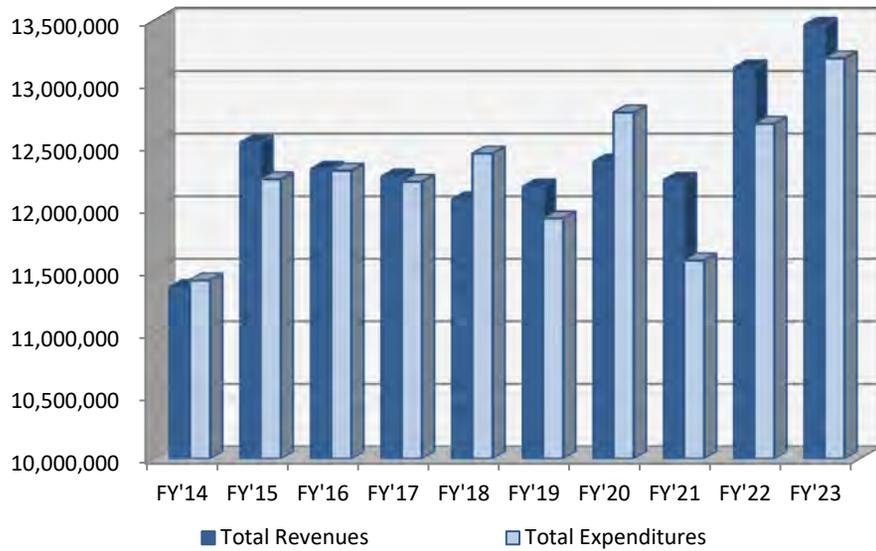
**Lincoln County School District
Total Revenues**



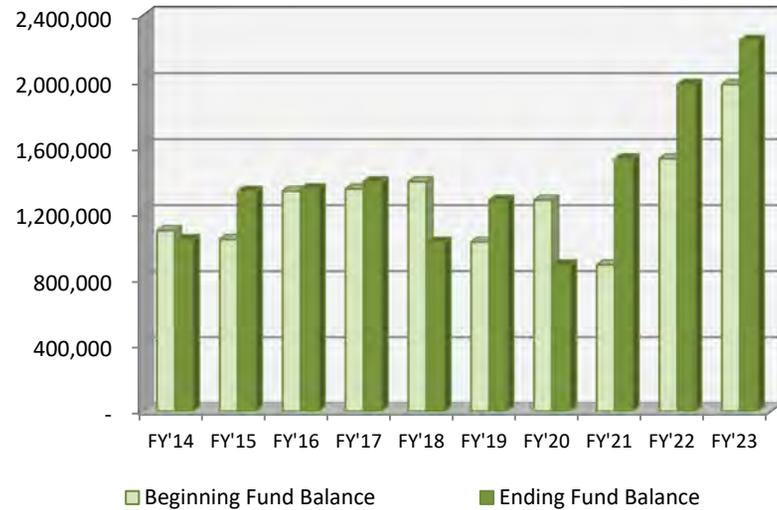
**Lincoln County School District
Total Expenditures**



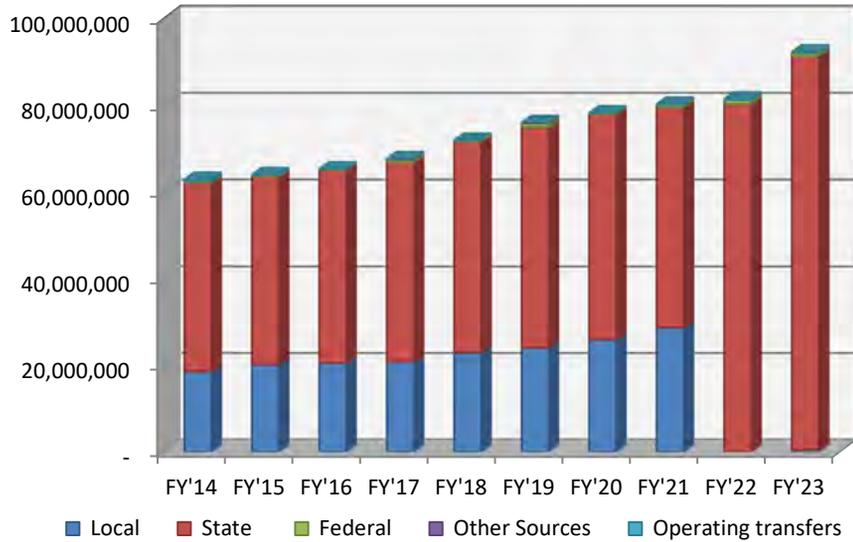
**Lincoln County School District
Total Revenues and Expenditures**



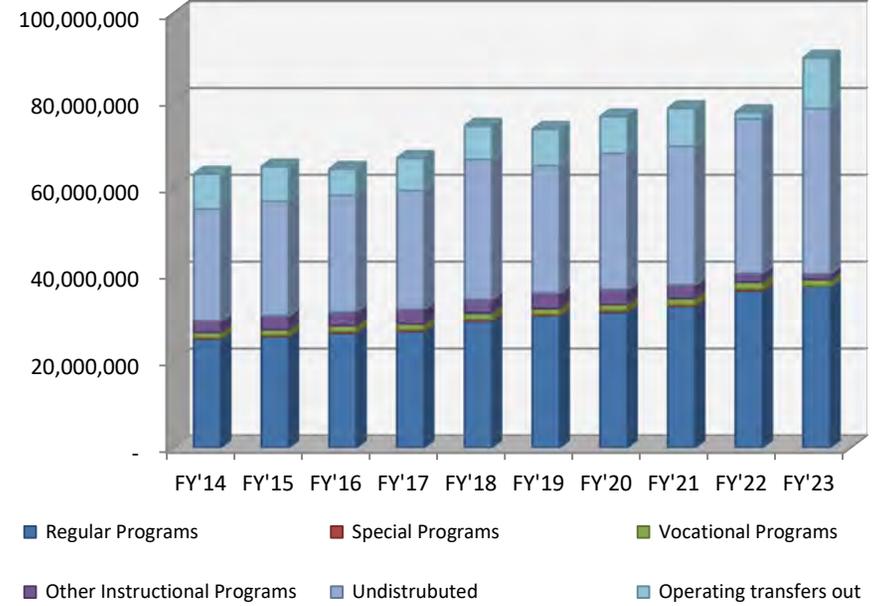
**Lincoln County School District
Beginning and Ending Fund Balance**



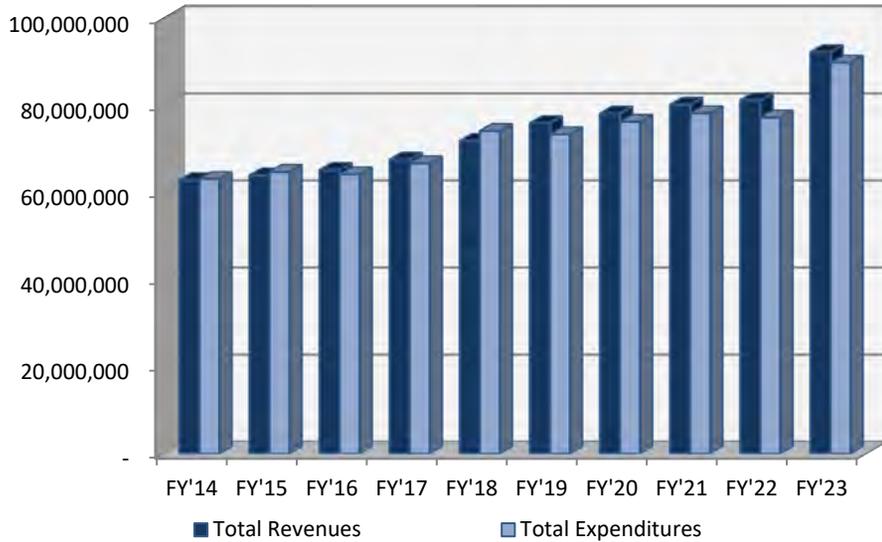
**Lyon County School District
Total Revenues**



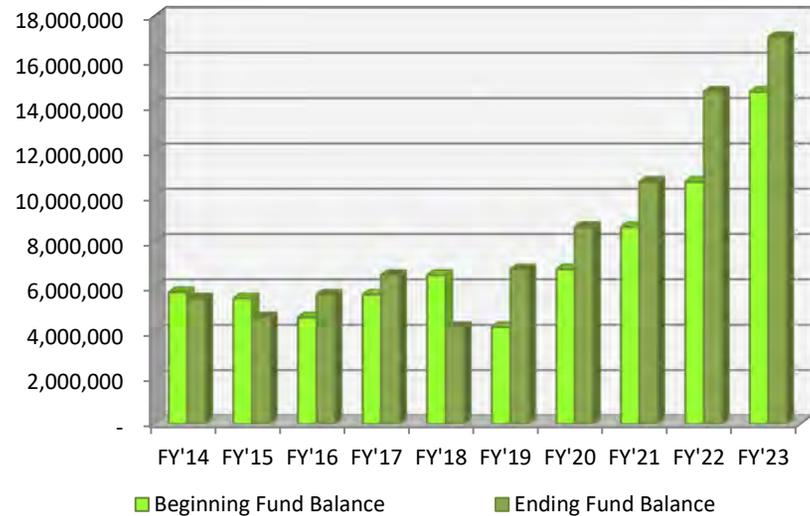
**Lyon County School District
Total Expenditures**



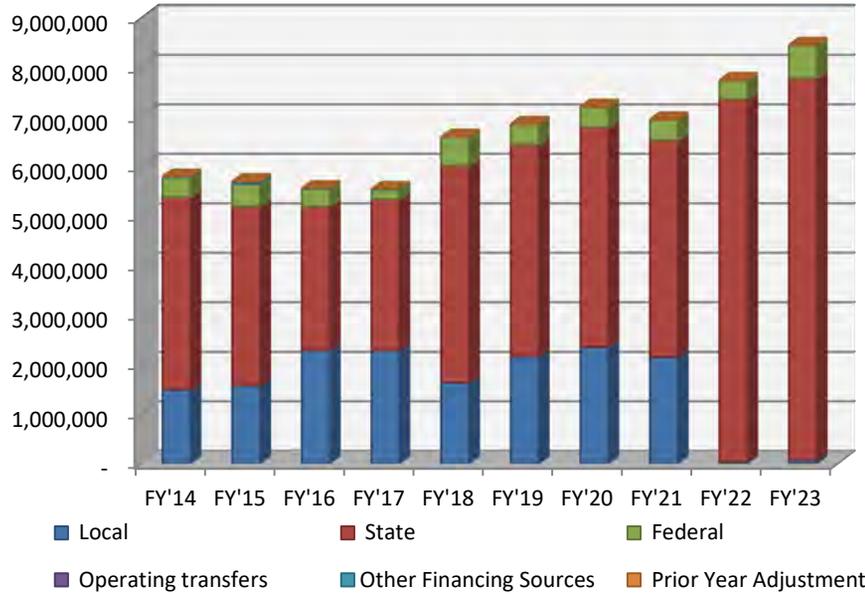
**Lyon County School District
Total Revenues and Expenditures**



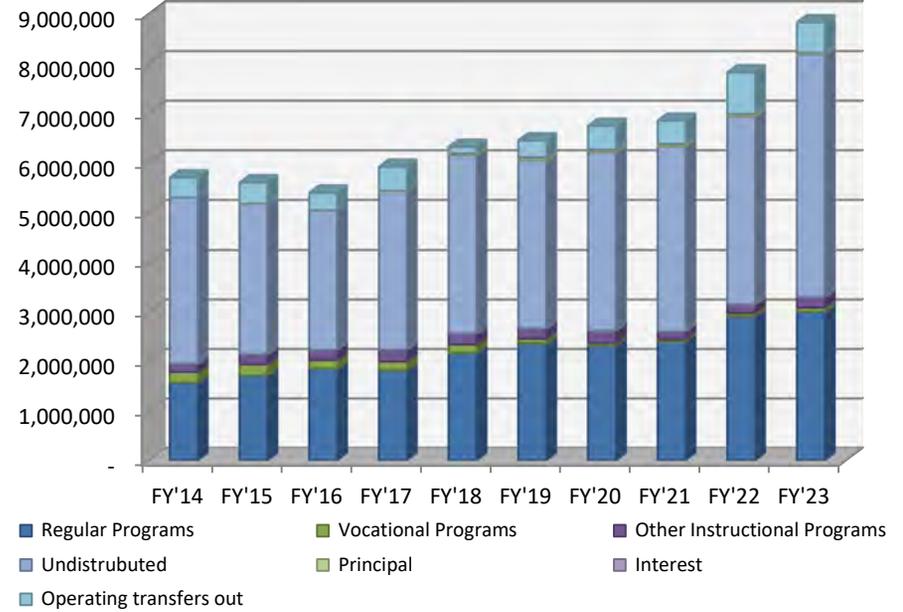
**Lyon County School District
Beginning and Ending Fund Balance**



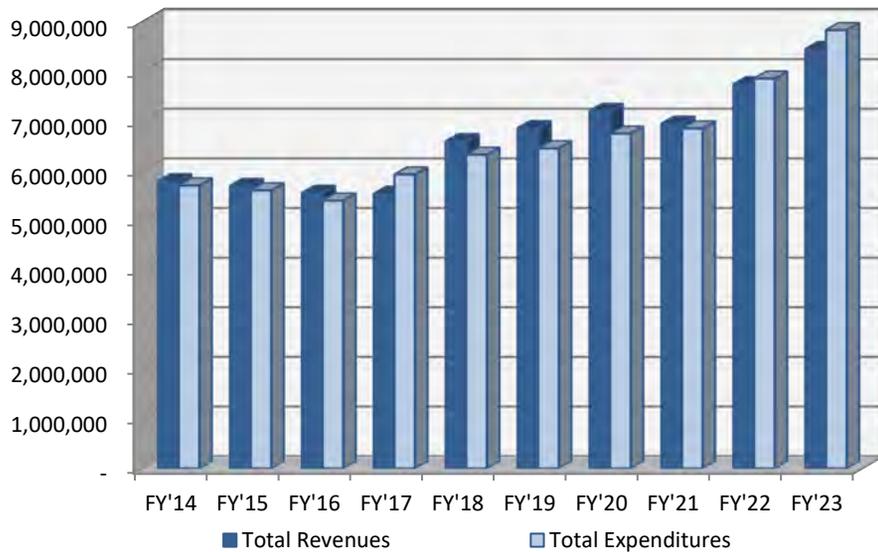
**Mineral County School District
Total Revenues**



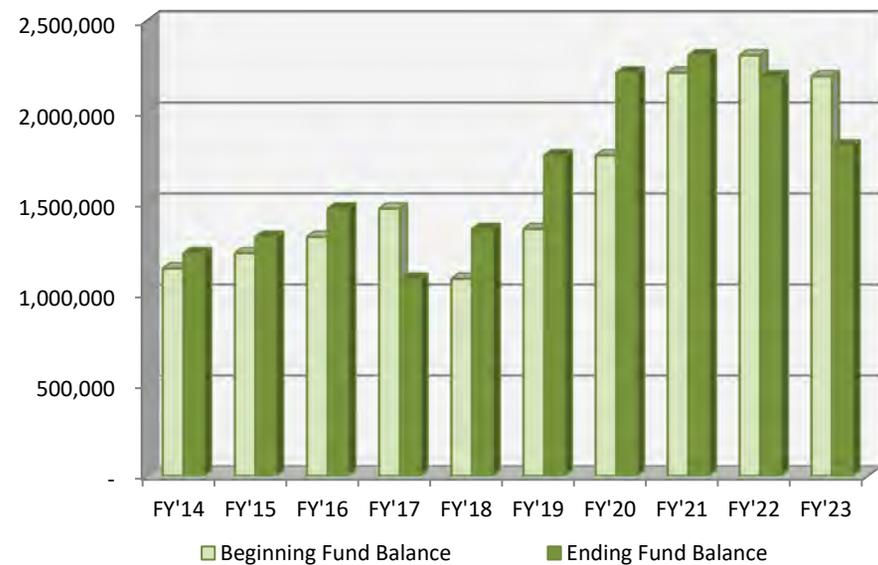
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Total Expenditures**



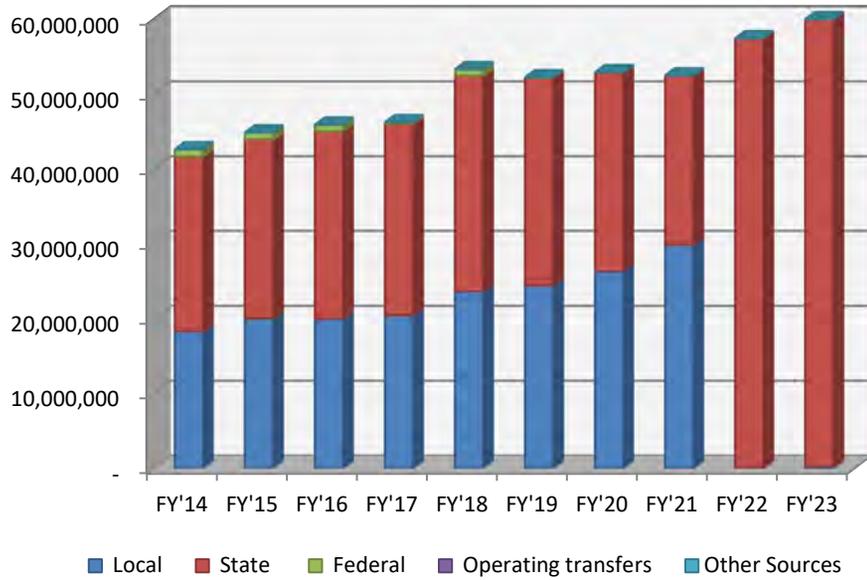
**Mineral County School District
Total Revenues and Expenditures**



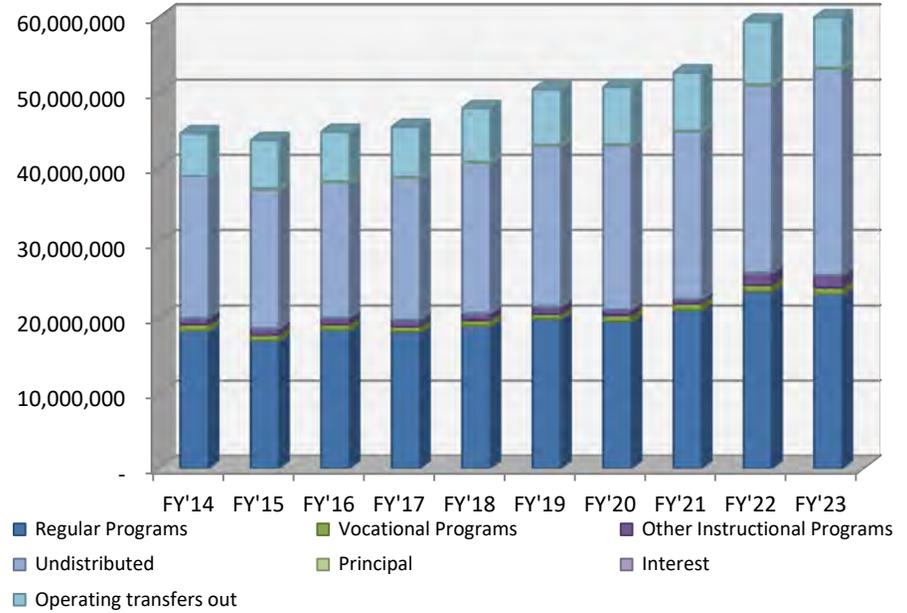
**Mineral County School District
Beginning and Ending Fund Balance**



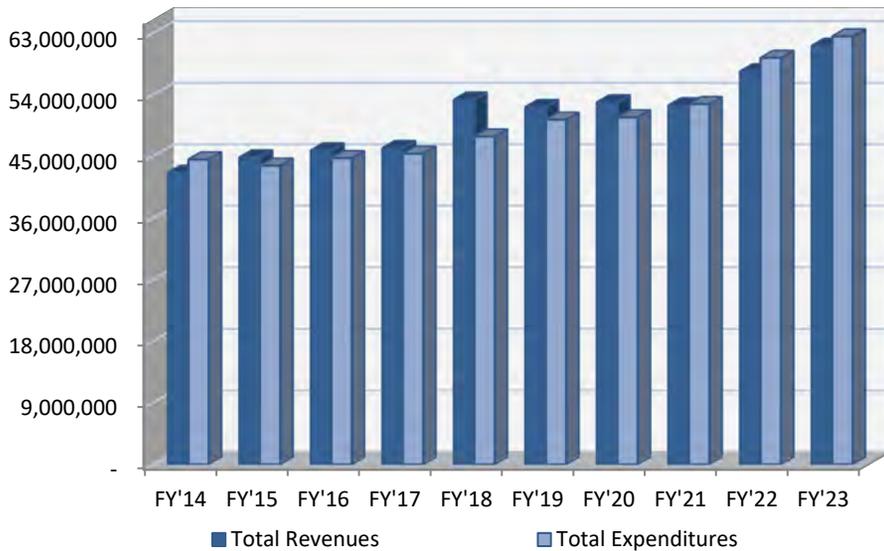
**Nye County School District
Total Revenues**



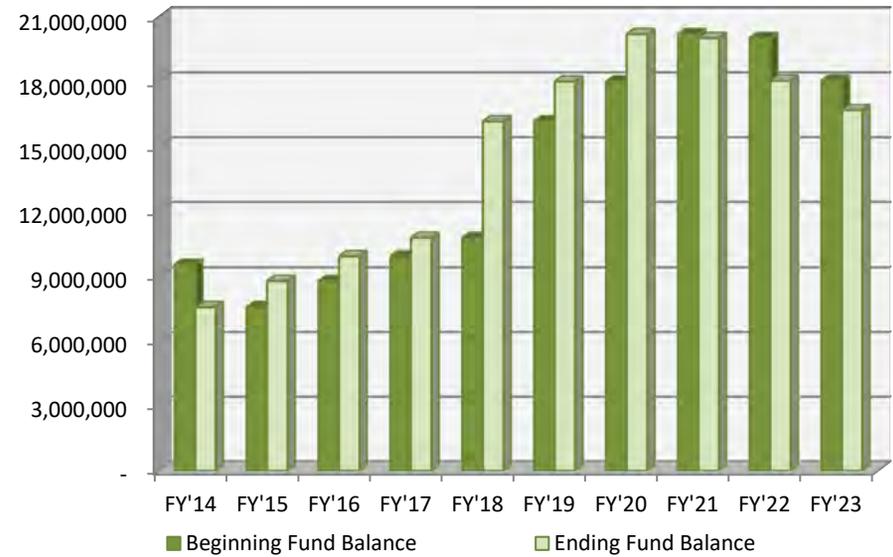
**Nye County School District
Total Expenditures**



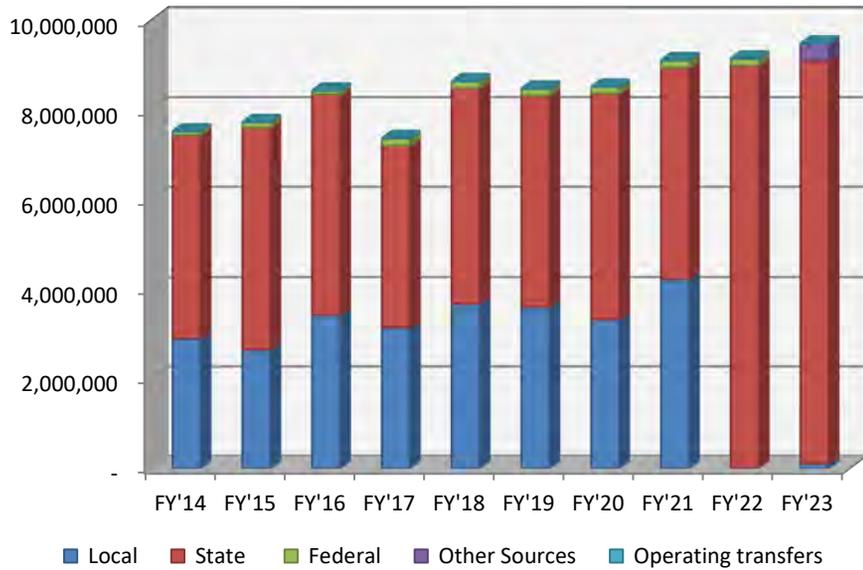
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Total Revenues and Expenditures**



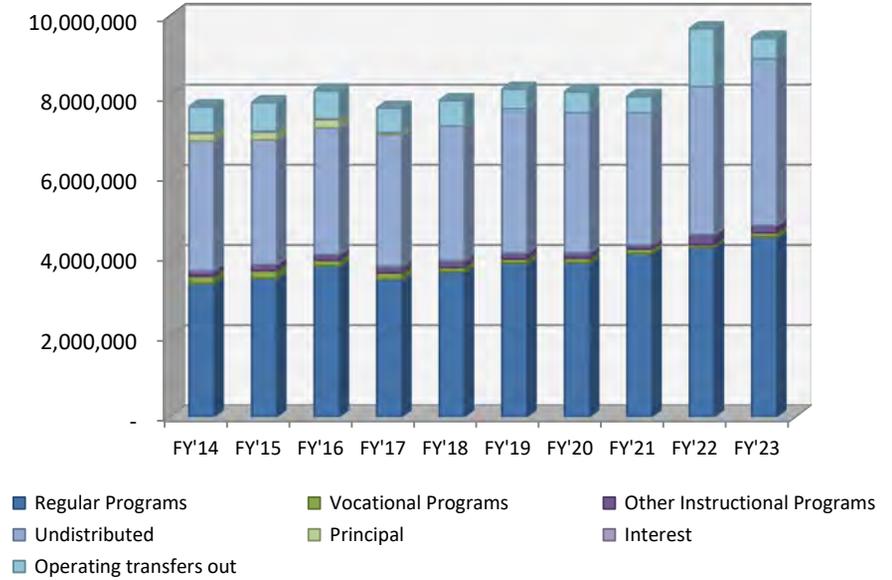
**Nye County School District
Beginning and Ending Fund Balance**



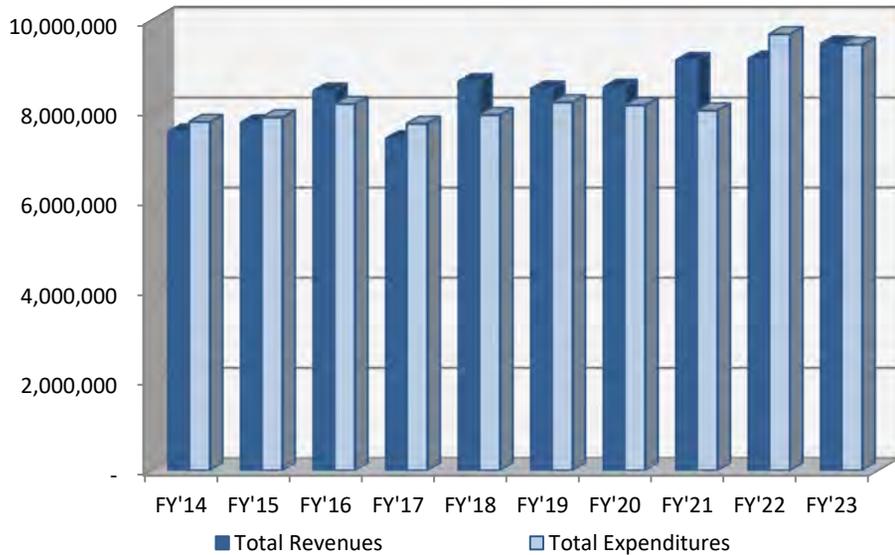
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Total Revenues**



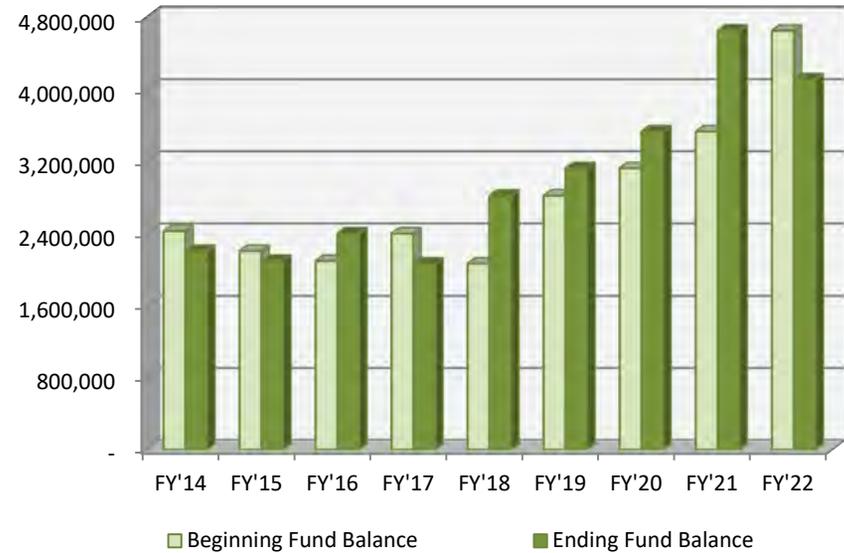
**Pershing County School District
Total Expenditures**



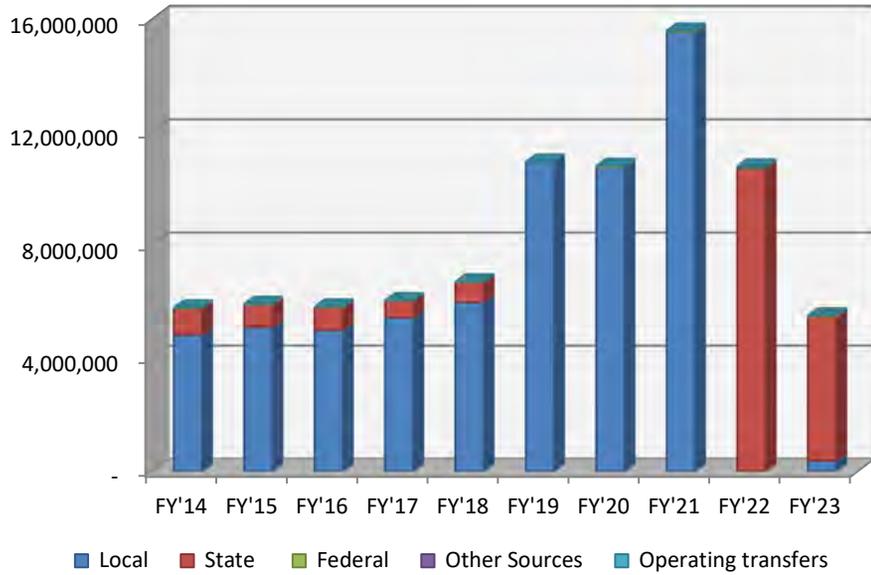
**Pershing County School District
Total Revenues and Expenditures**



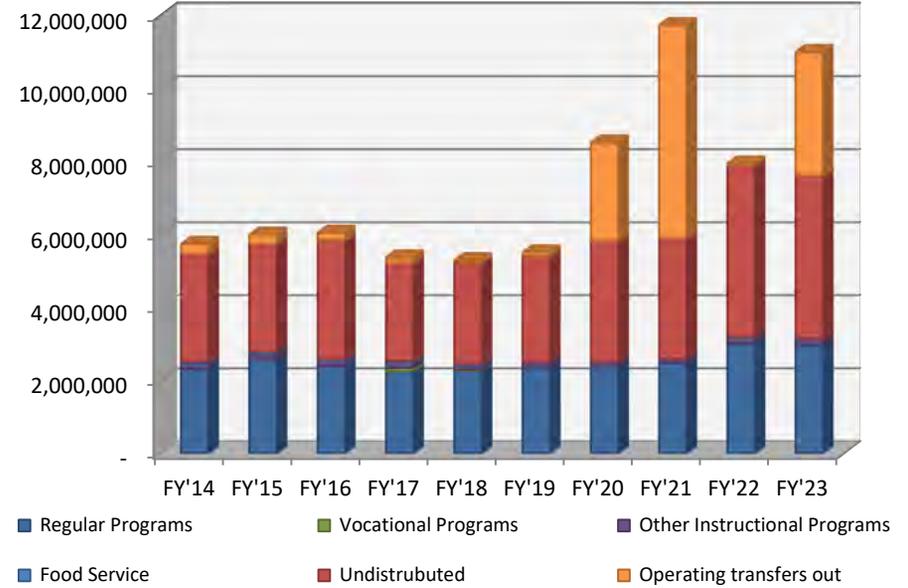
**Pershing County School District
Beginning and Ending Fund Balance**



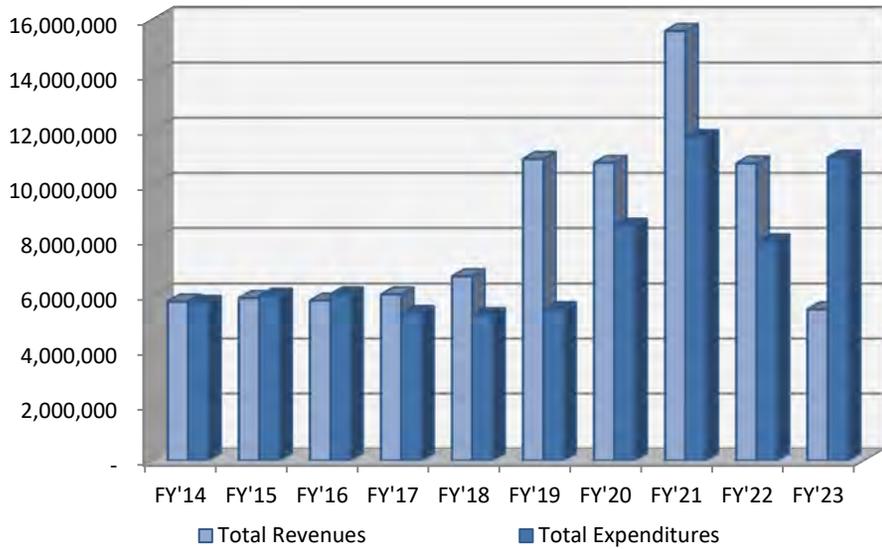
**Storey County School District
Total Revenues**



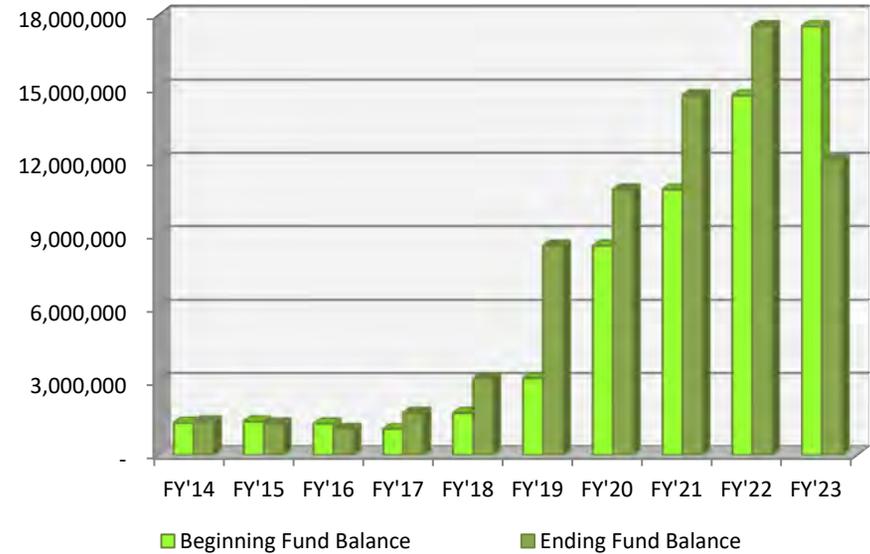
**Storey County School District
Total Expenditures**



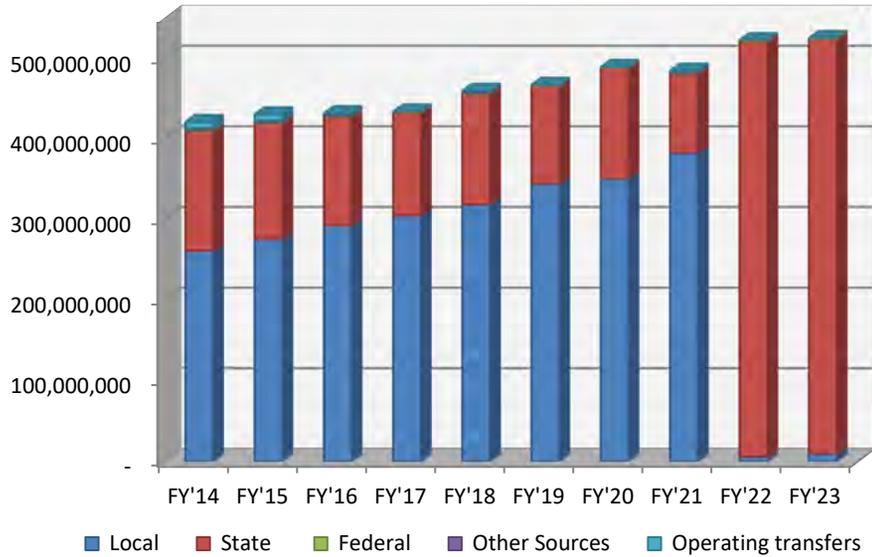
**Storey County School District
Total Revenues and Expenditures**



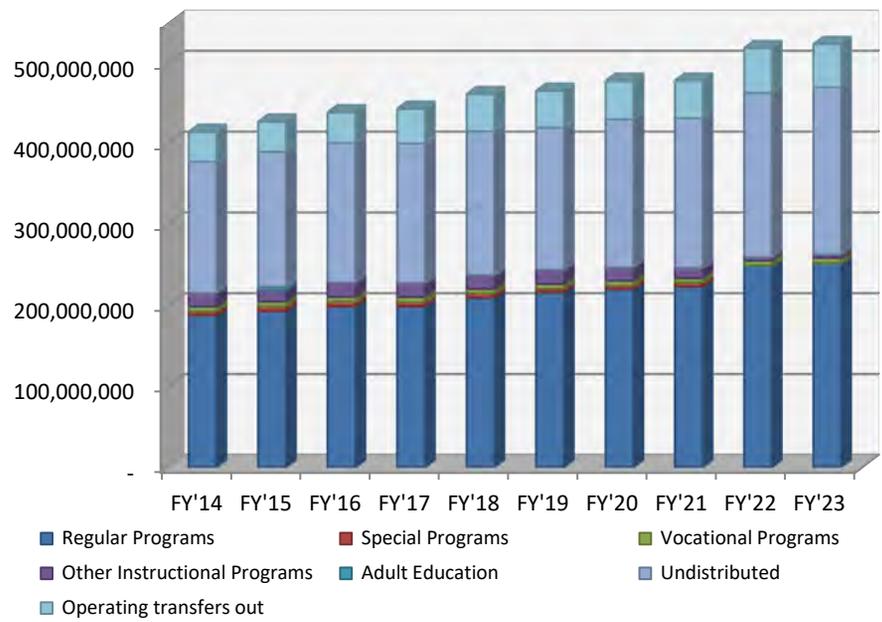
**Storey County School District
Beginning and Ending Fund Balance**



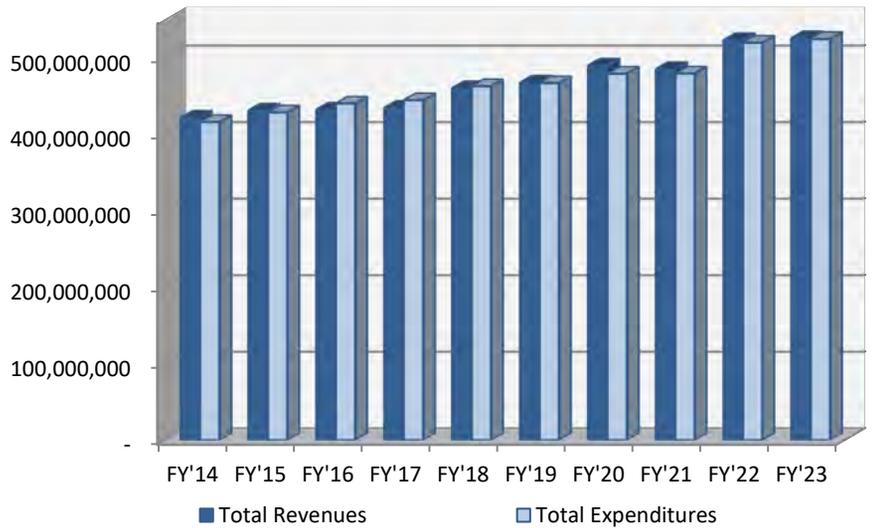
**Washoe County School District
Total Revenues**



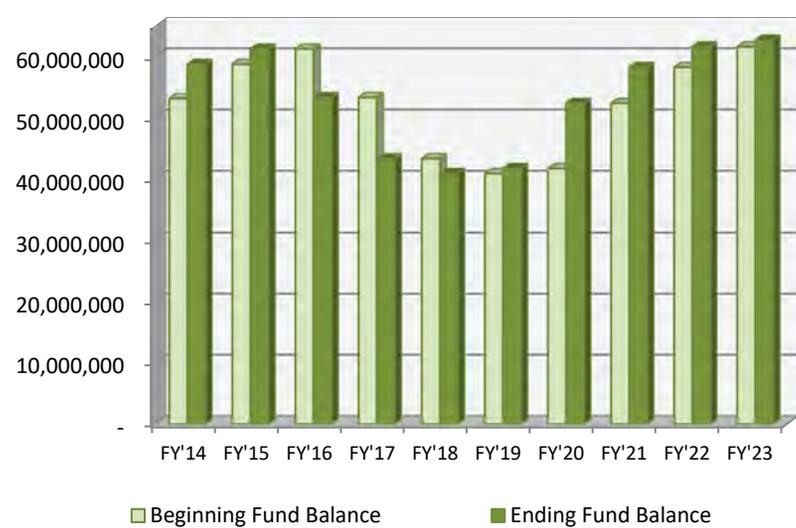
**Washoe County School District
Total Expenditures**



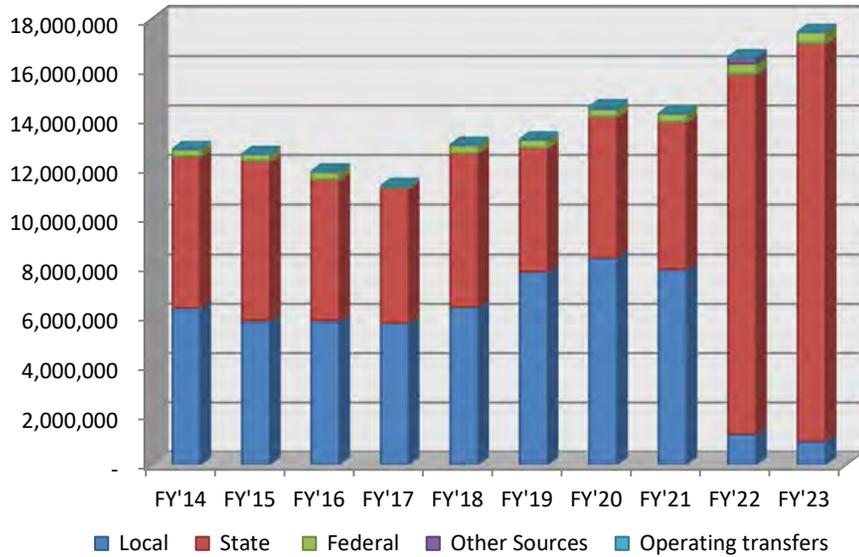
**Washoe County School District
Total Revenues and Expenditures**



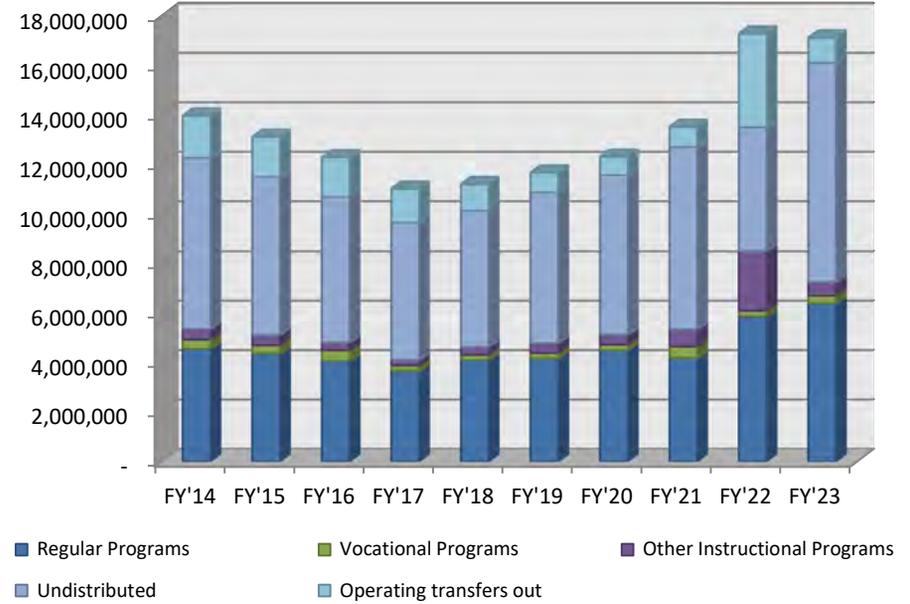
**Washoe County School District
Beginning and Ending Fund Balance**



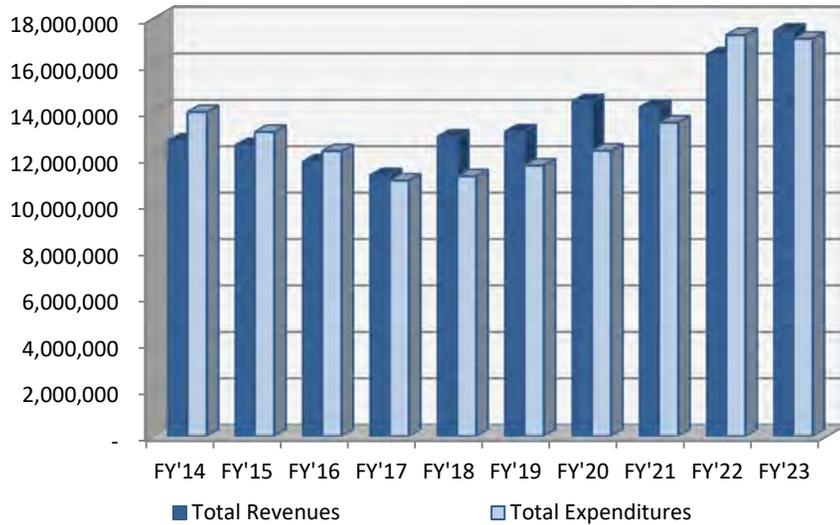
**White Pine County School District
Total Revenues**



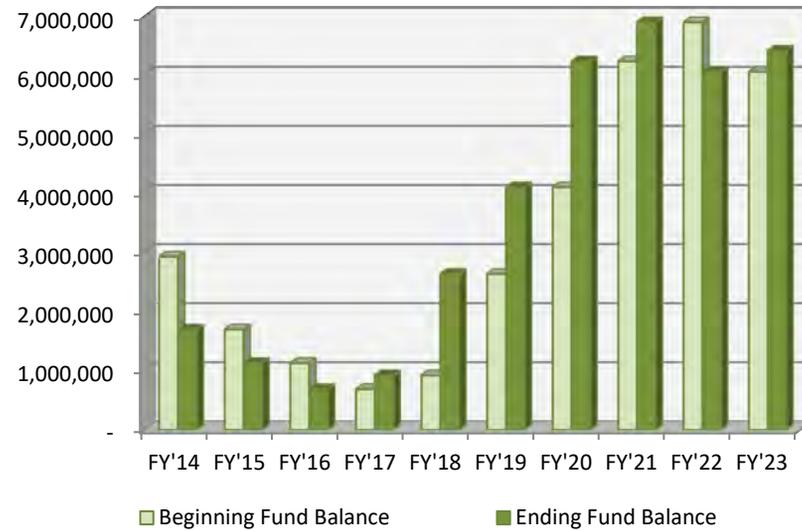
**White Pine County School District
Total Expenditures**



**White Pine County School District
Total Revenues and Expenditures**



**White Pine County School District
Beginning and Ending Fund Balance**



	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Carson City										
Revenues										
<i>Property Tax</i>	9,014,495	9,150,377	9,634,134	9,706,258	10,041,183	10,367,546	10,832,959	11,653,976	***	***
<i>NPM</i>										
Local	29,005,406	30,275,019	33,276,655	35,876,860	38,471,792	41,189,221	42,250,144	47,665,410	682,974	1,511,403
State	27,051,261	26,339,365	26,011,999	24,402,602	25,496,294	24,046,181	23,194,407	17,181,164	70,236,810	66,163,972
Federal	72,004	58,020	77,374	59,312	92,979	73,799	157,191	199,361	97,827	347,402
Other Sources	1,226	4,152	-	-	12,093	-	10,094	6,030	18,371	19,467
Operating transfers in	-	47,930	-	-	-	-	-	-	-	-
Total Revenues	56,129,897	56,724,486	59,366,028	60,338,774	64,073,158	65,309,201	65,611,836	65,051,965	71,035,982	68,042,244
Beginning Fund Balance	10,107,829	11,461,557	12,996,333	14,760,536	16,251,906	16,213,583	14,182,077	13,477,392	13,573,272	14,567,623
Total Available Resources	66,237,726	68,186,043	72,362,361	75,099,310	80,325,064	81,522,784	79,793,913	78,529,357	84,609,254	82,609,867
Expenditures										
Regular Programs	25,017,704	24,079,688	23,356,842	24,452,088	28,569,020	29,519,292	29,052,045	28,206,533	32,117,184	30,249,489
Special Programs	8,124	3,746	19,367	19,636	33,895	16,209	6,261	33,895	25,555	29,535
Vocational Programs	1,727,794	2,371,028	2,492,083	2,280,912	2,391,932	2,743,800	2,807,515	2,905,943	3,160,399	2,970,917
Other Instructional Programs	1,551,225	1,697,365	3,584,777	3,276,636	3,732,383	3,755,329	3,958,876	3,349,290	1,322,532	1,235,804
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	91,348	91,437
Community Service	-	13,554	-	53,908	50,510	50,805	54,358	59,584	64,407	63,547
Undistributed	19,924,217	19,658,368	20,576,305	20,690,700	22,109,457	22,595,848	21,802,943	21,878,276	26,103,001	24,371,112
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	6,547,105	7,365,961	7,572,451	8,073,524	7,224,284	8,659,424	8,634,523	8,522,564	7,157,205	6,689,050
Conversion Factor										
Total Expenditures	54,776,169	55,189,710	57,601,825	58,847,404	64,111,481	67,340,707	66,316,521	64,956,085	70,041,631	65,700,891
Ending Fund Balance	11,461,557	12,996,333	14,760,536	16,251,906	16,213,583	14,182,077	13,477,392	13,573,272	14,567,623	16,908,976
EFB as a % of Expenditures	20.92%	23.55%	25.63%	27.62%	25.29%	21.06%	20.32%	20.90%	20.80%	25.74%
Total	66,237,726	68,186,043	72,362,361	75,099,310	80,325,064	81,522,784	79,793,913	78,529,357	84,609,254	82,609,867

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Churchill										
Revenues										
Property Tax	5,009,982	5,022,742	5,129,654	4,972,726	5,077,055	5,309,842	5,348,770	5,527,782	***	***
NPM	29,922		121,850	42,299	158,358	248,379	290,614	364,679	***	***
Local	11,374,084	11,095,116	11,836,560	11,745,984	12,941,877	13,197,966	13,474,408	14,795,970	357,255	453,214
State	16,313,799	16,761,460	15,135,929	13,238,489	14,344,101	14,415,013	13,769,105	12,466,256	29,609,024	29,930,862
Federal	544,639	698,760	561,334	354,643	733,987	541,182	438,727	648,507	550,164	670,559
Other Sources	2,190	25,801	-	-	15,914	2,144	19,558	634,082	1,462	818
Operating transfers	153,206	-	-	-	-	-	-	-	-	-
Total Revenues	28,387,918	28,581,137	27,533,823	25,339,116	28,035,879	28,156,305	27,701,798	28,544,815	30,517,905	31,055,453
Beginning Fund Balance	2,226,835	1,092,561	984,666	2,814,565	3,049,126	2,949,723	2,367,229	2,862,532	5,050,082	5,319,002
Total Available Resources	30,614,753	29,673,698	28,518,489	28,153,681	31,085,005	31,106,028	30,069,027	31,407,347	35,567,987	36,374,455
Expenditures										
Regular Programs	12,631,955	11,887,565	10,386,644	10,372,328	11,957,725	12,521,473	12,306,276	12,069,261	14,095,275	15,298,035
Special Programs	-	-	-	-	-	-	-	-	4,287	76,019
Vocational Programs	709,425	740,872	614,442	672,598	647,417	625,603	628,364	516,771	449,096	383,770
Other Instructional Programs	741,519	762,842	735,507	798,875	927,061	899,608	756,971	591,759	750,901	677,206
Adult Ed	-	-	-	-	-	-	-	-	-	720
Food Service	-	-	-	-	-	-	-	-	-	-
Community Service	-	-	-	11,052	-	14,345	15,192	14,965	46,084	52,170
Undistributed	12,272,293	12,042,753	11,129,833	10,989,702	12,028,079	12,327,770	11,624,692	11,425,202	12,436,878	12,345,609
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Conversion Factor	-	-	-	-	-	-	-	-	-	-
Operating transfers out	3,167,000	3,255,000	2,837,498	2,260,000	2,575,000	2,350,000	1,875,000	1,739,307	2,466,464	1,714,723
Total Expenditures	29,522,192	28,689,032	25,703,924	25,104,555	28,135,282	28,738,799	27,206,495	26,357,265	30,248,985	30,548,252
Ending fund Balance	1,092,561	984,666	2,814,565	3,049,126	2,949,723	2,367,229	2,862,532	5,050,082	5,319,002	5,826,203
EFB as a % of Expenditures	3.70%	3.43%	10.95%	12.15%	10.48%	8.24%	10.52%	19.16%	17.58%	19.07%
Total	30,614,753	29,673,698	28,518,489	28,153,681	31,085,005	31,106,028	30,069,027	31,407,347	35,567,987	36,374,455

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Clark										
Revenues										
Local	1,315,378,797	1,377,734,591	1,441,168,816	1,483,442,542	1,566,396,371	1,654,705,641	1,604,823,209	1,707,416,911	10,116,482	53,070,686
State	677,169,613	659,619,917	618,990,946	594,241,240	634,567,378	569,088,127	697,071,518	601,781,849	2,679,444,525	2,659,104,606
Federal	237,429	340,659	157,399	4,072,320	1,437,235	1,462,626	1,567,663	2,165,211	2,227,819	2,000,324
Other Sources	34,431,637	-	39,730,281	32,112,543	27,925,696	884,844	460,943	892,302	373,725	36,067,779
Operating transfers in	25,932,339	36,127,652	-	-	-	37,306,125	36,958,366	30,840,170	39,920,404	-
Total Revenues	2,053,149,815	2,073,822,819	2,100,047,442	2,113,868,645	2,230,326,680	2,263,447,363	2,340,881,699	2,343,096,443	2,732,082,955	2,750,243,395
Change in accounting principle										
Beginning Fund Balance	92,596,487	119,902,569	105,624,469	71,835,199	42,315,495	66,829,399	170,928,263	291,140,159	377,044,115	493,617,892
Total Available Resources	2,145,746,302	2,193,725,388	2,205,671,911	2,185,703,844	2,272,642,175	2,330,276,762	2,511,809,962	2,634,236,602	3,109,127,070	3,243,861,287
Expenditures										
Regular Programs	916,139,058	935,599,323	981,257,879	987,684,954	1,043,843,942	1,003,089,866	1,063,095,457	1,105,796,875	1,244,568,717	1,244,174,582
Special Programs	12,190,234	12,788,255	11,506,621	13,493,834	12,394,110	5,979,720	5,361,038	5,811,033	5,719,982	8,759,158
Vocational Programs	6,474,416	6,034,570	6,799,367	6,332,565	6,738,232	5,469,029	5,646,223	5,899,383	7,641,903	6,325,326
Other Instructional Programs	20,932,575	23,672,612	48,150,534	45,487,440	43,432,268	49,365,244	53,284,169	54,171,999	53,792,891	51,245,643
Adult Education	-	-	248,519	403,179	147,718	105,745	109,170	80,770	65,788	37,321
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	767,728,514	797,775,428	756,173,757	745,442,969	780,053,389	772,880,095	736,540,132	736,199,573	867,096,695	961,188,883
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	302,378,936	312,230,731	329,700,035	344,543,408	319,203,117	322,458,800	356,633,614	349,232,854	436,623,202	441,202,478
Total Expenditures	2,025,843,733	2,088,100,919	2,133,836,712	2,143,388,349	2,205,812,776	2,159,348,499	2,220,669,803	2,257,192,487	2,615,509,178	2,712,933,391
Ending fund Balance	119,902,569	105,624,469	71,835,199	42,315,495	66,829,399	170,928,263	291,140,159	377,044,115	493,617,892	530,927,896
EFB as a % of Expenditures	5.92%	5.06%	3.37%	1.97%	3.03%	7.92%	13.11%	16.70%	18.87%	19.57%
Total	2,145,746,302	2,193,725,388	2,205,671,911	2,185,703,844	2,272,642,175	2,330,276,762	2,511,809,962	2,634,236,602	3,109,127,070	3,243,861,287

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Douglas										
<i>Property Tax</i>	<i>18,013,836</i>	<i>18,730,925</i>	<i>19,124,053</i>	<i>19,299,200</i>	<i>20,009,208</i>	<i>21,432,949</i>	<i>22,660,907</i>	<i>24,041,207</i>	***	***
Revenues										
Local	34,785,692	36,219,518	37,355,817	37,219,831	39,206,004	41,248,262	41,543,182	46,991,384	582,494	755,952
State	14,736,715	14,118,603	13,518,543	13,456,581	13,802,093	12,798,551	11,721,372	7,930,203	58,888,252	54,492,791
Federal	53,662	52,644	43,384	29,015	-	-	20,416	-	-	-
Other Sources	-	(13,010)	9,004	-	16,502	5,391	25,210	59,646	32,870	18,915
Operating transfers In	-	-	-	-	-	-	-	-	4,044	-
Total Revenues	49,576,069	50,377,755	50,926,748	50,705,427	53,024,599	54,052,204	53,310,180	54,981,233	59,507,660	55,267,658
Beginning Fund Balance	5,318,495	5,129,338	5,113,090	4,658,644	5,306,714	6,102,260	7,854,847	7,081,871	8,463,919	11,558,852
Total Available Resources	54,894,564	55,507,092	56,039,838	55,364,071	58,331,313	60,154,464	61,165,027	62,063,104	67,971,579	66,826,510
Expenditures										
Regular Programs	22,602,627	21,832,519	22,298,368	22,003,433	23,223,660	23,181,589	23,940,497	23,770,863	24,043,897	23,731,546
Special Programs	-	-	-	-	-	-	-	-	3,610,338	-
Vocational Programs	618,766	697,563	890,201	843,983	843,820	817,917	813,805	848,351	680,474	665,874
Other Instructional Programs	2,023,621	2,050,260	2,113,639	2,125,712	2,169,261	2,182,252	2,268,059	2,229,872	2,100,389	2,235,448
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	19,545,804	20,138,000	20,663,317	20,846,704	21,694,079	21,447,483	22,728,725	22,258,069	24,045,574	23,870,950
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	324,000	380,000	399,000	-	-	418,000	474,000	485,000	496,000	507,000
Interest	103,264	95,660	87,006	-	-	58,388	48,668	37,946	26,966	15,750
Operating transfers out	4,560,000	5,200,000	4,920,000	4,261,000	4,300,000	4,200,000	3,800,000	4,000,000	1,400,000	5,200,000
Increase(Decrease) Reserve For I	12,856	-	(9,663)	23,475	1,767	6,012	-	-	-	-
Total Expenditures	49,765,226	50,394,002	51,381,194	50,057,357	52,229,053	52,299,617	54,073,754	53,630,101	56,403,638	56,226,568
Ending Fund Balance	5,129,338	5,113,090	4,658,644	5,306,714	6,102,260	7,854,847	7,081,871	8,463,919	11,558,852	10,619,028
EFB as a % of Expenditures	10.31%	10.15%	9.07%	10.60%	11.68%	15.02%	13.10%	15.78%	20.49%	18.89%
Total	54,894,564	55,507,092	56,039,838	55,364,071	58,331,313	60,154,464	61,165,027	62,063,104	67,971,579	66,826,510

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	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Elko										
Revenues										
Local	56,294,454	54,746,592	56,607,894	57,940,219	61,895,001	61,876,298	62,986,190	66,248,698	1,688,526	1,952,701
State	19,869,457	22,161,899	30,125,941	28,602,602	32,946,039	32,701,332	13,767,426	14,528,654	90,123,150	101,662,773
Federal	84,070	26,453	19,548	14,084	28,487	2,486,009	1,502,408	4,097,749	2,049,993	2,384,780
Other Financing Sources	311,246	222,095	250,747	2,281,472	57,307	-	30,944,297	31,822,644	57,165	-
Operating transfers	-	41,210	-	-	-	1,480,277	2,134,997	2,244,299	-	-
Total Revenue	76,559,227	77,198,249	87,004,130	88,838,377	94,926,834	98,543,916	96,065,484	100,315,641	93,918,834	106,000,254
										**
Beginning Fund Balance	4,247,826	4,219,147	5,647,275	8,537,199	7,437,528	11,057,492	15,010,298	13,480,742	20,959,488	15,092,584
Total Available Resources	80,807,053	81,417,396	92,651,405	97,375,576	102,364,362	109,601,408	111,075,782	113,796,383	114,878,322	121,092,838
Expenditures										
Regular Programs	35,387,788	34,704,365	39,739,044	40,222,292	42,788,599	44,089,163	44,541,163	43,394,746	47,451,157	51,542,360
Special Programs	1,186,421	1,318,875	1,442,236	1,681,291	2,692,701	-	-	-	1,230	-
Vocational Programs	2,691,874	2,682,334	2,744,240	2,828,304	2,897,559	2,971,505	3,050,887	2,655,418	2,993,340	2,840,366
Other Instructional Programs	3,195,259	3,030,136	3,155,679	3,390,381	3,441,438	3,337,103	3,697,574	3,270,514	3,902,979	2,644,983
Non-Public School Programs	-	-	-	-	-	-	-	-	-	-
Adult Education	-	-	382	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	30,965,700	30,877,034	33,164,447	38,013,860	35,416,464	36,979,236	38,370,797	36,842,917	42,149,542	45,926,342
Debt Service	-	-	-	-	607,363	607,363	607,363	607,363	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	3,160,864	3,157,377	3,868,178	3,801,920	3,462,746	6,606,740	7,327,256	6,065,937	5,033,084	8,209,191
Total Expenditures	76,587,906	75,770,121	84,114,206	89,938,048	91,306,870	94,591,110	97,595,040	92,836,895	101,531,332	111,163,242
										**
Ending fund Balance	4,219,147	5,647,275	8,537,199	7,437,528	11,057,492	15,010,298	13,480,742	20,959,488	13,346,990	9,929,596
EFB as a % of Expenditures	5.51%	7.45%	10.15%	8.27%	12.11%	15.87%	13.81%	22.58%	13.15%	8.93%
Total	80,807,053	81,417,396	92,651,405	97,375,576	102,364,362	109,601,408	111,075,782	113,796,383	114,878,322	121,092,838

** Prior Year adjustment correction of an error in recording of due to/from other funds

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Esmeralda										
Revenues										
Property Tax	425,728	515,111	1,386,067	1,489,308	527,081	501,015	575,325	554,235	***	***
NPM	245,884	84,409	279,437	267,473	193,414	328,211	122,416	85,721	***	***
Local	1,191,362	997,086	902,685	921,367	1,049,824	1,230,413	1,099,192	944,605	26,429	73,323
State	689,080	617,591	1,550,666	1,481,850	1,299,601	1,354,229	1,232,449	1,632,689	2,353,880	2,242,434
Federal	43,069	62,030	112,656	68,329	65,660	27,364	29,895	27,093	35,923	19,281
Other Sources	82,137	-	-	-	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,005,648	1,676,707	2,566,007	2,471,546	2,415,085	2,612,006	2,361,536	2,604,387	2,416,232	2,335,038
Beginning Fund Balance	1,505,604	1,712,531	1,604,023	2,323,013	2,406,312	2,597,610	2,417,355	2,393,033	2,475,118	2,318,587
Total Available Resources	3,511,252	3,389,238	4,170,030	4,794,559	4,821,397	5,209,616	4,778,891	4,997,420	4,891,350	4,653,625
Expenditures										
Regular Programs	634,906	549,494	566,032	680,066	749,864	904,032	943,742	1,092,102	909,722	864,271
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	-	-	-	-	-	-	-	-	-	-
Other Instructional Programs	23,412	28,256	25,792	28,220	33,163	30,548	27,073	27,580	24,129	18,583
Adult Ed	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	1,069,675	1,078,805	1,046,081	1,214,832	1,312,970	1,253,454	1,293,278	1,279,111	1,431,969	1,415,957
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	12,477	12,877	13,289	13,714	14,153	-	-	-	-
Interest	-	2,129	1,729	1,317	892	453	-	-	-	-
Operating transfers out	70,728	114,054	194,506	450,523	113,184	589,621	121,765	123,509	206,943	241,000
Total Expenditures	1,798,721	1,785,215	1,847,017	2,388,247	2,223,787	2,792,261	2,385,858	2,522,302	2,572,763	2,539,811
Ending fund Balance	1,712,531	1,604,023	2,323,013	2,406,312	2,597,610	2,417,355	2,393,033	2,475,118	2,318,587	2,113,814
EFB as a % of Expenditures	95.21%	89.85%	125.77%	100.76%	116.81%	86.57%	100.30%	98.13%	90.12%	83.23%
Total	3,511,252	3,389,238	4,170,030	4,794,559	4,821,397	5,209,616	4,778,891	4,997,420	4,891,350	4,653,625

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Eureka										
<i>Property Tax</i>	5,210,047	5,683,340	6,519,412	6,649,889	5,932,800	5,758,321	5,446,978	5,308,934	***	***
<i>Property Tax (NPM)</i>	1,450,207	4,951,585	1,721,651	2,614,589	2,722,070	2,974,562	5,349,172	8,388,678	***	***
Revenues										
Local	9,281,981	12,872,965	9,985,600	10,754,326	9,780,282	11,845,044	14,578,568	14,770,226	(2,269,172)	393,120
State	164	141	152	-	330,983	225,822	-	-	8,982,111	6,309,318
Federal	98,049	92,286	68,936	41,037	60,432	159,447	58,124	145,257	-	-
Other sources	-	-	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	27,308	-	-	-	-
Total Revenues	9,380,194	12,965,392	10,054,688	10,795,363	10,171,697	12,257,621	14,636,692	14,915,483	6,712,939	6,702,438
Beginning Fund Balance	24,353,926	16,478,230	17,870,208	19,974,259	22,586,570	24,647,486	28,235,872	32,229,619	33,969,502	24,230,658
Total Available Resources	33,734,120	29,443,622	27,924,896	30,769,622	32,758,267	36,905,107	42,872,564	47,145,102	40,682,441	30,933,096
Expenditures										
Regular Programs	3,073,685	3,399,900	3,410,250	3,596,154	3,519,618	3,828,404	3,955,369	4,157,729	3,746,643	4,243,521
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	265,899	275,132	159,970	166,855	203,550	266,126	369,697	361,446	521,098	401,965
Other Instructional Programs	208,790	185,515	213,734	223,756	221,539	246,693	224,230	129,570	301,521	270,550
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	327,992	300,655	330,467	335,106	346,059	351,851	457,675	320,561	334,261	334,757
Undistributed	3,079,524	3,210,351	3,336,216	3,361,181	3,520,015	3,776,161	4,435,974	6,006,294	7,848,260	6,214,021
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	10,300,000	4,201,861	500,000	500,000	300,000	200,000	1,200,000	2,200,000	3,700,000	3,000,000
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Expenditures	17,255,890	11,573,414	7,950,637	8,183,052	8,110,781	8,669,235	10,642,945	13,175,600	16,451,783	14,464,814
Ending Fund Balance	16,478,230	17,870,208	19,974,259	22,586,570	24,647,486	28,235,872	32,229,619	33,969,502	24,230,658	16,468,282
EFB as a % of Expenditures	95.49%	154.41%	251.23%	276.02%	303.89%	325.70%	302.83%	257.82%	147.28%	113.85%
Total	33,734,120	29,443,622	27,924,896	30,769,622	32,758,267	36,905,107	42,872,564	47,145,102	40,682,441	30,933,096

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Humboldt										
Revenues										
Local	23,457,678	24,428,696	22,222,466	19,593,937	22,316,823	23,364,107	25,205,750	26,508,429	70,489	110,253
State	-	4,555,218	7,040,841	9,021,560	12,838,071	9,186,736	9,181,115	7,854,679	30,892,019	34,873,175
Federal	574,178	779,864	966,038	-	81,942	70,269	77,712	64,769	82,517	84,323
Other Sources	-	-	-	-	-	-	-	-	-	94,534
Operating transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	24,031,856	29,763,778	30,229,345	28,615,497	35,236,836	32,621,112	34,464,577	34,427,877	31,045,025	35,162,285
Beginning Fund Balance	9,582,468	4,499,437	6,088,393	5,879,233	4,607,552	7,147,615	6,231,373	7,167,310	7,832,613	4,770,703
Total Available Resources	33,614,324	34,263,215	36,317,738	34,494,730	39,844,388	39,768,727	40,695,950	41,595,187	38,877,638	39,932,988
Expenditures										
Regular Programs	13,984,511	13,126,520	13,957,859	13,717,161	16,014,490	16,591,743	15,701,561	15,877,472	17,594,951	17,810,475
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	843,940	962,541	927,399	987,651	935,510	963,801	1,064,877	1,050,499	940,382	962,023
Other Instructional Programs	1,283,302	1,319,175	1,573,217	1,520,334	1,572,616	1,525,309	1,732,915	1,996,447	1,236,745	1,394,692
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	10,474,474	10,485,425	11,524,115	11,153,543	11,808,808	12,021,330	12,507,204	12,306,227	11,976,387	12,180,920
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	57,000	59,000	61,000	63,000	65,000	68,000	72,000	75,000	-	16,647
Interest	20,258	18,333	16,227	13,926	11,383	8,529	5,337	1,827	-	302
Conversion Factor	-	-	-	-	-	-	-	-	-	-
Operating transfers out	2,451,402	2,203,828	2,378,688	2,431,563	2,288,966	2,358,642	2,444,746	2,455,102	2,358,470	2,801,457
Total Expenditures	29,114,887	28,174,822	30,438,505	29,887,178	32,696,773	33,537,354	33,528,640	33,762,574	34,106,935	35,166,516
Ending Fund Balance	4,499,437	6,088,393	5,879,233	4,607,552	7,147,615	6,231,373	7,167,310	7,832,613	4,770,703	4,766,472
EFB as a % of Expenditures	15.45%	21.61%	19.32%	15.42%	21.86%	18.58%	21.38%	23.20%	13.99%	13.55%
Total	33,614,324	34,263,215	36,317,738	34,494,730	39,844,388	39,768,727	40,695,950	41,595,187	38,877,638	39,932,988

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Lander										
<i>Property Tax</i>										
<i>Property Tax (NPM)</i>	3,474,021	4,708,506	5,200,347	1,910,255	-	-	-	-	***	***
Revenues										
Local	10,356,663	10,781,755	11,867,802	7,893,498	15,585,936	12,509,181	11,039,731	12,863,500	75,426	57,489
State	-	-	-	219,938	3,175,377	-	-	-	5,285,350	11,863,091
Federal	233,202	267,866	102,337	129,537	163,050	90,983	133,368	145,231	144,034	81,657
Other Sources	1,581	850	-	7,600	15,843	9,951	415,597	5,767	-	3,045
Operating transfers	-	-	-	-	-	2,254	-	-	1,609,573	-
Total Revenues	10,591,446	11,050,471	11,970,139	8,250,573	18,940,206	12,612,369	11,588,696	13,014,498	7,114,383	12,005,282
		**								
Beginning Fund Balance	36,237,589	26,619,474	8,991,021	8,211,892	4,843,763	13,633,047	7,981,344	7,006,697	7,339,365	1,662,765
Total Available Resources	46,829,035	37,669,945	20,961,160	16,462,465	23,783,969	26,245,416	19,570,040	20,021,195	14,453,748	13,668,047
Expenditures										
Regular Programs	4,701,670	4,990,749	5,118,426	4,519,256	4,333,554	4,533,054	4,964,145	5,110,673	5,107,116	5,181,296
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	261,937	226,161	250,189	208,673	182,204	265,121	336,579	362,076	339,994	329,226
Other Instructional Programs	335,045	346,092	357,822	320,810	327,180	317,502	227,578	381,040	298,001	281,829
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	5,210,982	5,517,346	5,342,328	4,947,737	4,348,927	4,686,691	4,681,789	5,041,966	5,785,002	6,095,867
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	10,381,966	17,598,576	1,680,503	1,622,226	959,057	8,461,704	2,353,252	1,786,075	1,260,870	856,363
Total Expenditures	20,891,600	28,678,924	12,749,268	11,618,702	10,150,922	18,264,072	12,563,343	12,681,830	12,790,983	12,744,581
	**									
Ending Fund Balance	25,937,435	8,991,021	8,211,892	4,843,763	13,633,047	7,981,344	7,006,697	7,339,365	1,662,765	923,466
EFB as a % of Expenditures	124.15%	31.35%	64.41%	41.69%	134.30%	43.70%	55.77%	57.87%	13.00%	7.25%
Total	46,829,035	37,669,945	20,961,160	16,462,465	23,783,969	26,245,416	19,570,040	20,021,195	14,453,748	13,668,047

** The Net Proceeds Mitigation Fund was combined with the General Fund

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Lincoln										
Revenues										
Property Tax	1,572,930	1,908,134	1,754,020	1,669,431	1,643,719	1,718,431	1,749,996	1,798,967	***	***
Property Tax (NPM)	-	-	-	-	-	-	-	-	-	-
Local	2,232,742	2,764,500	2,532,041	2,436,372	2,548,870	2,575,277	2,604,272	2,723,025	3,677	22,202
State	8,948,556	9,133,558	9,657,154	9,685,446	9,397,619	9,405,067	9,513,170	9,322,515	12,878,015	13,119,758
Federal	129,200	99,580	125,637	86,966	124,748	92,736	60,827	80,964	102,137	66,083
Other Sources	-	-	-	45,374	-	-	94,629	-	-	156,602
Operating transfers	60,000	527,467	-	-	-	100,000	100,000	100,000	141,641	100,000
Total Revenue	11,370,498	12,525,105	12,314,832	12,254,158	12,071,237	12,173,080	12,372,898	12,226,504	13,125,470	13,464,645
Beginning Fund Balance	1,094,683	1,040,693	1,333,771	1,347,841	1,390,871	1,025,274	1,279,342	887,024	1,530,615	1,981,463
Total Available Resources	12,465,181	13,565,798	13,648,603	13,601,999	13,462,108	13,198,354	13,652,240	13,113,528	14,656,085	15,446,108
Expenditures										
Regular Programs	4,087,490	4,195,186	4,414,484	4,600,892	4,633,908	4,519,787	4,631,346	4,486,135	4,714,504	4,780,952
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	634,988	641,937	678,906	694,939	661,669	675,163	718,156	722,549	699,265	837,343
Other Instructional Programs	172,810	180,008	467,282	196,038	208,829	195,872	187,646	144,116	221,362	257,571
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	4,670,715	5,424,072	5,011,875	5,047,700	5,048,267	5,053,425	5,554,525	4,903,745	5,858,996	5,503,918
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	24,000	25,000	-	15,125	15,125	15,125	31,543	31,543	95,131	123,669
Interest	1,720	760	-	-	-	-	-	-	2,504	2,597
Operating transfers out	1,832,765	1,765,064	1,728,215	1,656,434	1,869,036	1,459,640	1,642,000	1,294,825	1,082,860	1,691,566
Total Expenditures	11,424,488	12,232,027	12,300,762	12,211,128	12,436,834	11,919,012	12,765,216	11,582,913	12,674,622	13,197,616
Ending Fund Balance	1,040,693	1,333,771	1,347,841	1,390,871	1,025,274	1,279,342	887,024	1,530,615	1,981,463	2,248,492
EFB as a % of Expenditures	9.11%	10.90%	10.96%	11.39%	8.24%	10.73%	6.95%	13.21%	15.63%	17.04%
Total	12,465,181	13,565,798	13,648,603	13,601,999	13,462,108	13,198,354	13,652,240	13,113,528	14,656,085	15,446,108

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Lyon										
Revenues										
Property Tax	-	-	-	-	-	2,095,397,893	10,879,262	12,088,291	***	***
Property Tax (NPM)	-	-	-	-	-	152,753,165	1,774,499	-	***	***
Local	18,614,522	20,212,658	20,527,234	20,793,477	22,953,091	24,037,792	25,956,051	28,753,691	(188,070)	444,605
State	43,558,821	43,368,113	44,499,368	46,038,613	48,695,601	50,893,145	51,994,511	50,767,222	80,271,823	90,925,464
Federal	193,202	303,369	132,665	690,798	167,397	863,588	170,050	627,229	943,132	756,658
Other Sources	-	-	-	8,657	5,012	110,427	-	5,330	-	-
Operating transfers	429,244	-	-	-	-	-	-	-	147,540	86,484
Total Revenue	62,795,789	63,884,140	65,159,267	67,531,545	71,821,101	75,904,952	78,120,612	80,153,472	81,174,425	92,213,211
Beginning Fund Balance	5,796,615	5,531,670	4,690,464	5,693,150	6,553,785	4,263,257	6,807,466	8,680,541	10,672,987	14,646,595
Total Available Resources	68,592,404	69,415,810	69,849,731	73,224,695	78,374,886	80,168,209	84,928,078	88,834,013	91,847,412	106,859,806
Expenditures										
Regular Programs	25,062,558	25,631,018	26,448,832	26,820,232	29,226,592	30,420,919	31,279,621	32,553,088	36,154,579	37,203,865
Special Programs	158,336	168,793	227,485	237,130	269,208	176,948	268,869	258,870	307,302	-
Vocational Programs	1,355,268	1,409,608	1,436,643	1,474,452	1,519,009	1,467,843	1,485,442	1,589,305	1,714,768	1,541,117
Other Instructional Programs	2,706,930	3,151,711	3,168,822	3,341,166	3,122,575	3,530,279	3,395,445	3,076,248	1,973,686	1,315,807
Adult Ed	-	-	-	-	-	-	-	-	-	3,409
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	25,637,642	26,364,216	26,803,987	27,297,930	32,233,564	29,364,754	31,343,160	31,933,515	35,650,482	38,076,501
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	8,140,000	8,000,000	6,070,812	7,500,000	7,740,681	8,400,000	8,475,000	8,750,000	1,400,000	11,665,088
Total Expenditures	63,060,734	64,725,346	64,156,581	66,670,910	74,111,629	73,360,743	76,247,537	78,161,026	77,200,817	89,805,787
Ending Fund Balance	5,531,670	4,690,464	5,693,150	6,553,785	4,263,257	6,807,466	8,680,541	10,672,987	14,646,595	17,054,019
EFB as a % of Expenditures	8.77%	7.25%	8.87%	9.83%	5.75%	9.28%	11.38%	13.66%	18.97%	18.99%
Total	68,592,404	69,415,810	69,849,731	73,224,695	78,374,886	80,168,209	84,928,078	88,834,013	91,847,412	106,859,806

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Mineral										
Revenues										
Property Tax	-	874,295	986,154	1,014,647	876,418	1,298,820	1,326,828	1,177,296	***	***
Net Proceeds	-	58,015	19,560	-	29,740	63,073	460	162,875	***	***
Local	1,494,474	1,579,599	2,289,038	2,288,211	1,634,451	2,167,065	2,356,748	2,152,383	38,934	67,776
State	3,886,667	3,618,137	2,904,928	3,054,665	4,378,484	4,275,274	4,442,495	4,380,603	7,322,671	7,715,726
Federal	400,868	449,065	355,361	183,159	581,355	413,949	403,376	413,496	379,590	668,658
Operating transfers	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	5,674	45,500	3,278	10,687	-	-	-	-	-	-
Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-
Total Revenues	5,787,683	5,692,301	5,552,605	5,536,722	6,594,290	6,856,288	7,202,619	6,946,482	7,741,195	8,452,160
Beginning Fund Balance	1,138,892	1,222,953	1,312,223	1,468,101	1,082,431	1,355,713	1,760,373	2,215,408	2,310,177	2,194,348
Total Available Resources	6,926,575	6,915,254	6,864,828	7,004,823	7,676,721	8,212,001	8,962,992	9,161,890	10,051,372	10,646,508
Expenditures										
Regular Programs	1,577,491	1,723,742	1,860,220	1,824,843	2,175,794	2,366,443	2,326,645	2,404,599	2,927,997	3,006,414
Special Programs	-	-	-	-	-	-	-	-	31,623	-
Vocational Programs	212,572	219,408	169,311	179,604	170,872	94,696	50,089	46,954	57,966	85,442
Other Instructional Programs	167,183	203,160	202,146	239,746	215,673	208,982	245,109	158,270	167,340	210,257
Adult Ed	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	3,343,299	3,022,870	2,805,160	3,186,243	3,591,216	3,378,531	3,590,453	3,720,982	3,779,951	4,890,115
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	7,539	8,450	8,976	34,215	58,900	51,131	51,790	53,356	27,251
Interest	-	2,100	2,065	1,539	3,886	6,787	4,917	3,382	1,816	307
Operating transfers out	403,077	424,212	349,375	481,441	129,352	337,289	479,240	465,736	836,975	612,411
Total Expenditures	5,703,622	5,603,031	5,396,727	5,922,392	6,321,008	6,451,628	6,747,584	6,851,713	7,857,024	8,832,197
Ending Fund Balance	1,222,953	1,312,223	1,468,101	1,082,431	1,355,713	1,760,373	2,215,408	2,310,177	2,194,348	1,814,311
EFB as a % of Expenditures	21.44%	23.42%	27.20%	18.28%	21.45%	27.29%	32.83%	33.72%	27.93%	20.54%
Total	6,926,575	6,915,254	6,864,828	7,004,823	7,676,721	8,212,001	8,962,992	9,161,890	10,051,372	10,646,508

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Nye										
Revenues										
Property Tax	-	7,772,508	7,972,612	8,471,621	9,013,452	9,581,591	10,908,988	11,484,009	***	***
Net Proceeds	-	1,685,858	798,759	446,877	1,927,503	1,312,691	1,124,645	1,565,281	***	***
Local	18,315,859	20,036,249	19,989,650	20,445,515	23,650,800	24,441,866	26,352,428	29,858,567	25,743	246,507
State	23,365,103	23,944,022	25,045,304	25,593,646	28,809,378	27,781,089	26,567,417	22,622,141	57,428,480	60,947,384
Federal	907,392	884,661	869,939	144,540	858,878	6,403	1,605	1,508	-	-
Operating transfers	-	-	-	-	-	-	-	-	-	-
Other Sources	18,477	-	-	49,535	-	-	-	-	-	-
Total Revenue	42,606,831	44,864,932	45,904,893	46,233,236	53,319,056	52,229,358	52,921,450	52,482,216	57,454,223	61,193,891
Beginning Fund Balance	9,549,009	7,581,413	8,793,199	9,941,385	10,763,656	16,162,754	18,005,325	20,203,801	20,020,161	18,048,274
Residual Equity Transfer										
Total Available Resources	52,155,840	52,446,345	54,698,092	56,174,621	64,082,712	68,392,112	70,926,775	72,686,017	77,474,384	79,242,165
Expenditures										
Regular Programs	18,325,447	17,041,924	18,429,303	18,198,660	18,995,698	19,927,061	19,581,389	21,078,266	23,573,412	23,226,260
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	872,618	794,603	780,250	706,824	757,557	680,662	820,899	891,071	878,567	885,270
Other Instructional Programs	832,334	825,598	865,203	901,853	931,522	962,455	781,153	626,391	1,641,529	1,617,485
Adult Ed	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	18,839,699	18,391,912	17,932,892	18,828,421	19,954,958	21,291,816	21,741,190	22,157,198	24,840,618	27,430,724
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	5,704,329	6,423,109	6,573,059	6,599,207	7,104,223	7,348,793	7,622,343	7,736,930	8,315,984	9,228,330
Total Expenditures	44,574,427	43,653,146	44,756,707	45,410,965	47,919,958	50,386,787	50,722,974	52,665,856	59,426,110	62,564,069
Ending fund Balance	7,581,413	8,793,199	9,941,385	10,763,656	16,162,754	18,005,325	20,203,801	20,020,161	18,048,274	16,678,096
EFB as a % of Expenditures	17.01%	20.14%	22.21%	23.70%	33.73%	35.73%	39.83%	38.01%	30.37%	26.66%
Total	52,155,840	52,446,345	54,698,092	56,174,621	64,082,712	68,392,112	70,926,775	72,686,017	77,474,384	79,242,165

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Pershing										
Revenues										
Property Tax			1,625,567	1,743,998	1,781,383	1,834,192	1,752,001	2,191,213	***	***
NPM			369,447	-	267,308	270,951	119,395	147,821	***	***
Local	2,909,266	2,654,976	3,437,588	3,151,888	3,681,550	3,615,640	3,334,393	4,238,286	6,126	115,079
State	4,528,109	4,950,033	4,904,213	4,050,144	4,807,624	4,706,219	5,035,248	4,708,996	8,982,112	8,992,677
Federal	80,269	119,661	86,775	164,827	147,195	151,174	142,765	159,205	151,599	-
Other Sources	-	-	-	-	-	-	-	-	-	366,905
Operating transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	7,517,644	7,724,670	8,428,576	7,366,859	8,636,369	8,473,033	8,512,406	9,106,487	9,139,837	9,474,661
Beginning Fund Balance	2,423,033	2,208,336	2,098,303	2,396,451	2,068,033	2,816,758	3,120,980	3,528,839	4,647,253	4,107,067
(Restatement Adjustment)										
Total Available Resources	9,940,677	9,933,006	10,526,879	9,763,310	10,704,402	11,289,791	11,633,386	12,635,326	13,787,090	13,581,728
Expenditures										
Regular Programs	3,318,622	3,450,167	3,761,163	3,426,272	3,612,076	3,828,317	3,838,699	4,070,435	4,226,439	4,482,925
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	188,484	195,871	143,201	166,615	114,608	111,090	113,975	114,733	68,935	105,750
Other Instructional Programs	135,412	148,907	144,447	148,902	164,906	140,698	133,384	92,771	246,496	181,817
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	3,232,593	3,108,086	3,155,922	3,287,387	3,357,854	3,607,326	3,498,489	3,300,134	3,696,248	4,157,559
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	193,831	202,297	211,861	59,047	-	-	-	-	-	-
Interest	22,803	15,970	8,851	1,284	-	-	-	-	-	-
Operating transfers out	640,596	713,405	704,983	605,770	638,200	481,380	520,000	410,000	1,441,905	517,744
Total Expenditures	7,732,341	7,834,703	8,130,428	7,695,277	7,887,644	8,168,811	8,104,547	7,988,073	9,680,023	9,445,795
Ending Fund Balance	2,208,336	2,098,303	2,396,451	2,068,033	2,816,758	3,120,980	3,528,839	4,647,253	4,107,067	4,135,933
EFB as a % of Expenditures	28.56%	26.78%	29.48%	26.87%	35.71%	38.21%	43.54%	58.18%	42.43%	43.79%
Total	9,940,677	9,933,006	10,526,879	9,763,310	10,704,402	11,289,791	11,633,386	12,635,326	13,787,090	13,581,728

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Storey										
Revenues										
Property Tax	3,521,586	3,773,537	3,714,771	3,939,389	4,330,294	4,782,860	5,063,654	5,485,761	***	***
Net Proceeds	6,893	45,485	17,788	6,202	1,469	5,456	7,705	6,385	***	***
Local	4,840,168	5,113,992	5,011,203	5,457,073	5,998,266	10,948,895	10,778,645	15,552,038		377,890
State	933,803	788,683	795,820	573,719	696,099	58	-	-	10,722,339	5,111,163
Federal	17,844	13,364	16,195	14,928	15,126	-	21,823	36,018	33,841	18,706
Other Sources	-	-	-	-	-	-	-	-	28,456	-
Operating transfers	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,791,815	5,916,039	5,823,218	6,045,720	6,709,491	10,948,953	10,800,468	15,588,056	10,784,636	5,507,759
Beginning Fund Balance	1,327,385	1,375,907	1,290,190	1,065,165	1,736,033	3,149,954	8,587,617	10,866,348	14,718,863	17,549,289
Total Available Resources	7,119,200	7,291,946	7,113,408	7,110,885	8,445,524	14,098,907	19,388,085	26,454,404	25,503,499	23,057,048
Expenditures										
Regular Programs	2,329,425	2,577,699	2,396,765	2,253,802	2,267,814	2,364,760	2,378,591	2,497,847	3,005,585	2,973,935
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	-	-	-	100,639	27,871	-	-	-	-	-
Other Instructional Programs	150,639	175,202	146,328	151,475	119,839	151,199	140,833	100,470	168,110	183,187
Community Services Programs	-	-	-	-	-	-	-	-	10,000	-
Adult Education	-	-	-	-	-	-	-	-	-	-
Food Service	38,736	37,725	35,286	34,365	34,050	-	-	-	14,204	-
Undistributed	2,962,005	2,964,628	3,271,830	2,700,679	2,784,120	2,897,069	3,309,763	3,317,944	4,715,014	4,453,481
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	262,488	246,502	198,034	133,892	61,876	98,262	2,692,550	5,819,280	41,297	3,384,957
Total Expenditures	5,743,293	6,001,756	6,048,243	5,374,852	5,295,570	5,511,290	8,521,737	11,735,541	7,954,210	10,995,560
Ending Fund Balance	1,375,907	1,290,190	1,065,165	1,736,033	3,149,954	8,587,617	10,866,348	14,718,863	17,549,289	12,061,488
EFB as a % of Expenditures	23.96%	21.50%	17.61%	32.30%	59.48%	155.82%	127.51%	125.42%	220.63%	109.69%
Total	7,119,200	7,291,946	7,113,408	7,110,885	8,445,524	14,098,907	19,388,085	26,454,404	25,503,499	23,057,048

**Ending Fund balance is greater than 16.6% of total actual expenditures, excess fund balance is required to be returned to the State Education Fund

*** Due to Legislature Changes Property Tax and NPM are paid through the state - the Pupil Centered Funding Plan

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Washoe										
Revenues										
<i>Property Tax</i>										
<i>Net Proceeds</i>										
Local	261,112,709	275,661,420	292,481,483	304,953,413	319,074,062	344,780,498	351,213,222	382,922,754	6,072,449	10,048,002
State	148,966,152	144,117,760	134,836,971	128,259,530	136,684,502	121,436,147	137,364,670	98,000,635	515,769,253	514,110,805
Federal	905,381	539,532	995,019	502,675	615,980	577,546	400,289	333,055	383,389	569,513
Other Sources	2,396,502	2,469,060	3,191,235	53,846	3,155,923	36,366	38,067	3,182,246	53,434	125,373
Operating transfers	7,462,122	7,541,296	-	39,096	-	-	-	-	-	-
Total Revenue	420,842,866	430,329,068	431,504,708	433,808,560	459,530,467	466,830,557	489,016,248	484,438,690	522,278,525	524,853,693
Beginning Fund Balance	53,102,845	58,709,668	61,206,550	53,291,732	43,304,157	40,882,706	41,715,928	52,346,398	58,217,661	61,561,019
Total Available Resources	473,945,711	489,038,736	492,711,258	487,100,292	502,834,624	507,713,263	530,732,176	536,785,088	580,496,186	586,414,712
Expenditures										
Regular Programs	188,471,958	193,410,036	199,255,819	199,427,308	210,469,065	216,912,681	220,902,227	223,880,378	250,022,276	252,816,395
Special Programs	4,724,350	5,821,347	5,657,811	5,156,975	4,985,316	4,477,920	4,321,569	4,728,445	-	-
Vocational Programs	6,082,196	6,071,959	6,116,359	6,398,112	5,608,081	5,644,058	5,887,036	5,845,579	5,893,159	6,427,549
Other Instructional Programs	16,433,655	14,100,705	17,749,159	17,092,959	16,866,106	17,725,119	16,384,086	12,295,055	4,198,467	4,538,910
Adult Education	-	3,655,940	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	162,750,126	167,487,854	172,938,860	172,730,992	178,057,947	176,297,319	183,333,924	185,499,349	203,373,016	206,693,181
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	36,773,758	37,284,345	37,701,518	42,989,789	45,965,403	44,940,238	47,556,936	46,318,622	55,448,249	53,289,576
Decrease in conversion factor	-	-	-	-	-	-	-	-	-	-
Total Expenditures	415,236,043	427,832,186	439,419,526	443,796,135	461,951,918	465,997,335	478,385,778	478,567,428	518,935,167	523,765,611
Ending fund Balance	58,709,668	61,206,550	53,291,732	43,304,157	40,882,706	41,715,928	52,346,398	58,217,660	61,561,019	62,649,101
EFB as a % of Expenditures	14.14%	14.31%	12.13%	9.76%	8.85%	8.95%	10.94%	12.16%	11.86%	11.96%
Total	473,945,711	489,038,736	492,711,258	487,100,292	502,834,624	507,713,263	530,732,176	536,785,088	580,496,186	586,414,712

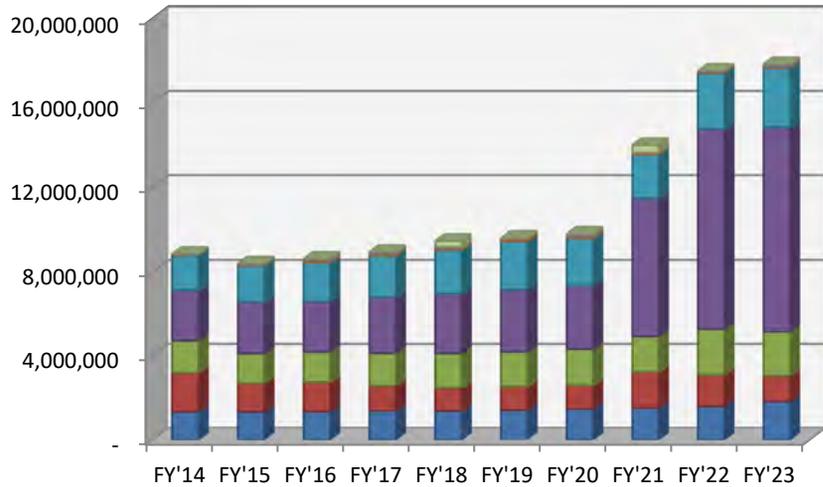
	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
White Pine										
Revenues										
<i>Property Tax</i>										
<i>Net Proceeds</i>										
Local	6,346,385	5,830,146	5,835,027	5,745,417	6,388,437	7,813,131	8,385,786	7,900,701	1,229,114	933,791
State	6,109,580	6,433,425	5,676,104	5,431,905	6,192,288	4,994,273	5,674,979	5,943,240	14,557,681	16,091,671
Federal	280,880	282,211	324,645	75,421	326,771	323,742	301,867	334,329	426,003	454,629
Other Sources	-	-	-	-	-	-	-	-	238,826	-
Operating transfers	-	-	7,005	-	5,273	-	76,085	119	2,345	49
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Total Revenue	12,736,845	12,545,782	11,842,781	11,252,743	12,912,769	13,131,146	14,438,717	14,178,389	16,453,969	17,480,140
Beginning Fund Balance	2,930,588	1,699,351	1,130,336	687,993	924,173	2,637,469	4,103,135	6,235,681	6,897,417	6,061,880
Total Available Resources	15,667,433	14,245,133	12,973,117	11,940,736	13,836,942	15,768,615	18,541,852	20,414,070	23,351,386	23,542,020
Expenditures										
Regular Programs	4,564,189	4,375,062	4,080,853	3,664,583	4,116,289	4,174,771	4,501,677	4,190,568	5,869,287	6,412,005
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	375,720	338,226	428,146	222,336	206,770	222,047	233,316	469,785	238,385	311,591
Other Instructional Programs	424,392	410,323	306,539	220,852	316,730	388,891	395,336	686,440	2,400,821	540,020
Adult Education	-	-	-	-	-	-	-	-	-	3,102
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	6,906,598	6,355,898	5,869,542	5,536,382	5,497,860	6,077,890	6,431,169	7,361,611	4,992,777	8,846,261
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Operating transfers out	1,697,183	1,635,288	1,600,044	1,372,410	1,061,824	801,881	744,673	808,249	3,788,236	1,012,792
Total Expenditures	13,968,082	13,114,797	12,285,124	11,016,563	11,199,473	11,665,480	12,306,171	13,516,653	17,289,506	17,125,771
Ending fund Balance	1,699,351	1,130,336	687,993	924,173	2,637,469	4,103,135	6,235,681	6,897,417	6,061,880	6,416,249
EFB as a % of Expenditures	12.17%	8.62%	5.60%	8.39%	23.55%	35.17%	50.67%	51.03%	35.06%	37.47%
Total	15,667,433	14,245,133	12,973,117	11,940,736	13,836,942	15,768,615	18,541,852	20,414,070	23,351,386	23,542,020

2014-2023 AUDIT SUMMARIES

Section 4

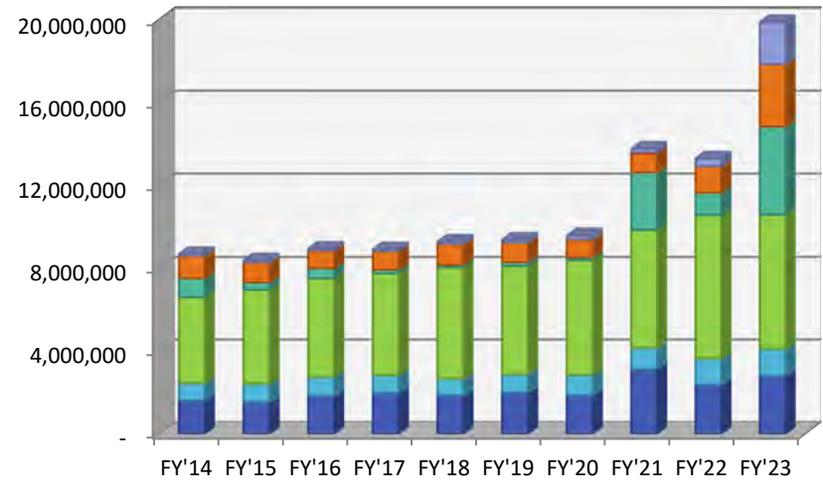
CITIES

**Fallon
Total Revenues**



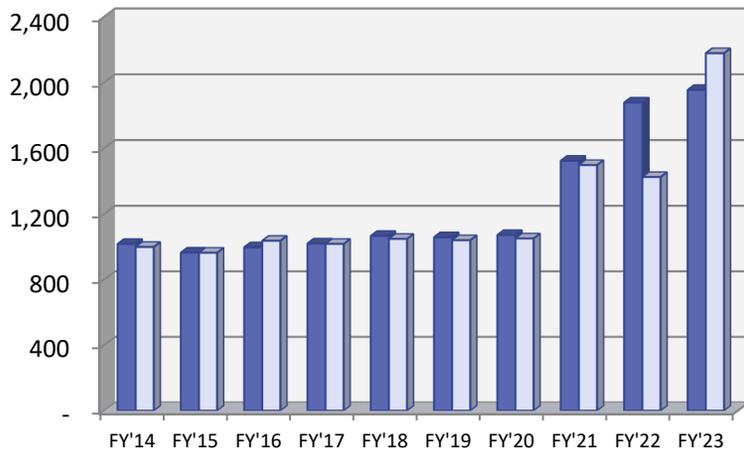
- Property Taxes
- NPM & Other Revenue
- Licenses & Permits
- Total Intergovernmental
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Fallon
Total Expenditures**



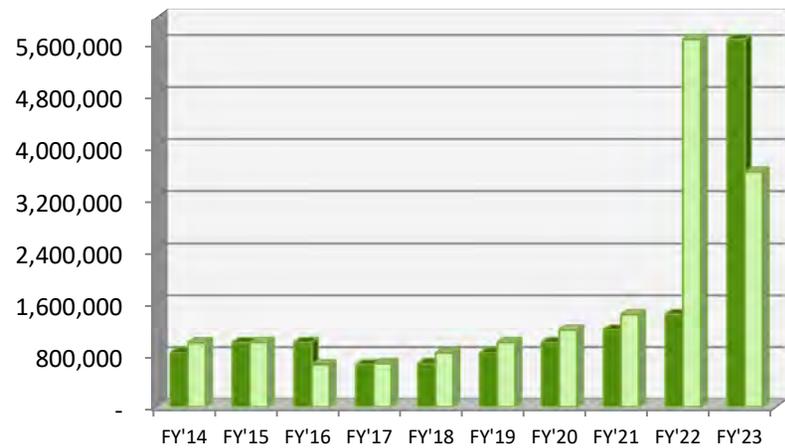
- General Government
- Judicial
- Public Safety
- Public Works
- Culture and Recreation
- Debt Service
- Operating Transfers Out

**Fallon
Total Revenues and Expenditures Per Capita**



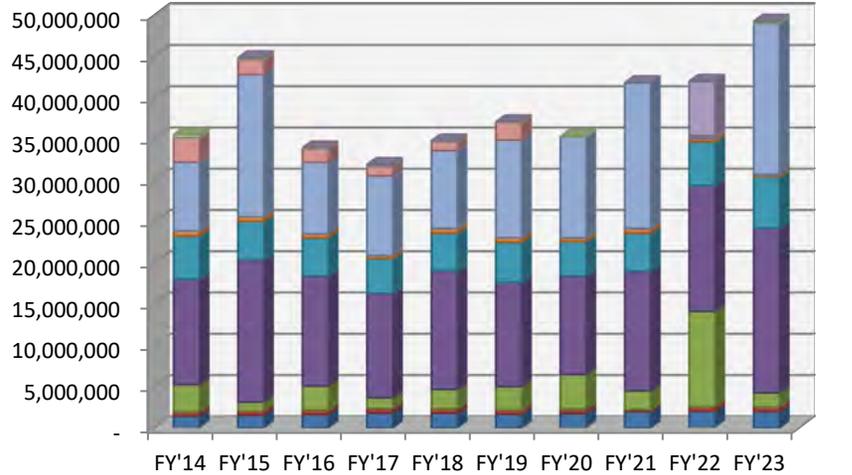
- Revenues Per Capita
- Expenditures Per Capita

**Fallon
Beginning and Ending Fund Balance**



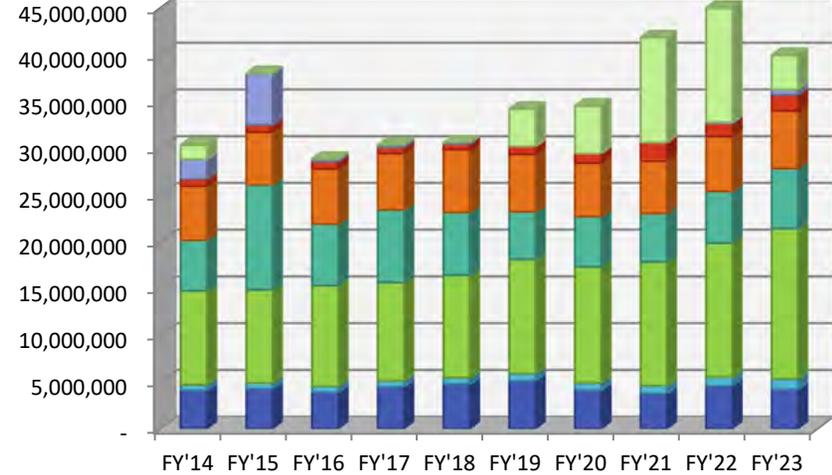
- Beginning Fund Balance
- Ending Fund Balance

**Boulder City
Total Revenues**



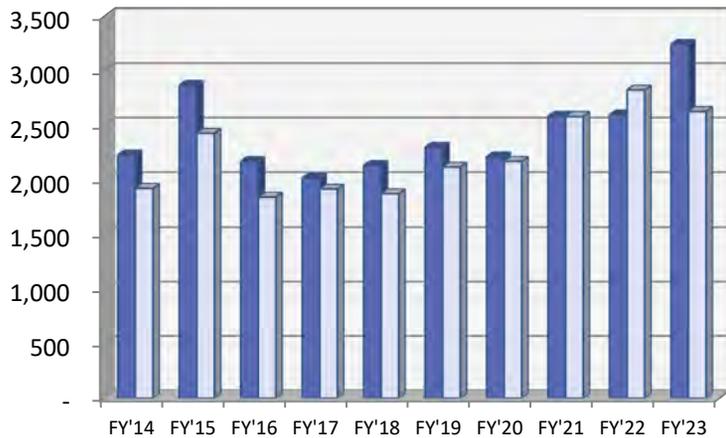
- Property Taxes
- Total Intergovernmental
- Miscellaneous Revenues
- Prior Period Adjustment
- Other Taxes
- Charges For Services
- Transfers In
- Licenses & Permits
- Fines & Forfeits
- Other Financing Sources

**Boulder City
Total Expenditures**



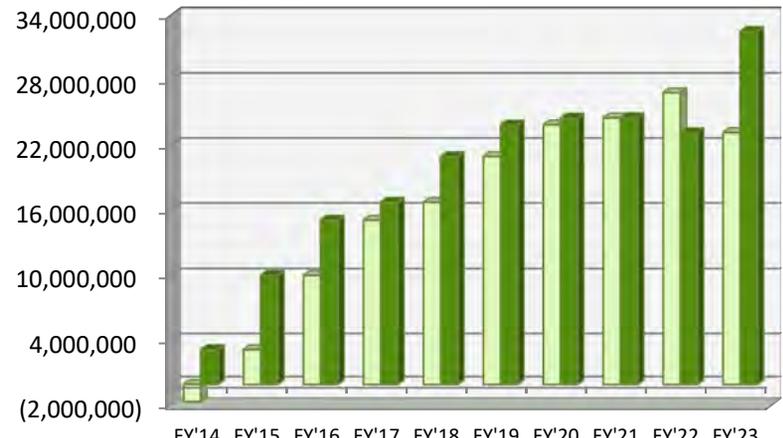
- General Government
- Public Safety
- Culture and Recreation
- Debt Service
- Operating Transfers Out
- Judicial
- Public Works
- Community Support
- Intergovernmental Expenditures

**Boulder City
Total Revenues and Expenditures Per Capita**



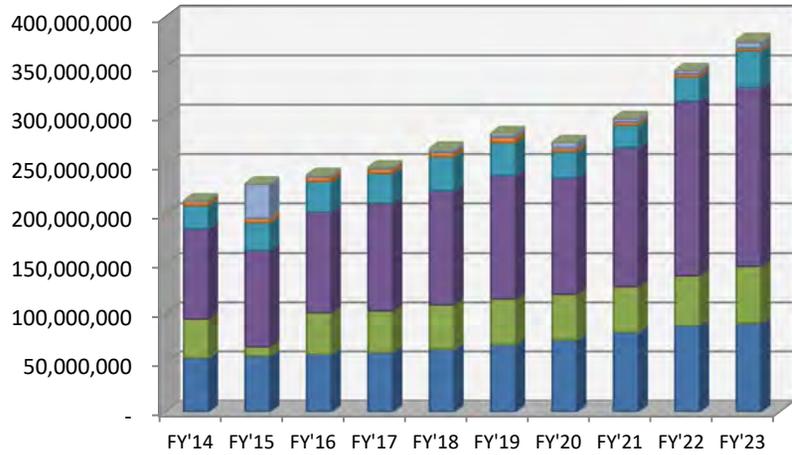
- Revenues Per Capita
- Expenditures Per Capita

**Boulder City
Beginning and Ending Fund Balance**



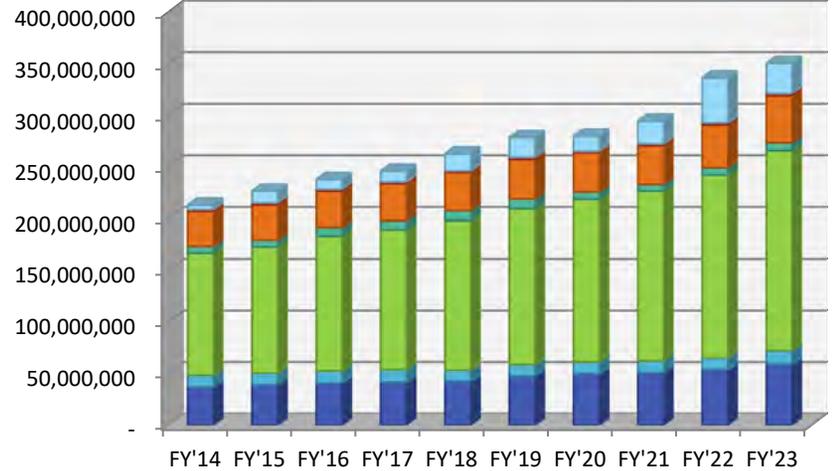
- Beginning Fund Balance
- Ending Fund Balance

**Henderson
Total Revenues**



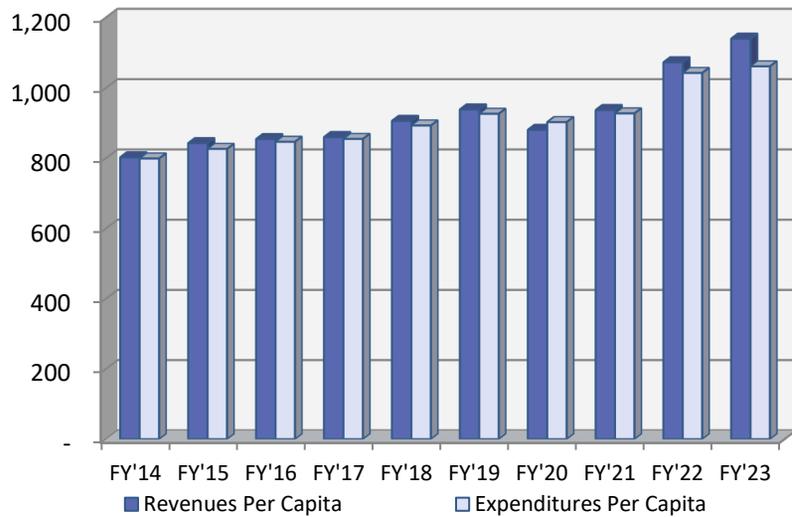
- Property Taxes
- Licenses & Permits
- Total Intergovernmental
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Henderson
Total Expenditures**



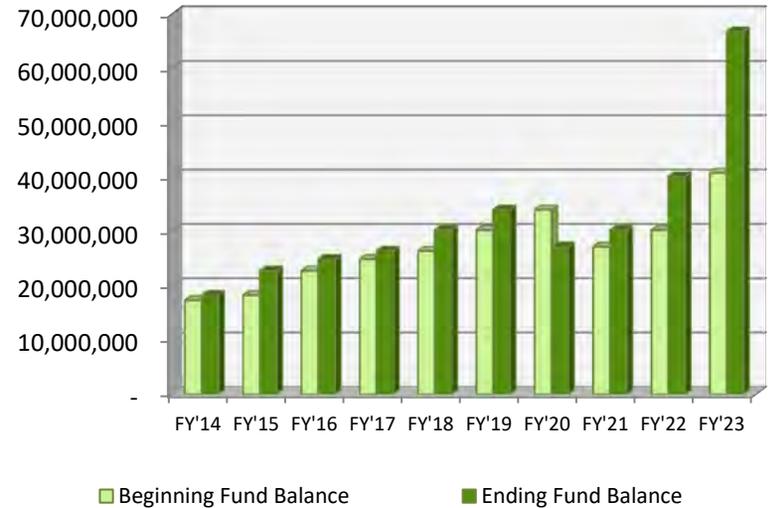
- General Government
- Judicial
- Public Safety
- Public Works
- Culture and Recreation
- Community Support
- Intergovernmental Expenditures
- Operating Transfers Out

**Henderson
Total Revenues and Expenditures Per Capita**



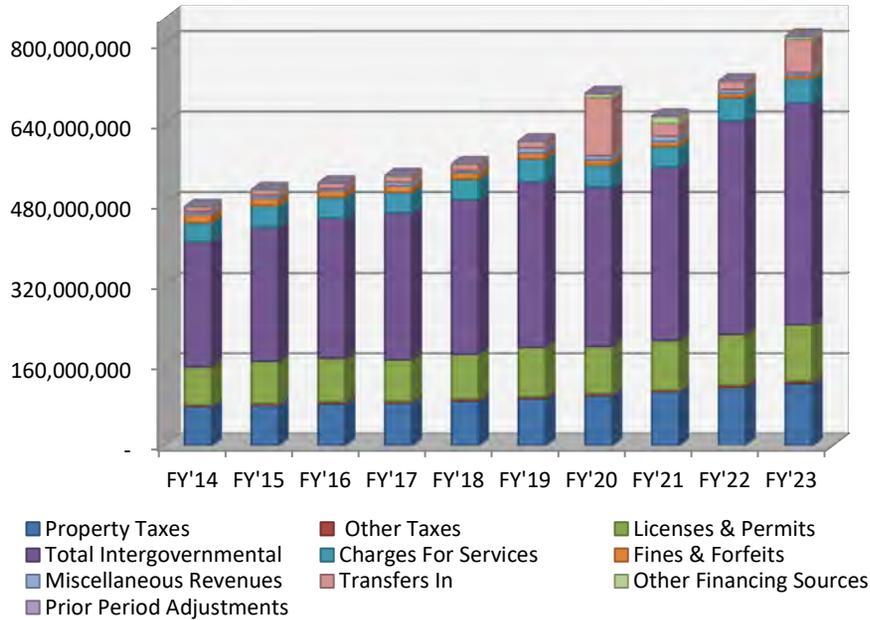
- Revenues Per Capita
- Expenditures Per Capita

**Henderson
Beginning and Ending Fund Balance**

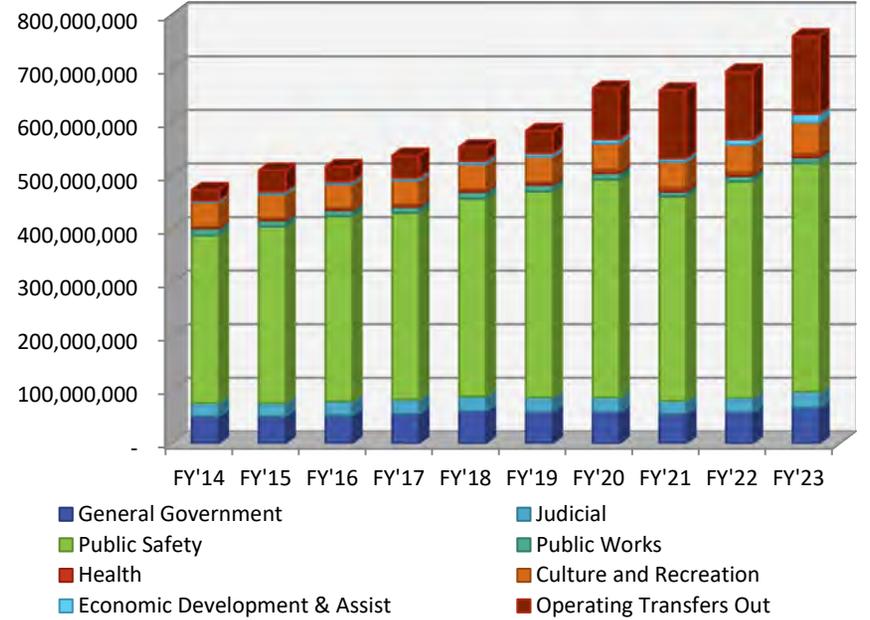


- Beginning Fund Balance
- Ending Fund Balance

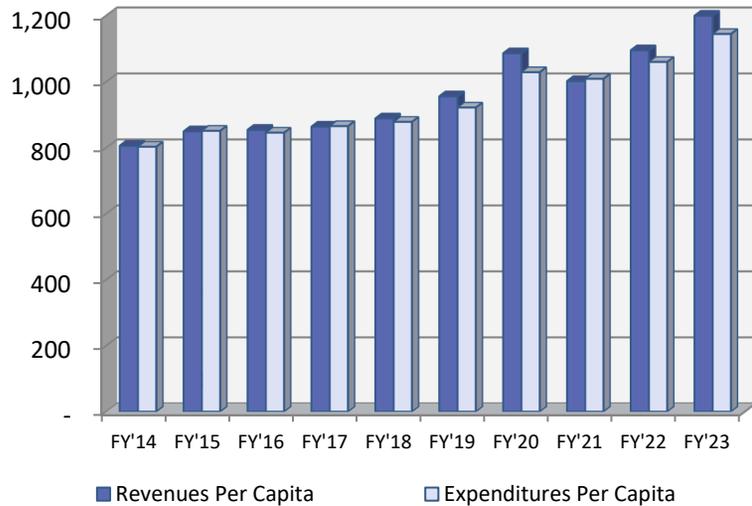
**Las Vegas
Total Revenues**



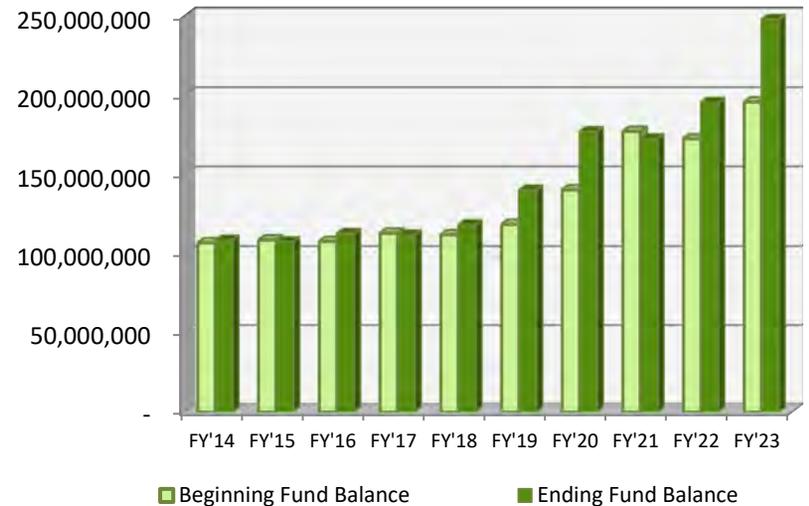
**Las Vegas
Total Expenditures**



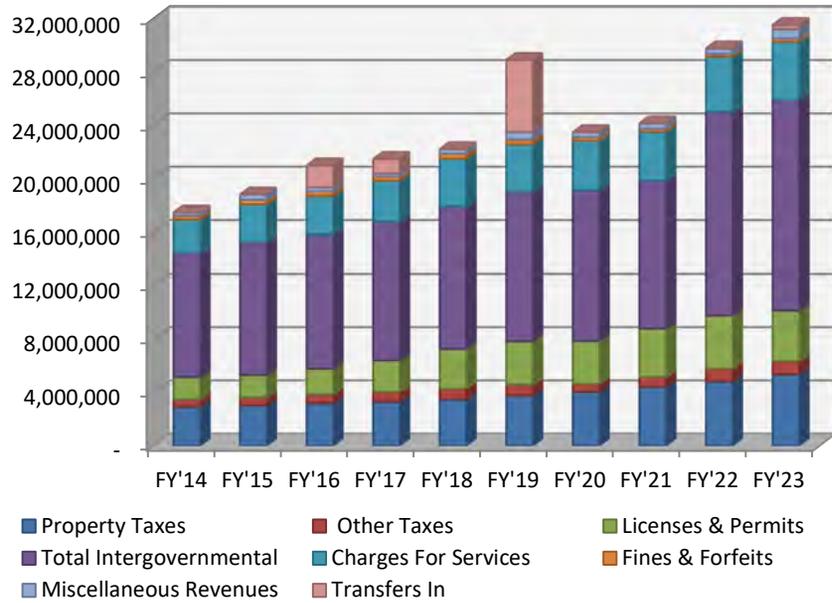
**Las Vegas
Total Revenues and Expenditures Per Capita**



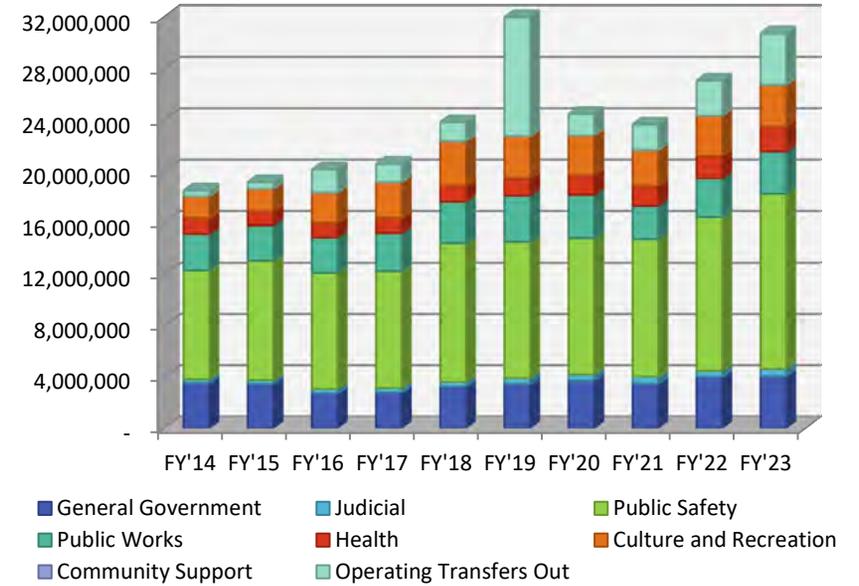
**Las Vegas
Beginning and Ending Fund Balance**



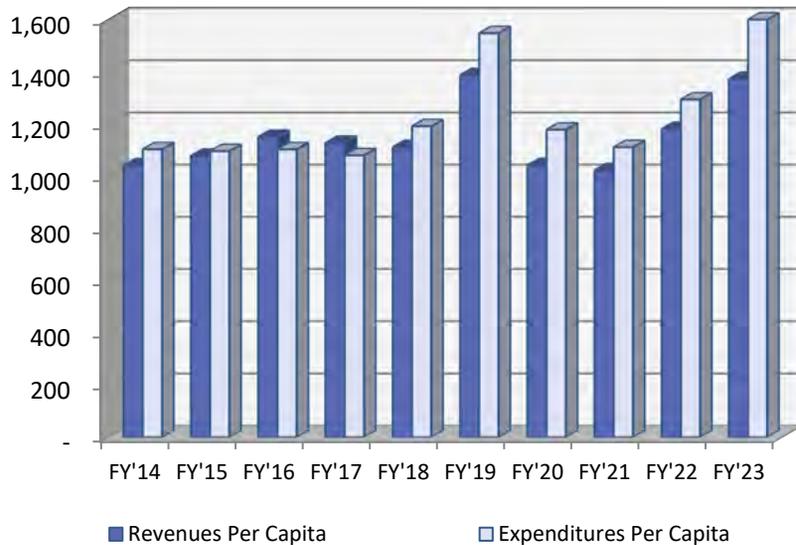
**Mesquite
Total Revenues**



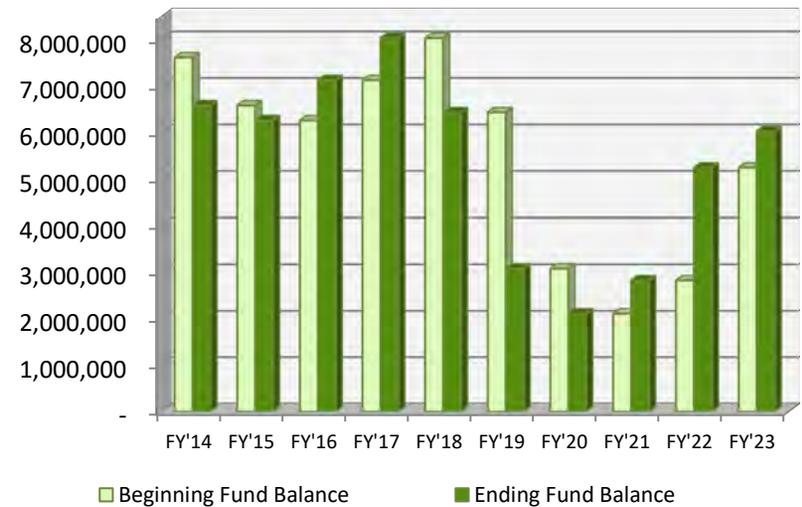
**Mesquite
Total Expenditures**



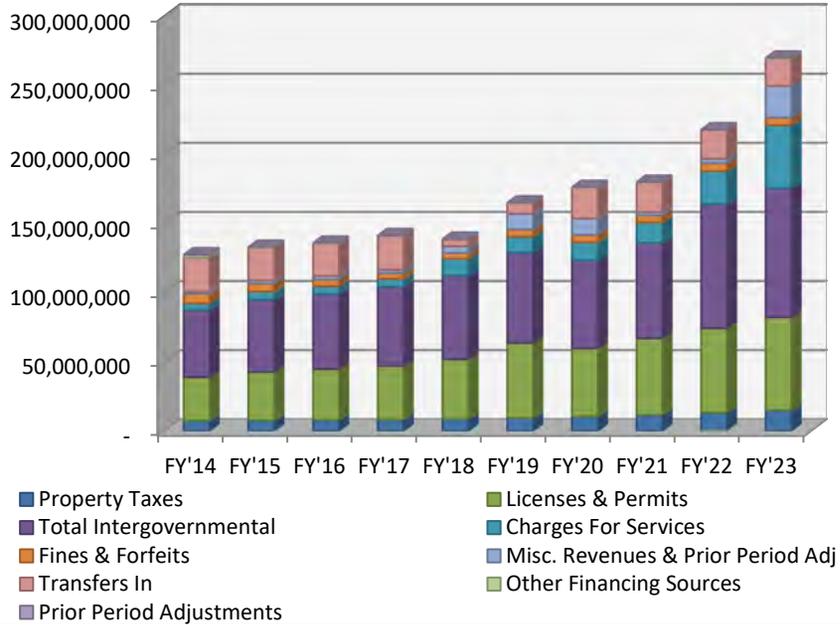
**Mesquite
Total Revenues and Expenditures Per Capita**



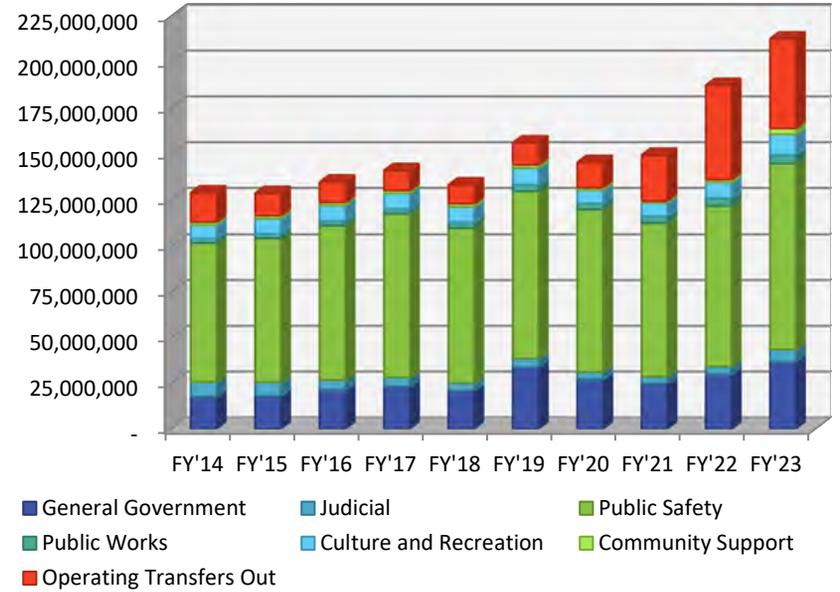
**Mesquite
Beginning and Ending Fund Balance**



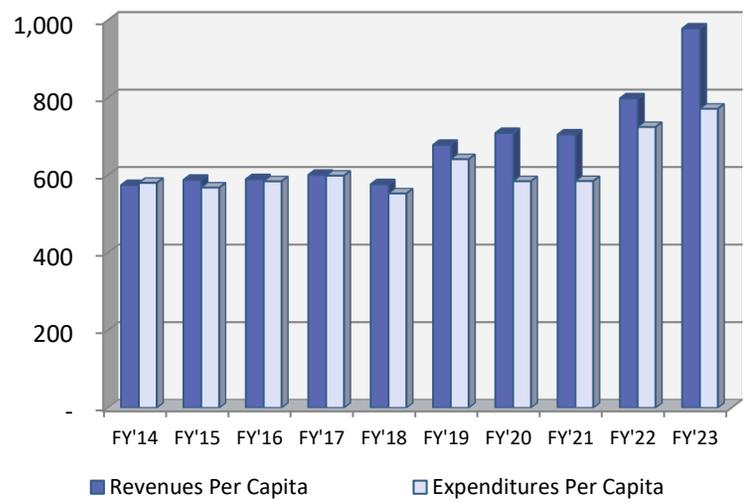
**North Las Vegas
Total Revenues**



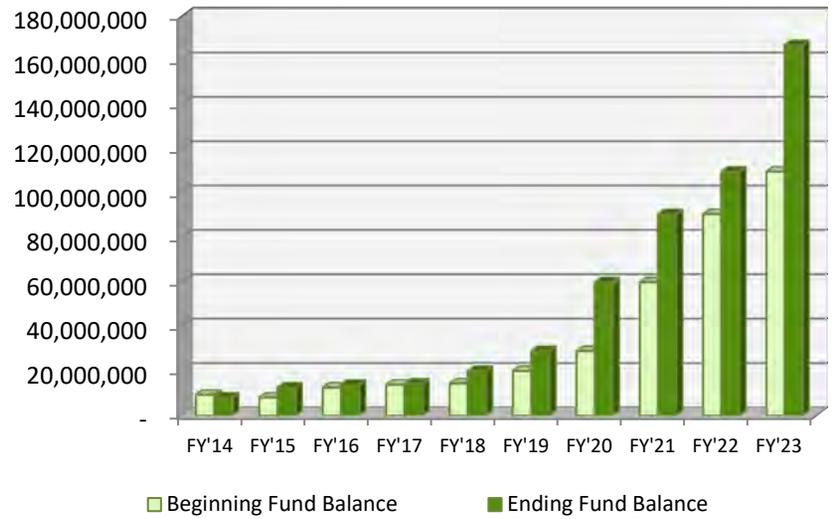
**North Las Vegas
Total Expenditures**



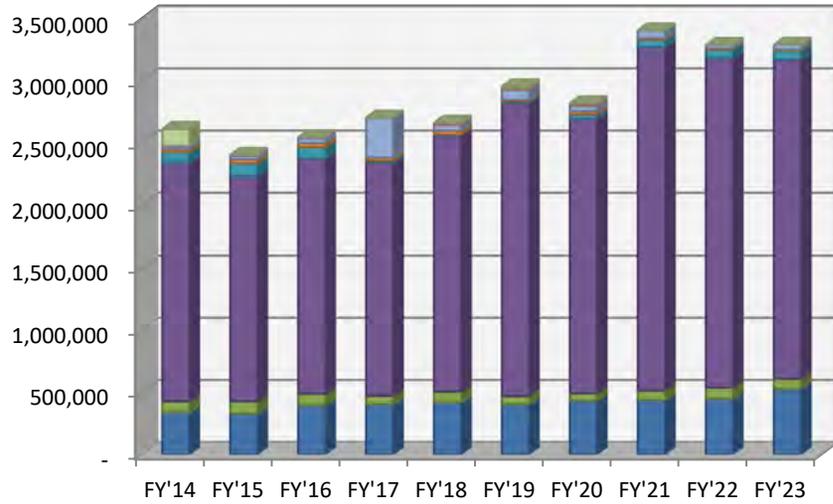
**North Las Vegas
Total Revenues and Expenditures Per Capita**



**North Las Vegas
Beginning and Ending Fund Balance**

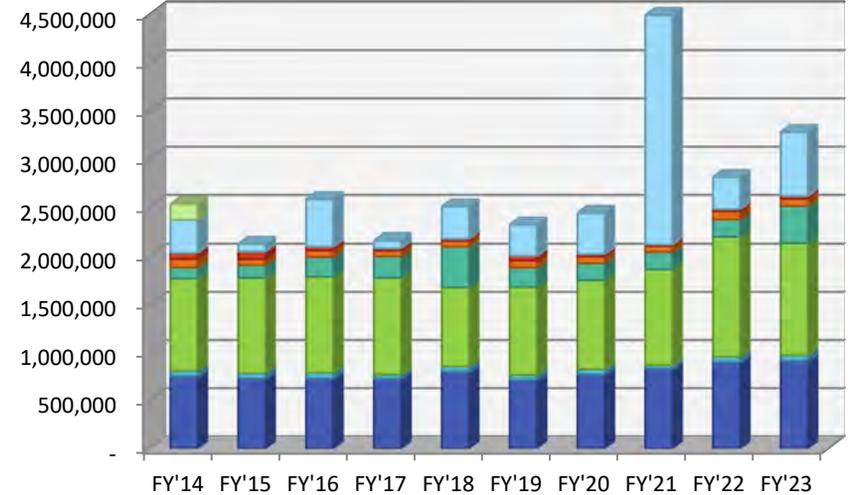


**Carlin
Total Revenues**



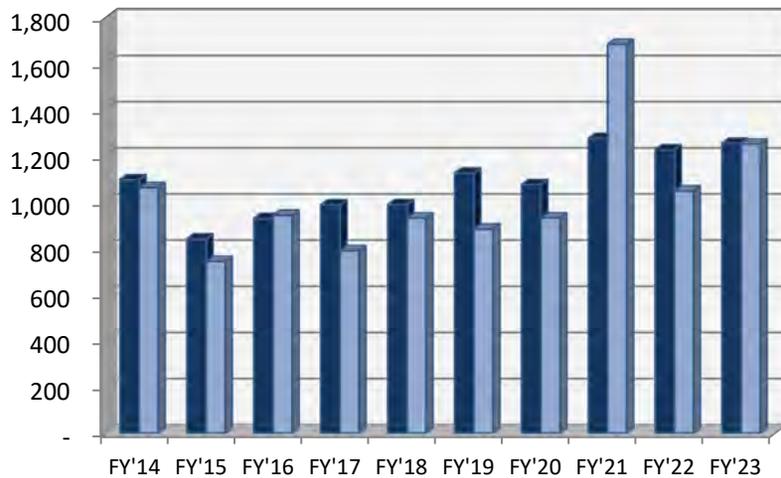
- Property Taxes
- Total Intergovernmental
- Miscellaneous Revenues
- Other Taxes
- Charges For Services
- Transfers In
- Licenses & Permits
- Fines & Forfeits
- Other Financing Sources

**Carlin
Total Expenditures**



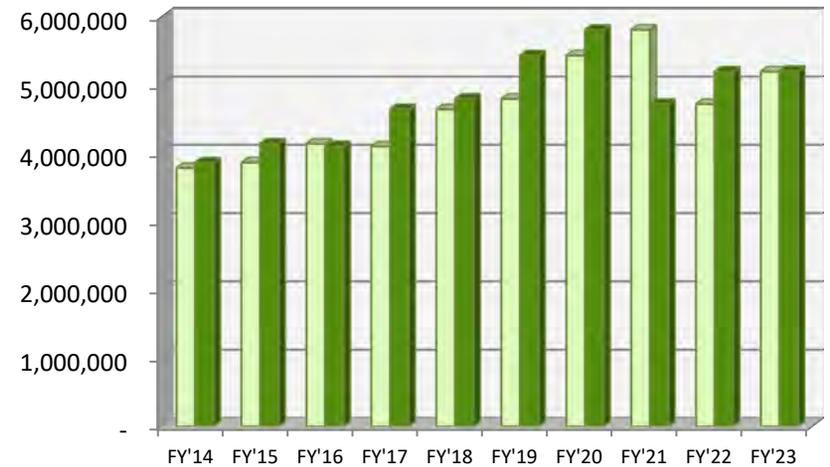
- General Government
- Public Safety
- Community Support
- Judicial
- Health
- Operating Transfers Out
- Public Works
- Culture and Recreation
- Prior Period Adjustments

**Carlin
Total Revenues and Expenditures Per Capita**



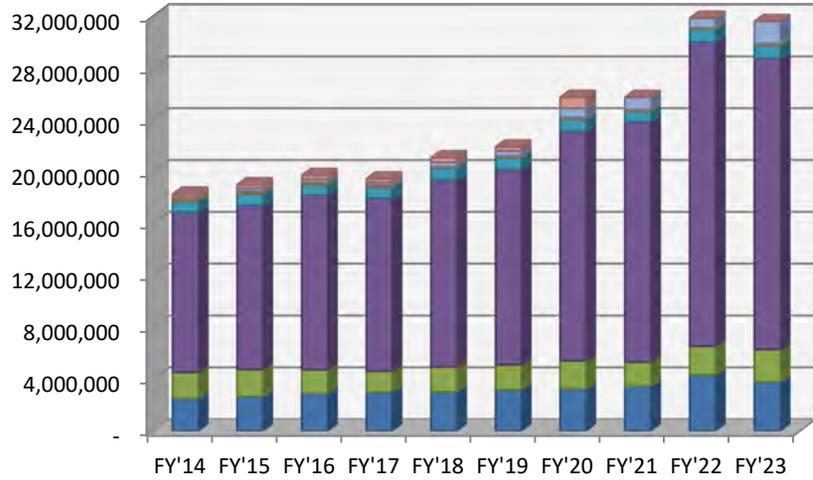
- Revenues Per Capita
- Expenditures Per Capita

**Carlin
Beginning and Ending Fund Balance**



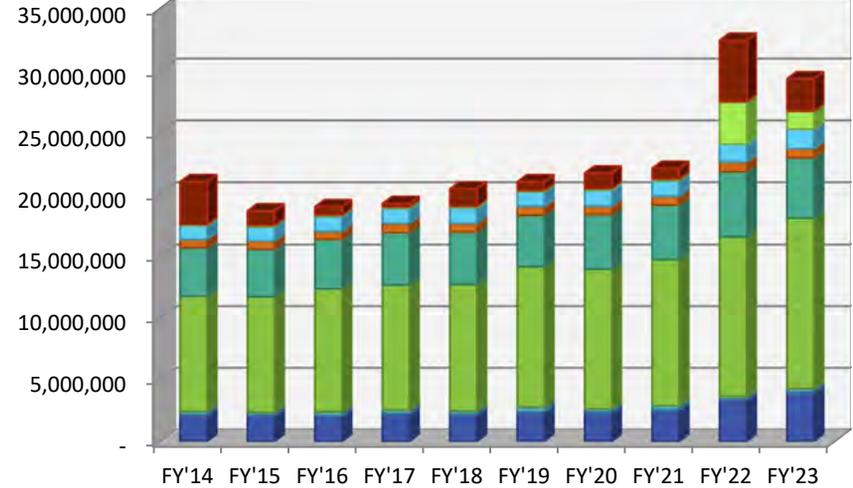
- Beginning Fund Balance
- Ending Fund Balance

**Elko
Total Revenues**



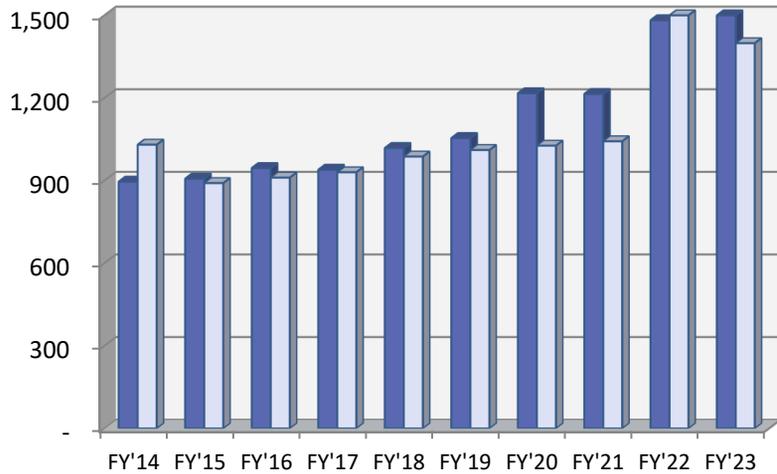
- Property Taxes
- Total Intergovernmental
- Miscellaneous Revenues
- Other Taxes
- Charges For Services
- Transfers In
- Licenses & Permits
- Fines & Forfeits

**Elko
Total Expenditures**



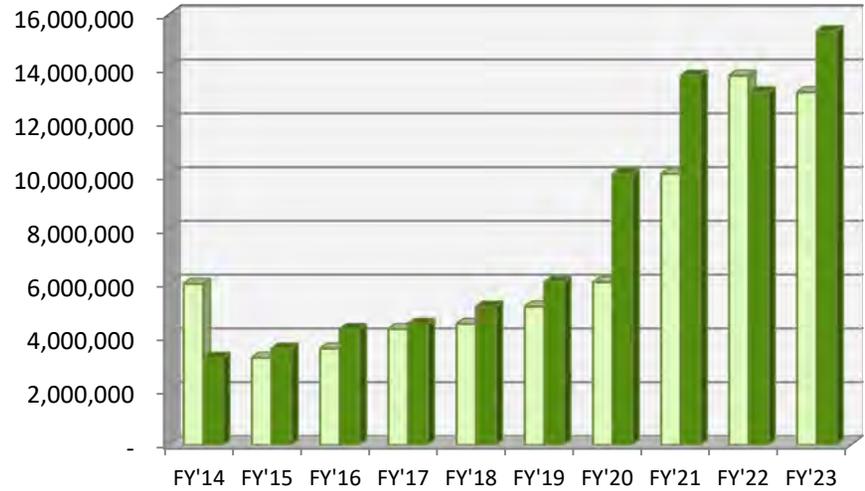
- General Government
- Public Works
- Community Support
- Judicial
- Health
- Operating Transfers Out
- Public Safety
- Culture and Recreation

**Elko
Total Revenues and Expenditures Per Capita**



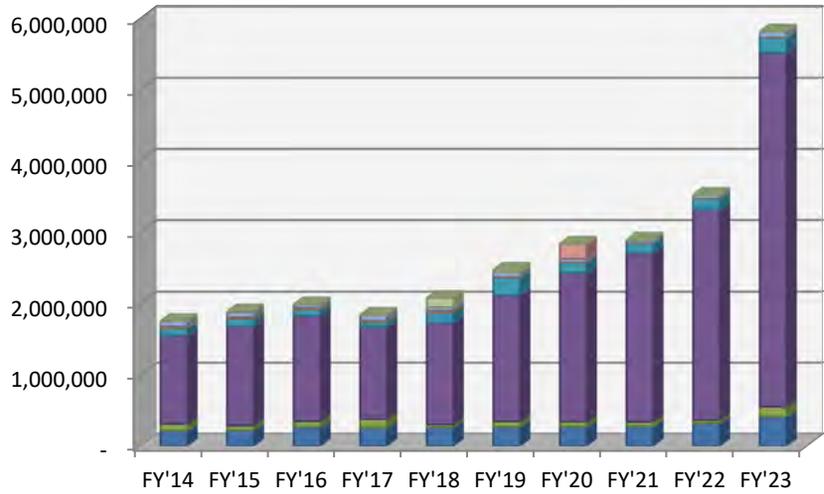
- Revenues Per Capita
- Expenditures Per Capita

**Elko
Beginning and Ending Fund Balance**

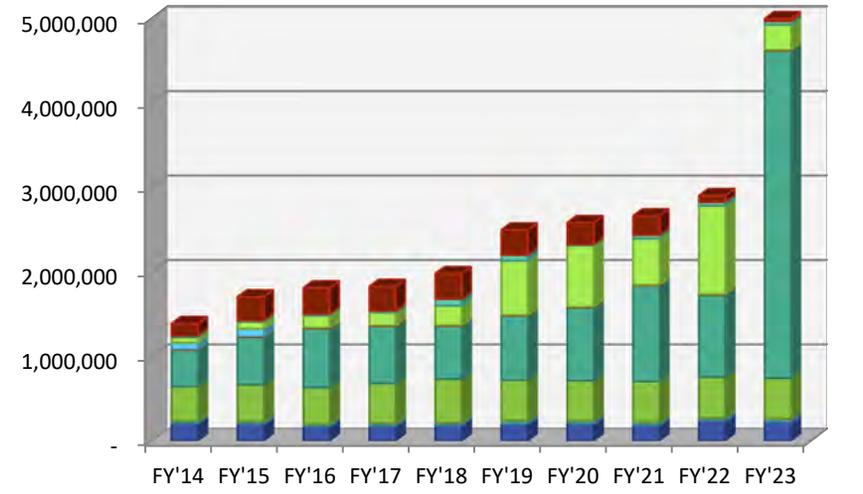


- Beginning Fund Balance
- Ending Fund Balance

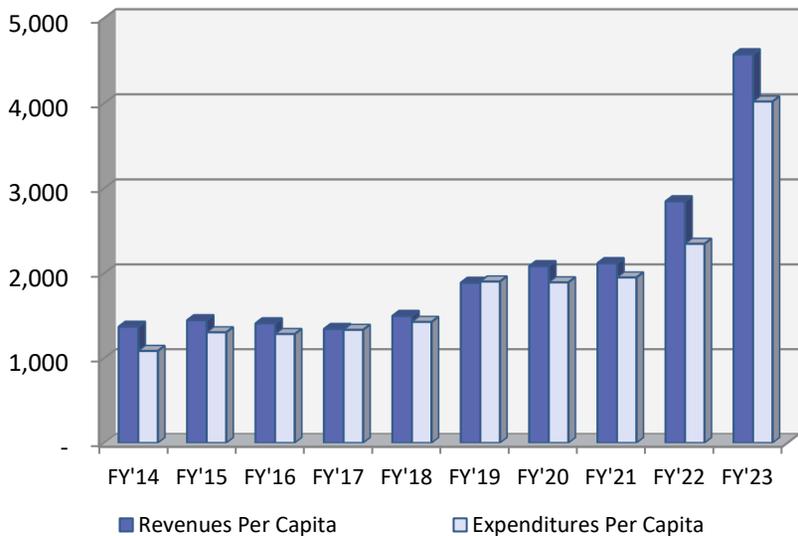
**Wells
Total Revenues**



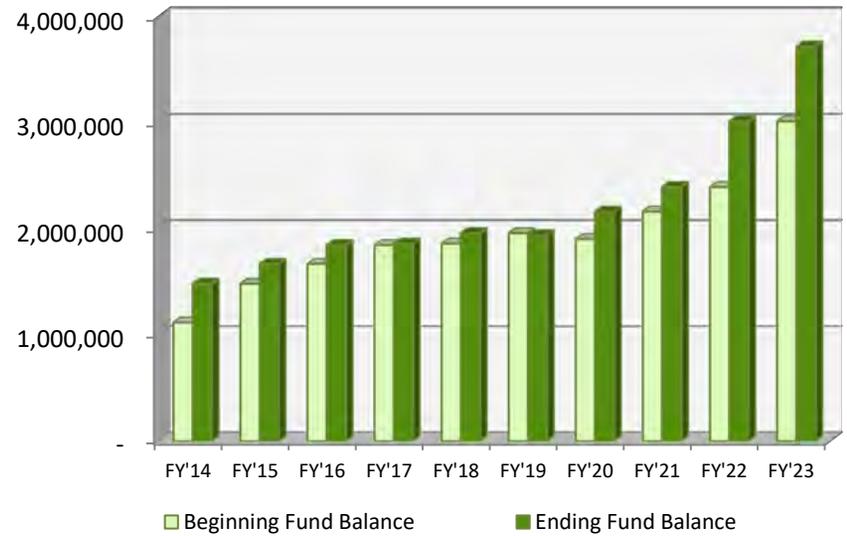
**Wells
Total Expenditures**



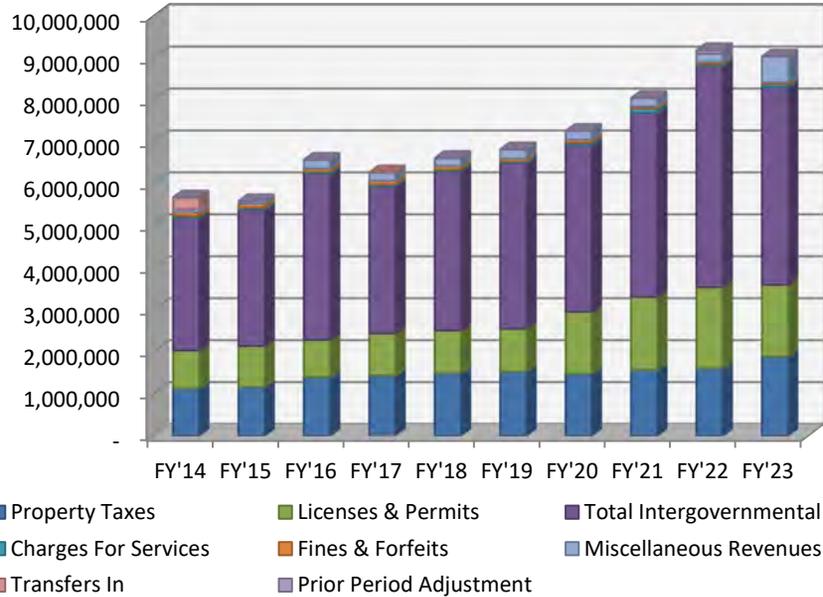
**Wells
Total Revenues and Expenditures Per Capita**



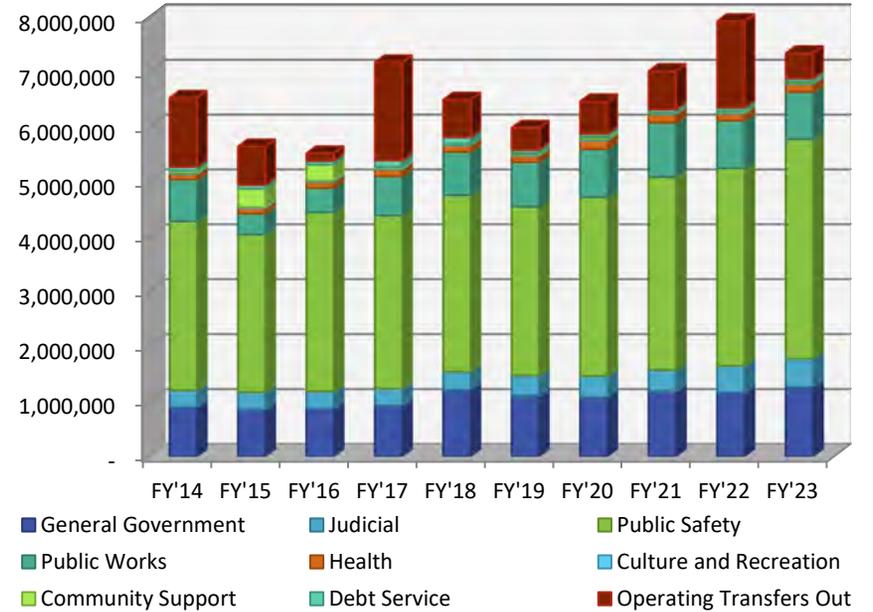
**Wells
Beginning and Ending Fund Balance**



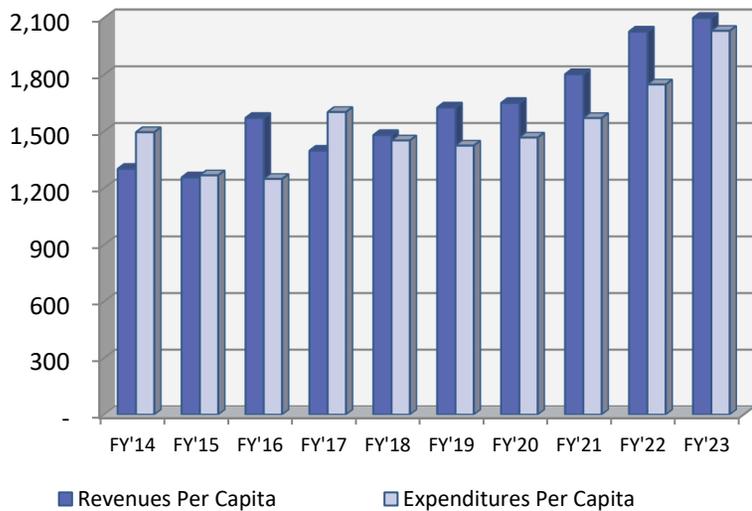
**West Wendover
Total Revenues**



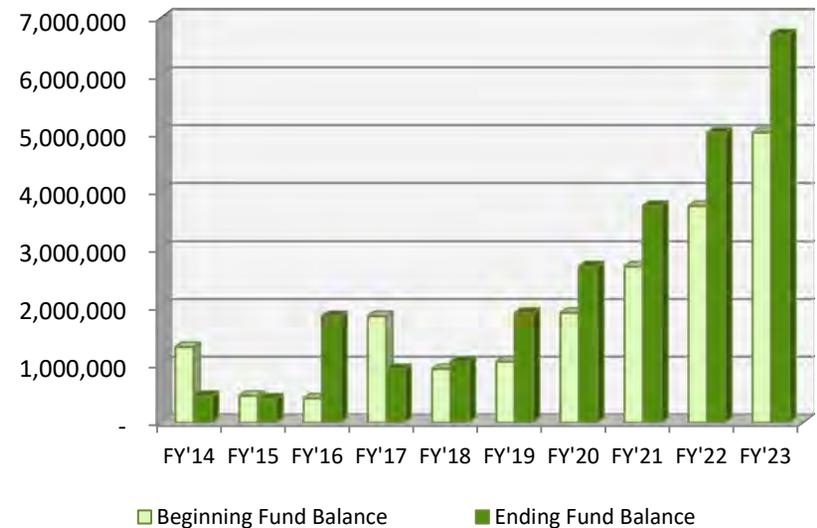
**West Wendover
Total Expenditures**



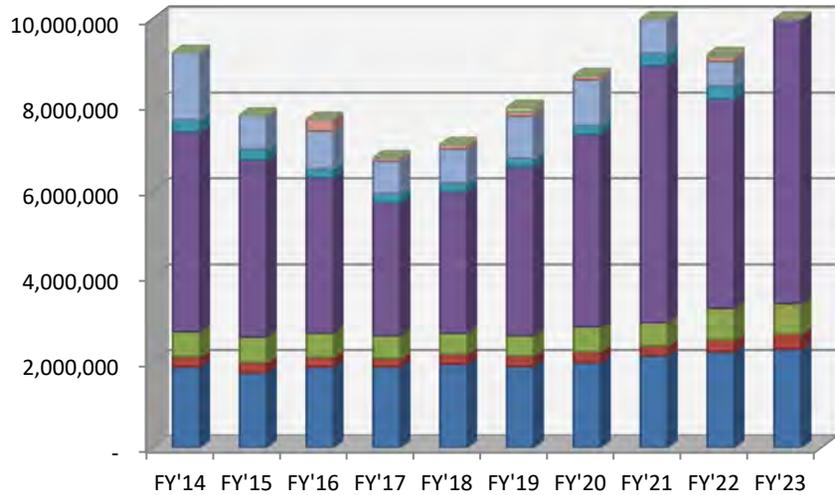
**West Wendover
Total Revenues and Expenditures Per Capita**



**West Wendover
Beginning and Ending Fund Balance**

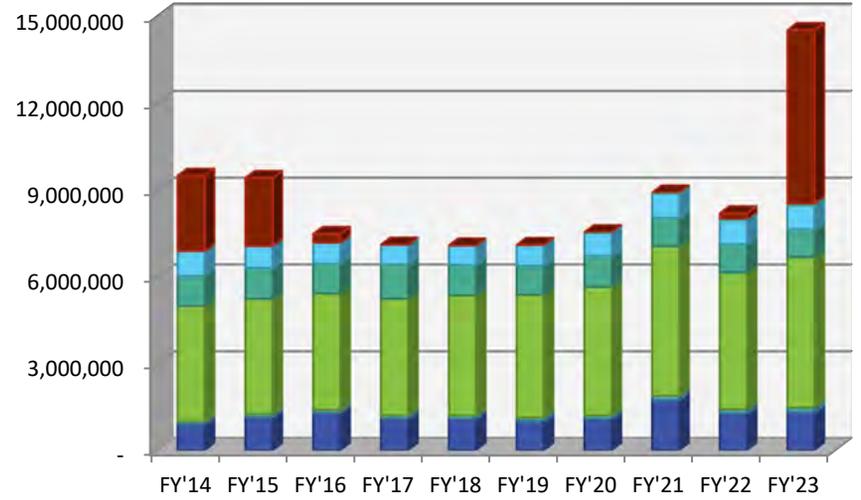


**Winnemucca
Total Revenues**



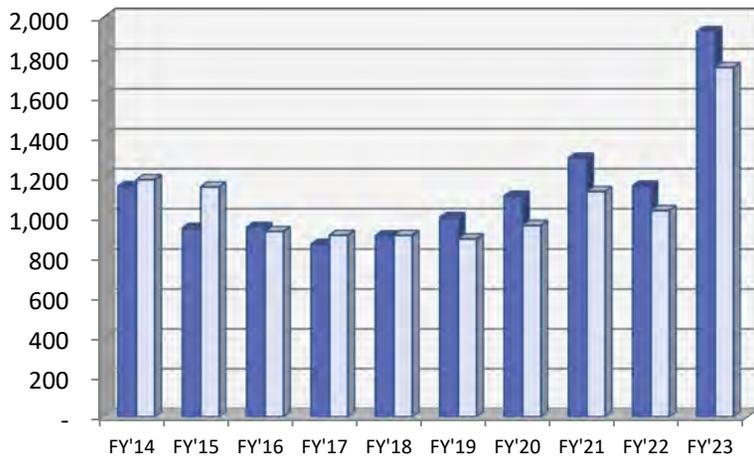
- Property Taxes
- Other Taxes
- Licenses & Permits
- Total Intergovernmental
- Charges For Services
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Winnemucca
Total Expenditures**



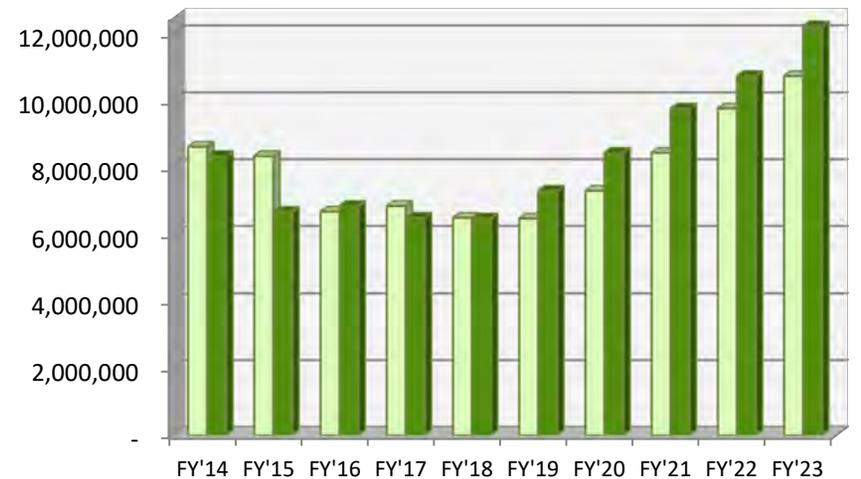
- General Government
- Judicial
- Public Safety
- Public Works
- Culture and Recreation
- Debt Service
- Operating Transfers Out

**Winnemucca
Total Revenues and Expenditures Per Capita**



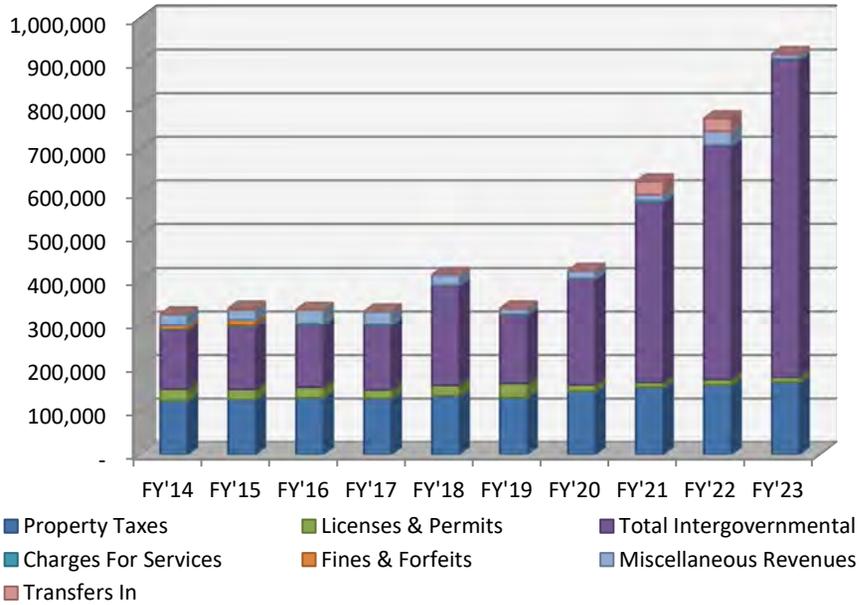
- Revenues Per Capita
- Expenditures Per Capita

**Winnemucca
Beginning and Ending Fund Balance**

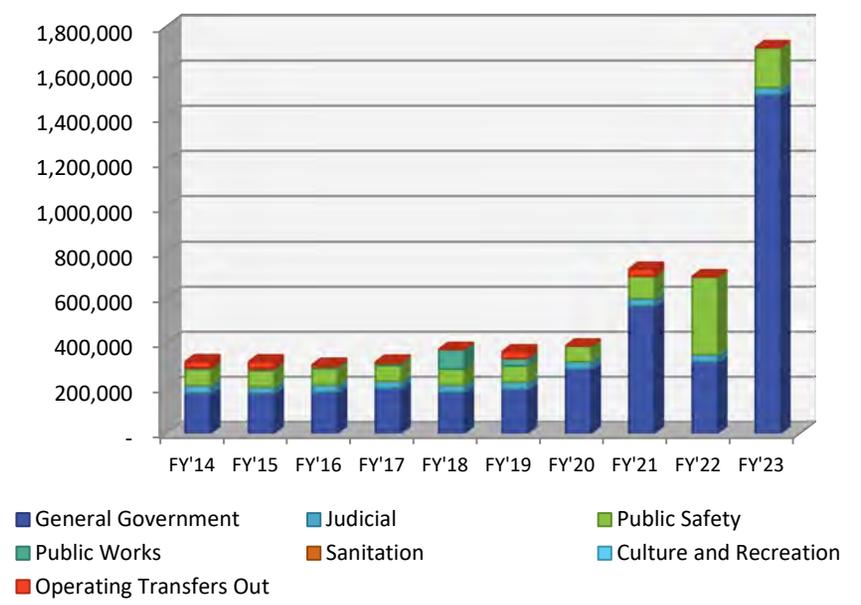


- Beginning Fund Balance
- Ending Fund Balance

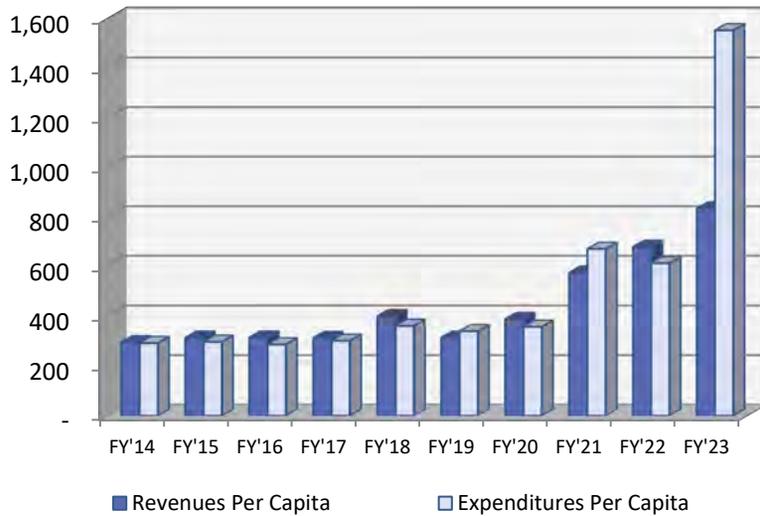
**Caliente
Total Revenues**



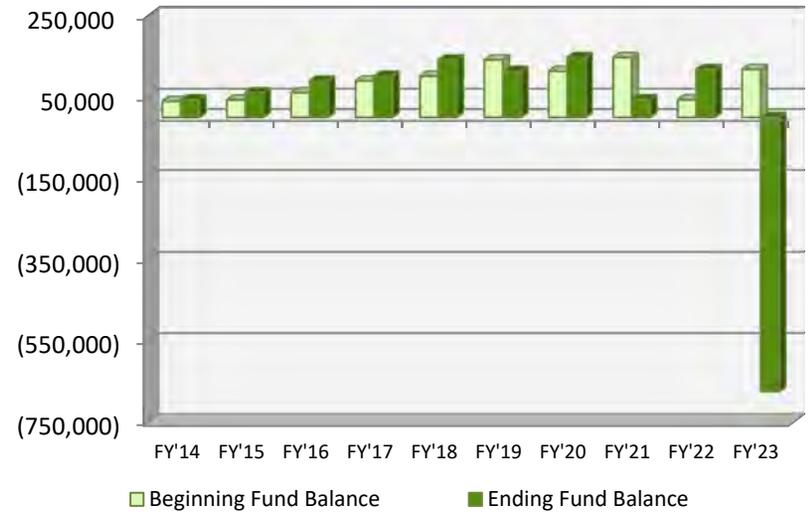
**Caliente
Total Expenditures**



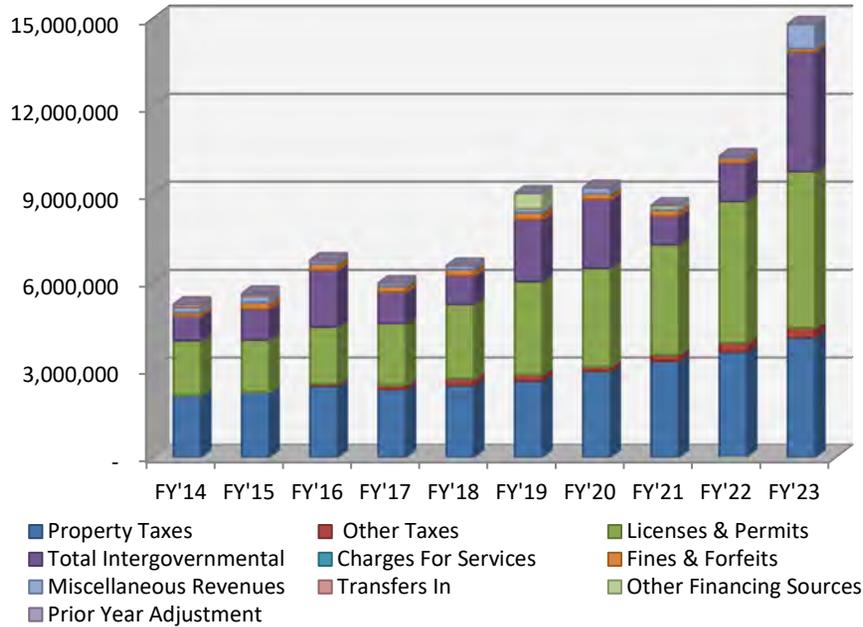
**Caliente
Total Revenues and Expenditures Per Capita**



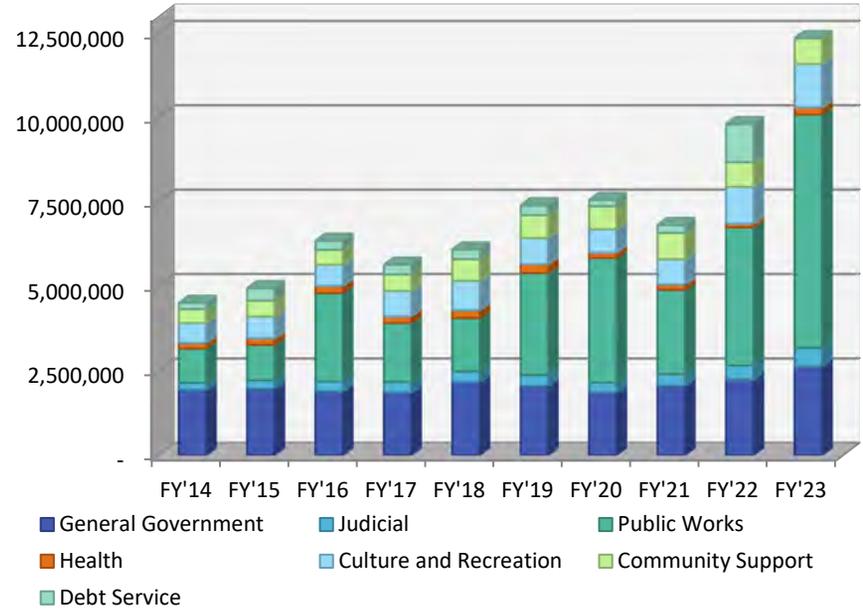
**Caliente
Beginning and Ending Fund Balance**



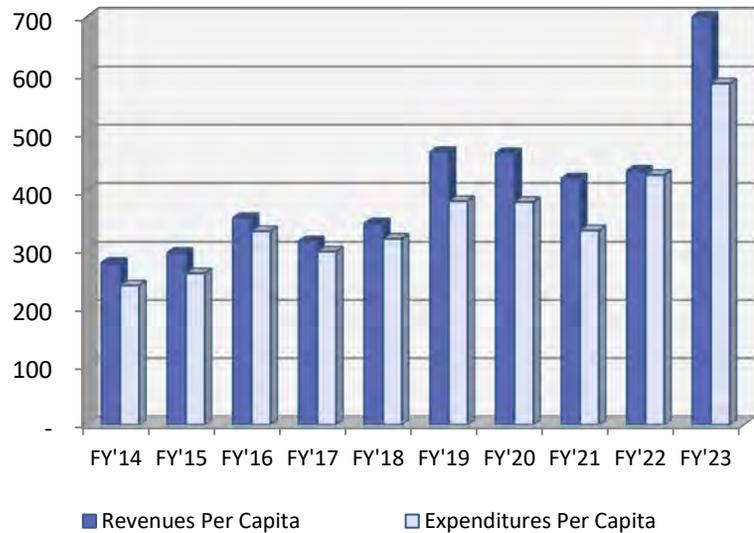
**Fernley
Total Revenues**



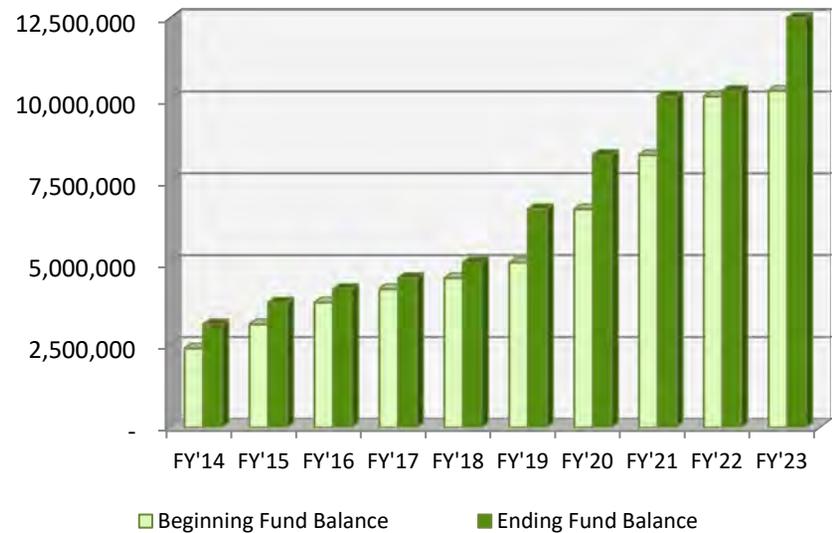
**Fernley
Total Expenditures**



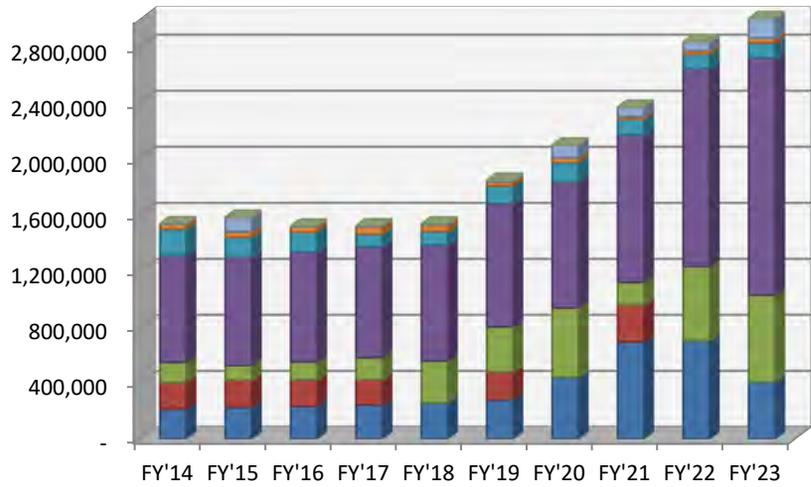
**Fernley
Total Revenues and Expenditures Per Capita**



**Fernley
Beginning and Ending Fund Balance**

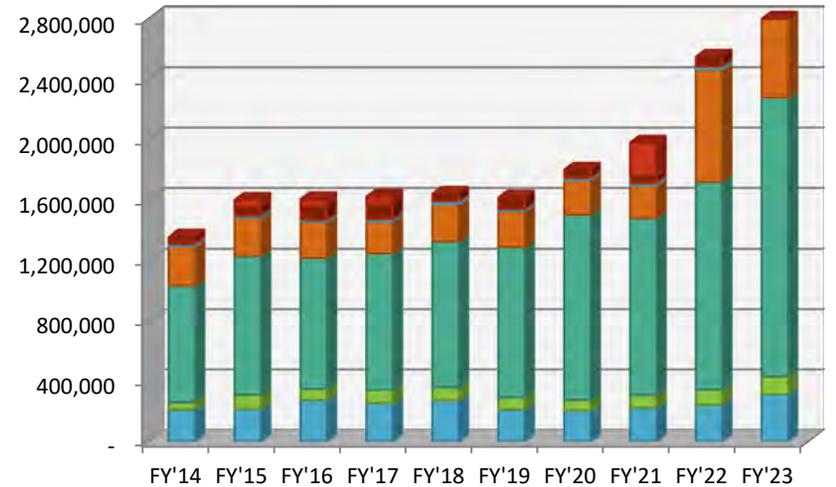


**Yerington
Total Revenues**



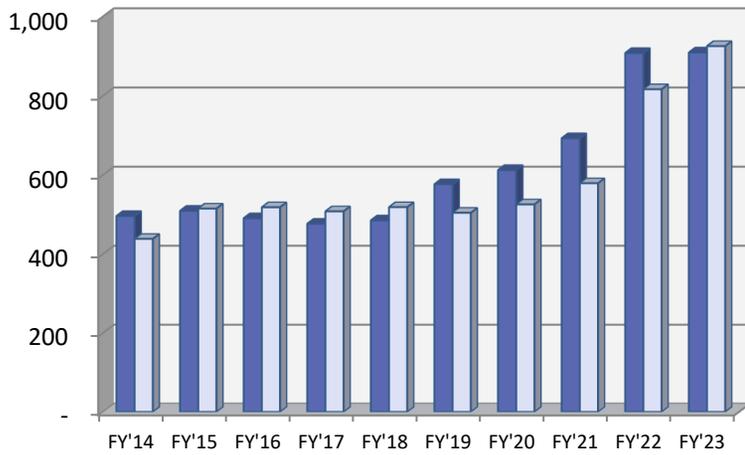
- Property Taxes
- Other Taxes
- Licenses & Permits
- Total Intergovernmental
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In
- Other Financing Sources

**Yerington
Total Expenditures**



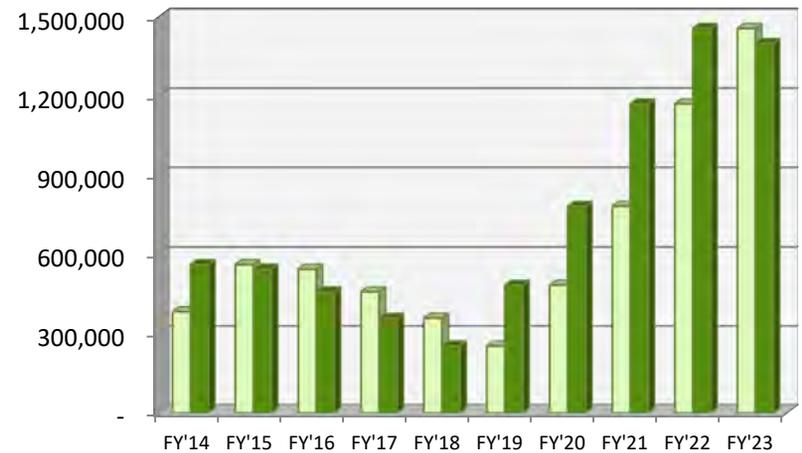
- General Government
- Public Works
- Operating Transfers Out
- Judicial
- Health
- Public Safety
- Culture and Recreation

**Yerington
Total Revenues and Expenditures Per Capita**



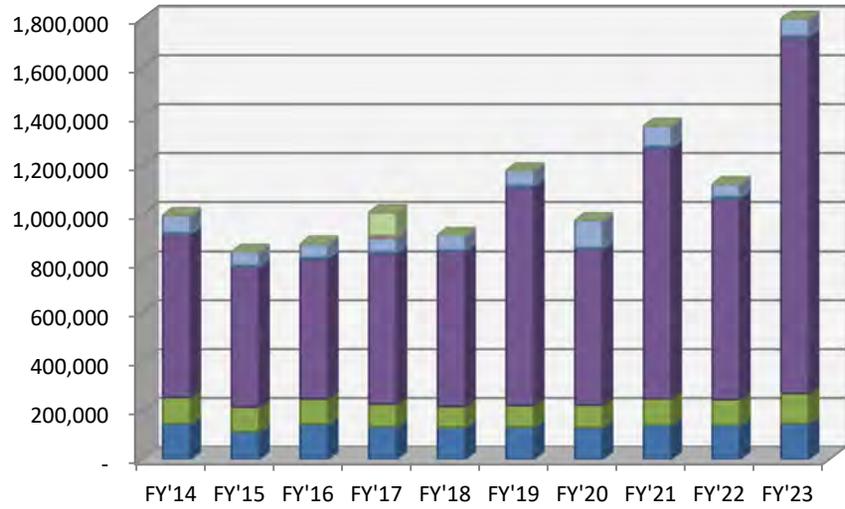
- Revenues Per Capita
- Expenditures Per Capita

**Yerington
Beginning and Ending Fund Balance**



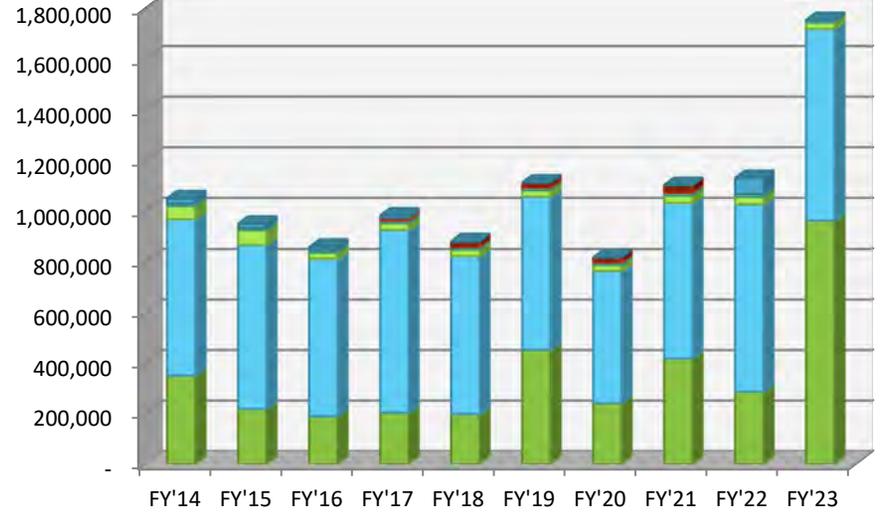
- Beginning Fund Balance
- Ending Fund Balance

**Lovelock
Total Revenues**



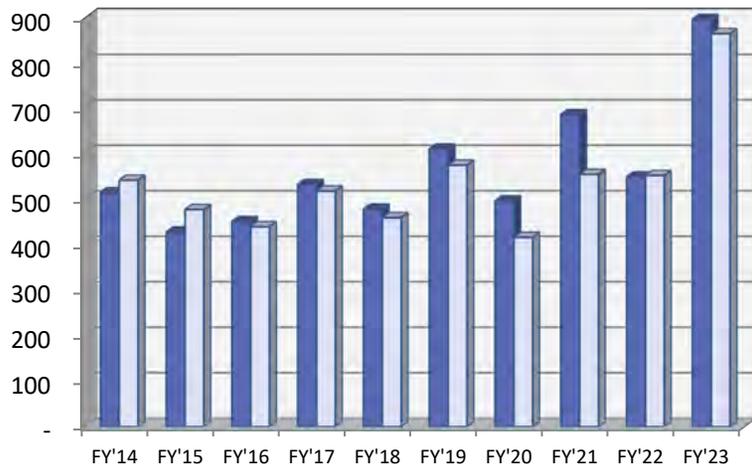
- Property Taxes
- Licenses & Permits
- Total Intergovernmental
- Other Financing Sources
- Other Taxes
- Charges For Services
- Miscellaneous Revenues
- Transfers In

**Lovelock
Total Expenditures**



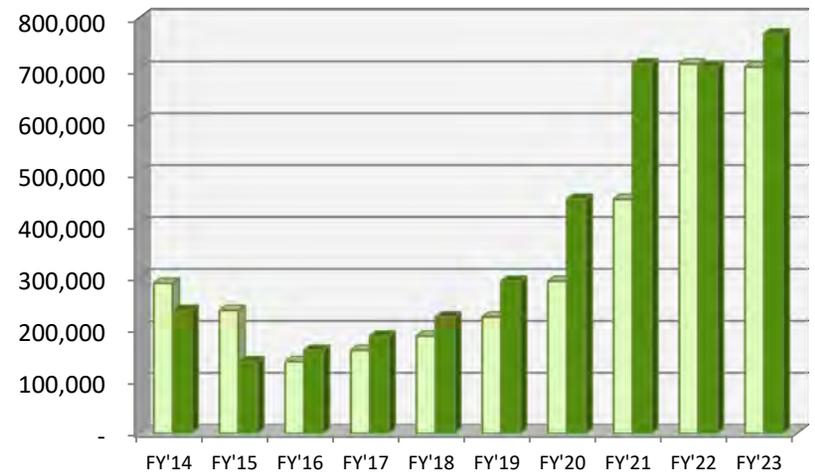
- General Government
- Public Safety
- Culture and Recreation
- Community Support
- Debt Service
- Operating Transfers Out

**Lovelock
Total Revenues and Expenditures Per Capita**



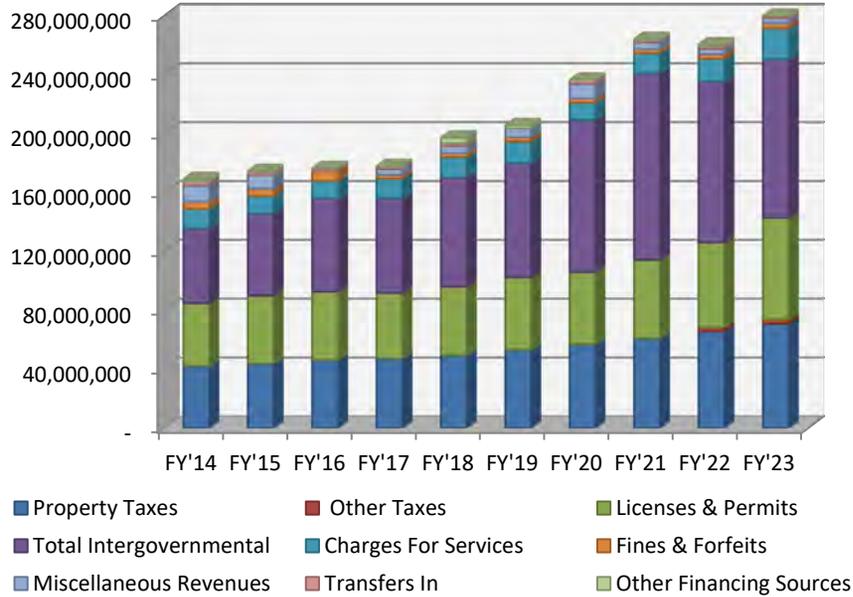
- Revenues Per Capita
- Expenditures Per Capita

**Lovelock
Beginning and Ending Fund Balance**

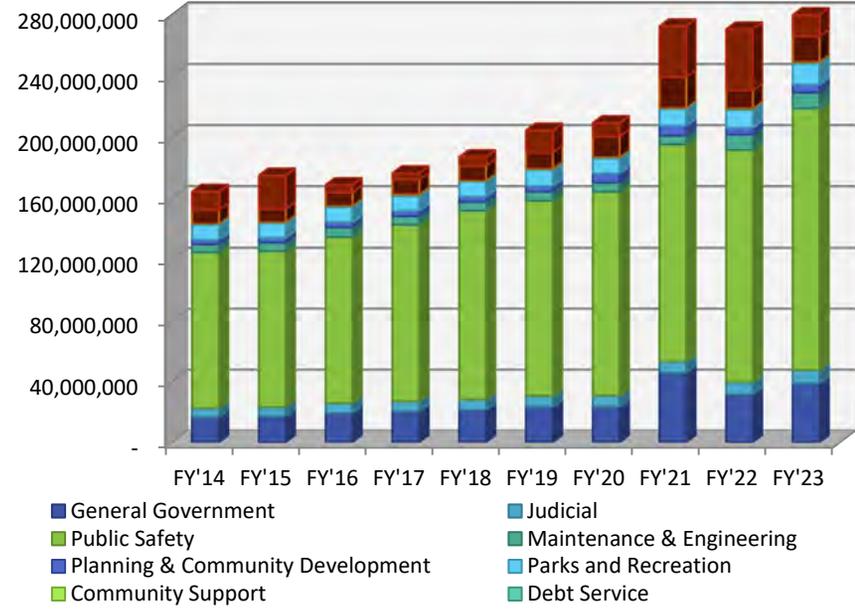


- Beginning Fund Balance
- Ending Fund Balance

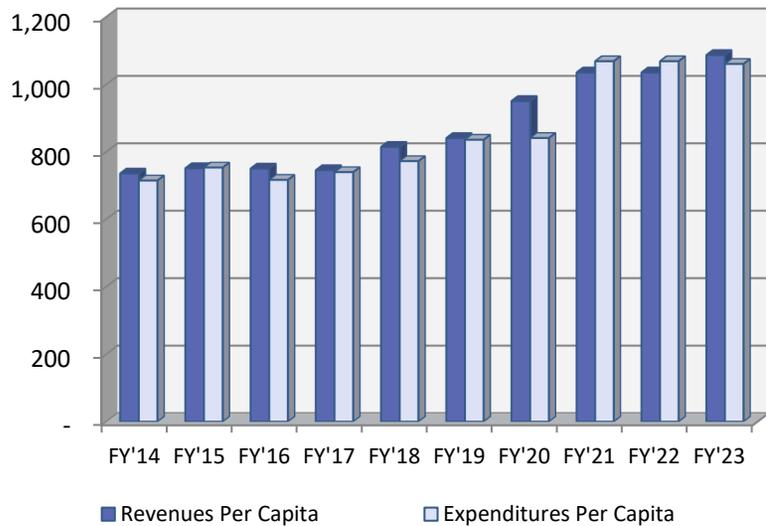
**Reno
Total Revenues**



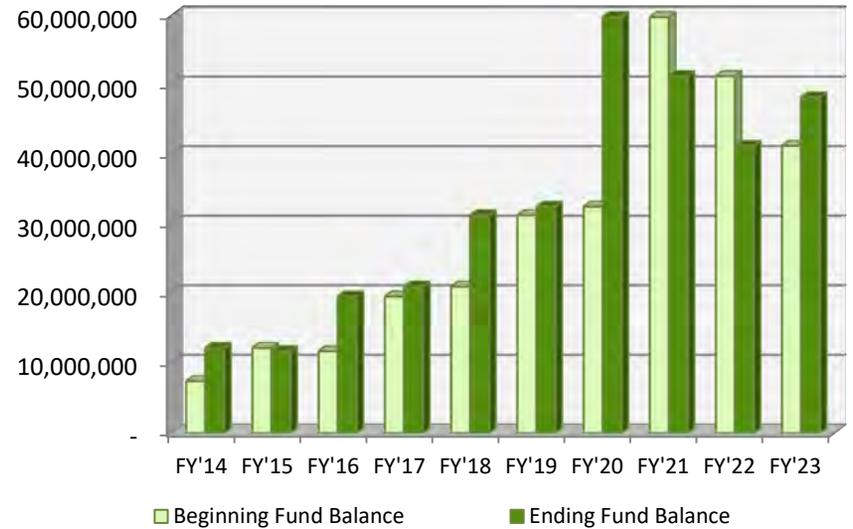
**Reno
Total Expenditures**



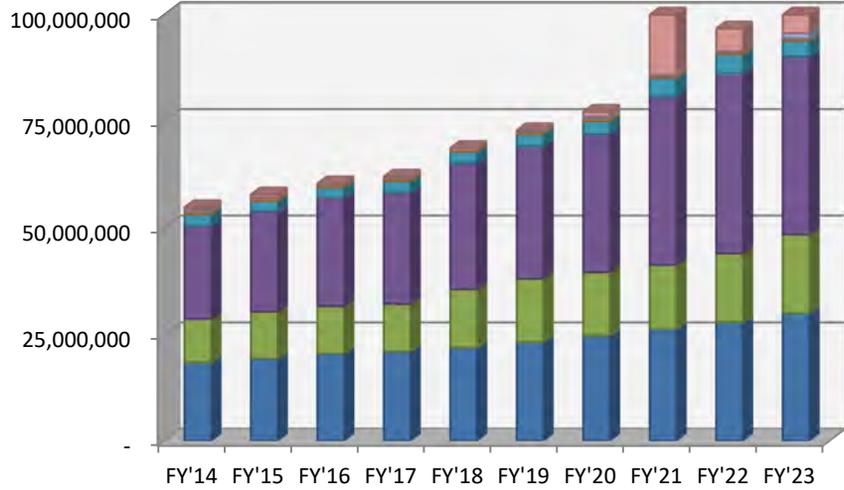
**Reno
Total Revenues and Expenditures Per Capita**



**Reno
Beginning and Ending Fund Balance**

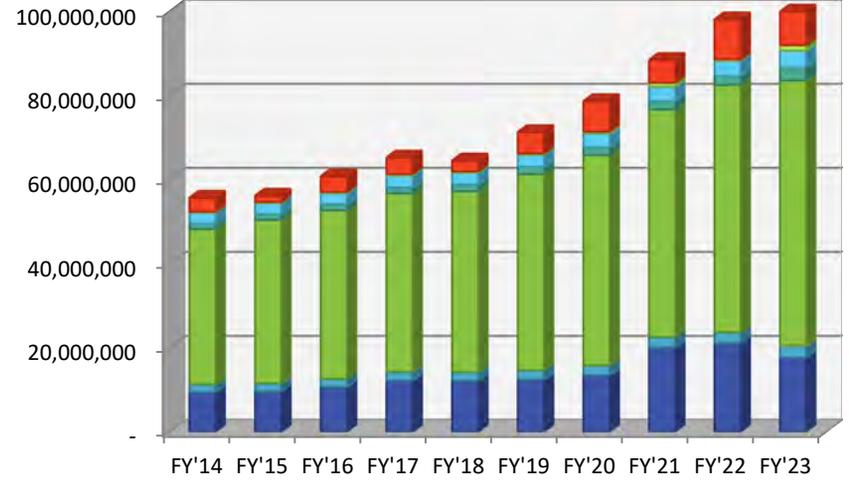


**Sparks
Total Revenues**



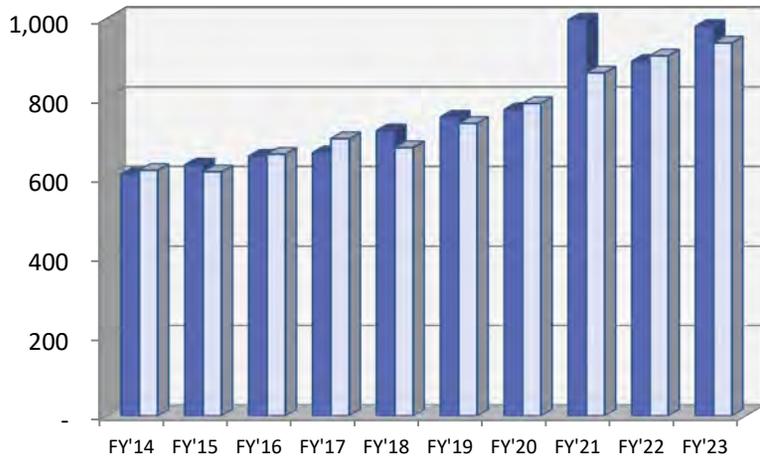
- Property Taxes
- Other Taxes
- Licenses & Permits
- Total Intergovernmental
- Charges For Services
- Fines & Forfeits
- Miscellaneous Revenues
- Transfers In

**Sparks
Total Expenditures**



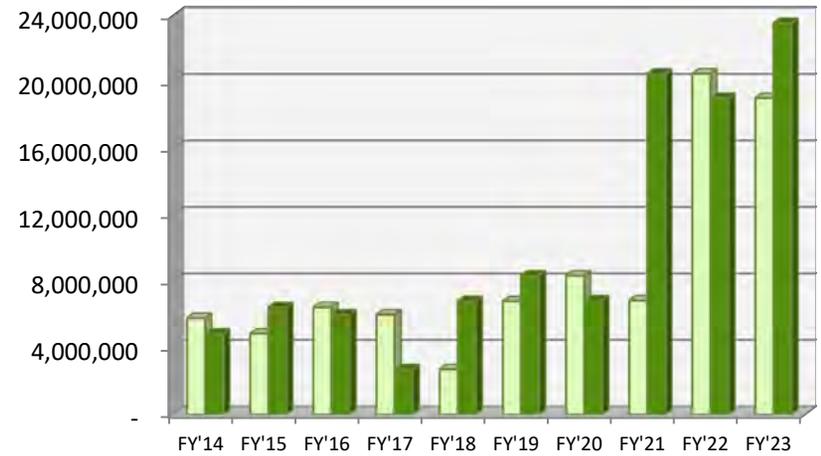
- General Government
- Public Safety
- Culture and Recreation
- Intergovernmental Expenditures
- Judicial
- Public Works
- Community Support
- Operating Transfers Out

**Sparks
Total Revenues and Expenditures Per Capita**



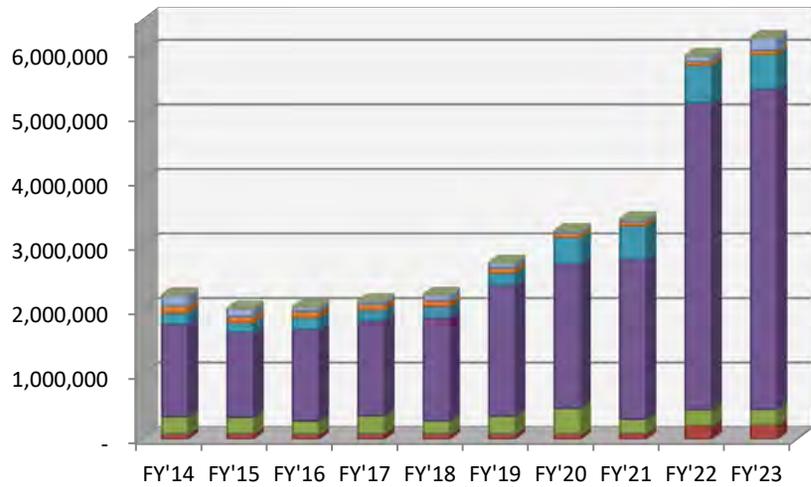
- Revenues Per Capita
- Expenditures Per Capita

**Sparks
Beginning and Ending Fund Balance**



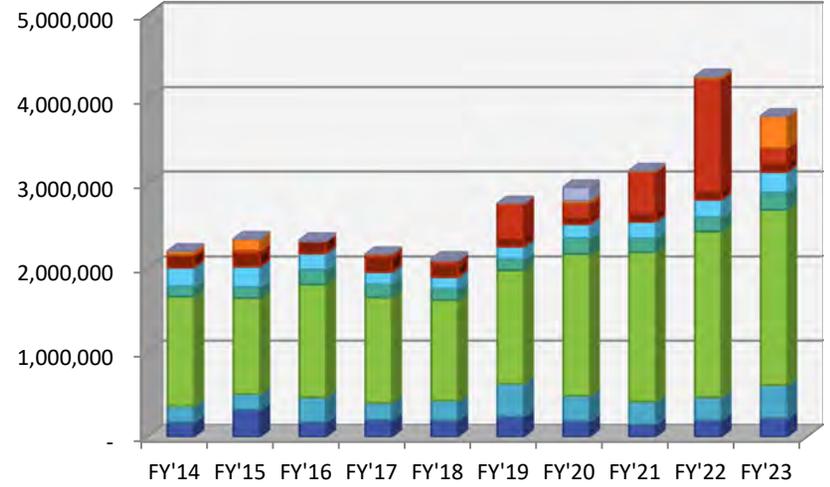
- Beginning Fund Balance
- Ending Fund Balance

**Ely
Total Revenues**



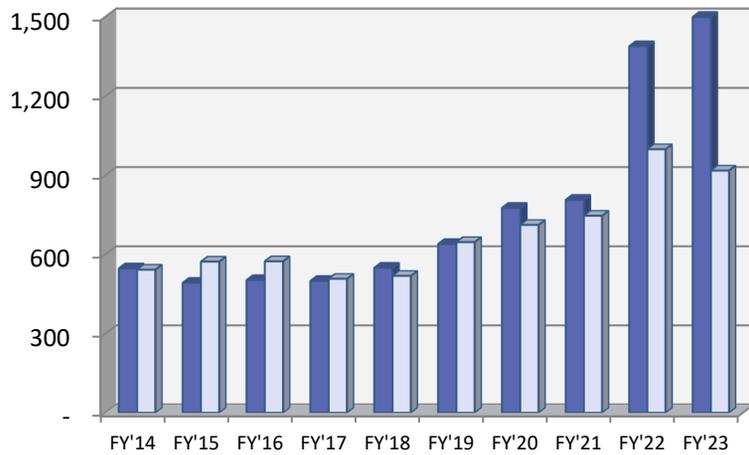
- Property Taxes
- Total Intergovernmental
- Miscellaneous Revenues
- Other Taxes
- Charges For Services
- Other Financing Sources
- Licenses & Permits
- Fines & Forfeits

**Ely
Total Expenditures**



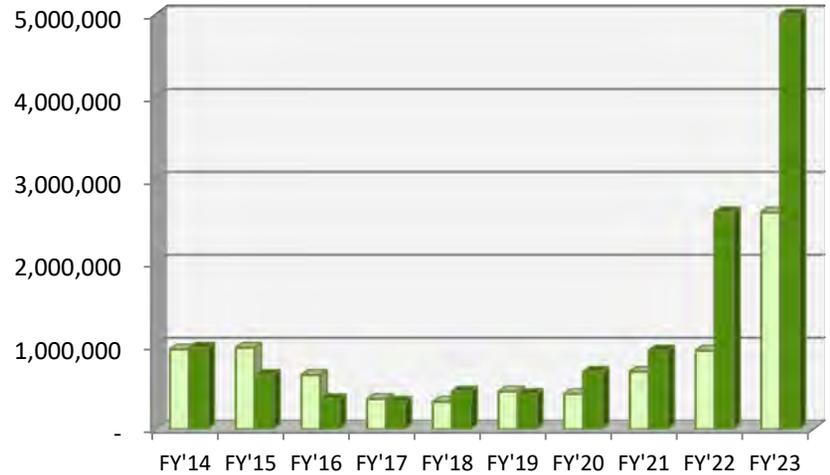
- General Government
- Public Works
- Community Support
- Judicial
- Health
- Operating Transfers Out
- Public Safety
- Culture and Recreation
- Contingency

**Ely
Total Revenues and Expenditures Per Capita**



- Revenues Per Capita
- Expenditures Per Capita

**Ely
Beginning and Ending Fund Balance**



- Beginning Fund Balance
- Ending Fund Balance

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Churchill										
Fallon										
Property Taxes	1,344,249	1,337,644	1,351,792	1,392,859	1,380,357	1,418,073	1,474,927	1,525,325	1,601,116	1,838,465
NPM & Other Revenue	1,859,617	1,365,626	1,396,477	1,183,603	1,107,765	1,120,944	1,118,069	1,714,102	1,485,332	1,216,261
Licenses & Permits	1,526,056	1,407,668	1,443,031	1,559,042	1,637,686	1,655,902	1,733,763	1,690,390	2,188,558	2,095,692
Intergovernmental Revenue										
CTX	1,433,364	1,486,672	1,586,731	1,605,170	1,900,065	1,920,240	2,046,037	2,381,649	2,504,019	2,491,414
Other Intergovernmental Revenue	961,037	961,201	813,783	1,052,158	932,838	1,037,934	975,489	4,153,879	6,978,031	7,186,744
Total Intergovernmental	2,394,401	2,447,873	2,400,514	2,657,328	2,832,903	2,958,174	3,021,526	6,535,528	9,482,050	9,678,158
Charges For Services	1,666,114	1,740,281	1,854,267	1,972,487	2,081,568	2,301,889	2,250,283	2,093,085	2,661,014	2,823,336
Fines & Forfeits	28,816	44,310	99,612	104,829	100,367	110,826	89,275	76,524	51,127	58,626
Miscellaneous Revenues	36,299	54,320	13,817	48,841	30,381	(36,729)	68,924	2,675	15,177	75,090
Transfers In	-	-	57,867	26,639	26,794	27,331	24,250	-	35,000	50,000
Other Financing Sources	-	-	-	-	265,792	-	-	358,800	-	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Total Revenues	8,855,552	8,397,722	8,617,377	8,945,628	9,463,613	9,556,410	9,781,017	13,996,429	17,519,374	17,835,628
Beginning Fund Balance	833,575	990,933	996,714	652,071	672,632	833,369	995,855	1,188,291	1,427,415	5,656,036
Total Available Resources	9,689,127	9,388,655	9,614,091	9,597,699	10,136,245	10,389,779	10,776,872	15,184,720	18,946,789	23,491,664
General Government	1,633,444	1,550,842	1,853,743	1,989,066	1,871,845	1,999,493	1,880,829	3,149,635	2,391,062	2,810,467
Judicial	827,158	875,768	906,461	849,025	797,204	890,001	976,453	1,018,640	1,261,880	1,320,815
Public Safety	4,165,318	4,552,583	4,782,509	4,935,315	5,413,199	5,254,280	5,562,385	5,711,909	6,908,188	6,454,286
Public Works	907,562	358,634	480,270	179,683	103,852	175,756	125,588	2,745,532	1,083,135	4,256,560
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	1,099,430	968,046	864,388	904,883	1,014,646	946,264	875,993	939,439	1,270,759	3,018,703
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	5,280	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	65,282	86,068	74,649	67,095	102,130	128,130	167,333	186,870	375,729	2,013,581
Total Expenditures	8,698,194	8,391,941	8,962,020	8,925,067	9,302,876	9,393,924	9,588,581	13,757,305	13,290,753	19,874,412
Ending Fund Balance	990,933	996,714	652,071	672,632	833,369	995,855	1,188,291	1,427,415	5,656,036	3,617,252
Total	9,689,127	9,388,655	9,614,091	9,597,699	10,136,245	10,389,779	10,776,872	15,184,720	18,946,789	23,491,664
Fund Balance as a % of Expenditur	11.39%	11.88%	7.28%	7.54%	8.96%	10.60%	12.39%	10.38%	42.56%	18.20%
Population (as of July 1)	8,706	8,706	8,645	8,770	8,874	9,030	9,125	9,184	9,077	9,123
Revenues Per Capita	1,017	965	997	1,020	1,066	1,058	1,072	1,524	1,878	1,955
Expenditures Per Capita	999	964	1,037	1,018	1,048	1,040	1,051	1,498	1,425	2,178

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Clark										
Boulder City										
Property Taxes	1,468,830	1,559,455	1,643,598	1,835,050	1,814,256	1,668,611	1,780,894	1,957,932	2,038,027	1,975,904
Other Taxes	495,223	527,497	534,641	527,055	514,366	537,276	528,543	283,205	527,552	558,208
Licenses & Permits	3,307,428	1,051,228	2,934,692	1,318,149	2,352,389	2,822,332	4,170,048	2,276,223	11,589,643	1,743,316
Intergovernmental Revenue										
CTX	9,303,748	9,612,900	9,972,510	12,633,276	14,397,044	12,610,632	11,952,405	14,504,923	15,222,512	19,932,110
Other Intergovernmental Revenue	3,433,357	7,645,898	3,341,235	-	-	-	-	-	-	-
Total Intergovernmental	12,737,105	17,258,798	13,313,745	12,633,276	14,397,044	12,610,632	11,952,405	14,504,923	15,222,512	19,932,110
Charges For Services	5,252,794	4,644,438	4,623,847	4,239,094	4,531,022	4,881,980	4,157,387	4,588,168	5,298,877	6,251,442
Fines & Forfeits	608,222	571,512	481,193	354,790	571,711	537,532	447,659	557,633	346,880	234,977
Miscellaneous Revenues	8,359,138	17,226,331	8,669,527	9,659,131	9,446,472	11,854,474	12,273,720	17,668,824	217,897	18,358,582
Transfers In	2,944,741	1,799,392	1,631,690	1,108,904	1,083,904	2,088,900	-	-	202,608	-
Other Financing Sources	379,242	210,379	86,300	54,321	60,967	75,064	-	-	(99,557)	223,334
Prior Period Adjustment	(415,279)	-	-	188,283	-	-	(169,506)	-	6,551,137	-
Total Revenues	35,137,444	44,849,030	33,919,233	31,918,053	34,772,131	37,076,801	35,141,150	41,836,908	41,895,576	49,277,873
	**								***	
Beginning Fund Balance	(1,594,338)	3,217,137	10,081,501	15,194,230	16,787,611	21,006,723	23,919,832	24,558,097	26,887,648	23,209,819
Total Available Resources	33,543,106	48,066,167	44,000,734	47,112,283	51,559,742	58,083,524	59,060,982	66,395,005	68,783,224	72,487,692
General Government	4,103,540	4,297,912	3,900,828	4,485,594	4,781,683	5,139,823	4,125,104	3,761,748	4,585,674	4,238,371
Judicial	582,898	593,513	644,143	641,334	674,900	763,074	778,276	850,518	933,120	1,105,227
Public Safety	10,065,645	9,952,817	10,762,868	10,499,983	10,956,978	12,187,476	12,407,821	13,213,566	14,319,917	16,040,533
Public Works	5,398,053	11,242,581	6,572,015	7,765,093	6,712,455	5,094,558	5,365,479	5,170,788	5,536,033	6,431,525
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	5,772,287	5,618,551	5,900,877	6,043,591	6,699,252	6,155,743	5,729,577	5,619,645	5,878,920	6,172,132
Community Support	770,744	780,585	778,256	648,683	624,888	850,593	1,022,478	1,967,309	1,432,625	1,712,451
Debt Service	2,115,105	5,498,707	247,517	240,394	102,863	-	-	-	-	570,809
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	71,718	-
Operating Transfers Out	1,517,697	-	-	-	-	3,972,425	5,074,150	11,224,546	12,815,398	3,660,000
Total Expenditures	30,325,969	37,984,666	28,806,504	30,324,672	30,553,019	34,163,692	34,502,885	41,808,120	45,573,405	39,931,048

Ending Fund Balance	3,217,137	10,081,501	15,194,230	16,787,611	21,006,723	23,919,832	24,558,097	24,586,885	23,209,819	32,556,644
Total	33,543,106	48,066,167	44,000,734	47,112,283	51,559,742	58,083,524	59,060,982	66,395,005	68,783,224	72,487,692
Fund Balance as a % of Expenditur	10.61%	26.54%	52.75%	55.36%	68.75%	70.02%	71.18%	58.81%	50.93%	81.5%
Population (as of July 1)	15,759	15,635	15,627	15,813	16,298	16,121	15,887	16,188	16,127	15,189
Revenues Per Capita	2,230	2,869	2,171	2,018	2,134	2,300	2,212	2,584	2,598	3,244
Expenditures Per Capita	1,924	2,429	1,843	1,918	1,875	2,119	2,172	2,583	2,826	2,629

** Difference in beginning and ending fund balance reflects change in GASB rule to account for interfund loan from utility fund to general fund for construction of Boulder Creek Golf Club.

*** Difference in beginning and ending fund balance reflects an adjustment made in the Audit for FY22

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Henderson										
Property Taxes	54,993,388	56,905,962	58,704,114	60,270,195	63,638,015	68,290,953	73,136,498	80,992,884	87,740,618	89,965,546
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	39,561,512	9,469,188	42,192,825	42,517,124	45,236,552	46,642,627	46,547,606	46,453,950	50,769,026	58,172,575
Intergovernmental Revenue										
CTX	88,013,859	94,093,208	97,764,145	107,847,459	115,446,996	124,388,827	117,307,632	140,570,172	159,631,041	180,737,588
Other Intergovernmental Revenue	3,570,976	(2,508,373)	3,937,558	1,106,236	-	-	-	-	17,043,449	-
Total Intergovernmental	91,584,835	97,812,733	101,701,703	108,953,695	115,446,996	124,388,827	117,307,632	140,570,172	176,674,490	180,737,588
Charges For Services	23,064,070	28,365,652	30,835,680	29,865,473	34,344,300	33,323,314	26,713,716	22,500,307	24,253,101	37,157,888
Fines & Forfeits	4,353,572	4,308,262	4,836,051	4,923,361	4,682,134	5,938,342	3,755,908	3,296,133	3,263,751	2,835,426
Miscellaneous Revenues	678,957	34,212,429	1,809,551	1,098,498	2,771,521	3,667,518	5,688,566	3,447,761	3,530,507	5,809,742
Transfers In	-	150,000	-	-	-	-	-	460,103	164,580	799,287
Other Financing Sources	-	-	-	-	684,108	101,018	151,556	15,641	-	1,474,357
Total Revenues	214,236,334	231,224,226	240,079,924	247,628,346	266,803,626	282,352,599	273,301,482	297,736,951	346,396,073	376,952,409
								***	**	
Beginning Fund Balance	17,328,221	18,250,450	22,740,756	24,891,984	26,402,659	30,262,907	33,981,675	27,165,660	30,265,300	40,756,212
Total Available Resources	231,564,555	249,474,676	262,820,680	272,520,330	293,206,285	312,615,506	307,283,157	324,902,611	376,661,373	417,708,621
General Government	37,202,718	39,096,148	40,934,315	41,811,060	42,866,293	47,824,087	50,091,068	51,073,738	53,812,756	59,538,058
Judicial	11,290,399	11,461,622	11,860,113	12,135,130	10,583,229	11,041,716	11,453,584	11,584,210	11,679,288	13,063,890
Public Safety	118,681,510	122,536,522	130,677,127	135,773,263	145,290,395	150,988,105	157,358,706	164,163,176	176,762,426	193,257,056
Public Works	6,396,438	6,781,537	8,388,692	8,676,117	9,261,316	9,312,907	7,075,026	6,364,044	7,039,984	7,840,927
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	33,625,419	33,578,052	34,977,815	35,625,658	36,876,676	38,399,031	37,878,361	37,550,378	41,557,172	45,804,039
Community Support	1,512,649	1,770,944	1,534,411	1,441,914	1,244,137	1,870,799	1,232,442	1,577,133	1,653,562	1,935,200
Debt Service	-	-	-	-	-	-	-	-	-	340,846
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	201,026	-
Operating Transfers Out	4,604,972	11,509,095	9,556,223	10,654,529	16,821,332	19,197,186	15,028,310	22,374,459	43,888,099	29,146,941
Total Expenditures	213,314,105	226,733,920	237,928,696	246,117,671	262,943,378	278,633,831	280,117,497	294,687,138	336,594,313	350,926,957
								***	**	
Ending Fund Balance	18,250,450	22,740,756	24,891,984	26,402,659	30,262,907	33,981,675	27,165,660	30,215,473	40,067,060	66,781,664
Total	231,564,555	249,474,676	262,820,680	272,520,330	293,206,285	312,615,506	307,283,157	324,902,611	376,661,373	417,708,621
Fund Balance as a % of Expenditur	8.56%	10.03%	10.46%	10.73%	11.51%	12.20%	9.70%	10.25%	11.90%	19.03%
Population (as of July 1)	266,846	274,270	280,928	287,828	294,359	300,709	310,244	317,660	322,800	330,561
Revenues Per Capita	803	843	855	860	906	939	881	937	1,073	1,140
Expenditures Per Capita	799	827	847	855	893	927	903	928	1,043	1,062

*** Difference in beginning and ending fund balance reflects an adjustment made in the Audit for FY22, implemented GASB 87 Leases and an error in RDA

** Prior year adjustment Due to GASB 100 resulting in restatement of the Fund Balance

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Las Vegas										
Property Taxes	78,950,880	81,222,408	84,505,819	85,584,105	89,798,007	94,601,663	100,834,784	108,529,686	116,845,261	124,732,828
Other Taxes	2,191,275	2,469,221	2,872,503	3,182,515	3,243,226	3,277,782	2,738,993	1,824,561	3,827,011	4,336,119
Licenses & Permits	76,173,424	84,831,131	86,467,484	82,704,946	89,436,459	98,382,009	94,509,629	99,235,133	101,600,076	112,730,825
Intergovernmental Revenue										
CTX	245,701,878	261,542,225	271,991,653	286,365,052	302,104,555	323,848,791	310,953,610	337,774,260	412,398,639	428,321,327
Other Intergovernmental Revenue	3,955,057	4,591,386	5,982,317	5,366,893	4,592,122	4,737,386	5,380,397	6,135,454	11,522,683	11,239,112
Total Intergovernmental	249,656,935	266,133,611	277,973,970	291,731,945	306,696,677	328,586,177	316,334,007	343,909,714	423,921,322	439,560,439
Charges For Services	36,270,268	42,158,795	42,282,632	40,350,594	40,830,390	44,836,044	43,332,108	41,068,695	45,265,869	48,053,418
Fines & Forfeits	16,815,188	14,991,525	13,053,844	12,925,921	12,460,855	12,225,807	10,626,640	9,552,273	9,023,484	7,475,012
Miscellaneous Revenues	5,233,924	5,975,772	4,420,464	7,566,728	3,899,944	10,125,939	8,189,430	11,538,517	7,784,022	4,562,445
Transfers In	9,387,721	9,550,000	10,021,260	11,716,671	12,868,551	12,967,682	114,964,146	23,895,148	16,009,463	66,170,792
Other Financing Sources	229,475	1,208,773	-	689,491	359,958	8,265	8,131,769	15,000,000	(6,277,575)	5,893,116
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfer In	-	-	-	-	-	-	-	-	-	-
Total Revenues	474,909,090	508,541,236	521,597,976	536,452,916	559,594,067	605,011,368	699,661,506	654,553,727	717,998,933	813,514,994
Beginning Fund Balance	106,982,815	108,777,784	107,830,064	113,087,907	112,101,955	118,618,682	140,122,024	177,028,192	172,408,999	195,595,398
Total Available Resources	581,891,905	617,319,020	629,428,040	649,540,823	671,696,022	723,630,050	839,783,530	831,581,919	890,407,932	1,009,110,392
General Government	51,186,319	51,004,679	53,172,766	55,673,427	60,374,674	59,353,491	59,213,685	55,280,673	58,521,282	67,266,671
Judicial	24,601,623	24,581,122	26,109,553	26,424,148	27,557,893	26,936,624	26,956,303	24,601,763	27,091,968	29,254,480
Public Safety	313,046,613	329,120,882	345,051,422	348,236,816	369,057,142	384,371,555	406,852,782	381,053,034	403,470,850	426,724,955
Public Works	12,433,825	11,758,542	11,082,459	11,293,035	12,746,737	11,949,183	11,719,903	9,098,551	10,303,440	10,973,251
Health	3,563,429	4,103,042	4,149,919	4,306,236	5,010,846	5,086,268	6,038,362	7,016,814	6,167,575	6,642,942
Culture and Recreation	45,569,377	44,078,659	44,171,247	44,900,609	46,264,597	47,384,573	49,043,994	48,909,709	52,236,601	58,041,622
Community Support	-	-	-	-	-	-	-	-	-	-
Economic Development & Assistan	2,147,368	4,827,701	4,571,852	4,799,453	5,945,012	6,444,118	8,036,570	6,066,677	10,088,076	16,145,028
Transit Systems	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	7,312	740,063
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	20,565,567	40,014,329	28,030,950	41,805,144	26,120,439	41,982,214	94,893,739	127,145,699	126,925,430	145,397,143
Residual Equity Transfer Out	-	-	-	-	-	-	-	-	-	-
Total Expenditures	473,114,121	509,488,956	516,340,168	537,438,868	553,077,340	583,508,026	662,755,338	659,172,920	694,812,534	761,186,155
Ending Fund Balance	108,777,784	107,830,064	113,087,872	112,101,955	118,618,682	140,122,024	177,028,192	172,408,999	195,595,398	247,924,237
Total	581,891,905	617,319,020	629,428,040	649,540,823	671,696,022	723,630,050	839,783,530	831,581,919	890,407,932	1,009,110,392
Fund Balance as a % of Expenditur	22.99%	21.16%	21.90%	20.86%	21.45%	24.01%	26.71%	26.16%	28.15%	32.57%
Population (as of July 1)	589,156	598,520	610,637	620,935	629,649	633,028	644,113	653,350	655,489	664,960
Revenues Per Capita	806	850	854	864	889	956	1,086	1,002	1,095	1,223
Expenditures Per Capita	803	851	846	866	878	922	1,029	1,009	1,060	1,145

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Mesquite										
Property Taxes	2,930,629	3,024,729	3,205,257	3,316,339	3,495,096	3,756,068	4,063,302	4,428,287	4,842,657	5,365,440
Other Taxes	576,012	615,089	677,387	742,197	810,683	833,681	592,740	734,296	950,430	991,899
Licenses & Permits	1,658,566	1,675,249	1,907,624	2,362,217	2,966,157	3,264,936	3,222,553	3,650,555	3,991,436	3,808,118
Intergovernmental Revenue										
CTX	7,227,896	7,431,454	7,594,325	8,025,175	8,454,207	9,143,797	8,859,564	9,927,558	13,497,959	14,105,522
Other Intergovernmental Revenue	2,097,982	2,567,615	2,468,950	2,338,324	2,187,909	2,046,597	2,387,697	1,102,891	1,730,178	1,656,287
Total Intergovernmental	9,325,878	9,999,069	10,063,275	10,363,499	10,642,116	11,190,394	11,247,261	11,030,449	15,228,137	15,761,809
Charges For Services	2,443,854	2,768,660	2,844,183	3,072,652	3,589,896	3,555,554	3,737,625	3,678,762	4,153,930	4,351,237
Fines & Forfeits	287,386	341,413	371,924	327,873	383,829	355,854	250,295	233,092	204,949	251,271
Miscellaneous Revenues	243,926	404,594	308,354	215,231	326,773	564,208	371,907	392,890	401,973	695,539
Transfers In	-	-	1,619,206	1,084,605	-	5,382,715	3,150	3,000	3,000	306,040
Other Financing Sources	-	-	-	-	-	-	-	-	(300,097)	-
Prior Period Adjustments	-	-	-	-	-	-	-	203,469	-	-
Total Revenues	17,466,251	18,828,803	20,997,210	21,484,613	22,214,550	28,903,410	23,488,833	24,354,800	29,476,415	31,531,353
Beginning Fund Balance	7,615,599	6,581,833	6,260,603	7,125,245	8,031,364	6,432,768	3,080,827	2,111,887	2,827,972	5,242,878
Total Available Resources	25,081,850	25,410,636	27,257,813	28,609,858	30,245,914	35,336,178	26,569,660	26,466,687	32,304,387	36,774,231
General Government	3,534,747	3,443,636	2,731,166	2,777,955	3,256,051	3,442,407	3,714,510	3,463,737	4,007,826	4,064,557
Judicial	281,970	298,403	326,635	355,722	355,257	465,872	477,845	562,556	465,478	551,120
Public Safety	8,502,748	9,334,983	9,063,290	9,126,945	10,838,407	10,644,906	10,643,194	10,736,028	11,959,517	13,637,870
Public Works	2,842,858	2,735,513	2,763,546	2,959,223	3,178,415	3,539,516	3,318,040	2,539,441	3,020,407	3,280,182
Health	1,200,171	1,091,460	1,073,939	1,141,701	1,246,624	1,365,988	1,526,566	1,548,566	1,744,253	1,942,008
Culture and Recreation	1,674,200	1,731,525	2,374,147	2,785,482	3,463,892	3,271,197	3,107,618	2,785,887	3,125,028	3,239,676
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	463,323	514,513	1,799,845	1,431,466	1,474,500	9,525,465	1,670,000	2,002,500	2,739,000	4,031,325
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Total Expenditures	18,500,017	19,150,033	20,132,568	20,578,494	23,813,146	32,255,351	24,457,773	23,638,715	27,061,509	30,746,738
Ending Fund Balance	6,581,833	6,260,603	7,125,245	8,031,364	6,432,768	3,080,827	2,111,887	2,827,972	5,242,878	6,027,493
Total	25,081,850	25,410,636	27,257,813	28,609,858	30,245,914	35,336,178	26,569,660	26,466,687	32,304,387	36,774,231
Fund Balance as a % of Expenditur	35.58%	32.69%	35.39%	39.03%	27.01%	9.55%	8.63%	11.96%	19.37%	19.60%
Population (as of July 1)	16,778	17,477	18,262	19,061	19,991	20,838	22,557	23,827	24,971	22,981
Revenues Per Capita	1,041	1,077	1,150	1,127	1,111	1,387	1,041	1,022	1,180	1,372
Expenditures Per Capita	1,103	1,096	1,102	1,080	1,191	1,548	1,178	1,111	1,294	1,600

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
North Las Vegas										
Property Taxes	7,489,422	7,684,226	8,052,022	8,222,893	8,785,445	9,423,676	10,513,932	11,666,658	13,258,427	15,040,697
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	31,537,737	35,182,873	36,778,344	38,783,380	43,149,515	54,240,504	49,357,413	55,474,432	61,216,146	67,249,957
Intergovernmental Revenue										
CTX	43,976,942	47,685,565	49,903,290	52,977,267	56,239,648	61,192,352	59,289,367	65,822,167	85,407,591	89,420,048
Other Intergovernmental Revenue	4,417,933	4,291,395	4,278,389	4,247,937	4,176,507	4,111,414	4,133,495	3,072,992	4,118,070	4,009,992
Total Intergovernmental	48,394,875	51,976,960	54,181,679	57,225,204	60,416,155	65,303,766	63,422,862	68,895,159	89,525,661	93,430,040
Charges For Services	4,978,360	6,076,810	5,724,957	5,879,262	12,400,697	11,639,615	13,282,070	14,853,687	24,047,587	45,529,973
Fines & Forfeits	6,905,762	5,795,494	4,926,011	4,103,151	4,036,364	5,360,539	5,509,381	5,209,300	5,892,425	5,547,462
Miscellaneous Revenues & Prior Pe	1,365,566	2,156,275	2,515,541	2,347,076	4,831,037	11,201,764	11,684,007	2,202,872	2,971,337	22,956,211
Transfers In	24,812,933	23,986,762	23,522,649	24,837,080	5,165,537	7,752,930	22,423,101	21,623,850	21,050,753	20,027,308
Other Financing Sources	2,034,128	121,210	226,042	-	-	90,200	108,428	74,005	(11,388,414)	82,188
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfer In	-	-	-	-	-	-	-	-	-	-
Total Revenues	127,518,783	132,980,610	135,927,245	141,398,046	138,784,750	165,012,994	176,301,194	179,999,963	206,573,922	269,863,836
Beginning Fund Balance	9,338,944	8,078,700	12,596,352	13,896,274	14,379,914	20,089,740	29,063,303	60,051,469	90,747,885	109,904,008
Total Available Resources	136,857,727	141,059,310	148,523,597	155,294,320	153,164,664	185,102,734	205,364,497	240,051,432	297,321,807	379,767,844
General Government	17,735,087	18,207,478	21,625,273	23,331,336	21,075,810	33,872,834	27,109,376	24,863,643	29,859,976	36,751,559
Judicial	7,789,274	7,297,895	5,077,945	4,798,194	4,042,165	4,668,419	3,976,113	3,696,547	4,225,958	6,696,663
Public Safety	76,165,971	78,736,590	84,378,262	89,258,045	84,714,292	91,061,501	88,554,083	83,750,714	87,701,452	101,263,867
Public Works	2,380,904	2,444,849	2,361,534	2,510,276	2,824,327	3,547,590	3,290,338	3,609,729	4,134,624	4,768,272
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	7,247,546	7,992,264	8,416,312	8,594,485	8,363,879	9,041,585	7,289,645	7,338,370	8,444,569	11,178,167
Community Support	1,537,972	1,619,921	1,645,556	1,570,772	1,819,414	1,912,077	1,312,794	989,592	1,576,620	3,265,487
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	15,922,273	12,163,961	11,122,441	10,851,298	10,235,037	11,935,425	13,780,679	25,054,952	51,474,600	48,826,025
Total Expenditures	128,779,027	128,462,958	134,627,323	140,914,406	133,074,924	156,039,431	145,313,028	149,303,547	187,417,799	212,750,040
Ending Fund Balance	8,078,700	12,596,352	13,896,274	14,379,914	20,089,740	29,063,303	60,051,469	90,747,885	109,904,008	167,017,804
Total	136,857,727	141,059,310	148,523,597	155,294,320	153,164,664	185,102,734	205,364,497	240,051,432	297,321,807	379,767,844
Fund Balance as a % of Expenditur	6.27%	9.81%	10.32%	10.20%	15.10%	18.63%	41.33%	60.78%	58.64%	78.5%
Population (as of July 1)	222,009	226,199	230,491	235,395	240,708	243,339	248,701	255,327	258,761	275,733
Revenues Per Capita	574	588	590	601	577	678	709	705	798	979
Expenditures Per Capita	580	568	584	599	553	641	584	585	724	772

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Elko										
Carlin										
Property Taxes	339,023	327,850	395,453	401,742	419,320	402,348	432,790	437,505	447,489	528,345
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	88,095	99,821	93,592	69,706	86,026	66,583	59,915	75,965	90,568	79,228
Intergovernmental Revenue										
CTX	1,684,429	1,743,163	1,829,419	1,810,661	1,902,728	1,985,202	2,097,082	2,236,331	2,372,027	2,458,164
Other Intergovernmental Revenue	228,163	63,331	57,610	58,191	155,048	365,971	103,083	520,962	272,328	103,716
Total Intergovernmental	1,912,592	1,806,494	1,887,029	1,868,852	2,057,776	2,351,173	2,200,165	2,757,293	2,644,355	2,561,880
Charges For Services	88,091	103,062	88,641	17,835	1,057	13,085	35,318	58,736	68,017	72,692
Fines & Forfeits	25,449	31,211	34,339	24,786	35,145	13,742	25,790	13,117	7,254	6,173
Miscellaneous Revenues	22,525	29,386	41,320	318,305	46,202	80,511	45,461	60,350	28,456	38,781
Transfers In	500	4,200	3,000	-	15,000	15,000	17,500	-	-	-
Other Financing Sources	135,109	500	-	-	-	10,000	-	-	-	-
Total Revenues	2,611,384	2,402,524	2,543,374	2,701,226	2,660,526	2,952,442	2,816,939	3,402,966	3,286,139	3,287,099
Beginning Fund Balance	3,782,869	3,862,916	4,139,523	4,100,726	4,641,861	4,796,212	5,430,352	5,806,796	4,719,802	5,194,928
Total Available Resources	6,394,253	6,265,440	6,682,897	6,801,952	7,302,387	7,748,654	8,247,291	9,209,762	8,005,941	8,482,027
General Government	749,220	728,421	729,397	723,015	798,841	711,275	770,382	829,669	897,868	910,217
Judicial	61,050	57,363	60,018	44,647	54,544	53,764	53,190	36,519	56,323	59,926
Public Safety	956,410	988,063	997,339	1,005,847	820,491	915,898	925,348	996,976	1,246,314	1,163,453
Public Works	114,852	131,424	203,563	222,758	421,800	198,676	176,493	178,578	172,170	378,755
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	86,836	64,186	68,542	60,939	62,662	73,048	70,707	62,840	87,342	75,944
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	63,902	76,460	38,639	22,735	21,127	48,841	24,375	15,378	20,996	27,893
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	337,570	80,000	484,673	80,150	326,710	316,800	420,000	2,370,000	330,000	662,100
Prior Period Adjustments	161,497	-	-	-	-	-	-	-	-	-
Total Expenditures	2,531,337	2,125,917	2,582,171	2,160,091	2,506,175	2,318,302	2,440,495	4,489,960	2,811,013	3,278,288
Ending Fund Balance	3,862,916	4,139,523	4,100,726	4,641,861	4,796,212	5,430,352	5,806,796	4,719,802	5,194,928	5,203,739
Total	6,394,253	6,265,440	6,682,897	6,801,952	7,302,387	7,748,654	8,247,291	9,209,762	8,005,941	8,482,027
Fund Balance as a % of Expenditur	152.60%	194.72%	158.81%	214.89%	191.38%	234.24%	237.94%	105.12%	184.81%	158.73%
Population (as of July 1)	2,376	2,851	2,731	2,727	2,684	2,617	2,613	2,663	2,674	2,615
Revenues Per Capita	1,099	843	931	991	991	1,128	1,078	1,278	1,229	1,257
Expenditures Per Capita	1,065	746	946	792	934	886	934	1,686	1,051	1,254

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Elko										
Property Taxes	2,509,838	2,666,813	2,926,547	2,990,916	3,022,103	3,174,269	3,239,445	3,472,603	4,329,402	3,803,411
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	2,022,603	2,087,384	1,805,306	1,626,787	1,926,521	1,926,919	2,182,999	1,852,023	2,221,716	2,487,655
Intergovernmental Revenue										
CTX	11,628,247	11,927,181	12,623,872	12,607,978	13,298,573	13,859,569	14,649,984	15,642,808	16,607,364	17,211,697
Other Intergovernmental Revenue	706,295	706,767	837,236	744,232	1,130,447	1,229,722	3,059,925	2,913,213	6,858,960	5,281,726
Total Intergovernmental	12,334,542	12,633,948	13,461,108	13,352,210	14,429,020	15,089,291	17,709,909	18,556,021	23,466,324	22,493,423
Charges For Services	883,422	943,598	818,959	865,232	936,326	934,438	958,490	804,980	1,016,959	1,015,850
Fines & Forfeits	171,437	169,913	155,581	114,464	78,312	87,899	85,298	89,847	52,547	86,991
Miscellaneous Revenues	110,615	235,327	245,931	217,654	331,477	398,258	722,865	968,142	770,241	1,721,047
Transfers In	243,582	262,647	304,109	284,267	353,611	303,803	850,000	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Total Revenues	18,276,039	18,999,630	19,717,541	19,451,530	21,077,370	21,914,877	25,749,006	25,743,616	31,857,189	31,608,377
Beginning Fund Balance	5,988,734	3,244,245	3,582,747	4,305,759	4,500,225	5,144,108	6,048,337	10,079,101	13,726,995	13,118,082
Total Available Resources	24,264,773	22,243,875	23,300,288	23,757,289	25,577,595	27,058,985	31,797,343	35,822,717	45,584,184	44,726,459
General Government	2,147,213	2,110,308	2,087,961	2,255,979	2,223,150	2,410,727	2,383,360	2,552,263	3,426,727	4,005,300
Judicial	306,058	271,025	321,366	321,273	275,370	400,252	290,450	368,600	236,607	308,825
Public Safety	9,365,562	9,388,271	10,005,524	10,150,217	10,249,453	11,398,758	11,330,042	11,877,501	12,978,510	13,771,380
Public Works	3,914,165	3,854,165	3,983,393	4,235,632	4,246,619	4,112,536	4,358,028	4,348,083	5,199,507	4,864,687
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	674,668	664,070	668,458	693,333	670,376	715,010	692,611	706,490	792,507	761,939
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	1,074,605	1,131,856	1,157,473	1,225,183	1,256,089	1,185,008	1,305,251	1,256,581	1,444,975	1,571,133
Community Support	57,000	53,827	98,964	99,362	105,011	70,511	110,011	129,199	3,416,755	1,462,088
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	3,481,257	1,187,606	671,390	276,085	1,407,419	717,846	1,248,489	857,005	4,970,514	2,595,885
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Total Expenditures	21,020,528	18,661,128	18,994,529	19,257,064	20,433,487	21,010,648	21,718,242	22,095,722	32,466,102	29,341,237
Ending Fund Balance	3,244,245	3,582,747	4,305,759	4,500,225	5,144,108	6,048,337	10,079,101	13,726,995	13,118,082	15,385,222
Total	24,264,773	22,243,875	23,300,288	23,757,289	25,577,595	27,058,985	31,797,343	35,822,717	45,584,184	44,726,459
Fund Balance as a % of Expenditur	15.43%	19.20%	22.67%	23.37%	25.17%	28.79%	46.41%	62.13%	40.41%	52.44%
Population (as of July 1)	20,406	20,958	20,865	20,714	20,704	20,789	21,158	21,199	21,492	20,976
Revenues Per Capita	896	907	945	939	1,018	1,054	1,217	1,214	1,482	1,507
Expenditures Per Capita	1,030	890	910	930	987	1,011	1,026	1,042	1,511	1,399

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Wells										
Property Taxes	213,757	221,519	267,816	254,077	262,758	268,444	269,344	276,881	319,785	412,448
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	97,624	63,379	80,455	119,998	38,913	77,429	72,608	60,662	46,734	139,862
Intergovernmental Revenue										
CTX	1,074,922	1,110,978	1,163,450	1,148,500	1,209,561	1,261,004	1,334,183	1,425,326	1,512,096	1,567,359
Other Intergovernmental Revenue	164,503	285,564	315,835	145,936	221,310	517,793	760,433	958,576	1,440,649	3,396,973
Total Intergovernmental	1,239,425	1,396,542	1,479,285	1,294,436	1,430,871	1,778,797	2,094,616	2,383,902	2,952,745	4,964,332
Charges For Services	109,542	110,371	95,823	79,621	145,445	247,359	145,053	131,056	146,975	215,603
Fines & Forfeits	22,093	20,578	20,014	15,263	22,330	5,003	5,212	1,070	1,807	3,838
Miscellaneous Revenues	70,789	71,009	45,479	78,507	55,934	64,068	47,427	40,732	53,854	83,268
Transfers In	-	7,294	-	-	-	-	209,789	-	-	-
Other Financing Sources	-	-	-	-	122,553	36,600	-	-	-	-
Prior Period Adjustments	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,753,230	1,890,692	1,988,872	1,841,902	2,078,804	2,477,700	2,844,049	2,894,303	3,521,900	5,819,351

Beginning Fund Balance	1,117,145	1,482,347	1,668,550	1,846,067	1,860,105	1,958,681	1,902,096	2,162,686	2,393,201	3,011,863
Total Available Resources	2,870,375	3,373,039	3,657,422	3,687,969	3,938,909	4,436,381	4,746,145	5,056,989	5,915,101	8,831,214
General Government	205,187	196,623	167,652	174,885	184,478	197,975	199,164	184,457	237,691	218,803
Judicial	27,136	28,362	29,459	31,387	28,707	37,249	33,465	34,304	33,801	40,495
Public Safety	412,943	439,332	433,695	475,133	519,045	483,130	480,680	485,545	486,342	484,885
Public Works	432,158	563,919	702,058	678,523	630,378	764,835	867,304	1,135,812	973,924	3,878,121
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	6,338	6,110	9,035	8,346	6,806	6,081	6,907	5,929	7,837	6,564
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	79,194	92,932	-	-	-	-	-	-	-	-
Community Support	63,184	79,751	141,768	153,302	232,019	643,814	724,951	549,266	1,047,168	299,660
Debt Service	14,888	14,888	14,888	14,888	77,995	68,292	5,988	41,475	41,475	41,473
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	147,000	282,572	312,800	291,400	300,800	295,000	265,000	227,000	75,000	143,500
Bad Debt	-	-	-	-	-	-	-	-	-	-
Contribution in aid to construction	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,388,028	1,704,489	1,811,355	1,827,864	1,980,228	2,496,376	2,583,459	2,663,788	2,903,238	5,113,501

Ending Fund Balance	1,482,347	1,668,550	1,846,067	1,860,105	1,958,681	1,940,005	2,162,686	2,393,201	3,011,863	3,717,713
Total	2,870,375	3,373,039	3,657,422	3,687,969	3,938,909	4,436,381	4,746,145	5,056,989	5,915,101	8,831,214
Fund Balance as a % of Expenditur	106.80%	97.89%	101.92%	101.76%	98.91%	77.71%	83.71%	89.84%	103.74%	72.70%
Population (as of July 1)	1,280	1,307	1,411	1,371	1,388	1,312	1,365	1,366	1,296	1,272
Revenues Per Capita	1,370	1,447	1,410	1,343	1,498	1,888	2,084	2,119	2,847	4,575
Expenditures Per Capita	1,084	1,304	1,284	1,333	1,427	1,903	1,893	1,950	2,347	4,020

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
West Wendover										
Property Taxes	1,137,733	1,174,142	1,402,986	1,442,967	1,503,680	1,534,368	1,484,154	1,578,235	1,614,981	1,895,195
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	901,254	973,028	887,776	1,002,702	1,012,930	1,023,155	1,478,158	1,737,659	1,935,265	1,708,833
Intergovernmental Revenue										
CTX	2,438,541	2,490,960	2,658,461	2,576,081	2,760,581	2,844,516	3,011,445	3,174,768	3,431,645	3,524,220
Other Intergovernmental Revenue	718,707	760,222	1,310,064	932,752	1,024,985	1,104,635	957,140	1,206,641	1,832,032	1,739,457
Total Intergovernmental	3,157,248	3,251,182	3,968,525	3,508,833	3,785,566	3,949,151	3,968,585	4,381,409	5,263,677	4,712,658
Charges For Services	42,248	44,771	37,822	39,254	50,732	39,400	58,880	106,408	48,446	72,532
Fines & Forfeits	90,077	92,786	79,239	92,079	82,892	67,938	72,274	52,097	49,720	46,078
Miscellaneous Revenues	74,592	58,485	206,620	195,306	187,085	217,188	208,458	198,308	205,270	608,021
Transfers In	281,059	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	361,000	-	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	(23,000)	-	-	-	-	77,922	-
Total Revenues	5,684,211	5,594,394	6,943,968	6,258,141	6,622,885	6,831,200	7,270,509	8,054,116	9,195,281	9,043,317

Beginning Fund Balance	1,308,552	462,060	417,449	1,844,231	926,883	1,054,510	1,901,261	2,707,192	3,743,833	5,011,874
Residual Equity Transfer										
Total Available Resources	6,992,763	6,056,454	7,361,417	8,102,372	7,549,768	7,885,710	9,171,770	10,761,308	12,939,114	14,055,191
General Government	901,430	854,714	876,141	928,180	1,212,339	1,106,714	1,085,707	1,187,892	1,170,081	1,266,652
Judicial	308,361	317,877	308,856	308,056	333,142	370,650	381,099	391,191	482,724	514,390
Public Safety	3,071,561	2,871,503	3,262,208	3,153,403	3,214,162	3,074,370	3,255,998	3,513,050	3,599,715	4,000,100
Public Works	762,813	379,412	444,991	714,372	786,929	808,597	872,320	985,705	865,995	856,323
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	96,079	99,920	111,063	123,731	119,217	117,474	160,560	157,018	126,199	148,416
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	12,195	12,111	15,053	12,748	13,116	14,474	14,755	13,598	15,522	17,748
Community Support	51,638	340,970	296,371	32,062	15,015	35,269	48,890	17,019	39,148	25,733
Debt Service	67,620	66,931	67,503	119,334	119,238	55,401	56,249	56,062	55,853	55,622
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	1,259,006	699,561	135,000	1,783,603	682,100	401,500	589,000	695,940	1,572,003	457,951
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Total Expenditures	6,530,703	5,642,999	5,517,186	7,175,489	6,495,258	5,984,449	6,464,578	7,017,475	7,927,240	7,342,935

Ending Fund Balance	462,060	413,455	1,844,231	926,883	1,054,510	1,901,261	2,707,192	3,743,833	5,011,874	6,712,256
Total	6,992,763	6,056,454	7,361,417	8,102,372	7,549,768	7,885,710	9,171,770	10,761,308	12,939,114	14,055,191
Fund Balance as a % of Expenditur	7.08%	7.33%	33.43%	12.92%	16.24%	31.77%	41.88%	53.35%	63.22%	91.41%
Population (as of July 1)	4,367	4,453	4,420	4,478	4,474	4,201	4,406	4,469	4,535	4,452
Revenues Per Capita	1,302	1,256	1,571	1,398	1,480	1,626	1,650	1,802	2,028	2,031
Expenditures Per Capita	1,495	1,267	1,248	1,602	1,452	1,425	1,467	1,570	1,748	1,649

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Humboldt										
Winnemucca										
Property Taxes	1,884,956	1,753,104	1,888,364	1,889,123	1,952,437	1,902,004	1,988,656	2,153,015	2,238,360	2,297,262
Other Taxes	245,094	238,004	223,331	202,966	235,370	243,775	250,712	228,782	280,733	363,969
Licenses & Permits	584,799	596,445	572,619	533,137	495,253	476,522	589,971	549,971	741,385	708,382
Intergovernmental Revenue										
CTX	4,267,447	3,468,653	2,974,595	2,725,483	2,880,922	3,530,196	3,813,058	4,037,220	4,172,506	4,402,813
Other Intergovernmental Revenue	383,821	654,765	640,432	367,961	416,226	404,692	669,618	1,953,556	697,348	6,670,386
Total Intergovernmental	4,651,268	4,123,418	3,615,027	3,093,444	3,297,148	3,934,888	4,482,676	5,990,776	4,869,854	11,073,199
Charges For Services	281,053	257,762	206,387	207,980	192,357	188,863	200,612	280,855	310,209	328,454
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	1,570,358	783,653	880,410	753,403	789,563	988,194	1,065,101	930,723	576,749	983,341
Transfers In	-	-	264,669	75,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Financing Sources	-	-	-	-	-	97,583	-	-	49,909	161,376
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Total Revenues	9,217,528	7,752,386	7,650,807	6,755,053	7,062,128	7,931,829	8,677,728	10,234,122	9,167,199	16,015,983
Beginning Fund Balance	8,621,984	8,347,509	6,684,721	6,854,356	6,498,026	6,477,549	7,310,149	8,445,350	9,767,475	10,741,782
Total Available Resources	17,839,512	16,099,895	14,335,528	13,609,409	13,560,154	14,409,378	15,987,877	18,679,472	18,934,674	26,757,765
General Government	903,472	1,146,705	1,291,584	1,104,016	1,096,027	1,016,049	1,088,393	1,749,303	1,273,391	1,324,464
Judicial	103,041	105,411	110,480	110,227	111,129	113,038	117,131	139,771	143,273	150,953
Public Safety	3,984,545	3,987,513	4,030,189	4,032,459	4,152,566	4,258,247	4,443,824	5,171,840	4,725,066	5,207,355
Public Works	1,046,566	1,063,058	1,030,917	1,191,541	1,058,219	1,004,632	1,072,970	983,971	984,653	955,047
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	854,379	762,356	718,002	673,140	664,664	707,263	796,654	843,557	842,954	845,356
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	23,555	23,555	23,555	44,087
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	2,600,000	2,350,131	300,000	-	-	-	-	-	200,000	6,000,000
Total Expenditures	9,492,003	9,415,174	7,481,172	7,111,383	7,082,605	7,099,229	7,542,527	8,911,997	8,192,892	14,527,262
Ending Fund Balance	8,347,509	6,684,721	6,854,356	6,498,026	6,477,549	7,310,149	8,445,350	9,767,475	10,741,782	12,230,503
Total	17,839,512	16,099,895	14,335,528	13,609,409	13,560,154	14,409,378	15,987,877	18,679,472	18,934,674	26,757,765
Fund Balance as a % of Expenditur	87.94%	71.00%	91.62%	91.37%	91.46%	102.97%	111.97%	109.60%	131.11%	84.19%
Population (as of July 1)	7,997	8,185	8,042	7,802	7,772	7,947	7,856	7,903	7,937	8,306
Revenues Per Capita	1153	947	951	866	909	998	1,105	1,295	1,155	1,928
Expenditures Per Capita	1187	1150	930	911	911	893	960	1,128	1,032	1,749

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Lincoln										
Caliente										
Property Taxes	123,731	126,912	130,581	129,325	134,743	131,064	145,254	154,470	159,837	166,131
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	26,474	22,970	24,409	19,228	24,466	32,597	14,946	11,599	12,487	11,737
Intergovernmental Revenue										
CTX	133,116	138,074	139,879	144,131	146,635	153,973	158,964	165,841	169,544	176,005
Other Intergovernmental Revenue	3,038	5,062	2,925	3,937	82,912	3,150	84,131	246,124	366,160	551,383
Total Intergovernmental	136,154	143,136	142,804	148,068	229,547	157,123	243,095	411,965	535,704	727,388
Charges For Services	1,236	2,668	2,308	2,425	425	875	728	2,925	1,300	2,425
Fines & Forfeits	9,590	12,718	-	-	-	-	-	-	-	-
Miscellaneous Revenues	24,984	24,099	31,984	29,411	23,594	13,657	17,895	14,676	31,071	10,122
Transfers In	-	2,816	-	-	-	-	-	30,000	30,000	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Total Revenues	322,169	335,319	332,086	328,457	412,775	335,316	421,918	625,635	770,399	917,803
Beginning Fund Balance	39,224	42,932	60,553	89,561	101,457	141,194	113,587	147,301	43,355	117,829
Total Available Resources	361,393	378,251	392,639	418,018	514,232	476,510	535,505	772,936	813,754	1,035,632
General Government	178,290	177,242	181,799	199,468	181,793	194,955	285,519	565,324	316,973	1,498,653
Judicial	35,309	29,004	33,651	32,000	33,150	33,850	33,500	33,500	33,686	33,500
Public Safety	71,068	72,741	71,072	70,811	70,515	71,093	67,984	98,141	343,378	175,480
Public Works	2,500	3,000	5,591	6,733	86,595	32,013	-	-	-	-
Sanitation	2,294	5,972	10,965	7,549	985	1,012	1,201	1,616	1,888	1,588
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	29,000	29,739	-	-	-	30,000	-	31,000	-	-
Total Expenditures	318,461	317,698	303,078	316,561	373,038	362,923	388,204	729,581	695,925	1,709,221

Ending Fund Balance	42,932	60,553	89,561	101,457	141,194	113,587	147,301	43,355	117,829	(673,589)
Total	361,393	378,251	392,639	418,018	514,232	476,510	535,505	772,936	813,754	1,035,632
Fund Balance as a % of Expenditur	13.48%	19.06%	29.55%	32.05%	37.85%	31.30%	37.94%	5.94%	16.93%	-39.41%
Population (as of July 1)	1,089	1,068	1,056	1,049	1,031	1,066	1,084	1,086	1,133	1,100
Revenues Per Capita	296	314	314	313	400	315	389	576	680	834
Expenditures Per Capita	292	297	287	302	362	340	358	672	614	1,554
*** Deficit Net Position due to the unavailable grant revenues not received within 60 days of year end										

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Lyon										
Fernley										
Property Taxes	2,129,338	2,231,326	2,451,455	2,327,225	2,466,327	2,625,700	2,946,890	3,295,976	3,615,242	4,113,287
Other Taxes	-	-	49,000	141,000	221,197	203,000	158,306	216,074	300,018	324,739
Licenses & Permits	1,867,564	1,798,242	1,973,548	2,117,464	2,564,561	3,202,328	3,382,189	3,784,452	4,841,836	5,340,054
Intergovernmental Revenue										
CTX	136,402	143,389	148,249	154,423	163,528	172,906	181,233	196,323	205,075	216,346
Other Intergovernmental Revenue	711,810	915,678	1,796,210	922,387	813,510	1,931,225	2,152,634	762,382	1,100,866	3,853,926
Total Intergovernmental	848,212	1,059,067	1,944,459	1,076,810	977,038	2,104,131	2,333,867	958,705	1,305,941	4,070,272
Charges For Services	-	-	-	-	-	-	-	-	-	-
Fines & Forfeits	124,395	217,404	223,166	203,742	212,157	229,885	194,962	190,321	165,581	124,498
Miscellaneous Revenues	170,308	220,218	100,135	106,864	130,508	131,574	199,918	29,963	69,127	844,427
Transfers In	105,507	11,051	-	-	-	-	-	-	-	-
Other Financing Sources	-	14,825	-	-	-	529,243	-	136,518	(318,978)	-
Prior Year Adjustment	-	61,092	19,656	-	-	-	-	-	-	-
Total Revenues	5,245,324	5,613,225	6,761,419	5,973,105	6,571,788	9,025,861	9,216,132	8,612,009	9,978,767	14,817,277
Beginning Fund Balance	2,407,634	3,141,311	3,808,619	4,219,246	4,552,622	5,032,795	6,656,938	8,313,443	10,106,359	10,277,199
Total Available Resources	7,652,958	8,754,536	10,570,038	10,192,351	11,124,410	14,058,656	15,873,070	16,925,452	20,085,126	25,094,476
General Government	1,933,656	1,974,369	1,894,419	1,859,292	2,164,818	2,057,249	1,868,392	2,068,681	2,251,981	2,638,300
Judicial	216,305	244,702	301,785	308,267	323,081	323,008	285,919	327,011	413,737	540,131
Public Safety	-	-	-	-	-	-	-	-	-	-
Public Works	1,013,580	1,053,634	2,607,595	1,752,636	1,574,313	3,017,847	3,690,576	2,504,197	4,081,764	6,914,751
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	161,848	191,041	212,740	193,821	229,966	260,962	157,046	161,415	108,416	208,099
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	593,142	642,673	623,578	752,564	873,131	776,011	690,878	739,993	1,094,342	1,291,868
Community Support	414,701	471,438	444,875	489,576	641,036	677,872	683,426	788,114	734,911	761,501
Debt Service	178,415	368,060	265,800	283,573	285,270	288,769	183,390	229,682	1,122,776	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
Total Expenditures	4,511,647	4,945,917	6,350,792	5,639,729	6,091,615	7,401,718	7,559,627	6,819,093	9,807,927	12,354,650
Ending Fund Balance	3,141,311	3,808,619	4,219,246	4,552,622	5,032,795	6,656,938	8,313,443	10,106,359	10,277,199	12,739,826
Total	7,652,958	8,754,536	10,570,038	10,192,351	11,124,410	14,058,656	15,873,070	16,925,452	20,085,126	25,094,476
Fund Balance as a % of Expenditur	69.63%	77.01%	66.44%	80.72%	82.62%	89.94%	109.97%	148.21%	104.78%	103.12%
Population (as of July 1)	18,831	18,987	19,077	18,936	19,042	19,300	19,790	20,396	20,901	21,105
Revenues Per Capita	279	296	354	315	345	468	466	422	436	702
Expenditures Per Capita	240	260	333	298	320	384	382	334	428	585

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Yerington										
Property Taxes	212,611	226,847	232,366	243,891	256,165	280,096	441,530	691,637	701,142	406,270
Other Taxes	188,552	191,398	187,026	178,049	-	197,887	-	262,896	-	-
Licenses & Permits	144,627	105,794	129,657	157,772	299,664	321,708	494,095	163,039	528,988	621,116
Intergovernmental Revenue										
CTX	378,616	397,396	411,463	427,786	453,142	484,659	499,898	546,288	561,994	612,308
Other Intergovernmental Revenue	384,242	377,539	372,803	364,394	372,141	397,399	399,234	505,348	847,994	1,079,920
Total Intergovernmental	762,858	774,935	784,266	792,180	825,283	882,058	899,132	1,051,636	1,409,988	1,692,228
Charges For Services	189,037	139,547	141,187	89,170	99,180	121,772	139,161	111,461	105,432	106,238
Fines & Forfeits	33,045	40,100	39,286	54,145	47,544	30,134	33,053	18,484	27,059	33,175
Miscellaneous Revenues	4,693	101,279	4,518	5,903	6,593	12,975	90,064	68,568	61,721	358,420
Transfers In	-	2,549	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,535,423	1,582,449	1,518,306	1,521,110	1,534,429	1,846,630	2,097,035	2,367,721	2,834,330	3,217,447
Beginning Fund Balance	384,792	564,093	546,656	460,422	360,061	254,300	485,467	782,668	1,171,202	1,457,074
Total Available Resources	1,920,215	2,146,542	2,064,962	1,981,532	1,894,490	2,100,930	2,582,502	3,150,389	4,005,532	4,674,521
General Government	212,079	217,486	275,988	255,722	272,882	213,134	207,074	226,589	242,706	313,339
Judicial	48,790	93,035	74,947	86,926	88,099	79,604	71,462	80,920	102,994	119,364
Public Safety	773,743	922,395	868,074	907,595	967,571	997,655	1,223,186	1,171,829	1,374,502	1,845,345
Public Works	262,048	248,874	236,420	206,872	242,072	236,001	229,821	216,353	744,365	926,015
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	14,950	13,447	11,036	15,461	18,485	12,055	14,374	14,291	18,665	18,850
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	44,512	56,505	89,828	96,453	51,081	77,014	53,917	49,205	65,226	51,527
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	48,144	48,247	52,442	-	-	-	220,000	-	-
Total Expenditures	1,356,122	1,599,886	1,604,540	1,621,471	1,640,190	1,615,463	1,799,834	1,979,187	2,548,458	3,274,440
Ending Fund Balance	564,093	546,656	460,422	360,061	254,300	485,467	782,668	1,171,202	1,457,074	1,400,081
Total	1,920,215	2,146,542	2,064,962	1,981,532	1,894,490	2,100,930	2,582,502	3,150,389	4,005,532	4,674,521
Fund Balance as a % of Expenditur	41.60%	34.17%	28.69%	22.21%	15.50%	30.05%	43.49%	59.18%	57.17%	42.76%
Population (as of July 1)	3,094	3,106	3,095	3,191	3,162	3,202	3,424	3,418	3,488	3,538
Revenues Per Capita	496	509	491	477	485	577	612	693	908	909
Expenditures Per Capita	438	515	518	508	519	505	526	579	817	926

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Pershing										
Lovelock										
Property Taxes	146,833	113,277	144,079	134,046	130,948	132,289	130,462	141,275	141,229	146,925
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	106,829	100,698	102,311	91,977	85,826	88,534	92,139	107,236	103,131	123,432
Intergovernmental Revenue										
CTX	398,569	395,105	401,193	417,073	443,925	450,115	477,318	502,579	519,372	550,619
Other Intergovernmental Revenue	267,163	180,270	175,259	202,281	193,807	444,147	161,869	522,598	300,427	904,136
Total Intergovernmental	665,732	575,375	576,452	619,354	637,732	894,262	639,187	1,025,177	819,799	1,454,755
Charges For Services	5,281	5,762	4,320	4,560	2,860	3,390	4,670	5,785	8,985	6,135
Fines & Forfeits	-	-	-	-	-	61,651	-	-	-	-
Miscellaneous Revenues	71,797	54,529	53,098	55,417	58,922	-	109,166	82,553	50,421	86,218
Transfers In	-	-	-	7,591	-	-	-	-	-	-
Other Financing Sources	-	-	-	95,300	-	-	-	-	-	-
Total Revenues	996,472	849,641	880,260	1,008,245	916,288	1,180,126	975,624	1,362,026	1,123,565	1,817,465
Beginning Fund Balance	289,101	236,657	137,990	159,794	187,168	223,771	292,738	450,398	711,286	705,207
Total Available Resources	1,285,573	1,086,298	1,018,250	1,168,039	1,103,456	1,403,897	1,268,362	1,812,424	1,834,851	2,522,672
General Government	349,729	217,588	188,770	203,976	196,647	452,494	241,999	417,340	286,566	961,336
Judicial	-	-	-	-	-	-	-	-	-	-
Public Safety	616,984	650,913	623,157	720,148	625,600	603,876	522,036	613,341	739,714	757,094
Public Works	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	52,203	54,807	24,529	26,625	27,194	24,545	23,685	28,770	28,747	25,184
Community Support	10,000	10,000	10,000	10,000	10,000	10,000	10,000	11,500	11,000	10,000
Debt Service	-	-	-	10,122	20,244	-	20,244	30,187	-	-
Intergovernmental Expenditures	-	-	-	-	-	20,244	-	-	-	-
Operating Transfers Out	20,000	15,000	12,000	10,000	-	-	-	-	63,617	-
Total Expenditures	1,048,916	948,308	858,456	980,871	879,685	1,111,159	817,964	1,101,138	1,129,644	1,753,614
Ending Fund Balance	236,657	137,990	159,794	187,168	223,771	292,738	450,398	711,286	705,207	769,058
Total	1,285,573	1,086,298	1,018,250	1,168,039	1,103,456	1,403,897	1,268,362	1,812,424	1,834,851	2,522,672
Fund Balance as a % of Expenditur	22.56%	14.55%	18.61%	19.08%	25.44%	26.35%	55.06%	64.60%	62.43%	43.86%
Population (as of July 1)	1,936	1,987	1,952	1,893	1,915	1,933	1,965	1,985	2,046	2,029
Revenues Per Capita	515	428	451	533	478	611	497	686	549	896
Expenditures Per Capita	542	477	440	518	459	575	416	555	552	864

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Washoe										
Reno										
Property Taxes	42,298,694	43,870,204	46,362,918	47,347,070	49,549,489	53,269,754	56,895,817	61,017,108	65,601,314	70,905,726
Other Taxes	-	-	-	-	-	-	-	-	2,778,087	3,033,322
Licenses & Permits	42,378,778	46,079,644	46,352,317	44,554,985	46,551,125	49,226,107	49,101,626	53,395,733	57,793,357	68,886,558
Intergovernmental Revenue										
CTX	46,470,929	49,416,367	56,213,644	57,219,566	65,724,749	68,673,947	71,946,998	85,628,594	94,501,974	93,449,652
Other Intergovernmental Revenue	4,731,571	6,566,798	7,262,162	7,222,199	8,537,695	8,961,901	31,576,838	41,280,867	15,084,391	14,524,503
Total Intergovernmental	51,202,500	55,983,165	63,475,806	64,441,765	74,262,444	77,635,848	103,523,836	126,909,461	109,586,365	107,974,155
Charges For Services	13,077,003	11,769,143	11,908,501	13,241,073	13,743,066	14,602,866	11,547,755	13,432,521	15,282,721	20,900,101
Fines & Forfeits	4,907,803	4,859,488	6,420,842	2,446,854	2,648,619	2,951,836	2,756,097	2,715,373	3,100,303	3,291,391
Miscellaneous Revenues	10,993,608	9,426,071	-	4,040,613	5,074,008	5,962,746	10,070,780	4,639,397	3,512,976	3,460,224
Transfers In	2,544,575	2,186,077	1,869,870	1,772,780	1,752,107	-	2,626,624	1,873,678	1,786,000	2,916,000
Other Financing Sources	1,657,723	296,949	153,966	26,241	3,661,174	2,017,726	723	218,682	1,155,239	5,973,348
Adjustment for loss on investments	-	-	-	-	-	-	-	-	-	-
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Total Revenues	169,060,684	174,470,741	176,544,220	177,871,381	197,242,032	205,666,883	236,523,258	264,201,953	260,596,362	287,340,825
Beginning Fund Balance	7,459,659	12,231,061	11,765,565	19,619,492	21,042,477	31,291,968	32,520,450	59,793,269	51,289,698	41,254,404
Total Available Resources	176,520,343	186,701,802	188,309,785	197,490,873	218,284,509	236,958,851	269,043,708	323,995,222	311,886,061	328,595,229
General Government	16,646,897	17,360,728	19,382,264	20,628,536	21,419,538	23,454,681	23,456,004	45,718,058	31,673,190	38,761,377
Judicial	6,237,048	6,069,615	6,608,473	6,542,289	6,922,351	7,218,626	7,435,559	7,757,690	8,246,819	8,950,682
Public Safety	102,110,122	102,333,959	109,024,131	115,558,042	123,544,999	127,733,318	133,355,151	141,864,002	151,770,253	171,138,160
Maintenance & Engineering	5,136,615	5,569,956	5,919,174	5,591,688	5,771,838	5,965,083	6,063,344	5,836,516	10,047,749	10,401,388
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Planning & Community Developer	3,049,968	3,077,203	3,394,333	3,500,685	3,431,189	3,603,969	5,968,556	6,276,409	4,445,438	5,115,583
Parks and Recreation	9,658,433	9,304,756	10,230,237	9,828,102	10,044,154	10,612,359	10,037,457	11,057,909	11,843,380	14,082,360
Community Support	-	-	-	-	-	-	-	-	-	-
Debt Service	293,587	491,145	363,362	768,908	192,059	537,024	490,165	459,023	655,912	688,457
Intergovernmental Expenditures	9,034,265	8,835,194	8,777,586	9,751,694	9,865,177	10,875,945	13,588,789	20,277,340	11,837,776	16,690,663
Operating Transfers Out	12,122,347	21,893,681	4,990,733	4,278,452	5,801,236	14,437,396	8,855,414	33,458,577	40,111,140	14,547,732
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Total Expenditures	164,289,282	174,936,237	168,690,293	176,448,396	186,992,541	204,438,401	209,250,439	272,705,524	270,631,657	280,376,402
ENDING FUND BALANCE	12,231,061	11,765,565	19,619,492	21,042,477	31,291,968	32,520,450	59,793,269	51,289,698	41,254,404	48,218,827
Total	176,520,343	186,701,802	188,309,785	197,490,873	218,284,509	236,958,851	269,043,708	323,995,222	311,886,061	328,595,229
Fund Balance as a % of Expenditur	7.44%	6.73%	11.63%	11.93%	16.73%	15.91%	28.57%	18.81%	15.24%	17.20%
Population (as of July 1)	229,859	232,243	235,371	238,615	242,158	244,612	248,806	255,170	264,165	264,318
Revenues Per Capita	735	751	750	745	815	841	951	1,035	1,035	1,087
Expenditures Per Capita	715	753	717	739	772	836	841	1,069	1,069	1,061

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
Sparks										
Property Taxes	18,428,572	19,388,525	20,497,045	21,027,578	21,944,121	23,235,378	24,766,389	26,330,232	27,880,139	30,110,764
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	10,234,089	10,994,922	11,126,507	11,147,121	13,699,662	14,859,489	14,896,343	15,054,694	16,213,706	18,422,472
Intergovernmental Revenue										
CTX	19,356,294	20,916,103	22,695,286	24,295,337	26,549,389	27,846,670	29,030,989	34,501,113	38,026,225	37,595,351
Other Intergovernmental Revenue	2,466,349	2,566,734	2,829,023	1,778,661	3,065,341	3,210,231	3,305,944	4,939,717	4,181,156	4,096,893
Total Intergovernmental	21,822,643	23,482,837	25,524,309	26,073,998	29,614,730	31,056,901	32,336,933	39,440,830	42,207,381	41,692,244
Charges For Services	2,707,491	2,396,355	2,355,528	2,681,291	2,593,862	2,808,703	3,013,150	4,344,508	4,416,179	3,666,776
Fines & Forfeits	661,907	653,313	663,882	616,378	701,704	580,341	574,214	505,488	551,510	560,717
Miscellaneous Revenues	561,027	148,887	200,849	111,598	116,551	311,962	483,502	254,123	164,286	1,232,441
Transfers In	352,000	711,500	-	306,336	-	-	1,111,580	16,198,975	5,329,986	8,541,620
Other Financing Sources	-	-	-	-	-	-	-	-	-	1,135,894
Residual Equity Transfers In	-	-	-	-	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Total Revenues	54,767,729	57,776,339	60,368,120	61,964,300	68,670,630	72,852,774	77,182,111	102,128,850	96,763,187	105,362,928
Beginning Fund Balance	5,807,762	4,864,271	6,446,616	6,007,406	2,714,072	6,815,213	8,356,501	6,860,784	20,507,892	19,047,442
Total Available Resources	60,575,491	62,640,610	66,814,736	67,971,706	71,384,702	79,667,987	85,538,612	108,989,634	117,271,079	124,410,370
General Government	9,458,261	9,643,249	10,721,146	12,232,698	12,141,642	12,479,698	13,475,055	20,130,103	21,154,547	17,710,328
Judicial	1,834,800	1,898,372	1,881,161	2,076,401	2,116,540	2,237,185	2,333,523	2,479,315	2,524,376	2,726,303
Public Safety	36,972,288	38,897,960	40,129,773	42,447,835	43,020,069	46,619,405	50,050,853	54,106,291	58,853,719	63,158,274
Public Works	1,265,889	1,384,832	1,453,066	1,382,366	1,531,334	1,711,119	1,882,897	2,025,163	2,177,168	3,113,322
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	2,600,198	2,611,281	2,629,784	2,872,891	2,859,653	2,872,554	3,280,213	3,397,755	3,593,096	4,019,445
Community Support	172,133	186,300	205,986	248,248	278,231	310,721	439,446	945,302	257,581	1,304,083
Debt Service	-	-	-	-	-	-	-	-	75,913	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	3,407,651	1,572,000	3,786,414	3,997,195	2,622,020	5,080,804	7,215,841	5,397,813	9,587,237	8,823,632
Total Expenditures	55,711,220	56,193,994	60,807,330	65,257,634	64,569,489	71,311,486	78,677,828	88,481,742	98,223,637	100,855,387
Ending Fund Balance	4,864,271	6,446,616	6,007,406	2,714,072	6,815,213	8,356,501	6,860,784	20,507,892	19,047,442	23,554,983
Total	60,575,491	62,640,610	66,814,736	67,971,706	71,384,702	79,667,987	85,538,612	108,989,634	117,271,079	124,410,370
Fund Balance as a % of Expenditur	8.73%	11.47%	9.88%	4.16%	10.55%	11.72%	8.72%	23.18%	19.39%	23.36%
Population (as of July 1)	90,214	91,551	92,396	93,581	95,726	96,928	100,140	102,543	108,445	107,489
Revenues Per Capita	607	631	653	662	717	752	771	996	892	980
Expenditures Per Capita	618	614	658	697	675	736	786	863	906	938

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Fy'23
White Pine										
Ely										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	81,132	89,159	78,214	81,900	82,941	80,949	79,044	89,596	212,444	222,609
Licenses & Permits	265,724	248,748	203,490	282,814	201,831	281,839	399,705	220,414	242,570	239,811
Intergovernmental Revenue										
CTX	1,202,833	1,271,756	1,257,879	1,304,402	1,394,324	1,461,855	1,490,403	1,685,857	1,712,297	1,802,131
Other Intergovernmental Revenue	234,930	41,937	160,930	167,030	192,952	561,528	748,680	795,837	3,038,067	3,157,715
Total Intergovernmental	1,437,763	1,313,693	1,418,809	1,471,432	1,587,276	2,023,383	2,239,083	2,481,694	4,750,364	4,959,846
Charges For Services	167,701	150,861	179,466	162,957	187,019	185,667	406,624	512,346	584,593	535,325
Fines & Forfeits	113,316	93,933	99,962	90,598	86,789	78,177	61,713	62,020	60,440	65,096
Miscellaneous Revenues	160,704	124,106	64,392	43,939	88,766	81,028	37,588	39,038	84,192	185,646
Transfers In	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	3,593	8,858
Residual Equity Transfer	-	-	-	-	-	-	-	-	-	-
Total Revenues	2,226,340	2,020,500	2,044,333	2,133,640	2,234,622	2,731,043	3,223,757	3,405,108	5,938,196	6,217,191
Beginning Fund Balance	961,279	981,802	652,838	362,947	329,067	453,402	423,189	692,060	946,364	2,615,528
Total Available Resources	3,187,619	3,002,302	2,697,171	2,496,587	2,563,689	3,184,445	3,646,946	4,097,168	6,884,560	8,832,719
General Government	170,595	321,738	172,515	201,865	195,604	239,492	187,432	148,140	196,297	221,763
Judicial	194,848	186,128	296,917	202,588	235,720	393,318	301,781	271,383	275,570	393,625
Public Safety	1,300,572	1,142,030	1,341,071	1,252,426	1,195,424	1,345,943	1,682,548	1,775,136	1,967,371	2,072,294
Public Works	121,476	129,720	175,390	156,297	128,984	134,349	188,737	164,997	161,213	206,105
Sanitation	-	-	-	-	-	-	-	-	-	-
Health	221,544	239,479	190,425	142,508	140,477	144,683	157,007	184,844	206,241	241,236
Welfare	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	126,432	140,274	143,953	159,230	131,682	84,296	64,442	82,585	89,140	90,052
Community Support	25,350	53,201	-	47,379	62,522	415,415	179,912	508,719	1,343,200	193,956
Debt Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	45,000	136,895	-	5,227	-	3,760	35,000	15,000	30,000	380,000
Contingency	-	-	13,953	-	19,874	-	158,027	-	-	-
Total Expenditures	2,205,817	2,349,465	2,334,224	2,167,520	2,110,287	2,761,256	2,954,886	3,150,804	4,269,032	3,799,031
Ending Fund Balance	981,802	652,837	362,947	329,067	453,402	423,189	692,060	946,364	2,615,528	5,033,688
Total	3,187,619	3,002,302	2,697,171	2,496,587	2,563,689	3,184,445	3,646,946	4,097,168	6,884,560	8,832,719
Fund Balance as a % of Expenditur	44.51%	27.79%	15.55%	15.18%	21.49%	15.33%	23.42%	30.04%	61.27%	61.27%
Population (as of July 1)	4,066	4,100	4,065	4,267	4,065	4,267	4,149	4,217	4,275	4,138
Revenues Per Capita	548	493	503	500	550	640	777	807	1,389	1,502
Expenditures Per Capita	543	573	574	508	519	647	712	747	999	918

**MINUTES FROM
APRIL 3, 2024**

DRAFT
Minutes of the Committee Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
April 3, 2024, 10:30 a.m.

The meeting was held at the Department of Taxation, 4600 Kietzke Lane, Ste L235, Reno, Nevada and via Zoom.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt, Chair
Felicia O'Carrol
Marty Johnson
Gina Rackley
Tom Ciesynski
Paul Johnson
Jeff Cronk
Abigail Yacoben

MEMBERS ABSENT:

Jim McIntosh
Josh Foli

ITEM 1. ROLL CALL AND OPENING REMARKS.

Chair Leavitt opened the meeting. Members Jim McIntosh and Josh Foli were absent. Member Paul Johnson arrived after roll call.

Chair Leavitt commented on audit reports not being submitted timely.

ITEM 2. PUBLIC COMMENT.

No public comment.

ITEM 3. FOR POSSIBLE ACTION: FINANCIAL CONDITION REPORT BY THE LOCAL GOVERNMENT ENTITY; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDER.

- (a) **Report from Topaz Ranch Estates General Improvement District (TREGID) regarding the status of the 2022/2023 Audit; discuss delays in submission to the governing body in accordance with NRS 354.624.**

Kelly Langley, Supervisor of Local Government Services, appeared on behalf of the Department of Taxation (Department). David Silva, Deborah Connors, and Sharon Becker appeared on behalf of TREGID.

Ms. Langley noted the Department was requesting guidance from the Committee whether another audit extension should be granted to TREGID.

Motion was approved for the Department to provide another extension to TREGID until April 30, 2024. No additional extensions would be granted and TREGID would be in violation of statute if not accomplished. Budget for FY 24/25 will be filed timely per Debbie Connors, with the correct 22/23 audit information. Chair Leavitt wants an update on the accounting system at the next meeting. Member O'Carroll recused herself from voting on this item.

- (b) **Report from Incline Village General Improvement District (IVGID) regarding the status of the 2022/2023 Audit; discuss delays in submission to the governing body in accordance with NRS 354.624.**

Kellie Grahmann, Budget Analyst, appeared on behalf of the Department. Adam Cripps, Bobby McGee, and Jennifer Farr appeared on behalf of IVGID. Ms. Grahmann reported that the FY 22/23 audit was delivered to the Department on March, 27, 2024 in accordance with the latest extension.

Chair Leavitt requested IVGID return at the next meeting regarding the forensic audit. FY 24/25 Budget is to be submitted on time per Adam Cripps.

(c) Report from Elko County School District (ECSD) regarding the status of the 2022/2023 Audit; discuss delays in submission to the governing body in accordance with NRS 354.624(2).

Keri Gransbery, Budget Analyst, appeared on behalf of the Department. CJ Anderson, David Jenkins, and Teri Gage appeared on behalf of the ECSD.

Ms. Gransbery noted an audit extension has been filed for ECSD.

Member Rackley motioned to grant the audit extension to April 30, 2024. Member Ciesynski seconded. Motion passed.

(d) Report from Nye County regarding the status of the 2022/2023 Audit; discuss delays in submission to the governing body in accordance with NRS 354.624.

Evelyn Barragan, Budget Analyst, appeared on behalf of the Department. Helen Bae, Dan McArthur, and Debra Strickland appeared on behalf of Nye County.

Ms. Barragan noted the late audit is delaying the entire county.

Chair Leavitt would like Nye County to return to the Committee in the fall.

Member Ciesynski motioned that Nye County submit their request for an extension to April 30, 2024 and that the Committee grant that extension. Member Rackley seconded. Motion passed.

ITEM 4. BRIEFING BETWEEN THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF, INCLUDING:

(a) Appointment to serve on the Economic Forum.

Chair Leavitt requested Member Yacoben to serve on the Technical Advisory Committee of the Economic Forum. The Chair felt that since the meetings are normally in Carson, it would be best if the member was in the North.

Member Yacoben agreed to serve on the Technical Advisory Committee of the Economic Forum.

ITEM 5. FOR POSSIBLE ACTION: REVIEW AND APPROVAL OF MINUTES.

(a) CLGF Meeting – January 25, 2024.

Member Ciesynski motioned to approve the minutes from January 25, 2024. Member O'Carroll abstained from the vote. Member Rackley seconded. Motion passed.

ITEM 6. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING.

Chair Leavitt suggested the next meeting to be held in early August. He would like a report on the tentative and final budgets. Ms. Langley noted the Department could provide the Redbook as well.

Chair Leavitt would also like a report from TREGID, as well as a report from IVGID regarding the forensic audit currently being completed and any issues from the forensic audit.

Nye County will be requested to come back in the early fall to provide an update on the upcoming FY 23/24 audit.

ITEM 7. PUBLIC COMMENT.

No public comment.

ITEM 8. FOR POSSIBLE ACTION: ADJOURNMENT.

Meeting adjourned at 12:03 p.m.

PUBLIC COMMENTS

July 15, 2024

Nevada Department of Taxation ("NDOT")
Committee on Local Government Finance ("CLGF")
Honorable Marvin Leavitt, Chairperson
c/o Chali Spurlock
1550 College Parkway, Suite 115
Carson City, NV. 89706
Telephone: (775) 684-2100
(775) 684-2066
Fax: (775) 684-2020
e-mail: CSpurlock@tax.state.nv.us

Re: Incline Village General Improvement District ["IVGID"] – Request The CLGF Recommend to The NDOT it Notify Washoe County That The IVGID Board of Trustees ("The Board") is Neither Properly Managing The District Nor is The District Complying With The NRS

Chairperson Leavitt and Other Honorable Members of the CLGF:

On behalf of the CLGF, request is made that the NDOT "notify" the Washoe County Board of Commissioners ("County Board"), in accordance with NRS 318.515¹. I am directing this request to the CLGF for two (2) reasons.

First, the public has been instructed that the CLGF exists, in part, to "provide...oversight² (and) manage...financial matters covered in NRS Chapters 350 and 354."³ Here my request deals with managing "financial matters covered in NRS...354."

Second, on May 6, 2024 I received a letter from Patricia Olmstead⁴ advising me that

"any request for consideration...that IVGID is not being properly managed [i.e., under NRS 318.515(1)(a)]...would (be brought)...to (the) CLGF."

¹ NRS 318.515(1) instructs, in part, that "upon notification by the Department of Taxation... that: (a) a (general improvement) district...is not being properly managed;" or, "(b) the board of trustees of the district is not complying with the provisions of this chapter or with any other law...the board of county commissioners of the county in which the district is located shall hold a hearing to consider the notification."

² See <https://tax.nv.gov/local-government-finance/>.

³ See https://tax.nv.gov/boards-meetings/#Committee_on_Local_Government_Finance_CLGF/.

⁴ A copy of that letter is attached as Exhibit "A."

My name is Aaron Katz. For the last seventeen (17) or more years my wife and I have been full time residents of Incline Village. In years past I and others have brought irregularities in IVGID's public financial handling, reporting and otherwise to the Committee's attention. Never resulting in intervention. However, recently matters have deteriorated to such a level that I and others I know must ask again. Whatever justification may have one time existed for creation of general improvement districts ("GIDs"), no longer exists. Especially insofar as the Incline Village General Improvement District is concerned.

Yes, I am aware of provisions of NRS 318.515 that alternatively provide for the relief I request "upon receipt of a petition signed by 20 percent of (IVGID's)...qualified electors." However, we all know this is in essence an impossibility given the vast majority of voters who claim our District for residency purposes, only live here part time. In line with Incline Village's reputation for being a tax haven for California residents⁵. And as such, these voters aren't cognizant of the magnitude of financial mismanagement, now documented, that we face.

Moreover, the fact NRS 318.515 may provide for alternative relief doesn't negate nor relieve the NDOT from doing its job of protecting the public; here, notifying the Washoe County Board.

NRS 318.515

This NRS instructs that,

1. "Upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that:
 - (a) A district of which the board of county commissioners is not the board of trustees is not being properly managed;
 - (b) The board of trustees of the district is not complying with the provisions of this chapter or with any other law; or
 - (c) The service plan established for the district is not being complied with, the board of county commissioners of the county in which the district is located shall hold a hearing to consider the notification or petition...

3. At the place, date and hour specified for the hearing...the board of county commissioners shall give full consideration to all persons desiring to be heard and shall thereafter:
 - (a) Adopt an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district;
 - (b) Adopt an ordinance providing for the merger, consolidation or dissolution of the district pursuant to NRS 318.490 to 318.510, inclusive;

⁵ Meaning a large number of qualified electors are really not qualified when it comes to actually voting.

(c) File a petition in the district court for the county in which the district is located for the appointment of a receiver for the district; or

(d) Determine by resolution that management and organization of the district will remain unchanged.

Because the first step in this process is notifying the Washoe County Board, this request is made.

Why Local Incline Village/Crystal Bay Parcel Owners Are So Particularly Affected By IVGID's Financial Irregularities

In a nutshell, because unlike essentially any other local government in the State, local parcel owners are being invalidly taxed. And the remedies available to challenge this state of affairs are non-existent⁶.

Unlike any other local government in the State, IVGID relies upon an invalid special tax against property to cover the financial shortfall between budgeted revenues and nearly \$7 million of intentional overspending. As this shortfall increases, so does the District's reliance upon the special tax local parcel owners are forced to involuntarily pay. And without the statutory means to challenge the same⁷.

Here I will be primarily discussing the District's alleged NRS 354.613(1) central services cost transfers. Those transfers come from three District enterprise funds; IVGID's Utility, Community Services and Beach Funds. The District's Utility Fund reports sources which come from the water and sewer rates local parcel owners are obligated by ordinance to pay/guaranty. The District's Community Services Fund reports sources which in part come from one of the invalid special taxes I have referenced; a "Recreation Facility Fee" ("RFF"). And the District's Beach Fund reports sources which in part come from a second invalid special tax I have referenced; a "Beach Facility Fee" ("BFF").

⁶ In August of 2015 the Washoe County Board commissioned a study on the legal authority of GIDs in Nevada, and the Incline Village GID in particular. That study resulted in a memorandum (go to https://www.washoecounty.gov/bcc/board_committees/2015/files/agendas/2015-08-25/9.pdf) which concluded that once created, GIDs in essence have perpetual existence not subject to direct county review nor oversight.

⁷ NRS 318.201 gives the District the power to adopt "fees" which are really taxes in disguise (i.e., wolves in sheep's clothing), and to have them involuntarily collected by the Treasurer on the county tax roll. Although at first blush NRS 318.201(12) appears to afford taxpayers the standing to challenge and seek refund of these taxes ("all laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges"), in the real world this remedy is illusory given the means to challenge county general taxes is by challenging the valuation of their assessments upon which they are based (see NRS 361.356, et seq.), and here the District's exactments are uniform and thus not based upon valuation.

I am not aware of any other local government in the State which invalidly taxes property owners as does IVGID. And only because I don't want to make this subject alone the focus of this request, with the Committee's permission, I won't go into detail other than identifying the reason for local parcel owners' concern.

The History of NRS 354.613

I am certain the Committee recalls the reason for NRS 354.613's adoption. For decades the City of North Las Vegas was using excess "fees" from an enterprise fund (i.e., solid waste removal) to pay for intentional overspending in its General Fund. NRS 354.613 was adopted to put an end to this artifice. While the Legislature had its attention on the City of North Las Vegas at the time, IVGID was able to continue to successfully circumvent this prohibition. Given NRS 354.613(1)(c) includes safe harbor provisions for "cost allocation(s) for employees, equipment or other resources related to the purpose of (an) enterprise fund," District staff have learned that by simply calling prohibited transfers "cost allocation(s) for employees, equipment or other resources" they are able to successfully perpetuate the wrong. And now it has gotten to a level which is so outrageous, staff's wrongdoing can no longer be hidden from view.

The District's Massive Central Services Cost Transfers Are Faulty on Their Face

I have attached as Exhibit "B" a page from the Board's most recent May 30, 2024 budget workshop⁸. This page depicts sources and uses assigned to the District's General Fund complete with a history going back to 2022-23. The first thing I would like the Committee to observe is the massive increase in overspending assigned to this fund since 2022-23. For 2022-23 the Committee can see that the IVGID Board budgeted to spend \$7,773,405 on revenues of \$4,117,002. You will note that \$1,319,400 of this overspending was subsidized by a like amount of central services cost transfers, supplemented by transfers from the equivalent of fund balance created as a result of excess enterprise fund transfers in previous years.

Now let's compare these numbers to 2024-25's. A relatively similar \$4,730,729 of revenue, and now \$9,178,050 of expenses⁹. Again, the Committee will note that \$3,786,131 of this overspending was subsidized by a like amount of central services cost transfers.

But here's my point. In two (2) short years the District's reliance upon alleged central services cost transfers increased by a whopping nearly 200% (189% to be precise) from \$1,319,400 for 2022-23, to \$3,786,131 for 2024-25. It's apparent the District has been using the artifice of central services cost transfers to address the very wrongs NRS 354.613 was enacted to address. It's "plan" is really nothing more than concoction of a formula which yields the difference between budgeted revenues and intentional overspending.

⁸ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/2024-0530_Supplemental_ItemG3A_Fund_Budget_Sheets.pdf.

⁹ Primarily personnel costs for the very persons orchestrating these transfers.

IVGID's Central Services Cost Allocation Plan For 2024-25

As the Committee knows, NRS 354.613(1)(c) mandates that where

“the governing body of a local government (proposes to)...transfer money from an enterprise fund...for a cost allocation for employees, equipment or other resources related to the purpose of the enterprise fund...before the date on which the local government submits its tentative budget to the Department,”¹⁰ it must approve updates¹¹ to a central services cost allocation plan¹² “under a nonconsent item that is separately listed on the agenda for a regular meeting of the governing body.”

Although the Committee can see that the District must have updated its central services cost allocation plan for 2024-25, because look at the massive increases, approval of this update wasn't even agendized for a meeting of its governing body until May 29, 2024¹³. Given the District's tentative 2024-25 budget was approved on April 13, 2024, at a minimum, approval of its updated central services cost allocation plan for 2024-25 was untimely¹⁰.

Although at its May 31, 2024 meeting the IVGID Board approved what was labeled a central services cost allocation plan for the period ending June 30, 2025, an examination of the livestream of that meeting¹⁴ reveals it really did nothing more than approve staff's proposed one-page summary. Pages 519-522 of the packet of materials prepared by staff in anticipation of the Board's May 31, 2024 meeting¹⁵ (“the 5/31/2024 Board packet”) contains a description of what the District's central services cost allocation plan purports to be (based upon 2023-24). Note how that description fails to comport with the requirements of NRS 354.613(8) and NAC 354.865-354.867. Although it includes “a description of the methodology used to determine the allocation of costs,”¹⁶ where does it tell us the extent of “costs for services and property that are (directly) assignable or chargeable to the cost objective(s) of the (District's) enterprise fund(s),”¹⁷ and they represent “only the enterprise fund's equitable share of those expenses,”¹⁸ rather than 100% of eligible costs of the Accounting and Human Resources budgets?

¹⁰ See NAC 354.8668(7)(a).

¹¹ See NAC 354.8668(7).

¹² See NAC 354.8654.

¹³ See agenda item G(3)(B). A copy of that agenda is attached as Exhibit “C.”

¹⁴ Go to <https://livestream.com/ivgid/events/11150554/videos/245974669> (“the 5/31/2024 livestream”).

¹⁵ These pages from the Board packet are attached as Exhibit “D.”

¹⁶ See NAC 354.8668(6).

¹⁷ See NAC 354.8668(5)(b).

¹⁸ See NRS 354.613(8)(b).

Where does it demonstrate that the Board has determined that these costs are “necessary and reasonable for the proper and efficient administration and performance of the enterprise fund(s)” to which they have been assigned¹⁹? Or “the(y are)...of a type generally recognized as ordinary and necessary for the operation of the enterprise fund(s)” to which they have been assigned²⁰? Or they are “consistent with policies, regulations and procedures that apply uniformly to the enterprise fund(s) and other activities of the local government” to which they have been assigned²¹? Or they are “in accordance with generally accepted accounting principles?”²² Or they are “consistent with sound business practices, the indicia of an arm’s length transaction, and the requirements and restraints imposed by state laws and regulations?”²³ Or “the persons incurring the cost(s) acted with prudence under the circumstances considering their responsibilities to each pertinent governmental unit...its employees, and to the general public?”²⁴ Or they are less costly than “the market prices for comparable services or property?”²⁵ Or there were “any significant deviations from... established practices...that may have unjustifiably increased the cost(s)”²⁶ Or they have been “documented adequately for independent verification?”²⁷

The answer is *nowhere*!

Notwithstanding The District’s Central Services Cost Plan is Allocated Based Upon a Division’s Full Time Equivalent Employees (“FTEs”), Where Are The FTEs For “Independent Verification” Purposes?

Notwithstanding NAC 354.867(1)(d) instructs that “the costs which may be allocated to an enterprise fund of a local government pursuant to paragraph (c) of subsection 1 of NRS 354.613 must be...documented adequately for independent verification,” and the District’s Central Services Cost Plan is based upon a Division’s FTEs, where is that number on the District’s attested Plan (Exhibit “H”)? In contrast, look at the number of FTEs included in the District’s Central Services Cost Plan for the fiscal year ending June 30, 2024²⁸. Look at the number of FTEs assigned to the Utility Fund; 41.2. How many are business office employees given Public Works has its own administrative building, and its own business office? The

¹⁹ See NAC 354.867(1)(a).

²⁰ See NAC 354.867(2)(a).

²¹ See NAC 354.867(1)(b).

²² See NAC 354.867(1)(c).

²³ See NAC 354.867(2)(b).

²⁴ See NAC 354.867(2)(d).

²⁵ See NAC 354.867(2)(c).

²⁶ See NAC 354.867(2)(e).

²⁷ See NAC 354.867(1)(d).

²⁸ See page 522 of the 5/31/2024 Board packet (last page of Exhibit “D”).

answer is four (4) as can be gleaned from the asterisks on the Public Works "Positions List" approved at the Board's May 30, 2024 meeting²⁹.

So 41.2 FTEs when the District's Public Works division has its own business office, and presumably most if not all of the central services staff/services allegedly furnished by central services cost allocations. And what is the alleged equitably distributed annual dollar amount of those transfers? According to Exhibit "I," an unbelievable \$1,471,647 (nearly \$35,720 per FTE)! In my opinion these numbers don't pass the "smell" test. Stated differently, if District water/sewer utility customers weren't shackled with these kinds of central services costs, their water/sewer rates and charges would be appreciably less.

IVGID's Central Services Cost Allocation Plan is Not Equitable

For years, members of the public, the Board and professional consultants have questioned the methodology used to allocate alleged central services costs. In 2021 a report provided by Moss Adams³⁰ labeled the District's methodology "simplistic" and made recommendations that the methodology be revised:

"The methodology should allow for different bases for different types of costs incurred to better match amounts allocated with the drivers of those costs to the activities responsible for paying for them."

In other words, the methodology was unreasonable and not equitable¹⁹. Although the public was told that a new, more equitable plan was being developed, after nearly three and one-half (3-1/2) years, the faulty methodology remains the same.

Not That It's My Job to Remind The District's Chief Financial Officer He is Required to Attest Its Central Services Cost Allocation Plan as NAC 354.8668(8) Instructs, But I Did

In anticipation of what I believed would be the Board's "rubber stamping" of that "plan," on May 31, 2024 at 1:54 P.M. I sent the Board an e-mail urging a majority of members to refuse to adopt the same³¹. But more to the point of the subject request, I reminded the Board and the District's chief financial officer that the latter would be required to attest to the fact that the District's "central services cost allocation plan complies with the provisions of NAC 354.864 to 354.867, inclusive."³² Since I suspected the "plan" would not, I cautioned the

²⁹ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/2024-0530_Supplemental_ItemG3A_Approved_Position_List-Revised.pdf. The first two pages of this list are attached as Exhibit "E."

³⁰ See page 17 of the December 20, 2020 "Construction Advisory Fact Validation Report" by Moss Adams, LLP (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/l.1._-_Final_Report-Moss_Adams.pdf).

³¹ A copy of that e-mail is attached as Exhibit "F."

³² See NAC 354.8558(8).

District's Assistant Finance Director, Mr. Cripps, the District's General Manager, Bobby Magee, and Board members, that if Mr. Cripps so attested that "plan" as NAC 354.864 to 354.867 instruct, "he (would) be willfully violating his obligations under NAC 354.8668(8)" and thus committing a crime under NRS 354.626(1).

**Adam Cripps' Attestation to IVGID's Central Services Cost
Allocation Plan For 2024-25**

After the Board had approved staff's proposed summary of its intended central services cost transfers³³ (for 2024-25 on May 31, 2024), I was forced to make request via a formal public records request, that the District provide the duly attested plan in accordance with NAC 354.8668(8)³⁴. When that document³⁵ was finally produced on June 24, 2024³⁶, I immediately observed the attestation did not comport with the requirements of NAC 354.8668(8).

Accordingly, on June 24, 2024 I sent the IVGID Board and General Manager an e-mail wherein I objected to Mr. Cripps' non-compliance with the NRS/NAC³⁷. As the Committee can see, I asked the Board, in part, to intervene to compel preparation of the required attestation; file a criminal complaint against Mr. Cripps with the Washoe County Sheriff and/or Attorney General; and, if the Board would do nothing (which is exactly what it has done), return the District to the county given the former is neither "being properly managed," nor is the Board "complying with provisions of...chapter (NRS 354) or with any other law" (such as NAC 354).

NRS 354.626(1)

NRS 354.626(1) makes it unlawful for

"Any officer or employee of a local government (to) willfully violate NRS 354.470 to 354.626, inclusive."

Given NRS 354.613(8) instructs that

"For the purposes of paragraph (c) of subsection 1, the Committee on Local Government Finance shall adopt regulations setting forth the extent to which general, overhead, administrative and similar expenses of a local government of a type described in paragraph (c) of subsection 1 may be allocated to an enterprise fund. The regulations must require that:

³³ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/2024-0531_Supplemental_ItemG3B_Central_Services_5.31.24.pdf.

³⁴ See the e-mail string (attached as Exhibit "G") made a part of my June 20, 2024 e-mail to the IVGID Board.

³⁵ A copy of that plan, attested by Adam Cripps, is attached as Exhibit "H."

³⁶ See that e-mail referencing PRR 24-77 which is attached as Exhibit "I."

³⁷ That e-mail is attached as Exhibit "J."

(a) Each cost allocation makes an equitable distribution of all general, overhead, administrative and similar expenses of the local government among all activities of the local government, including the activities funded by the enterprise fund; and

(b) Only the enterprise fund's equitable share of those expenses may be treated as expenses of the enterprise fund and allocated to it pursuant to paragraph (c) of subsection 1,"

it is my position the District's General Manager and Assistant Finance Director have committed willful violations of NRS 354.613(8) and NAC 354.865-354.867. Moreover, since I've placed District's Board members on notice of the violations and asked they intervene to remedy the same³⁷, and they've done nothing, they're equally liable as co-principals/ accessories³⁸.

Conclusion

I and others in our community can provide additional evidence that the District is not being properly managed, nor is it complying with the NRS³⁹. But I don't want to overwhelm the

³⁸ See NRS 195.020-195.030.

³⁹ Three quick examples. Number one: NRS 354.624(1) instructs that every "local government shall provide for an annual audit of all of its financial statements...not later than 5 months after the close of the fiscal year for which the audit is conducted." NRS 354.624(4) instructs that "each annual audit must...be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements." Yet the District has *failed* to provide an annual audit for 2023.

The District's "so-called" audit for 2023 can be viewed at https://www.yourtahoeplace.com/uploads/pdf-ivgid/2023_Annual_Comprehensive_Financial_Report.pdf. I want the Committee to listen to the auditor's opinion letter: "We do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report (that is, that)...we were unable to complete our analytical review procedures of revenues and expenses, we were unable to obtain sufficient audit evidence supporting other amounts in the financial statements, and we were unable to evaluate the results of the ongoing forensic due diligence investigation to determine if any additional audit procedures are necessary...we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements."

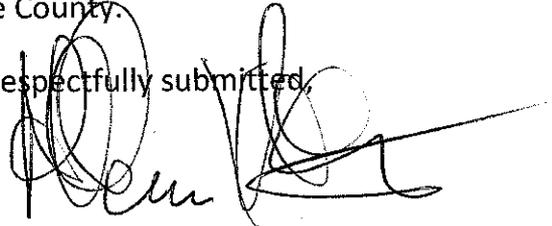
Number two: The District has engaged RubinBrown, LLP to perform a "Forensic Due Diligence Accounting Services Review." I am not attaching a copy here because it consists of 68 pages. And *it's scathing*. However, the review can be examined at https://www.yourtahoeplace.com/uploads/pdf-ivgid/2024-0710_BOT_Supplemental_Material_ItemG1_IVGID_Forensic_Due_Diligence_Report_-_Draft_7.9.24.pdf.

Number three: Like the RubinBrown Report, the Moss Adam Report³⁰ is equally scathing.

Committee with such a laundry list. Nor do I want to divert attention away from the District's misuse of the statutory safe harbor provisions for transfers from a local government's enterprise fund. The violations discussed herein are emblematic of far more serious violations; the District's circumvention of the protective portions of NRS 354.613 to fulfill its "ends justifying the means" philosophy. Here Mr. Cripps refuses to provide the statutory attestation because he knows that if he does, he will not speaking the truth and committing an intentional NRS 354.626(1) violation. Rather than applying the factors mandated by the NRS/NAC insofar as the proper allocation of central services costs is concerned, and equitably allocating those costs to all aspects of the District's operations (including Parks, fleet, buildings and engineering which are currently omitted from the allocation), Mr. Cripps has admitted that all he did was "base (the current allocation) off the District's historical policy."⁴⁰ Which means that in my opinion, the Committee's responsibility should be to seek the truth. And if we ever get to the substance of whether the District has ever adopted a legitimate central services cost allocation plan, I am confident the facts will demonstrate it has not.

Although neither the Committee nor NDOT is charged with taking remedial action against IVGID, as I have demonstrated Washoe County is. Procedurally all it requires from the NDOT is formal "notification." Which explains why here I request the NDOT notify the Washoe County Board pursuant to NRS 318.515. Given the District is: (a) not being properly managed; and, its (b) board of trustees is not complying with the provisions of this chapter or with any other law; I and my fellow Incline Village/Crystal Bay parcel owners ask the Committee recommend to the NDOT it do its job and notify Washoe County.

Respectfully submitted,



AARON L. KATZ

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e-mail · s4s@ix.netcom.com

ALK/a
encl.

⁴⁰ See 2.41.57-2:42.03 of the 5/31/2024 livestream.

EXHIBIT "A"



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>
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700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119
Phone (702) 486-2300
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JOE LOMBARDO
Governor
GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

CARSON CITY OFFICE
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
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 6, 2024

Mr. Katz
408-741-1008

Via Email: S4s@ix.netcom.com

Re: Public Records Request – Incline Village General Improvement District Budget

Mr. Katz,

The Nevada Department of Taxation ("Department") is in receipt of your public records and information request submitted via email on April 29, 2024, regarding the tentative budget submitted by the Incline Village General Improvement District ("IVGID") and whether the Department or the Committee on Local Government Finance ("CLGF") would accept a public request to notify the Washoe County Board of Commissioners that IVGID is not being managed properly under NRS 318.515

Attached is a copy of IVGID's tentative budget filed with the Department pursuant to NRS 354.596. Please note, the Department did not create this document and it is providing a copy of what was submitted to the Department. Please contact IVGID for copies of its official records.

Moreover, NRS 318.515 outlines the procedure for corrective action by a board of county commissioners upon notification of the Department, or petition by 20% of the applicable qualified electors that a general improvement district is not being managed properly, complying with the provisions of Nevada law or is not complying with an established service plan.

Any request for consideration may be filed with the Department. However, the Department currently has no information nor makes any determination that IVGID is not being properly managed, is not complying with applicable Nevada law for which the Department administers or is not otherwise complying with an applicable service plan. To the extent the Department would have concerns regarding these issues, it would bring them to CLGF before initiating any such notice to a county board of commissioners.

Please let me know if you have any questions or concerns.

Sincerely,

/s/ Patricia Olmstead

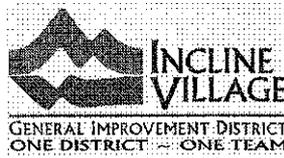
Patricia Olmstead
Public Information Officer
Department of Taxation

EXHIBIT "B"

General Fund Summary
Sources and Uses

	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Est. Actual	2024-25 Budget (Proposed)	2023-25 Budget (Update)	FY25 Proposed to FY25 Final	FY24 Budget to FY25 Budget	FY24 Chg Budget to FY25 Budget	FY24 Chg Budget to FY24 Est. Act	% Change FY24 Budget to FY25 Budget	% Change FY25 Budget to FY24 Est Act
Revenues												
Sales and Fees	2,520		57,190	57,190	62,385	64,235	1,850	7,045	7,045		12.32%	12.32%
Taxes												
Ad Valorem Property Tax	2,008,289	2,013,975	2,145,020	2,145,020	2,228,155	2,228,155	-	83,135	83,135		3.88%	3.88%
Personal Property Tax	12,480	17,537	13,000	13,000	18,000	18,000	-	5,000	5,000		38.46%	38.46%
Consolidated Taxes	1,821,440	1,719,029	1,910,494	1,910,494	1,816,461	1,816,461	-	(94,033)	(94,033)		-4.92%	-4.92%
Local Government Tax Act	258,965	307,309	269,300	269,300	312,000	312,000	-	42,700	42,700		15.86%	15.86%
Sub-Total Taxes	4,101,174	4,057,850	4,337,814	4,337,814	4,374,616	4,374,616		36,802	36,802		0.85%	0.85%
Intergovernmental												
Operating Grants		97	800	800	22,875	22,875	-	22,075	22,075		2759.38%	2759.38%
Operating Contributions			12,100	12,100	12,100	12,100	-	-	-		0.00%	0.00%
Interfund Charges			145,903	145,903	145,903	145,903	-	-	-		0.00%	0.00%
Sub-Total Intergovernmental		97	158,803	158,803	180,878	180,878		22,075	22,075		13.90%	13.90%
Other Financing Sources												
Investment Earnings	13,308	211,780	111,000	111,000	111,000	111,000	-	-	-		0.00%	0.00%
Total Revenues and Other Sources	4,117,002	4,269,727	4,604,807	4,604,807	4,677,879	4,730,729	112,850	65,922	65,922		1.41%	1.41%
Expenditures and Uses												
Wages and Benefits	4,279,462	3,780,099	5,404,483	5,024,639	6,683,170	6,440,637	(242,533)	1,036,154	1,415,998		19.17%	28.18%
Professional Services	461,475	287,831	855,045	448,287	572,600	524,600	(48,000)	(330,445)	76,313		-38.65%	17.02%
Services and Supplies	1,124,356	701,176	2,107,171	1,103,457	1,641,195	1,551,680	(89,515)	(555,491)	448,223		-26.36%	40.62%
R&M General						190,643						
Capital Expense Projects						45,000						
Insurance	57,900	62,268	85,300	122,689	66,033	66,033	-	(19,267)	(56,656)		-27.59%	-46.18%
Utilities	117,212	117,027	230,400	247,782	260,100	260,100	-	29,700	12,318		12.89%	4.97%
General Services Cost	(1,319,400)	(1,331,154)	(1,956,300)	(1,956,300)	(3,786,131)	(3,786,131)	-	(1,829,831)	(1,829,831)		93.54%	93.54%
Settlement Expense	100,000	375,113	100,000					(100,000)			-100.00%	
Sub-Total Expenditures and Uses	4,821,005	3,997,360	6,826,099	4,990,594	5,486,967	5,056,919	(380,038)	(1,769,180)	66,365		-25.92%	1.33%
Capital Outlay												
Capital Outlay	633,000	483,103	2,518,892	263,000	400,000	335,000	(65,000)	(2,183,892)	72,000		-86.70%	27.38%
Debt Service												
Principal					104,998							
Interest					20,000							
Sub-Total Debt Service					124,998							
Transfers Out												
Transfers Out	1,000,000	1,000,000										
Total Expenditures and Uses	6,454,605	5,660,461	9,344,991	5,253,554	5,886,967	5,391,919	(445,048)	(5,955,672)	138,365		-47.30%	-2.63%
Net Sources and Uses	(2,337,603)	(1,390,734)	(4,680,184)	(388,747)	(1,219,088)	(661,190)	557,898	4,018,954	(72,448)		85.87%	12.40%
Fund Balance, July 1 (Est. Actuals)	6,013,261		4,682,526	4,093,779	4,093,779	4,093,779		3,432,589				
Fund Balance, June 30	4,682,526		4,093,779	2,874,691	3,432,589							

EXHIBIT "C"



NOTICE OF MEETING

SPECIAL NOTICE TO THE PUBLIC: This meeting is scheduled for up to three days - May 29, 2024, May 30, 2024, and May 31, 2024, in order to allow the maximum flexibility to the Board of Trustees to complete the business items, and the Board may continue this meeting over a three-day period of time, with each day having a 6:00 PM start time for May 29, 2024, May 30, 2024, and May 31, 2024.

The Regular Meeting of the Incline Village General Improvement District (IVGID) Board of Trustees will be held starting at 6:00 PM on May 29, 2024, and may be continued, if necessary, to 6:00 PM on May 30, 2024, and 6:00 PM on May 31, 2024, 2024 in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public Comment is Allowed and Members of the Public are Welcome to Provide Public Comment via Telephone at (877)853-5247 (the Webinar ID will be Posted to the IVGID Website on the Day of the Meeting). The Meeting will be Available for Viewing at <https://livestream.com/accounts/3411104>.

A. PLEDGE OF ALLEGIANCE*

B. ROLL CALL OF TRUSTEES*

C. INITIAL PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

D. APPROVAL OF AGENDA *(for possible action)*

The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.
-OR- The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.

E. REPORTS TO THE BOARD - Reports are intended to inform the Board and/or the public.

1. **SUBJECT:** Report on the Beach Access Survey Results By Kevin Lyons of Governance Sciences Group.

F. CONSENT CALENDAR *(for possible action)*

1. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for April 24, 2024. (Requesting Staff Member: District Clerk Heidi White)
2. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for May 8, 2024. (Requesting Staff Member: District Clerk Heidi White)
3. **SUBJECT:** Review, Discuss, and Approve the Agreement for Services for Water Pump Station 3-1 Fuel Injection Pump Repair - 2023/24 Operating Budget; Fund: Fleet; G.L. # 40415190-7330; Contractor: Cashman Equipment, in the Amount of \$4,175.87. (Requesting Staff Member: Interim Director of Public Works Kate Nelson).

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

NOTICE OF MEETING

Agenda for the Board Meeting of May 29, 2024 - Page 2

Recommendation for Action: That the Board of Trustees make a motion to:

1. Approve the Purchase Order for Services with Cashman Equipment in the amount of \$4,175.87 for the repair of the fuel injection pump on the emergency standby generator at WPS 3-1; and,
2. Direct the General Manager to sign and execute the Agreement.

G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Review, Discuss, and Approve the Construction Contract for the Tyner Way Emergency Asphalt Replacement Project - 2023/24 Water Reserves; Fund: Utility Fund; Division: Water; Contractor: Sierra Nevada Construction, in the Amount of \$149,007.00. (Requesting Staff Member: Interim Director of Public Works Kate Nelson).

Recommendation for Action: That the Board of Trustees make a motion to:

1. Approve the Construction Contract with Sierra Nevada Construction (SNC) in the amount of \$149,007.00 for the emergency replacement of approximately 6,100 SF of asphalt, 240 LF of asphalt curb and related materials; and,
2. Direct the Board Chair and Board Secretary to sign and execute the Agreement.

2. **SUBJECT: PUBLIC HEARING - FISCAL YEAR 2024/2025 RECREATION ROLL**
Public Comments will be taken Separately on this Item. The Board Chair will set the time limit for these comments at the meeting. It is anticipated that the time limit will be set at 3 minutes.

- A. **SUBJECT:** Review, Discuss, and Adopt Resolution Number 1909: A Resolution Approving the Report for Collection of Recreation Standby and Service Charges for Fiscal year 2024/2025. Requesting Staff Member: Assistant Director of Finance Adam Cripps)

Recommendation for Action: That the Board of Trustees make a Motion to:

1. Set the Recreation Facility Fee and Beach Facility Fee for Fiscal Year 2024/25; and,
2. Approve Resolution Number 1909, which Approves the Report for Collection of Recreation Standby and Service Charges (also known as the Recreation Facility Fee and Beach Facility Fee) for Fiscal Year 2024/2025.

3. **SUBJECT: PUBLIC HEARING - FISCAL YEAR 2024/2025 BUDGET**
Public Comments will be taken Separately on this Item. The Board Chair will set the time limit for these comments at the meeting. It is anticipated that the time limit will be set at 3 minutes.

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www.yourtahoeplace.com

CLGF 8-07-24 Meeting Page 234

NOTICE OF MEETING

Agenda for the Board Meeting of May 29, 2024 - Page 3

- A. **SUBJECT:** Adoption of the Incline Village General Improvement District Final Budget for Fiscal Year 2024/2025, State of Nevada Form 4404LGF, Recreation Facility Fee and Beach Facility Fee. Authorizing Staff Levels, and Fiscal Year 2024-25 Capital Improvement Project Budget. (Requesting Staff Member: Assistant Director of Finance Adam Cripps)

Recommendation for Action: That the Board of Trustees make a Motion to:

1. Approve the Incline Village General Improvement District's Final Budget for Fiscal Year 2024 - 2024 (Form 4404LGF) as Prescribed by the State of Nevada Department of Taxation; and,
2. Approve the Fiscal Year 2024 - 2025 Authorized Staffing Levels; and,
3. Approve the Incline Village General Improvement District's Capital Improvement Program Budget for Fiscal year 2024 - 2025.

- * B. Approve Fiscal Year 2024 - 2025 Central Service Cost Allocation. (Requesting Staff Member: Assistant Director of Finance Adam Cripps)

Recommendation for Action: That the Board of Trustees make a Motion to Approve the Central Service Cost Allocation Plan for Fiscal Year 2024 - 2025.

H. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

I. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 AM on Thursday, May 23, 2024, a copy of this agenda (IVGID Board of Trustees Session of May 29, 2024) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)
4. IVGID's Recreation Center (980 Incline Way, Incline Village, Nevada)

Persons may request copies of all agenda Materials by contacting the District Clerk or by visiting the Administrative Offices at the address listed above.

/s/ Heidi H. White

Heidi H. White

District Clerk (e-mail: hwh@ivgid.org/phone # 775-832-1268)

IVGID Board of Trustees: Chair Sara Schmitz, Vice Chair Matthew Dent, Treasurer Raymond Tulloch, Secretary Michaela Tonking, and David Noble

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk () are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. IVGID'S agenda packets are available at IVGID's website, www.yourtahoeplace.com; go to "Board Meetings and Agendas".*

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www.yourtahoeplace.com

CLGF 8-07-24 Meeting Page 235

EXHIBIT "D"

FY2023/24 FINAL BUDGET

Central Services Cost Allocation Plan

FY2023-24 Final Budget

Central Services Cost Allocation Plan

Board Policy 18.1.0, as amended by the Board of Trustees on January 12, 2022, establishes the framework for updating the District's Central Services Cost Allocation Plan in conjunction with the annual budget process.

The Central Services Cost Allocation Plan has been developed to equitably distribute general, overhead and administrative costs incurred by the District's General Fund in the course of supporting the operations of the District's Enterprise Funds, consistent with applicable provisions of Policy 18.1.0 related to allowable costs, allocation methodology and billing rates.

Historically, the General Fund administrative costs allocated to other funds through the annual Central Services Cost Allocation Plan have been limited to costs attributed to Finance/Accounting and Human Resources activities. Finance and Accounting provide support to District operations through budgeting, accounting, financial reporting, accounts payable processing, and cash management, while Human Resources provides direct support through recruitment, employment, training, benefits administration and payroll.

Updating the Central Services Cost Allocation Plan

Eligible costs to be allocated in the FY2023/24 fiscal year are based on the General Fund budgets for Accounting (activity 120) - net of interest earnings revenue credited to the General Fund - and Human Resources (activity 150),

These costs are then, in turn, allocated to all District Funds/Department/Divisions as follows:

- Eighty percent (80%) of the eligible costs of the Accounting budget is allocated based on each Fund/Department/Division/Activity's percentage of District-wide budgeted non-personnel costs, exclusive of capital, debt and transfers. These would include Professional Services, Services and Supplies, Utilities, and Cost of Goods Sold.
- One-hundred percent (100%) of costs of the Human Resources budget plus twenty percent (20%) of the eligible costs of the Accounting budget are allocated based on each Fund/Department/Division/Activity's average percentage of District-wide full-time equivalent (FTE) positions, wages and benefits.
- The combined amounts of Central Services Overhead costs thus allocated to each Department/Division/Activity, represent the amounts budgeted as Central Services Overhead costs within each Fund/Department's budget.

Central Services Overhead Billing Rates

The annual Central Services Overhead billing rate for each Fund/Department is then calculated based on the budgeted overhead allocation as a percentage their respective personnel, and non-personnel budget (exclusive of capital and debt). Expressed as a percentage, this represents the overhead billing rate charged to each budgetary unit within that fund.

Monthly Central Services Overhead Charges

Prior to the close of each monthly accounting period, a Central Services Overhead charge will be recorded by applying the calculated overhead billing rate for each budgetary unit to the actual expenditures for the period (exclusive of capital and debt).

The total of the amount of Central Services Overhead charged to all applicable budgetary units for the accounting period will also be recorded in the General Fund as a credit to expenditures within the Accounting (activity 120) and Human Resources (activity 150) budgets, reflective of each activities share of recovered costs.

Year-end Adjustments to Central Services Overhead Charges

Board Policy 18.1.0 provides that the amount of Central Services Overhead charged out through the allocation plan shall not exceed the actual cost of the overhead incurred. For this reason, prior to the close of the last accounting period of the fiscal year, the cumulative amount of Central Services Charges posted for the fiscal year shall be compared to actual expenditures incurred by the Accounting and Human Resources activities.

To the extent that Central Services Overhead costs charged (and recovered) exceed the amount of eligible overhead costs actually expended, an adjustment will be included in the June Central Services Overhead charge to ensure that the total overhead charge is equal to the actual overhead expenditure for the fiscal year.

The attached schedule provides a summary of the FY2023/24 Central Services Overhead Cost Allocation Plan.

The plan will be refined and updated through the annual budget process, consistent with Board Policy 18.1.0.

Incline Village General Improvement District
 Central Services Cost Allocation Plan
 For the Fiscal Year Ending June 30, 2024
 Final Budget - May 2023

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services	Beach	Internal Services	Total District
Budgeted FTE by Fund Allocation	36.3	41.2	31.1	11.6	9.2	76.9	22.7	0.0	2.2	3.8	24.0	15.4	274.4
Budgeted Wages by Fund Allocation	\$ 13,23%	\$ 41.2%	\$ 11.32%	\$ 4.23%	\$ 3.3%	\$ 28,04%	\$ 8.28%	\$ 0.00%	\$ 0.80%	\$ 1.38%	\$ 8.74%	\$ 5.61%	\$ 17,318,581
Budgeted Benefits by Fund Allocation	\$ 2,986,417	\$ 3,707,626	\$ 1,610,711	\$ 447,738	\$ 529,702	\$ 3,859,439	\$ 1,252,601	\$ 0.00%	\$ 163,175	\$ 200,675	\$ 921,146	\$ 1,639,353	\$ 17,318,581
Budgeted Services & Supplies by Fund Allocation	\$ 1,615,985	\$ 2,005,123	\$ 506,648	\$ 166,560	\$ 287,534	\$ 1,341,389	\$ 374,753	\$ 0.00%	\$ 25,734	\$ 76,403	\$ 240,855	\$ 854,844	\$ 7,495,828
Budgeted Accounting - Invest. Int.	\$ 1,348,940												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	150,619	318,754	118,464	36,875	54,393	219,334	52,076		10,604	4,130	53,642	60,262	\$ 1,079,152
Blended Allocation Information Technology	17%	21%	9%	3%	3%	23%	7%	0%	1%	1%	6%	9%	100%
Budgeted Human Resources HR + FT + 20% Accounting	\$ 1,203,936												
Allocation	\$ 3,479,724												
Based on Wages, Benefits & FTE	355,601	310,378	134,510	44,882	50,285	335,115	100,772		10,284	17,488	84,846	130,093	\$ 1,479,724
Central Services Cost Allocation	\$ 596,576	\$ 629,131	\$ 252,974	\$ 81,257	\$ 104,678	\$ 594,489	\$ 152,848	\$ 0.00%	\$ 20,858	\$ 21,618	\$ 138,488	\$ 152,848	\$ 2,552,576
Annual Billing for Adopted Budget Baseline Budget	\$ 629,131	\$ 252,974	\$ 81,257	\$ 104,678	\$ 594,489	\$ 152,848	\$ 0.00%	\$ 20,858	\$ 21,618	\$ 138,488	\$ 152,848	\$ 152,848	\$ 1,995,300
Overhead Rate for Charging vs Actuals	5.7%	6.1%	6.5%	6.0%	6.2%	6.1%	6.1%	5.7%	6.2%	6.7%	6.5%	6.5%	6.5%

Prepared and calculated in accordance with NRS 339A.613 Subsection 1c and WSGD Board Policy 18.1.0

By: Paul Kavazio, Director of Finance

EXHIBIT "E"

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Title formerly
Administrative Services			
TRUSTEE	n/g		
GENERAL MANAGER	Contract	FTE	
ASSISTANT GENERAL MANAGER	42	FTE	
DISTRICT CLERK	33	FTE	
DIRECTOR OF ADMINISTRATIVE SERVICES	40	FTE	
DIRECTOR OF FINANCE	42	FTE	
ASSISTANT DIRECTOR OF FINANCE	40	FTE	
CONTROLLER	33	FTE	
ACCOUNTANT	25	FTE	
COMMUNITY SVCS BUDGET ANALYST	28	FTE	
SENIOR ACCOUNTANT	27	FTE	
MANAGEMENT ANALYST	28	FTE	
PURCHASING & CONTRACTS MANAGER	33	FTE	
ACCOUNTS PAYABLE TECHNICIAN	18	FTE	
PAYROLL GENERALIST	22	FTE	
SR. IT ANALYST	28	FTE	
DIR INFO SYSTEMS & TECHNOLOGY	38	FTE	
IT/PROJECT MANAGER	32	FTE	Software Specialist
IT NETWORK ADMINISTRATOR	26	FTE	
POS/PRODUCT ADMINISTRATOR	22	FTE	
IT TECHNICIAN	22	FTE	
REVENUE OFFICE SUPERVISOR	24	FTE	
REVENUE OFFICE TECHNICIAN	18	FTE	
DIRECTOR OF HUMAN RESOURCES	38	FTE	
TALENT ACQUISITION SPECIALIST	28	FTE	
HR/RISK MANAGER	33	FTE	Sr HR Analyst/Safety Sprvsr
RECEPTIONIST/SR ADMIN CLERK	18	FTE	
HR/BENEFITS COORDINATOR	25	FTE	Payroll/Benefits Coordinator
HR/RECRUITING ASSISTANT	20	FTE	
SAFETY SPECIALIST	25	FTE	
SPECIAL PROJECTS	n/g	PT/OC	

Public Works

DIRECTOR OF PUBLIC WORKS	44	FTE	
UTILITIES SUPERINTENDENT	36	FTE	
PW ADMINISTRATIVE SUPERVISOR	28	FTE	★
CUSTOMER SERVICE CLERK	n/g	PT	★
PUBLIC WORKS ADMIN MANAGER	32	FTE	★
CUSTOMER SERVICE REP I/II	G3	FTE	★
UTILITIES ASSET MGMT TECHNICIAN	G9	FTE	
UTILITIES MAINTENANCE SPECIALIST	32	FTE	
PUBLIC WORKS MAINTENANCE I	G6	FTE	
PUBLIC WORKS MAINTENANCE I/II	G7	FTE	
COLLECTION/DISTRIBUTION SUPV	31	FTE	
COLLECTION/DISTRIBUTION OIT	G6	FTE	
COLLECTION/DISTRIBUTION OP I	G8	FTE	
COLLECTION/DISTRIBUTION OP II	G9	FTE	
COLLECTION/DISTRIBUTION OP III/ASST SPVSR	G11	FTE	
DRIVER PUBLIC WORKS	n/g	PT	
COMPLIANCE SUPRV/CHIEF INSPECTOR	31	FTE	
INSPECTOR I - CERTIFIED	G8	FTE	
INSPECTOR II	G9	FTE	
SENIOR INSPECTOR	G10	FTE	
SENIOR ELECTRICIAN/INSTRUMENTATION TECH	G11	FTE	

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Title formerly
ELECTRICIAN/INSTRUMENTATION TECH	G9	FTE	
METER TECHNICIAN I/II	G7	FTE	
SCADA TECHNICIAN/INSTRUMENTATION TECH	G11	FTE	SCADA Engineer
WETLANDS HUNTING COORDINATOR	n/g	OC	
WATER/WASTEWATER OIT	G8	FTE	
WATER/WASTEWATER OPERATOR I	G8	FTE	
WATER/WASTEWATER OPERATOR II	G9	FTE	
WATER/WASTEWATER OPERATOR III	G10	FTE	
CHIEF CHEMIST	31	FTE	
LABORATORY ANALYST I/II	G8	FTE	
WATER/WASTEWATER SUPERVISOR	31	FTE	
ASST WTR/WW OPIII SUPV-WW LEAD	G11	FTE	
RESOURCE CONSERVATIONIST	29	FTE	
PUBLIC WORKS PROGRAM COORDINATOR II	21	FTE	
PUBLIC WORKS TECHNICIAN	21	FTE	
Community Services/Beach			
GENERAL MANAGER - GOLF OPERATIONS	38	FTE	
SENIOR HEAD GOLF PROFESSIONAL	27	FTE	
1ST ASSISTANT - CHAMPIONSHIP	18	FTE	
OUTSIDE SERVICES SUPERVISOR	n/g	SEASONAL	
MTN COURSE GOLF SHOP STAFF	n/g	SEASONAL	
OUTSIDE SERVICES STAFF	n/g	SEASONAL	
GOLF SHOP STAFF	n/g	SEASONAL	
ASST GOLF PRO - TOURNAMENT COORDINATOR	n/g	SEASONAL	
DISTRICT MERCHANDISER	20	FTE	
LEAD GOLF SHOP STAFF	n/g	SEASONAL	
STARTER/RANGER - CHAMP COURSE	n/g	SEASONAL	
TEACHING PROFESSIONAL	n/g	SEASONAL	
STARTER/RANGER - MTN COURSE	n/g	SEASONAL	
MTN COURSE LEAD GOLF SHOP STAFF	n/g	SEASONAL	
GROUNDS SUPERINTENDENT GOLF COURSES	33	FTE	
ASST. SUPT CHAMPIONSHIP COURSE	24	FTE	
MAINTENANCE CREW FOREMAN	18	FTE	
MAINTENANCE GROUNDS WORKER	n/g	SEASONAL	
IRRIGATION TECHNICIAN - GOLF	n/g	SEASONAL	
HORITCULTURIST - GOLF	n/g	SEASONAL	
ASST. SUPT MOUNTAIN COURSE	23	FTE	
FOOD & BEVERAGE DIRECTOR	33	FTE	
FOOD & BEVERAGE FOH MANAGER	28	FTE	Assistant F&B Manager
EXECUTIVE CHEF	30	FTE	
SOUS CHEF	21	FTE	
COOK	n/g	SEASONAL	
PREP COOK	n/g	SEASONAL	
DISHWASHER	n/g	SEASONAL	
FOOD & BEV ON DUTY SUPERVISOR	n/g	SEASONAL	
BARTENDER	n/g	SEASONAL	
SERVER	n/g	SEASONAL	
BUSSER	n/g	SEASONAL	
GRILLE HOST	n/g	SEASONAL	
SNACK BAR ATTENDANT	n/g	SEASONAL	
BEACH SNACK BAR ATTENDANT	n/g	SEASONAL	
BAR CART ATTENDANT	n/g	SEASONAL	
FOOD & BEVERAGE CASHIER	n/g	SEASONAL	
LEAD F&B CASHIER	n/g	SEASONAL	

EXHIBIT "F"

Don't Put Mr. Cripps in The Position of Criminally Certifying That Your Central Services Cost Plan Complies With The Provisions of NAC 354.865 to 354.867

From: <s4s@ix.netcom.com>
 To: Schmitz Sara <schmitz_trustee@ivgid.org>
 Cc: Tonking Michaela <tonking_trustee@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, <brna@ivgid.org>
 Subject: Don't Put Mr. Cripps in The Position of Criminally Certifying That Your Central Services Cost Plan Complies With The Provisions of NAC 354.865 to 354.867
 Date: May 31, 2024 1:54 PM

Chairperson Schmitz and the Other Honorable Members of the IVGID Board -

I ask each of you **REFUSE** to adopt the so called central services allocated cost plan Mr. Cripps came up with last night. Why? Because contrary to NAC 354.867 and 354.8668, the proposed costs under the plan:

- (a) Are not "necessary and reasonable for the proper and efficient administration and performance of the enterprise fund" [see NAC 354.867(1)(a)];
- (b) Have not been "allocate(d)...in a manner that...provides for an equitable distribution of general, overhead, administrative and (other) similar costs of the local government" [see NAC 354.8668(5)(a)];
- (c) Have not been "allocated...for services and property that are assignable or chargeable to the cost objective(s) of the enterprise fund(s)" from which transfers are proposed to be made [see NAC 354.8668(5)(b)];
- (d) Were not "updated...before...the date on which the local government submit(ted) its tentative budget (April 17, 2024) to the Department" of Taxation [see NAC 354.8668(7)(a)]; and,
- (e) Are not "documented adequately for independent verification" [NAC 354.867(1)(d)].

Each of you as well as Mr. Cripps knows this to be true. Just listen to your questions last night directed to the propriety of such transfers.

Therefore if you don't, Mr. Cripps is asked to certify your plan, and he actually follows through with certification, I and perhaps others will file a criminal complaint against Mr. Cripps. And for this reason, I am sending a copy of this e-mail to Mr. Magee in the hope he will counsel Mr. Cripps accordingly.

NAC 354.8668(8) instructs that the District's "chief financial officer...**must**...attest...that (the District's) central service cost allocation plan complies with the provisions of NAC 354.865 to 354.867, inclusive." If he does, he will be willfully violating his obligations under NAC 354.8668(8). And then he will be guilty of violating NRS 354.626(1) which instructs that "any officer or employee of a local government who willfully violates NRS 354.470 to 354.626, inclusive, is guilty of a misdemeanor."

Don't put your Ass't Finance Director in the position of committing a crime.

Respectfully, Aaron Katz

EXHIBIT "G"

Formal Public Records Request - 2024-25 Central Service Cost Allocation Plan Attested to By Adam Cripps

From: <s4s@ix.netcom.com>
To: Schmitz Sara <schmitz_trustee@ivgid.org>
Cc: Dent Matthew <dent_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, <bma@ivgid.org>
Subject: Formal Public Records Request - 2024-25 Central Service Cost Allocation Plan Attested to By Adam Cripps
Date: Jun 20, 2024 5:00 PM

Chairperson Schmitz and Other Honorable Members of the IVGID Board -

Well it just keeps continuing. And you do nothing. Doesn't matter who the players are. The results are the same. NON-transparency because disclosure is embarrassing to your wonderful staff, or it evidences wrongdoing.

So do you see below where on June 4 I asked to examine a copy of the central services cost allocation plan expressly attested to by Adam Cripps? So where is it? Haven't more than five (5) business days elapsed? The Board Clerk states this request "is still open and being worked on by Staff."

EACH OF YOU KNOWS THIS IS NOT TRUE! So why do you stand by and do nothing? Why aren't heads rolling? This plan was required by the NAC no later than when the District's 2024-25 tentative budget was filed with the Dep't of Taxation. How long ago was that? And still the request is being worked on by staff?

Obviously Mr. Cripps is having a problem affixing his attestation to this PHONY plan. And he should! Because the moment he does, he will subject himself to criminal conduct under NRS 354.626.

So the honest thing to do would be for staff to respond they have no records which respond to this request and let the chips fall where they may. But your wonderful staff won't speak the truth. Will they?

And since they won't, what do you as a Board intend to do about it?

Respectfully, Aaron Katz

-----Forwarded Message-----

From: Heidi White <hhw@ivgid.org>
Sent: Jun 20, 2024 3:46 PM
To: s4s@ix.netcom.com <s4s@ix.netcom.com>
Subject: RE: Formal Public Records Request

Good Afternoon Mr. Katz,

The Following Public Record Request is Still open and being worked on by Staff:

PRR 24-77 include Item #1. 2024-25 budget submitted to the Nevada Dep't of Taxation; and item # 2. 2024-25 central service cost allocation plan attested to by Adam Cripps; ★

The Following Public Record Request has been fulfilled and has been Closed:

PRR 24-78 - Items #3 and #4 of Emailed request as stated in the email below

Item #3 to your emailed Public Record Request No. 24-78 regarding - the Resignation by Bobby Magee as IVGID GM; has been uploaded into the IVGID NextRequest Portal and is also attached and available for review.

Additionally, there are no records responsive to Item # 4 to your Public Record Request regarding the Resignation by Adam Cripps as IVGID Assistant Finance Director.

All Records Responsive to Items #3 and #4 In the request below have been released and have been fulfilled.

Respectfully,

Heidi H. White
District Clerk

Incline Village General Improvement District
893 Southwood Blvd., Incline Village, NV 89451
Cell: 775-558-9500 hhw@ivgid.org

Email: hhw@ivgid.org
Office: (775)832-1268
Cell: (775)558-9500

-----Original Message-----

From: s4s@ix.netcom.com <s4s@ix.netcom.com>
Sent: Thursday, June 20, 2024 3:35 PM
To: Info IVGID <InfoAtIVGID@ivgid.org>
Cc: Bobby Magee <bma@ivgid.org>; Heidi White <hhw@ivgid.org>
Subject: RE: Formal Public Records Request

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Where's item #2 Heidi? ✱

You tell me "all records have been released, and (my) request has been fulfilled" when it hasn't.

Are you just NOT going to make item #2 available for my examination?

Aaron Katz

-----Original Message-----

From: Info IVGID <InfoAtIVGID@ivgid.org>
Sent: Jun 20, 2024 2:25 PM
To: s4s@ix.netcom.com <s4s@ix.netcom.com>
Cc: Bobby Magee <bma@ivgid.org>
Subject: RE: Formal Public Records Request

PRR 24-78 - Items 3 and 4 of Emailed request

Good Afternoon Mr. Katz,

Item #3 to your emailed Public Record Request No. 24-78 regarding - the Resignation by Bobby Magee as IVGID GM; has been uploaded into the IVGID NextRequest Portal and is also attached and available for review.

Additionally, there are no records responsive to Item # 4 to your Public Record Request regarding the Resignation by Adam Cripps as IVGID Assistant Finance Director.

All Records Responsive to Items #3 and #4 In the request below have been released and have been fulfilled.

Respectfully,

Heidi H. White

District Clerk

Incline Village General Improvement District
893 Southwood Blvd., Incline Village, NV 89451
Cell: 775-558-9500 hwh@ivgid.org

Email: hwh@ivgid.org
Office: (775)832-1268
Cell: (775)558-9500

-----Original Message-----

From: s4s@ix.netcom.com
Sent: Monday, June 10, 2024 8:43 AM
To: Heidi White
Cc: Bobby Magee
Subject: Formal Public Records Request

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Heidi -

I formally request to examine the following public records.

1. 2024-25 budget submitted to the Nevada Dep't of Taxation; 2. 2024-25 central service cost allocation plan attested to by Adam Cripps; 3. Resignation by Bobby Magee as IVGID GM; 4. Resignation by Adam Cripps as IVGID Ass't Finance Director.

Aaron Katz

-----Original Message-----

From:
Sent: Jun 6, 2024 1:36 PM
To: White Heidi
Cc:
Subject: Re: 2024-25 Budget

Hello Heidi -

What's the big deal with this request? Mr. Cripps has to have it as his fingertips given presumably it was filed with the DOT Monday. When will you be able to provide copies?

Thank you, Aaron

-----Original Message-----

From:
Sent: Jun 4, 2024 9:55 AM
To: White Heidi
Cc:
Subject: 2024-25 Budget

Hi Heidi -

Can I please get a copy of the 2024-25 budget filed yesterday with the NDOT? Also, I want a copy of the central services cost allocation plan expressly attested to by Adam Cripps. I don't want to do a formal public records request as eventually I expect the budget will appear on the web site. Thank you, Aaron

EXHIBIT "H"

05/31 - Supplemental Item G.3.B.

Incline Village General Improvement District Central Services Cost Allocation Plan For the Fiscal Year Ending June 30, 2025

Budgeted Information	Base Cost										Total District						
	General	Utility	Changemanship	Mountain	Facilities	SNL	Recreation	Tennis	Services	Admin		Beach	Internal				
Budgeted Information Technology	5	1,462,075															
Percentage of Costs Allocated		80%															
Allocation based on Services & Supplies																	
Budgeted Accounting - Invelt Int.	5	2,273,994															
Percentage of Costs Allocated		80%															
Allocation based on Services & Supplies																	
Blended Allocation																	
Budgeted Human Resources	5	1,058,652															
Hr + 20% Accounting	5	1,523,449															
Based on Wages, Benefits & FTE																	
Central Services Cost Allocation																	
Annual Billing for Adopted Budget																	
Baseline Budget																	
Overhead Rate for Charging vs Actual																	

General	Utility	Changemanship	Mountain	Facilities	SNL	Recreation	Tennis	Services	Admin	Beach	Internal	Total District
114,419	440,363	112,210	38,699	36,624	252,645	55,772	7,571	4,222	51,731	53,308		1,169,663
127,957	629,900	174,677	61,745	56,962	394,496	86,742	11,775	6,564	80,457	82,911		1,819,187
13%	23%	10%	3%	4%	24%	7%	1%	1%	6%	9%		100%

General	Utility	Changemanship	Mountain	Facilities	SNL	Recreation	Tennis	Services	Admin	Beach	Internal	Total District
198,801	346,385	146,388	45,312	53,426	358,327	109,137	11,608	18,971	92,236	142,819		1,523,449
770,256	1,471,647	433,374	146,757	187,012	1,006,468	251,651	30,854	28,756	220,428			4,512,239
10.7%	10.2%	11.3%	10.1%	10.0%	9.2%	9.2%	8.0%					10.6%

Board Approved 05/31/2024

Attested By:



EXHIBIT "I"

Subject: PRR 24-77
From: Heidi White <hhw@ivgid.org>
Date: 6/24/2024, 1:54 PM
To: Aaron Katz <s4s@ix.netcom.com>

Good Afternoon Mr. Katz,

Thank you for your patience regarding PRR 24-77. Documents responsive to your request have been uploaded to the IVGID NextRequest Portal.

Specifically a copy of the 2024-25 budget filed with the NDOT? Also, and the central services cost allocation plan attested to by Assistant Director of Finance Adam Cripps. ✪

Respectfully,

Heidi H. White
District Clerk

Incline Village General Improvement District
893 Southwood Blvd., Incline Village, NV 89451
Cell: 775-558-9500 hhw@ivgid.org



Email: hhw@ivgid.org
Office: (775)832-1268
Cell: (775)558-9500

— Attachments: —

Approved Signed Final Form 4404 PRR 24-77.pdf	800 KB
Attested Central Services PRR 24-77.pdf ✪	20.0 KB

EXHIBIT "J"

Fw: PRR 24-77 - Adam Cripps' Alleged Central Services Cost Plan Attestation - It's Time to Terminate His Employ!

From: <s4s@ix.netcom.com>
To: Schmitz Sara <schmitz_trustee@ivgid.org>
Cc: Dent Matthew <dent_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, <bma@ivgid.org>
Subject: Fw: PRR 24-77 - Adam Cripps' Alleged Central Services Cost Plan Attestation - It's Time to Terminate His Employ!
Date: Jun 24, 2024 3:30 PM
Attachments: [image.png Attested Central Services PRR 24-77.pdf](#)

Chairperson Schmitz and the Other Members of the IVGID Board -

How many times do I have to complain to you members about the same thing? How many, how many? And now again. Non-compliance with the NRS/NAC.

Attached find the 2024-25 central services cost allocation plan approved by the Board, allegedly attested to by Adam Cripps. This document has been intentionally withheld from me and the public until today. Notwithstanding how many times have I had to ask for it? And as a public records request no less because mere request should be sufficient..

Please READ the attached attestation! What has Mr. Cripps attested to? That it was Board approved on May 31, 2024.

Now read NAC 354.8668(8). "Except as otherwise limited by the provisions of this section and NAC 354.867 (there are no exceptions), the central service cost allocation plan of a local government...**must** include an attestation, signed by the chief financial officer of the local government or his or her designee, that the central service cost allocation plan complies with the provisions of NAC 354.865 to 354.867, inclusive."

Does this mandatory required attestation appear on the document attached? Since it doesn't, isn't it a violation of NAC 354.8668(8)? Doesn't NRS 354.626(8) instruct that "the Committee on Local Government Finance shall adopt regulations setting forth the extent to which general, overhead, administrative and similar expenses of a local government of a type described in paragraph (c) of subsection 1 may be allocated to an enterprise fund?" Don't those regulations appear at NAC 354.8668? Doesn't NRS 354.626(1) instruct that "any officer or employee of a local government who willfully violates NRS 354.470 to 354.626, inclusive, is guilty of a misdemeanor?"

ISN'T MR. CRIPPS GUILTY? Are you going to file complaint with the Sheriff and/or Attorney General? Are you going to terminate his employ given he's not qualified to hold the position of chief financial officer and this violation is intentional (you know I put you, Mr. Magee and Mr. Cripps on notice of the requirements of NAC 354.8668 very early on)? Or are you just going to do nothing. Because that's what you regularly do. **NOTHING.**

Please tell me if you're going to do nothing so I can file a criminal complaint.

And if you're going to do nothing, isn't this evidence under NRS 318.515(1) that the "(a)...district...is not being properly managed?" And that "(b) the board of trustees of the district is not complying with the provisions of this chapter or with any other law?" And if so, isn't it time to turn the district over to the county so it can "(a) Adopt an ordinance constituting the board of county commissioners, ex officio, as the board of trustees of the district; (b) Adopt an ordinance providing for the merger, consolidation or dissolution of the district pursuant to NRS 318.490 to 318.510, inclusive; (c) File a petition in the district court for the county in which the district is located for the appointment of a receiver for the district; or (d) Determine by resolution that management and organization of the district will remain unchanged?"

Respectfully, Aaron Katz

-----Forwarded Message-----

From: Heidi White <hhw@ivgid.org>
Sent: Jun 24, 2024 1:54 PM
To: Aaron Katz <s4s@ix.netcom.com>
Subject: PRR 24-77

Good Afternoon Mr. Katz,

Thank you for your patience regarding PRR 24-77. Documents responsive to your request have been uploaded to the IVGID NextRequest Portal. Specifically a copy of the 2024-25...central services cost allocation plan attested to by Assistant Director of Finance Adam Cripps.

Respectfully,

Heidi H. White
District Clerk

Incline Village General Improvement District
893 Southwood Blvd., Incline Village, NV 89451
Cell: 775-558-9500 hhw@ivgid.org



Email: hhw@ivgid.org
Office: (775)832-1268
Cell: (775)558-9500

From: s4s@ix.netcom.com
To: [Chali Spurlock](#)
Subject: Incline Village General Improvement District ["IVGID"] – Request The CLGF Recommend to The NDOT it Notify Washoe County That The IVGID Board of Trustees is Neither Properly Managing The District Nor is The District Complying With The NRS
Date: Sunday, July 14, 2024 3:44:04 PM
Attachments: [7.15.2024.ltr.requesting.Washoe.County.Board.notification.pursuant.2.NRS.318.515.pdf](#)

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Ms. Spurlock -

Please find attached my request of the CLGF Board.

Please acknowledge receipt in good order, and disbursal to Board members.

Do I need to transmit the original or is the digital copy sufficient?

Thank you, Aaron Katz

July 26, 2024

Nevada Department of Taxation
Committee on Local Government Finance
Attention: Chali Spurlock
1550 College Parkway, Suite 115
Carson City, NV. 89706
e-mail: CSpurlock@tax.state.nv.us

Chairperson Leavitt and Other Honorable Members of the Committee,

I am a resident of Washoe County and Incline Village. Per NRS 318.515, I am requesting the Committee recommend to the Nevada Department of Taxation it notify the Washoe County Board of Commissioners that the Incline Village General Improvement District is not being properly managed. I hope the following information will provide some background as well as evidence of a continued pattern of mismanagement.

At the July 10, 2024 IVGID Board Meeting, the public was presented with the draft RubinBrown Forensic Due Diligence Audit Report. https://www.yourtahoeplace.com/uploads/pdf-ivgid/2024-0710_BOT_Supplemental_Material_ItemG1_IVGID_Forensic_Due_Diligence_Report_-_Draft_7.9.24.pdf. It confirmed what many residents have known for some time, that the district has been and continues to be mismanaged.

To support its “Community Services”, i.e. recreational “amenities” and services including, but not limited to golf shops, bars and restaurants, catering and beaches, IVGID annually assesses district parcel owners what it terms “facility fees”, having no statutory limit or cap. It uses these so-called fees to acquire and subsidize the operation of, as well as pay for capital improvements to, a myriad of recreational venues. Most venues seldom even recover operating costs through actual charges for goods and services. Since IVGID has this virtually unlimited funding source, financial performance was seldom a concern, nor was long term sustainability of its assets.

For decades the District has operated without proper internal controls, as evidenced not only by the recent forensic due diligence audit, but also previous reports by Moss Adams^{1 2} outlining numerous deficiencies, including flawed capitalization practices, a “simplistic” central services cost allocation plan, and pervasive lack of internal controls. As if this weren’t sufficient evidence of poor management, the District’s [records retention schedule](#) is woefully out of date (no update since August 31, 1994). As it continued to acquire assets and expand into more and more programs and services, employing nearly a thousand full and part time employees, it

¹<https://www.yourtahoeplace.com/uploads/pdf-ivgid/D.2. - Moss Adams Final Report.pdf>

² https://www.yourtahoeplace.com/uploads/pdf-ivgid/Item_G.3. - General Business - Moss Adams.pdf

became even more unmanageable. Now that the breadth of the problems has been exposed, IVGID has difficulty in hiring and retaining a competent general manager.

Operating losses continue to increase, in large part due to lack of internal controls (mismanagement). Add to that inflation and the realization that IVGID's vast array of businesses demand more highly paid staff with greater skills than we have had in the past. Last year's reported \$2,000/day food and beverage losses at the golf courses have still not been explained.

These venues are no longer "community amenities". Instead, our once quiet residential community that required smaller, less costly facilities, has become a tourist destination. And unlike a city, our GID receives almost none of the tax revenue generated by these visitors. Those who make this their home should not be forced to subsidize maintenance and expansion of amenities scaled to meet the demands of the ever-growing tourist population.

As a result of gross mismanagement, the District relies on local property owners (mostly residential parcels) to pay for all the needed repairs/replacement of our aging recreation infrastructure, (\$51M in capital improvements are scheduled for the next 5 years, not including a number of projects that were listed in prior years as "priorities"), in addition to a growing annual negative operating cash flow of several million dollars a year.

Regarding IVGID's utility and public works activities, once again, the burden for replacing aging infrastructure and expanding systems to serve the influx of tourists falls on a small District with limited staff. The District simply does not have the bandwidth or expertise to handle the multitude of complex projects. Projects such as the effluent pipeline replacement (identified more than 20 years ago) were deferred for years and still have not been completed, largely due to mismanagement. Projects continue to queue up since the District only has the capacity to execute a handful of projects a year.

What was originally envisioned as a way to provide limited public services to a small rural community has morphed into a large-scale tourist attractions and utility systems exceeding the capabilities of a small local board to manage and a small number of property owners to finance.

We are thankful to live in one of the most beautiful places on earth and happy to share it with the world's tourists. However, we believe the responsibilities of protecting Lake Tahoe and providing water, sewer and recreation to those visitors have become far too complex for a district lacking internal controls and for a handful of locally elected trustees to manage.

Thank you for considering this request.

Respectfully submitted,

Judith Miller
P O Box 3022
Incline Village, NV 89450

From: [Judith Miller](#)
To: [Chali Spurlock](#)
Subject: Request to the Committee on Local Government Finance
Date: Tuesday, July 30, 2024 4:36:15 PM
Attachments: [clgfrequestjm.pdf](#)

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Ms. Spurlock,

Please distribute the attached request to the chair and members of the Committee on Local Government Finance.

Thank you for your assistance.

Best regards,

Judith Miller

From: [Michael Abel](#)
To: [Chali Spurlock](#)
Cc: [Renee Morris](#)
Subject: Fraud risk looms at IVGID
Date: Wednesday, July 31, 2024 10:55:41 AM

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

**I concur with Mr. Wright's assessment of the situation with IVGID.
I have been watching IVGID's activities for 15 years and I feel that the
District is rife with corruption and theft.**

**The Rubin-Brown report with 30 examples of mismanagement and corruption is a very
damning document.**

Feel free to call me if you have further questions at 415-519-4471

Respectfully,

Michael Abel - 25 year resident and property owner in Incline Village

Begin forwarded message:

From: Frank Wright <alpinesportss@gmail.com>
Subject: **Fraud risk looms as IVGID Board hikes utility
rates | [TahoeDailyTribune.com](https://www.tahoe-daily-tribune.com)**
Date: July 29, 2024 at 3:26:07 PM PDT
To: Spurlock@tax.state.nv.us

Ms Spurlock,

As an addendum to my request for your agency to investigate Incline Village General Improvement District for fraud, misappropriations of public funds and possible theft of millions of tax payers monies.

Below is a link to an article published in the Tahoe Daily tribune which I believe documents my previous contentions that IVGID is not capable of properly managing our GID.

Please agendize this issue at your next regular meeting.

I would like to be added as a speaker on that agenda item once you have added it to your meeting agenda.

Please add my email to your notifications and email list.

As a candidate for Trustee in the next general election, I am rather concerned that I am walking into a hornets nest of corruption if elected.

The forensic report is extremely damning,

Thank you,
Frank Wright
Candidate for IVGID board of Trustees
818-601-1996
alpinesportss@gmail.com

[https://www.tahodailytribune.com/news/fraud-risk-loomserly ma-
as-ivgid-board-hikes-utility-rates/](https://www.tahodailytribune.com/news/fraud-risk-loomserly-ma-as-ivgid-board-hikes-utility-rates/)