



STATE OF NEVADA

JOE LOMBARDO
Governor

DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
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SHELLIE HUGHES
Executive Director

MEMORANDUM

Date: June 11, 2025

To: All Nevada Local Government Entities

From: Local Government Finance

Subject: Published Annual Fiscal Report

NAC 354.561 requires the publication of a summary fiscal report before July 1st of each year. The report is to show the total actual revenues and expenditures, the estimated current year revenues and expenditures and the budgeted revenues and expenditures for the general fund. In addition, the local government may publish a summary of any fund it deems to be of special interest to its citizens.

If the local government only has a proprietary fund, then it shall publish the total operating and non operating revenues and operating and non operating expenses for the actual, estimated current year, and budget year. We have attached a template for your use in preparing the report for publication.

After the report has been published, please submit to the Department a copy of the Proof of Publication on or before August 15, 2025. Thank you for your assistance with this report.