

**CITY OF
NORTH LAS
VEGAS**



PILT Reduction Plan FY 2024 – FY 2028

- Per NRS 354.613, the City of North Las Vegas is required to reduce and eliminate the excess transfer of funding from the utility fund to the general fund.
- On February 7, 2018, City Council approved a five year plan to reduce the PILT transfers by at least 3.3% per year (\$800,000), up to an amount not to exceed 5.0% per year.
- On April 25th, 2018, the Committee on Local Government Finance (CLGF) voted to approve the five year plan.
- We are here today to provide an update on the PILT reduction plan and request approval for another five year plan (FY24 – FY28).
- If approved, the revised five year plan will be presented to CLGF at their next scheduled meeting.

- PILT Transfers to the General Fund:

- FY2019 - \$13,844,391 *
- FY2020 - \$16,280,000 *
- FY2021 - \$21,600,000
- FY2022 - \$20,800,000
- FY2023 - \$20,000,000
- FY2024 - \$19,200,000 (*budget*)

* *Reduced beyond the required 3.3% to fund APEX waterline project*

- PILT Transfers to the General Fund:
 - FY 2024 - \$19,000,000 (*additional \$200K relative to budget*)
 - FY 2025 - \$18,000,000
 - FY 2026 - \$17,000,000
 - FY 2027 - \$16,000,000
 - FY 2028 - \$15,000,000
- Recommend increasing reduction to \$1 million per year for the next five years.

- 2025 Property Tax Overrides expiring \approx \$23 million
- 2027 Property Tax Overrides expiring \approx \$19 million
- 2025 Sales Tax (More Cops) expiring \approx \$20 million
- Regarding C-tax allocations, CNLV receives the least amount per resident (and per dollar of assessed valuation) than any other jurisdiction in Clark County:
 - FY2022 C-tax allocations – Clark County:
 - Boulder City - \$930 per resident
 - Las Vegas - \$620 per resident
 - Mesquite - \$587 per resident
 - Henderson - \$483 per resident
 - North Las Vegas - \$310 per resident

- FY 2024 - \$19,000,000
- FY 2025 - \$18,000,000
- FY 2026 - \$17,000,000
- FY 2027 - \$16,000,000
- FY 2028 - \$15,000,000
- FY 2029 - \$14,000,000
- FY 2030 - \$13,000,000
- FY 2031 - \$12,000,000
- FY 2032 - \$11,000,000
- FY 2033 - \$10,000,000
- FY 2034 - \$9,000,000
- FY 2035 - \$8,000,000
- FY 2036 - \$7,000,000
- FY 2037 - \$6,000,000
- FY 2038 - \$5,000,000
- FY 2039 - \$4,000,000
- FY 2040 - \$3,000,000
- FY 2041 - \$2,000,000
- FY 2042 - \$1,000,000
- FY 2043 - \$0

Questions?



**SUBCOMMITTEE
REGULATORY
RECOMMENDATIONS**

EXECUTIVE ORDER 2023-003

Date: May 1, 2023

To: Governor Lombardo

From: Shellie Hughes, Executive Director

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

Dear Governor Lombardo,

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

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

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

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

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

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

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

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

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

The Report contains 2 Sections:

Section 1: Proposed Regulations for Amendment

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

Section 2: Proposed Regulations for Removal (Repeal)

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

Informational Report – Executive Order 2023-003

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

Address: **1550 College Parkway Suite 115**

City: **Carson City**

Zip: **89706**

Telephone: **775-684-2096**

Name of Director: **Shellie Hughes**

Director Email: shughes@tax.state.nv.us

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

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

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

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

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

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

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

List of Regulations and Corresponding Exhibits

Committee on Local Government Finance

1. Exhibit 354.1-A

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

2. Exhibit 354.2-A

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

Informational Report – Executive Order 2023-003

Section 1 - Comprehensive Review of Regulations

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

EXEMPTION OF SPECIAL DISTRICTS FROM CERTAIN REQUIREMENTS

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

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

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

(a) Filing of a tentative budget.

(b) Filing of independent audit reports.

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

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

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

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

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

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

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

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

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

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

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

Workshop – 4/7/23 (5 people attended)

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

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

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

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

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

Informational Report – Executive Order 2023-003

Section 1 - Comprehensive Review of Regulations

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

FISCAL REPORTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Workshop – 4/7/23 (5 people attended)

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

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

i. Name of person:

Mark Mathers, Chief Financial Officer

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

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

iii. Contact telephone number:

775-348-0200

iv. Electronic mail address:

mark.mathers@washoeschools.net

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

Please see # 2 above

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

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

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

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

List of Regulations and Corresponding Exhibits

Committee on Local Government Finance

1. Exhibit 354.1-R

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

2. Exhibit 354.2-R

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

3. Exhibit 354.3-R

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

4. Exhibit 354.4-R

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

5. Exhibit 354.5-R

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

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

6. Exhibit 354.6-R

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

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

7. Exhibit 354.7-R

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

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

8. Exhibit 354.8-R

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

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

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

FISCAL REPORTS

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

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

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

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

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

Workshop – 4/7/23 (5 people attended)

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

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

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

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

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

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

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

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

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

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

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

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

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

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

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

- i. Name of person:

Mark Mathers, Chief Financial Officer

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

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

- iii. Contact telephone number:

775-348-0200

iv. Electronic mail address:

mark.mathers@washoeschools.net

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

Please see # 2 above

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

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

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

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

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

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

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

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

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

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

Workshop – 4/7/23 (5 people attended)
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- b. Information for each person who provided public oral or written comment or testimony on the regulation:

- i. Name of person;

Mark Mathers, Chief Financial Officer

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

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

- iii. Contact telephone number:

775-348-0200

- iv. Electronic mail address:

mark.mathers@washoeschools.net

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

Please see # 2 above

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

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

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

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

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

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

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

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

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

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

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

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

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

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

i. Name of person:

Mark Mathers, Chief Financial Officer

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

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

iii. Contact telephone number:

775-348-0200

iv. Electronic mail address:

mark.mathers@washoeschools.net

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

Please see # 2 above

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

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

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

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

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

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

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

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

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

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

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

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

Workshop – 4/7/23 (5 people attended)

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

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

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

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

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

CHAPTER 354 - LOCAL FINANCIAL ADMINISTRATION

REPORTS REGARDING RECEIPT AND DISTRIBUTION OF PROPERTY TAXES

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

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

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

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

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

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

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

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

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

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

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

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iii. Contact telephone number:

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

Please see # 2 above

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

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

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

Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Workshop – 4/7/23 (5 people attended)

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Informational Report – Executive Order 2023-003

Section 2 – Regulation for Removal

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

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

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

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

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

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

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

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

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

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Workshop – 4/7/23 (5 people attended)

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

INDEBTEDNESS REPORT



DEPARTMENT OF TAXATION
Division of Local Government Services

Annual Local Government Indebtedness
As of June 30, 2023

**INDEX TO
ANNUAL LOCAL GOVERNMENT INDEBTEDNESS
PURSUANT TO NRS 354.6025
As of June 30, 2023**

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Compiled by Local Government Finance Section
Division of Local Government Services
Nevada Department of Taxation

INTRODUCTION

The Annual Local Government Indebtedness Report for the fiscal year ending June 30, 2023 has been prepared in three sections, noted below. Local government entities submit reports each year in compliance with NRS 350.013, 354.6025 and NAC 350.010. Terms appearing below are defined in the Glossary.

Part A – Presents the assessed value, general obligation debt limit, outstanding general obligation debt and debt margin for each category of local government entity, pursuant to the statutes governing that entity. For example, the total bonded indebtedness for school districts cannot exceed 15 percent of the assessed value, pursuant to NRS 387.400.

Part B – Presents the overlapping total debt for each entity and the percentage of debt to assessed value.

Part C – Presents a five-year debt requirement projection, including the principal and interest for each type of indebtedness by entity and for each total county, as well as the fiscal year in which final maturity will occur.

GLOSSARY

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

General Obligation Debt Limit – The maximum general obligation indebtedness which could be incurred by a local government entity, as prescribed in the Nevada Revised Statute governing the type of entity. For example, school district's general obligation debt limit is 15% of assessed value.

Outstanding General Obligation Debt – The amount in whole dollars, of outstanding general obligation bonded debt as of June 30, 2023.

Debt Margin – The calculated difference between debt limit and outstanding general obligation debt.

TYPES OF INDEBTEDNESS

General Obligation Bonds - Those bonds approved by the voters to be retired solely by an ad valorem tax levy. These bonds are secured by the full faith and credit of the entity.

General Obligation/Revenue Bonds – Bonds issued as general obligations that are repaid in whole or in part from non-ad valorem revenues and/or issues sold as general obligations and additionally secured with pledged revenues.

General Obligation Special Assessment Bonds - Bonds payable from the proceeds of special assessments and additionally secured by the full faith and credit of the local government.

TYPES OF INDEBTEDNESS (continued)

Medium-Term Obligations (more than one year but no more than ten years) – General Obligation Bonds, Negotiable Notes or Lease/Purchase Agreements issued pursuant to NRS 350.087 through NRS 350.095.

Revenue Bonds – Bonds that pledge specific revenues for the repayment of the obligation. These revenues are the sole source of repayment, are not backed by the full faith and credit of the government entity, and do not count against the statutory debt limit.

Other Debt:

Other Lease/Purchases – Capital lease debt incurred prior to the law change requiring capital leases to be approved using the medium-term obligation requirements.

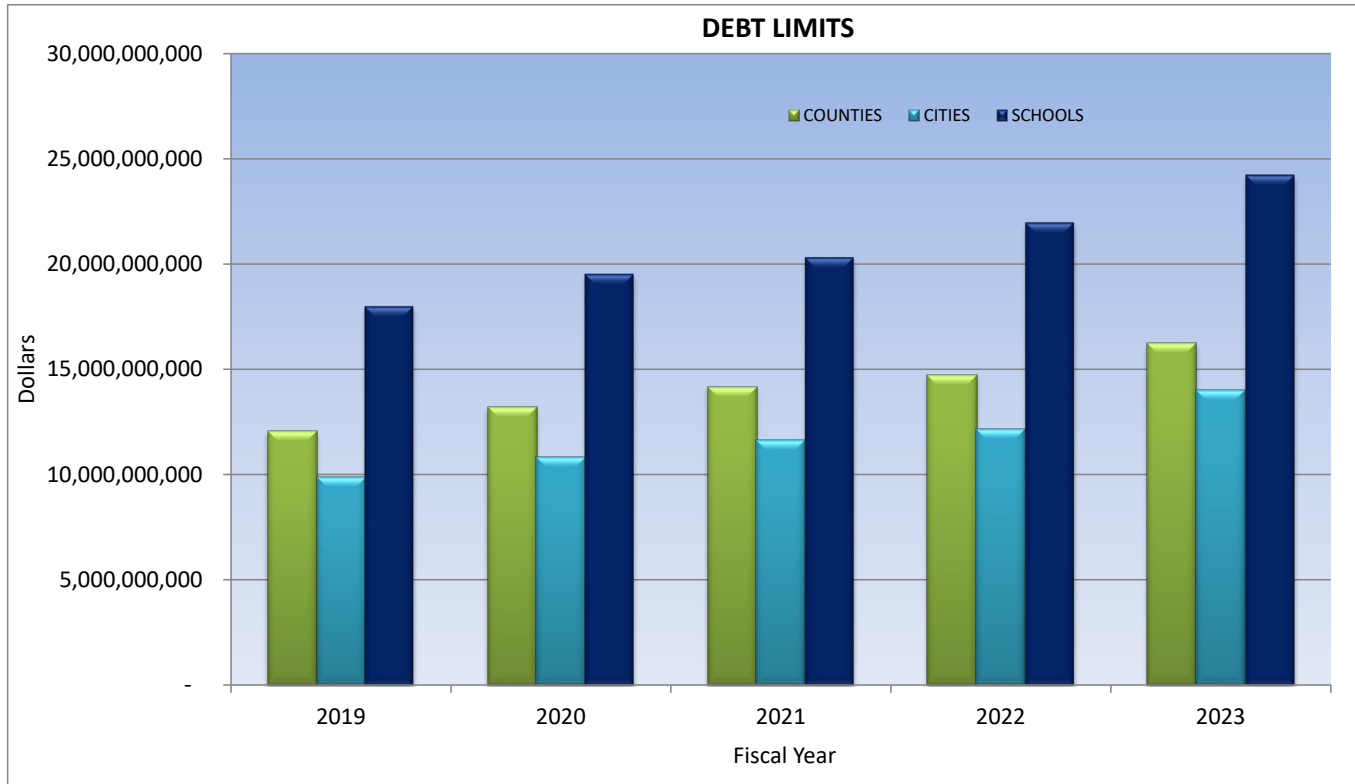
Mortgages – Indebtedness for local government acquisition of land & buildings for the entity's use.

Warrants – Instruments issued to pay for goods and services to be repaid from future revenues.

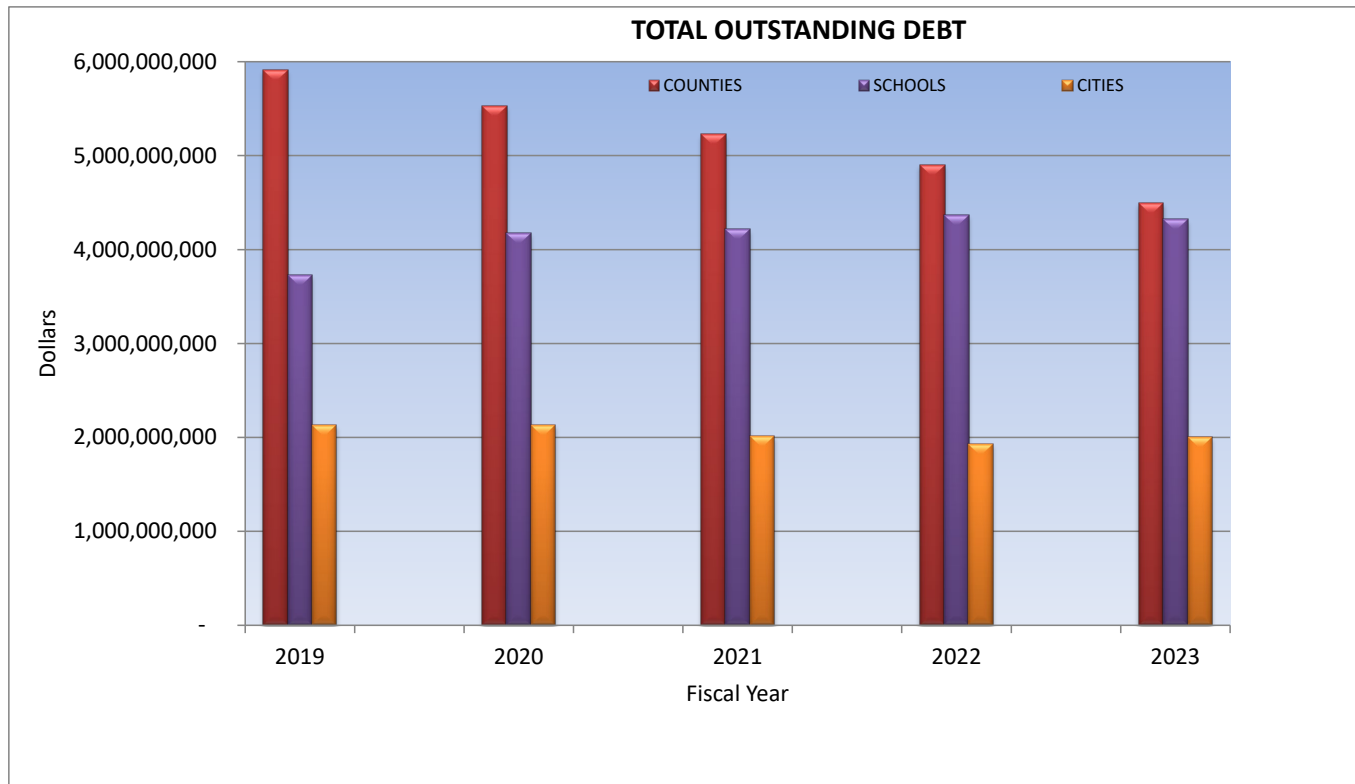
Special Assessment Bonds – Bonds issued to pay for the costs of infrastructure – primarily residential developments. Assessments are made to property owners in the special assessment area and debt service is done by the local government.

Other Debt – Interim debentures and other debt issues not identified in the above categories.

	2019	2020	2021	2022	2023
COUNTIES	12,061,325,351	13,204,803,517	14,176,208,938	14,716,325,364	16,240,667,931
CITIES	9,863,202,367	10,845,346,197	11,641,175,297	12,164,069,318	14,014,954,531
SCHOOLS	17,974,352,354	19,513,602,854	20,288,914,687	21,939,548,154	24,205,329,993



	2019	2020	2021	2022	2023
COUNTIES	5,914,916,404	5,529,508,887	5,226,031,486	4,903,126,223	4,497,280,362
SCHOOLS	3,731,330,560	4,173,628,834	4,211,470,060	4,368,483,166	4,320,247,160
CITIES	2,132,371,747	2,133,140,860	2,014,014,669	1,930,039,386	2,005,063,817
ALL ENTITIES	20,967,066,183	20,837,042,431	20,292,915,475	20,196,447,082	20,228,753,003



INDEBTEDNESS REPORTS NOT SUBMITTED FOR FISCAL YEAR ENDED JUNE 30, 2023

ENTITY: NONE

V

DEBT LIMIT BY ENTITY TYPE

**PART A
COUNTIES**

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (10% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OTHER OUTSTANDING GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY (1),(2)	2,075,625,383	311,343,807	-	147,079,629	164,264,178	-
CHURCHILL	970,660,762	97,066,076	-	-	97,066,076	-
CLARK (3)	115,981,318,714	11,598,131,871	-	1,579,118,864	10,019,013,007	-
DOUGLAS (6)	3,994,970,231	399,497,023	-	32,903,688	366,593,335	-
ELKO (7)	2,369,199,810	236,919,981	-	-	236,919,981	-
ESMERALDA	98,289,312	9,828,931	-	112,361	9,716,570	-
EUREKA	1,703,378,514	170,337,851	-	-	170,337,851	-
HUMBOLDT	1,686,653,201	168,665,320	-	-	168,665,320	-
LANDER	1,370,456,228	137,045,623	-	-	137,045,623	-
LINCOLN	306,573,341	30,657,334	-	683,262	29,974,072	-
LYON	2,764,911,430	276,491,143	-	18,645,007	257,846,136	-
MINERAL	266,676,164	26,667,616	-	133,684	26,533,932	-
NYE	2,176,704,827	217,670,483	10,430,000	17,681,814	189,558,669	-
PERSHING	368,898,192	36,889,819	-	753,604	36,136,215	-
STOREY	2,957,123,851	295,712,385	-	-	295,712,385	-
WASHOE (4),(5)	21,487,837,028	2,148,783,703	12,070,000	103,253,140	2,033,460,563	-
WHITE PINE (8)	789,589,634	78,958,963	-	731,092	78,227,871	-
TOTAL	161,368,866,622	16,240,667,931	22,500,000	1,901,096,145	14,317,071,786	-

DEBT MARGIN " IF " ALL AUTHORIZED BONDS WERE SOLD	FOOTNOTES:
CARSON CITY (1),(2)	<p>(*) NRS 244A.059 COUNTY'S GENERAL OBLIGATION BONDS: COUNTY'S DEBT LIMIT.</p> <p>1. Subject to the provisions of Chapter 350 of Nevada Revised Statutes, any board, on behalf of the County and in its name, may issue the County's general obligation bonds to acquire, improve and equip (or any combination thereof), any project herein authorized, or any part thereof, and thereby, to defray the cost of the project wholly or in part.</p> <p>2. A county shall not become indebted by the issuance of bonds or other securities constituting an indebtedness, whether the bonds are issued hereunder or under a special or local law, to an amount in the aggregate, including existing indebtedness of the county, but excluding any outstanding revenue bonds, any outstanding special assessment bonds, or any other outstanding special obligation securities, any short term securities issued in anticipation of and payable from general (ad valorem) taxes levied for the current fiscal year, and any indebtedness not evidenced by notes, bonds or other securities, exceeding 10% of the total last assessed valuation of the taxable property of the county.</p> <p>(1) Assessed valuation in the amount of \$146,524,193 for Carson City Redevelopment Authority is excluded from Carson City. (2) City charter limits indebtedness to 15 percent for both bonds and warrants. (3) Assessed valuations in the amount of \$4,665,748,081 for the Redevelopment Agencies in Clark County, Boulder City, Henderson, Las Vegas, Mesquite and North Las Vegas are excluded from Clark County. (4) Assessed valuations in the amount of \$463,159,602 for Reno Redevelopment Agencies are excluded from Washoe County. (5) Assessed valuations in the amount of \$346,011,010 for Sparks Redevelopment Agencies are excluded from Washoe County. (6) Assessed valuation in the amount of \$114,541,612 for the Douglas County Redevelopment Agency is excluded from Douglas County. (7) Assessed valuation in the amount of \$21,222,245 for the City of Elko & City of Wells Redevelopment Agencies are excluded from Elko County. (8) Assessed valuation in the amount of \$2,762,391 for the City of Ely Redevelopment Agency is excluded from White Pine County.</p>
CHURCHILL	
CLARK (3)	
DOUGLAS (6)	
ELKO (7)	
ESMERALDA	
EUREKA	
HUMBOLDT	
LANDER	
LINCOLN	
LYON	
MINERAL	
NYE	
PERSHING	
STOREY	
WASHOE (4),(5)	
WHITE PINE (8)	
TOTAL	14,317,071,786

CITIES

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS	DEBT LIMIT OTHER GENERAL OBLIGATION	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN OTHER GENERAL OBLIGATION
BOULDER CITY	943,894,377	283,168,313	-	283,168,313	-	188,778,875	17,011,030	171,767,845
CALIENTE	19,153,565	3,830,713 (2)	-	3,830,713	-	3,830,713	-	3,830,713
CARLIN	41,365,766	8,273,153 (3)	-	8,273,153	-	8,273,153	-	8,273,153
ELKO	615,366,265	184,609,880	-	184,609,880	12,000,000	123,073,253	10,720,000	112,353,253
ELY	75,807,379	22,742,214	-	22,742,214	-	15,161,476	-	15,161,476
FALLON	254,795,746	76,438,724	-	76,438,724	-	50,959,149	7,629,333	43,329,816
FERNLEY	1,078,312,797	323,493,839	-	323,493,839	-	215,662,559	55,086,581	160,575,978
HENDERSON	17,867,892,352	2,680,183,853 (1)	-	2,680,183,853	-	3,573,578,470	369,225,097	3,204,353,373
LAS VEGAS	24,498,940,906	4,899,788,181 (2)	-	4,899,788,181	-	4,899,788,181	481,304,177	4,418,484,004
LOVELOCK	26,617,748	7,985,324	-	7,985,324	-	5,323,550	-	5,323,550
MESQUITE	1,163,008,536	290,752,134 (5)	-	290,752,134	-	232,601,707	8,551,378	224,050,329
NORTH LAS VEGAS	11,115,246,293	2,778,811,573 (2)	-	2,778,811,573	-	2,223,049,259	366,695,299	1,856,353,960
RENO	10,453,332,120	1,567,999,818 (1)	-	1,567,999,818	-	2,090,666,424	162,735,464	1,927,930,960
SPARKS	3,595,987,087	719,197,417 (3)	-	719,197,417	-	719,197,417	7,922,277	711,275,140
WELLS	31,541,064	12,616,426 (4)	-	12,616,426	-	6,308,213	-	6,308,213
WEST WENDOVER	145,789,932	43,736,980	-	43,736,980	-	29,157,986	2,703,187	26,454,799
WINNEMUCCA	241,919,691	72,575,907	-	72,575,907	-	48,383,938	63,547	48,320,391
YERINGTON	193,750,411	38,750,082 (2)	-	38,750,082	-	38,750,082	-	38,750,082
TOTAL	72,362,722,035	14,014,954,531	-	14,014,954,531	12,000,000	14,472,544,407	1,489,647,370	12,982,897,037

FOOTNOTES:

- (1) City charter limits bonded indebtedness to 15 percent of assessed value.
- (2) City charter limits bonded indebtedness to 20 percent of assessed value.
- (3) City charter limits all indebtedness to 20 percent of assessed value.
- (4) City charter limits all indebtedness to 40 percent of assessed value.
- (5) City charter limits all indebtedness to 25 percent of assessed value.

NRS 266.600(4) GENERAL POWERS OF THE CITY COUNCIL CONCERNING FINANCES, REVENUE AND TAXATION.

The city council may: Borrow money on the credit of the city for corporate purposes, in the manner and to the extent allowed by the constitution and the laws, and issue general obligations therefore, but no city may issue or have outstanding at any time bonds to an amount in excess of 30 % of the total assessed valuation of the taxable property within such city as shown by the last preceding tax list or assessment roll, nor warrants, certificates, script or other evidences of indebtedness, excepting the bonded indebtedness, in excess of 20% of the assessed valuation. This subsection does not restrict the power of the cities as to taxation, assessment, borrowing money, contracting debts or loaning their credit for procuring supplies of water.

SCHOOLS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (15% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS	DEBT MARGIN " IF " ALL AUTHORIZED BONDS ARE SOLD
CARSON CITY	2,075,625,383	311,343,807	61,812,000	249,531,807	-	249,531,807
CHURCHILL	970,660,762	145,599,114	22,295,000	123,304,114	-	123,304,114
CLARK	115,981,318,714	17,397,197,807	2,518,355,000	14,878,842,807	400,000,000	14,478,842,807
DOUGLAS	3,994,970,231	599,245,535	28,499,000	570,746,535	-	570,746,535
ELKO	2,369,199,810	355,379,972	-	355,379,972	-	355,379,972
ESMERALDA	98,289,312	14,743,397	-	14,743,397	-	14,743,397
EUREKA	1,703,378,514	255,506,777	-	255,506,777	-	255,506,777
HUMBOLDT	1,686,653,201	252,997,980	1,239,000	251,758,980	-	251,758,980
LANDER	1,370,456,228	205,568,434	-	205,568,434	-	205,568,434
LINCOLN	306,573,341	45,986,001	2,552,900	43,433,101	-	43,433,101
LYON	2,764,911,430	414,736,715	79,780,000	334,956,715	-	334,956,715
MINERAL	266,676,164	40,001,425	1,475,000	38,526,425	-	38,526,425
NYE	2,176,704,827	326,505,724	64,270,000	262,235,724	-	262,235,724
PERSHING	368,898,192	55,334,729	2,534,260	52,800,469	-	52,800,469
STOREY	2,957,123,851	443,568,578	-	443,568,578	17,000,000	426,568,578
WASHOE	21,487,837,028	3,223,175,554	522,230,000	2,700,945,554	-	2,700,945,554
WHITE PINE	789,589,634	118,438,445	5,155,000	113,283,445	-	113,283,445
TOTAL	161,368,866,622	24,205,329,993	3,310,197,160	20,895,132,833	417,000,000	20,478,132,833

FOOTNOTES: (*) NRS 387.400 (1) LIMITATION OF BONDED INDEBTEDNESS OF COUNTY SCHOOL DISTRICT.
The total bonded indebtedness of a county school district must at no time exceed an amount equal to 15% of the last assessed valuation of the taxable property, excluding motor vehicles, situated within the county school district.

TOWNS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (25% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
BUNKERVILLE	31,825,429	7,956,357	-	-	7,956,357	-
ENTERPRISE	13,891,711,650	3,472,927,913	-	-	3,472,927,913	-
INDIAN SPRINGS	38,452,928	9,613,232	-	-	9,613,232	-
LAUGHLIN	558,677,170	139,669,293	-	-	139,669,293	-
MOAPA TOWN	72,165,185	18,041,296	-	-	18,041,296	-
MOAPA VALLEY TOWN	223,233,314	55,808,329	-	-	55,808,329	-
MT. CHARLESTON TOWN	56,866,747	14,216,687	-	-	14,216,687	-
PARADISE	19,493,075,628	4,873,268,907	-	-	4,873,268,907	-
SEARCHLIGHT	41,435,365	10,358,841	-	-	10,358,841	-
SPRING VALLEY	9,728,892,208	2,432,223,052	-	-	2,432,223,052	-
SUMMERLIN	4,316,723,675	1,079,180,919	-	-	1,079,180,919	-
SUNRISE MANOR	4,430,432,561	1,107,608,140	-	-	1,107,608,140	-
WHITNEY TOWN	1,202,893,803	300,723,451	-	-	300,723,451	-
WINCHESTER	2,777,859,869	694,464,967	-	-	694,464,967	-
DOUGLAS COUNTY						
GARDNERVILLE	241,085,026	60,271,257	-	-	60,271,257	-
GENOA	18,405,693	4,601,423	-	-	4,601,423	-
MINDEN	238,881,595	59,720,399	-	-	59,720,399	-
ELKO COUNTY						
JACKPOT	29,623,246	7,405,812	-	-	7,405,812	-
JARBIDGE	-	-	-	-	N/A	-
MONTELLO	2,096,476	524,119	-	-	524,119	-
MOUNTAIN CITY	2,338,337	584,584	-	-	584,584	-
ESMERALDA COUNTY						
GOLDFIELD	7,776,419	1,944,105	-	-	1,944,105	-
SILVER PEAK	13,035,590	3,258,898	-	-	3,258,898	-
EUREKA COUNTY						
CRESCENT VALLEY	5,431,617	1,357,904	-	-	1,357,904	-
EUREKA	16,387,707	4,096,927	-	-	4,096,927	-
LANDER COUNTY						
AUSTIN	4,988,551	1,247,138	-	-	1,247,138	-
BATTLE MOUNTAIN	55,352,066	13,838,017	-	-	13,838,017	-
KINGSTON	6,009,194	1,502,299	-	-	1,502,299	-

TOWNS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (25% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
LINCOLN COUNTY						
ALAMO	11,064,016	2,766,004	-	-	2,766,004	-
PANACA	15,240,075	3,810,019	-	-	3,810,019	-
PIOCHE	19,775,713	4,943,928	-	-	4,943,928	-
MINERAL COUNTY						
HAWTHORNE	50,358,440	12,589,610	-	5,103,259	7,486,351	-
LUNING	2,535,372	633,843	-	-	633,843	-
MINA	2,584,304	646,076	-	-	646,076	-
WALKER LAKE	7,348,647	1,837,162	-	-	1,837,162	-
NYE COUNTY						
AMARGOSA	44,009,977	11,002,494	-	-	11,002,494	-
BEATTY	22,360,901	5,590,225	-	-	5,590,225	-
GABBS	9,819,066	2,454,767	-	193,134	2,261,633	-
MANHATTAN	3,570,536	892,634	-	254,089	638,545	-
PAHRUMP	1,445,333,991	361,333,498	-	-	361,333,498	-
ROUND MOUNTAIN	302,847,905	75,711,976	-	-	75,711,976	-
TONOPAH	74,204,863	18,551,216	-	-	18,551,216	-
PERSHING COUNTY						
IMLAY	2,985,883	746,471	-	-	746,471	-
WHITE PINE COUNTY						
LUND	2,957,013	739,253	-	-	739,253	-
MCGILL	10,822,727	2,705,682	-	26,670	2,679,012	-
RUTH	3,766,516	941,629	-	10,163	931,466	-
TOTAL	59,537,242,994	14,884,310,749	-	5,587,315	14,878,723,434	-

FOOTNOTES: (*) NRS 269.425 TOWN'S DEBT LIMIT.

No town shall ever become indebted for any town improvements under the provisions of NRS 269.405 to 269.470, inclusive, or otherwise, by the issuance of such general obligation bonds and other general obligation securities (other than any notes or warrants maturing within 1 year from the respective dates of their issuance), but excluding any outstanding revenue bonds, special assessment bonds, or other special obligation securities, excluding any such outstanding general obligation notes and warrants, and excluding any indebtedness not evidenced by bonds, or other securities, exceeding 25% of the total last assessed valuation of the taxable property in the town.

GENERAL IMPROVEMENT DISTRICTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (50% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY NO DISTRICTS						
CHURCHILL COUNTY CHURCHILL MOSQUITO & WEED ABATEMENT GID	970,660,762	485,330,381	-	-	485,330,381	-
CLARK COUNTY BIG BEND WATER DISTRICT	517,173,427	258,586,714	-	879,678	257,707,036	-
CLARK CO. WATER RECLAMATION	65,054,640,560	32,527,320,280	-	707,630,524	N/A	-
KYLE CANYON WATER	42,090,323	21,045,162	-	-	21,045,162	-
MOAPA VALLEY TV	N/A	N/A	-	-	N/A	-
DOUGLAS COUNTY CAVE ROCK ESTATES GID	29,889,145	14,944,573	-	-	14,944,573	-
DOUGLAS CO. MOSQUITO ABATEMENT	2,503,179,453	1,251,589,727	-	-	1,251,589,727	-
EAST FORK SWIMMING POOL	2,586,055,544	1,293,027,772	-	600,000	1,292,427,772	-
ELK POINT SANITATION	51,061,669	25,530,835	-	-	25,530,835	-
GARDNERVILLE RANCHOS GID	336,359,672	168,179,836	-	-	168,179,836	-
INDIAN HILLS GID	162,417,896	81,208,948	-	1,102,217	80,106,731	-
KINGSBURY GID	294,444,662	147,222,331	-	12,854,289	134,368,042	345,904
LAKERIDGE GID	32,873,513	16,436,757	-	-	16,436,757	-
LOGAN CREEK GID	7,927,109	3,963,555	-	-	3,963,555	1,200,000
MARLA BAY GID	50,810,051	25,405,026	-	-	25,405,026	-
MINDEN/GARDNERVILLE SANITATION	479,966,620	239,983,310	-	-	239,983,310	-
OLIVER PARK GID	11,444,407	5,722,204	-	-	5,722,204	-
ROUND HILL GID	126,228,590	63,114,295	-	577,450	62,536,845	-
SIERRA ESTATES GID	6,013,091	3,006,546	-	73,479	2,933,067	-
SKYLAND GID	102,530,762	51,265,381	-	-	51,265,381	-
TAHOE DOUGLAS DISTRICT	756,186,520	378,093,260	-	-	378,093,260	-
TOPAZ RANCH ESTATES GID	35,605,713	17,802,857	-	271,530	17,531,327	-
ZEPHYR COVE GID	35,208,905	17,604,453	-	-	17,604,453	-
ZEPHYR HEIGHTS GID	49,621,295	24,810,648	-	-	24,810,648	-
ZEPHYR KNOLLS GID	10,515,739	5,257,870	-	-	5,257,870	-
ELKO COUNTY ELKO TELEVISION	1,432,580,371	716,290,186	-	-	716,290,186	-
STARR VALLEY CEMETERY	7,320,343	3,660,172	-	-	3,660,172	-
TUSCARORA WATER	N/A	N/A	-	-	N/A	-
WEST WENDOVER RECREATION	145,789,932	72,894,966	-	-	72,894,966	-
ESMERALDA COUNTY NO DISTRICTS						
EUREKA COUNTY DEVIL'S GATE GID	3,926,838	1,963,419	-	-	1,963,419	-
DIAMOND VALLEY RODENT CONTROL	22,192,589	11,096,295	-	-	11,096,295	-
DIAMOND VALLEY WEED CONTROL	22,192,589	11,096,295	-	-	11,096,295	-
EUREKA TELEVISION	1,703,378,514	851,689,257	-	-	851,689,257	-

GENERAL IMPROVEMENT DISTRICTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (50% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
HUMBOLDT COUNTY						
DENIO TELEVISION	N/A	N/A	-	-	N/A	-
GOLCONDA WATER	N/A	N/A	-	-	N/A	-
KINGS RIVER GID	6,837,995	3,418,998	-	-	3,418,998	-
MCDERMITT SANITATION	N/A	N/A	-	-	N/A	-
OROVADA COMMUNITY SERVICES	27,318,603	13,659,302	-	-	13,659,302	-
OROVADA RODENT CONTROL	N/A	N/A	-	-	N/A	-
OROVADA WATER GID	N/A	N/A	-	-	N/A	-
PARADISE VALLEY SEWER	N/A	N/A	-	-	N/A	-
PARADISE WEED CONTROL	N/A	N/A	-	-	N/A	-
QUINN RIVER TELEVISION	N/A	N/A	-	-	N/A	-
LANDER COUNTY						
LANDER CO. GID #1	N/A	N/A	-	-	N/A	-
LINCOLN COUNTY						
ALAMO POWER #3	N/A	N/A	-	-	N/A	-
ALAMO SEWER/WATER	N/A	N/A	-	-	N/A	-
LINCOLN CO. TELEVISION	N/A	N/A	-	-	N/A	-
SE LINCOLN CO HABITAT CONSERVATION PLAN	8,075,750	4,037,875	-	-	4,037,875	-
LYON COUNTY						
CENTRAL LYON VECTOR CONTROL	1,140,165,810	570,082,905	-	-	570,082,905	-
FERNLEY SWIMMING POOL	1,098,230,109	549,115,055	-	-	549,115,055	-
MASON VALLEY MOSQUITO	368,192,392	184,096,196	-	-	184,096,196	-
MASON VALLEY SWIMMING POOL	365,557,009	182,778,505	-	-	182,778,505	-
SILVER SPRINGS GID	54,964,384	27,482,192	-	-	27,482,192	-
STAGECOACH GID	35,897,531	17,948,766	-	-	17,948,766	-
WALKER RIVER WEED	74,248,310	37,124,155	-	-	37,124,155	-
WILLOWCREEK GID	8,522,459	4,261,230	-	-	4,261,230	-
MINERAL COUNTY						
MINERAL CO. TELEVISION	266,676,164	133,338,082	-	-	133,338,082	-
WALKER LAKE GID	7,348,647	3,674,324	-	-	3,674,324	-
NYE COUNTY						
BEATTY GID	16,628,139	8,314,070	-	-	8,314,070	-
BEATTY WATER & SANITATION	14,002,952	7,001,476	-	-	7,001,476	-
PAHRUMP SWIMMING POOL	1,445,333,991	722,666,996	-	-	722,666,996	-
PERSHING COUNTY						
LOVELOCK MEADOWS WATER	N/A	N/A	-	-	N/A	-
LOVELOCK VALLEY WEED	N/A	N/A	-	-	N/A	-
PERSHING CO. TELEVISION	N/A	N/A	-	-	N/A	-
STOREY COUNTY						
CANYON GID	23,916,496	11,958,248	-	-	11,958,248	-
TAHOE-RENO INDUSTRIAL GID	2,340,135,542	1,170,067,771	-	-	1,170,067,771	-
VIRGINIA DIVIDE SEWER	34,004,207	17,002,104	-	-	17,002,104	-

GENERAL IMPROVEMENT DISTRICTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (50% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
WASHOE COUNTY						
GERLACH GID	5,190,316	2,595,158	-	-	2,595,158	-
GRANDVIEW TERRACE GID	3,414,398	1,707,199	-	-	1,707,199	-
INCLINE VILLAGE GID	1,967,556,463	983,778,232	-	2,390,825	981,387,407	-
PALOMINO VALLEY GID	92,538,009	46,269,005	-	-	46,269,005	-
SUN VALLEY GID	315,816,524	157,908,262	-	2,565,783	155,342,479	-
VERDI TELEVISION	981,801,218	490,900,609	-	-	490,900,609	-
WHITE PINE COUNTY						
BAKER WATER/SEWER GID	N/A	N/A	-	-	-	-
MCGILL/RUTH SEWER-WATER GID	N/A	N/A	-	1,010,274	N/A	-
WHITE PINE TELEVISION	N/A	N/A	-	-	N/A	-
TOTAL	88,292,660,022	44,146,330,011	-	729,956,049	11,597,694,480	1,545,904

FOOTNOTES: (*) NRS 318.277 DEBT LIMIT OF DISTRICT.

A district may borrow money and incur or assume indebtedness therefore, as provided in this chapter, so long as the total of all such indebtedness (but excluding revenue bonds, assessment bonds, and other securities constituting special obligations which are not debts) does not exceed an amount equal to 50% of the total of the last assessed valuation of the taxable property (excluding motor vehicles) situated within such districts.

LIBRARY DISTRICTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (10% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
BOULDER CITY LIBRARY	943,894,377	94,389,438	-	-	94,389,438	-
HENDERSON DISTRICT PUBLIC LIBRARIES	17,867,892,352	1,786,789,235	-	-	1,786,789,235	-
LAS VEGAS/CLARK CO. LIBRARY	85,941,325,693	8,594,132,569	-	-	8,594,132,569	-
NORTH LAS VEGAS LIBRARY	11,115,246,293	1,111,524,629	-	-	1,111,524,629	-
NYE COUNTY						
AMARGOSA LIBRARY	54,689,300	5,468,930	-	-	5,468,930	-
BEATTY LIBRARY	27,640,167	2,764,017	-	-	2,764,017	-
PAHRUMP LIBRARY	1,445,333,991	144,533,399	-	-	144,533,399	-
SMOKY VALLEY LIBRARY	332,975,888	33,297,589	-	-	33,297,589	-
TONOPAH LIBRARY	86,684,996	8,668,500	-	-	8,668,500	-
TOTAL	117,815,683,057	11,781,568,306	-	-	11,781,568,306	-

FOOTNOTES: (*) NRS 379.0225 ISSUANCE OF BONDS BY CONSOLIDATED OR COUNTY LIBRARY DISTRICT.

- Except as otherwise provided in this subsection, the trustees of a consolidated or county library district may propose the issuance of general obligation bonds in an amount not to exceed 10% of the total last assessed valuation of the taxable property of the district for the purpose of acquiring, constructing or improving buildings and other real property to be used for library purposes or for purchasing books, materials or equipment for newly constructed libraries.
- Any bond issued for purchasing books, materials or equipment for newly constructed libraries must be redeemed within 5 years after its issuance.

HOSPITAL DISTRICTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (10% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
HUMBOLDT COUNTY HOSPITAL DISTRICT	1,686,653,201	168,665,320	-	2,323,555	166,341,765	-
LANDER COUNTY HOSPITAL DISTRICT	1,370,456,228	137,045,623	-	-	137,045,623	-
LINCOLN COUNTY HOSPITAL DISTRICT	306,573,341	30,657,334	-	-	30,657,334	-
MINERAL COUNTY HOSPITAL DISTRICT	266,676,164	26,667,616	-	-	26,667,616	-
NO. NYE COUNTY HOSPITAL	511,489,104	51,148,910	-	-	51,148,910	-
PERSHING COUNTY HOSPITAL DISTRICT	368,898,193	36,889,819	-	-	36,889,819	-
SILVER SPRINGS/STAGECOACH HOSPITAL DISTRICT	222,113,341	22,211,334	-	-	22,211,334	-
SOUTH LYON COUNTY HOSPITAL DISTRICT	506,859,457	50,685,946	-	-	50,685,946	-
WHITE PINE COUNTY HOSPITAL DISTRICT	789,526,634	78,952,663	-	-	78,952,663	-
TOTAL	6,029,245,663	602,924,566	-	2,323,555	600,601,011	-

FOOTNOTES: (*) NRS 450.665 POWERS OF BOARD OF TRUSTEES: BORROWING OF MONEY AND INCURRENCE OR ASSUMPTION OF INDEBTEDNESS; LIMITATIONS AND CONDITIONS.

1. The board of trustees may borrow money and incur or assume indebtedness on behalf of the county hospital district if the total of all indebtedness, excluding revenue bonds and other securities constituting special obligations which are not debts, does not exceed an amount equal to 10% of the total of the last assessed valuation of taxable property, excluding motor vehicles, located within the district.

2. The board of trustees shall not borrow money or issue securities to evidence such borrowing until the board has obtained the approval of the:

(a) County Debt Management Commission; and

(b) Board of County Commissioners of the county in which the Hospital District is located.

FLOOD CONTROL DISTRICTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK CO REGIONAL FLOOD CONTROL	115,981,318,714	N/A	-	619,285,000	N/A	-

FOOTNOTES: CREATED UNDER NRS 543.690. FORMS OF BORROWING, APPLICABILITY OF LOCAL GOVERNMENT SECURITIES LAW.

Subject to the provisions of subsection 1, the board of directors of a district or the board of county commissioners may, on the behalf and in the name of the district or the county, as the case may be, issue the securities, and in connection with any undertaking or facilities authorized in NRS 543.170 to 543.830, inclusive, may otherwise proceed as provided in the Local Government Securities Law. The payment of general obligation securities issued pursuant to subsection 1 may be additionally secured by a pledge of any revenue from a tax imposed pursuant to NRS 543.600 on retail sales and the storage, use or other consumption of tangible personal property in the county.

SEWER DISTRICTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY	172,206,221	5,000	-	-	5,000	-

FOOTNOTES: NRS 309.160 POWER TO INCUR DEBTS AND LIABILITIES: LIMITATIONS AND EXCEPTIONS.

The board of directors may at any time incur an indebtedness not exceeding in the aggregate the sum of \$5,000, nor in any event to exceed \$1 per acre.

AIRPORT AUTHORITIES

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY AIRPORT AUTHORITY	2,075,625,383	N/A	-	-	N/A	-
RENO-TAHOE AIRPORT AUTHORITY	21,487,837,028	N/A	-	-	N/A	-

FOOTNOTES: NRS 496.155 GENERAL PROVISIONS: ISSUANCE OF MUNICIPAL SECURITIES PURSUANT TO LOCAL GOVERNMENT SECURITIES LAW; ENTRY INTO CONTRACTS OF PURCHASE AND MEDIUM TERM OBLIGATIONS.
 1. Subject to the provisions of NRS 496.150 and subsections 2 and 3 of this section, for any undertaking authorized in NRS 496.150, the governing body of a municipality, as it determines from time to time, may, on the behalf and in the name of the municipality, borrow money, otherwise become obligated, and evidence the obligations by the issuance of bonds and other municipal securities, and in connection with the undertaking or the municipal airport, including, without limitation, air navigation facilities and other facilities appertaining to the airport, the governing body may otherwise proceed as provided in the Local Government Securities Law or as provided in subsections 4 and 5.
 2. General obligation bonds, whether or not their payment is additionally secured by a pledge of net revenues, must be sold as provided in the Local Government Securities Law.
 3. Revenue bonds may be sold at a public sale as provided in the Local Government Securities Law or at a private sale.

NRS 350.013(5) The provisions of this do not apply to Reno-Tahoe Airport Authority so long as the Authority does not have any general obligation bonds outstanding and does not issue or propose to issue any such bonds.

CONVENTION CENTERS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (10% OF A.V.)*	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
ELKO CONVENTION & VISITORS AUTHORITY	1,539,413,002	153,941,300	-	-	153,941,300	-

FOOTNOTES: (*) NRS: SPECIAL AND LOCAL ACTS, CHAPTER 227, STATUTES OF NEVADA 1975
 Sec 3.1. The Authority shall not incur an indebtedness in excess of 10 percent of the total assessed valuation of the taxable property within the boundaries of the Authority, as shown by the last preceding assessment.

FAIR AND RECREATION BOARDS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (3% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY CULTURE AND TOURISM AUTHORITY	2,075,625,383	62,268,761	-	-	62,268,761	-
ELKO COUNTY RECREATION BOARD	565,196,349	16,955,890	-	-	16,955,890	-
LANDER CO. CONVENTION & TOURISM AUTHORITY	1,370,456,228	41,113,687	-	-	41,113,687	-
LAS VEGAS CONVENTION & VISITORS AUTHORITY (#)	115,981,318,714	5,799,065,936	-	796,895,000	5,002,170,936	-
MINERAL CO. FAIR & RECREATION BOARD	266,676,164	8,000,285	-	-	8,000,285	-
RENO/SPARKS CONVENTION & VISITORS AUTHORITY	21,086,137,382	632,584,121	-	60,810,000	571,774,121	-
TAHOE-DOUGLAS VISITORS AUTHORITY	3,994,970,231	119,849,107	-	-	119,849,107	-
WHITE PINE CO. TOURISM & RECREATION BOARD	338,894,970	10,166,849	-	-	10,166,849	-
WINNEMUCCA CONVENTION & VISITORS AUTHORITY	N/A	N/A	-	-	N/A	-
TOTAL	145,679,275,421	6,690,004,637	-	857,705,000	5,832,299,637	-

FOOTNOTES: (#) NRS 244A.653 DEBT LIMIT OF COUNTY WHOSE POPULATION IS 700,000 OR MORE.

A county whose population is 700,000 or more shall not become indebted for those county recreational purposes under the provisions of NRS 244A.597 to 244A.655 inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 5% of the total last assessed valuation of the taxable property in the county. A county whose population is 700,000 or more shall not become indebted in an amount exceeding 10% of that valuation by the issuance of any general obligation securities, other than any such notes or warrants, but excluding any outstanding special securities and excluding any outstanding general obligation notes and warrants.

() NRS 244A.655 DEBT LIMIT OF COUNTY WHOSE POPULATION IS LESS THAN 700,000.**

A county whose population is less than 700,000 shall not become indebted for those county recreational purposes under the provisions of NRS 244A.597 to 244A.655, inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 3% of the total last assessed valuation of taxable property in the county. A county whose population is less than 700,000 shall not become indebted in an amount exceeding 10% of that valuation by the issuance of any general obligation securities, other than any such notes or warrants, but excluding any outstanding special securities and excluding any outstanding general obligation notes and warrants.

FIRE DISTRICTS - ELECTION

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (5% OF A.V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
DOUGLAS COUNTY TAHOE DOUGLAS FIRE	1,402,542,361	70,127,118	-	-	70,127,118	-
HUMBOLDT COUNTY WINNEMUCCA RURAL FIRE	125,063,800	6,253,190	-	-	6,253,190	-
LINCOLN COUNTY PAHRANAGAT VALLEY FIRE	33,594,291	1,679,715	-	-	1,679,715	-
PIOCHE FIRE	23,936,843	1,196,842	-	-	1,196,842	-
LYON COUNTY MASON VALLEY FIRE	174,441,972	8,722,099	-	-	8,722,099	-
NORTH LYON CO. FIRE	1,102,143,525	55,107,176	-	534,245	54,572,931	-
SMITH VALLEY FIRE	110,435,007	5,521,750	-	-	5,521,750	-
WASHOE COUNTY NORTH LAKE TAHOE FIRE	1,963,790,588	98,189,529	-	1,744,000	96,445,529	-
TOTAL	4,935,948,387	246,797,419	-	2,278,245	244,519,174	-

FOOTNOTES: (*) NRS 474.220 COUNTY FIRE PROTECTION DISTRICTS - AUTHORITY TO BORROW MONEY BY ISSUANCE AND SALE OF NEGOTIABLE BONDS; PURPOSES; LIMITATION ON AMOUNT.

1. The board of directors of any county fire protection district formed under the provisions of NRS 474.010 to 474.450 inclusive, may prepare, issue, and sell bonds to provide money for the purchase of fire fighting equipment, the acquisition of property, the construction of buildings and improvements of district owned property for use in that county fire protection district.

2. The provisions of NRS 474.514 apply to a county fire protection district specified in subsection 1. (NRS A 2001,362)

NRS 474.514 LIMIT ON INDEBTEDNESS. No indebtedness, as defined in NRS 350.586, including outstanding indebtedness, shall be incurred by any district organized pursuant to NRS 474.460 in an aggregate principal amount exceeding 5 percent of the total last assessed valuation of taxable property (excluding motor vehicles and cattle) situated within the district.

FIRE PROTECTION DISTRICTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT (5% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
CLARK COUNTY FIRE SERVICE	58,328,768,084	2,916,438,404	-	-	2,916,438,404	-
MOAPA VALLEY FIRE	233,091,509	11,654,575	-	-	11,654,575	-
DOUGLAS COUNTY						
EAST FORK FIRE PROTECTION DISTRICT	2,592,427,870	129,621,394	-	869,000	128,752,394	-
ELKO COUNTY						
ELKO COUNTY FIRE PROTECTION DISTRICT	1,535,136,784	76,756,839	-	-	76,756,839	-
HUMBOLDT COUNTY						
GOLCONDA FIRE	950,233,674	47,511,684	-	-	47,511,684	-
HUMBOLDT FIRE	47,346,163	2,367,308	-	-	2,367,308	-
MCDERMITT FIRE	4,785,245	239,262	-	-	239,262	-
OROVADA FIRE	27,318,603	1,365,930	-	-	1,365,930	-
PARADISE FIRE	42,941,161	2,147,058	-	-	2,147,058	-
PUEBLO FIRE	24,963,775	1,248,189	-	-	1,248,189	-
LINCOLN COUNTY						
LINCOLN COUNTY FIRE PROTECTION DISTRICT	213,810,591	10,690,529.55	-	89,337	10,601,193	-
PANACA FIRE PROTECTION DISTRICT	-	-	-	-	-	-
LYON COUNTY						
CENTRAL LYON FIRE	1,155,908,447	57,795,422	-	1,804,569	55,990,853	-
STOREY COUNTY						
STOREY COUNTY FIRE PROTECTION DISTRICT	2,957,123,851	147,856,193	-	-	147,856,193	-
WASHOE COUNTY						
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT	5,144,575,090	257,228,755	-	11,474,000	245,754,755	-
WHITE PINE COUNTY						
WHITE PINE COUNTY FIRE DISTRICT	-	-	-	-	-	-
TOTAL	73,258,430,847	3,662,921,542	-	14,236,906	3,648,684,636	-

FOOTNOTES: (*) NRS 474.514 COUNTY FIRE PROTECTION DISTRICTS-LIMIT ON INDEBTEDNESS.

No indebtedness, as defined in NRS 350.586, including outstanding indebtedness, shall be incurred by any district organized pursuant to NRS 474.460 in an aggregate principal amount exceeding 5 percent of the total last assessed valuation of taxable property (excluding motor vehicles and cattle) situated within the district.

MULTICOUNTY DISTRICTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
MULTICOUNTY-WATER CONSERVANCY DISTRICT						
CARSON WATER SUBCONSERVANCY DISTRICT	6,780,208,789	N/A	-	-	N/A	-
CARSON/TRUCKEE WATER CONSERVANCY DISTRICT	32,948,445,295	N/A	-	-	N/A	-
MULTICOUNTY SPECIAL						
NV COMMISSION - V & T RAILWAY	2,957,123,851	N/A	-	-	N/A	-

FOOTNOTES: MULTI-COUNTY WATER CONSERVANCY DISTRICTS

NRS 541.340 (1) ACQUISITION OF WORKS, PROCEDURE FOR CREATION OF INDEBTEDNESS; ELECTIONS.

Whenever the board of a district incorporated under this chapter, by resolution adopted by a majority of the board, determines that the interests of the district and the public interest or necessity demand the acquisition, construction or completion of any source of water supply, waterworks, or other improvements, or facility, or the making of any contract with the United States, the State of Nevada, or other persons to carry out the objects or purposes of the district, wherein the indebtedness or obligations required will be a greater expenditure than the ordinary annual income and revenue of the district permits, the board shall order the submission of the proposition of issuing such obligations or indebtedness, for the purpose set forth in the resolution, to such qualified electors of the district as have paid a tax on property in the district in the year preceding the election, at a special election or the next primary or general election. In the order submitting such propositions to the electors the board shall if it is proposed that the indebtedness be secured by pledge of any revenues of the district, so state, and shall designate the revenue to be so pledged. Carson City, Churchill, Douglas and Lyon Counties are included in the Carson Water Subconservancy; Carson City, Churchill, Douglas, Lyon, Storey and Washoe Counties are included in the Carson/Truckee Water Conservancy.

NEVADA COMMISSION FOR THE RECONSTRUCTION OF THE V & T RAILWAY

NRS 566, SPECIAL AND LOCAL ACTS, SECTION 9(2)

Upon final determination and allocation of the costs by agreement of the governing bodies, each governing body shall include its portion of the costs in its budget for the purposes of chapter 354 of NRS and shall fund its share of the cost by issuing bonds pursuant to chapter 350 of NRS. Carson City, Douglas, Lyon, Storey and Washoe Counties are included in the Nevada Commission for Reconstruction of the V & T Railway.

MULTICOUNTY FIRE PROTECTION DISTRICTS

NRS 473.060 AUTHORIZATION TO ISSUE NEGOTIABLE BONDS; PURPOSE; LIMITATION ON AMOUNT.

The board of directors may prepare, issue and sell negotiable coupon bonds not exceeding \$50,000 in amount, exclusive of interest, for the purpose of providing money for the purchase of fire-fighting equipment and other necessary facilities for the use in the respective

REDEVELOPMENT AGENCIES

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY REDEVELOPMENT AUTHORITY	146,524,193	N/A	-	-	N/A	-
BOULDER CITY REDEVELOPMENT AGENCY	80,376,607	N/A	-	-	N/A	-
CLARK COUNTY REDEVELOPMENT AGENCY	695,327,296	N/A	-	-	N/A	-
HENDERSON REDEVELOPMENT AGENCY	1,814,019,606	N/A	-	-	N/A	-
LAS VEGAS REDEVELOPMENT AGENCY	1,752,478,621	N/A	-	-	N/A	-
MESQUITE REDEVELOPMENT AGENCY	193,564,348	N/A	-	-	N/A	-
NORTH LAS VEGAS REDEVELOPMENT AGENCY	129,981,603	N/A	-	-	N/A	-
DOUGLAS COUNTY REDEVELOPMENT AGENCY	114,541,612	N/A	-	-	N/A	-
ELKO REDEVELOPMENT AGENCY	18,441,352	N/A	-	-	N/A	-
WELLS REDEVELOPMENT AGENCY	2,780,893	N/A	-	-	N/A	-
RENO REDEVELOPMENT AGENCY #1	193,700,801	N/A	-	-	N/A	-
RENO REDEVELOPMENT AGENCY #2	269,458,801	N/A	-	-	N/A	-
SPARKS REDEVELOPMENT AGENCY #1	157,765,795	N/A	-	-	N/A	-
SPARKS REDEVELOPMENT AGENCY #2	188,245,215	N/A	-	-	N/A	-
ELY REDEVELOPMENT AGENCY	2,762,391	N/A	-	-	N/A	-
TOTAL	5,759,969,134	N/A	-	-	N/A	-

FOOTNOTES: NRS 279.638(2) LIMITATION OF INDEBTEDNESS.

Unless the full faith and credit of a community is pledged, the bonds and other obligations of any agency are not a debt of the community, the state or any of its political subdivisions and neither the community, the state nor any of its political subdivisions is liable on them, nor in any event shall the bonds or obligations be payable out of any funds or properties other than those of the agency; and such bonds and other obligations shall so state on their face. Unless the full faith and credit of a community is pledged, the bonds do not constitute an indebtedness within the meaning of any constitutional or statutory debt limitations or restrictions.

REGIONAL TRANSPORTATION COMMISSIONS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	115,981,318,714	N/A	-	-	N/A	-
REGIONAL TRANSPORTATION COMMISSION OF WASHOE COUNTY	21,487,837,028	N/A	-	-	N/A	-
LINCOLN COUNTY REGIONAL TRANSPORTATION COMMISSION *	N/A	N/A	-	-	N/A	-
TOTAL	137,469,155,742	N/A	-	-	N/A	-

FOOTNOTES: NRS 377A.080 Creation and authority of Regional Transportation Commission

(Section 3) The commission may draw money out of the public transit fund only for: (d) The payment of principal and interest on notes, bonds or other securities issued to provide money for the cost of projects described in paragraphs (a), (b) and (c); or (d) Any combination of those purposes. RTC of Washoe County has one Medium Term Obligation that limits their total outstanding debt to a maximum amount of \$8 million. Typically RTC of Washoe County issues an amount less than 8 million and typically pays it off in the same fiscal year.

(*) NRS 373 Creation and authority of Regional Transportation Commission.

SPECIAL AND LOCAL ACTS

ENTITY	2022-2023 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
LAS VEGAS VALLEY WATER DISTRICT	N/A	N/A	-	781,669,584	N/A	-
MOAPA VALLEY WATER DISTRICT	229,419,572	N/A	-	3,491,048	N/A	-
SOUTHERN NEVADA WATER AUTHORITY	N/A	N/A	-	1,999,405,000	N/A	-
STADIUM AUTHORITY	N/A	750,000,000	-	632,150,000	N/A	-
VIRGIN VALLEY WATER DISTRICT	1,187,993,906	N/A	-	9,585,890	N/A	-
ELKO COUNTY						
CENTRAL DISPATCH ADMINISTRATIVE AUTHORITY	N/A	N/A	-	-	N/A	-
LINCOLN COUNTY						
LINCOLN COUNTY WATER DISTRICT	N/A	N/A	-	-	N/A	-
NYE COUNTY						
NYE COUNTY WATER DISTRICT	N/A	N/A	-	-	N/A	-
WASHOE COUNTY						
TRUCKEE MEADOWS WATER AUTHORITY	N/A	N/A	-	-	N/A	-
WESTERN REGIONAL WATER COMMISSION	N/A	N/A	-	-	N/A	-
TOTAL	1,417,413,478	750,000,000	-	3,426,301,522	-	-

FOOTNOTES:

CLEAN WATER COALITION - NRS 277.080 to 277.180, inclusive. The Clean Water Coalition (CWC) is an entity created in 2002 by a cooperative agreement among the City of Henderson, the City of Las Vegas, the City of North Las Vegas and the Clark County Water Reclamation District. CWC was created by the members which share a common environmental, economic and regulatory interest in the efficient and responsible collection, treatment, reuse and discharge of municipal effluent. Coalition was dissolved effective March 19, 2013.

LAS VEGAS VALLEY WATER DISTRICT - NRS 167 SPECIAL AND LOCAL ACTS, 1947, SECTION 15 LIMITATION ON INCURRING DEBT OR LIABILITY. The board of directors, or other officers of the district, shall have no power to incur any debt or liability whatever, either by issuing bonds or otherwise, in excess of the provisions of this act, and any debt or liability incurred in excess of such express provisions shall be and remain absolutely void. Outstanding debt for LVVWD reported above. Debt issued on behalf of SNWA is reported under that entity.

MOAPA VALLEY WATER DISTRICT - NRS 477, SPECIAL AND LOCAL ACTS, 1983, SECTION 3. An election must be held before incurring a general obligation.

SOUTHERN NEVADA WATER AUTHORITY - NRS 277.080 to 277.180, inclusive. The Southern Nevada Water Authority (SNWA) is an entity created in 1991 by a cooperative agreement among the Big Bend Water District, the City of Boulder City the City of Henderson, the City of Las Vegas, the City of North Las Vegas, the Clark County Water Reclamation District and the Las Vegas Valley Water District (LVVWD). SNWA was created to secure additional supplies of water for southern Nevada and to effectively manage existing supplies of water through the cooperative action of its member agencies. In 1997 session, the Nevada Legislature authorized SNWA to sell bonds directly. Previously, any debt was issued by LVVWD on behalf of SNWA. The principal source of revenues for the repayment of SNWA's outstanding debt is wholesale delivery charges.

STADIUM AUTHORITY - SB1 as approved by the 30th Special Session 2016 of the Nevada State Legislature, signed by the Governor on October 17, 2016, provided for the creation of a Stadium Capital Project Fund, established for the purpose of accounting for the capital expenditures associated with the acquisition, construction improvement and equipping of a National Football League stadium. The funds primary revenue source is the proceeds of long-term debt as authorized by SB1. In addition, transient lodging tax collections making up the difference between the proceeds of long term debt and the \$750 million limit of the public contribution to stadium construction were transferred in from the Stadium Authority's operating fund. The project is a 65,000-seat domed stadium that will be the home field of the National Football League's Raiders franchise and the University of Nevada, Las Vegas (UNLV) football team. The total budgeted project cost is approx. \$2.0 billion with the Stadium Authority's contribution being \$750 million. Construction began in November 2017 and the final certificate of occupancy received August 31, 2020. The stadium and land will be publicly owned by the Clark County Stadium Authority.

VIRGIN VALLEY WATER DISTRICT - NRS 100, SPECIAL AND LOCAL ACTS, 1993, SECTION 3. An election must be held before incurring a general obligation.

CENTRAL DISPATCH ADMINISTRATIVE AUTHORITY - NRS 277.080 to 277.180, inclusive. The Central Dispatch Administrative Authority (CDA) is an entity created in 1993 by a cooperative agreement among Elko County, the City of Carlin, the City of Elko and the City of Wells. CDA was created for the purpose of organizing and administering a central dispatch system that serves the law enforcement and public safety needs of the member entities.

LINCOLN COUNTY WATER DISTRICT - NRS 474, SPECIAL AND LOCAL ACTS, 2003, SECTION 11 (5). The District, created in 2003, has the power to incur indebtedness pursuant to NRS 271, issue bonds and provide for medium-term obligations pursuant to NRS 350 for projects as stated in this section. For purposes of NRS 350.572, sections 6-16, inclusive, of this act do not expressly or impliedly require an election before the issuance of a security or indebtedness pursuant to NRS 350.500 to 350.720, inclusive, if the obligation is payable solely from pledged revenues, but an election must be held before incurring a general obligation.

NYE COUNTY WATER DISTRICT - NRS 542, SPECIAL AND LOCAL ACTS, 2007, SECTION 8. The District, created in 2011, has the power to incur indebtedness pursuant to NRS 271 and NRS 318 and to issue bonds and provide for medium-term obligations pursuant to NRS 350 for projects as stated in this section. For purposes of NRS 350.572, sections 1-12, inclusive, of this act do not expressly or impliedly require an election before the issuance of a security or indebtedness pursuant to NRS 350.500 to 350.720, inclusive, if the obligation is payable solely from pledged revenues, but an election must be held before incurring a general obligation.

TRUCKEE MEADOWS WATER AUTHORITY - NRS 277.080 to 277.180, inclusive. The Truckee Meadows Water Authority (TMWA) is an entity created in 2001 by a cooperative agreement among Washoe County, the City Reno and the City of Sparks. TMWA was created to secure additional supplies of water for the Truckee Meadows and to effectively manage existing supplies of water through the cooperative action of its member agencies.

WESTERN REGIONAL WATER COMMISSION - Created by SB 487, 2007 session. The Commission will provide advise and assistance relating to regional management and conservation of water resources in certain portions of Washoe County.

OVERLAPPING DEBT

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
CARSON CITY												
COUNTY/CITY	-	138,813,791	-	8,265,838	7.09%	8,230,600	-	-	-	0.40%	155,310,229	7.48%
SCHOOLS	61,812,000	-	-	-	2.98%	-	-	-	-	0.00%	61,812,000	2.98%
CARSON AIRPORT AUTH.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARSON CONVENTION AUTH.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARSON REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	61,812,000	138,813,791	-	8,265,838	10.06%	8,230,600	-	-	-	0.40%	217,122,229	10.46%
CHURCHILL COUNTY												
COUNTY	-	-	-	-	0.00%	36,170,757	-	-	4,920	3.73%	36,175,677	3.73%
SCHOOLS	22,295,000	-	-	-	2.30%	-	-	-	-	0.00%	22,295,000	2.30%
FALLON	-	5,974,739	-	1,654,594	2.99%	4,693,000	-	-	-	1.84%	12,322,333	4.84%
CHURCHILL MOSQUITO & WEED	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	22,295,000	5,974,739.00	-	1,654,594	3.08%	40,863,757	-	-	4,920	4.21%	70,793,010	7.29%
CLARK COUNTY												
COUNTY	-	1,525,878,864	50,540,000	2,700,000	1.36%	2,440,055,000	26,563,663	-	841,196	2.13%	4,046,578,723	3.49%
SCHOOLS	2,518,355,000	253,950,000	-	165,030,000	2.53%	-	-	-	-	0.00%	2,937,335,000	2.53%
BOULDER CITY	-	-	-	17,011,030	1.80%	-	-	-	-	0.00%	17,011,030	1.80%
HENDERSON	-	339,625,000	-	29,600,097	2.07%	611,356	-	-	2,380,866	0.02%	372,217,319	2.08%
LAS VEGAS	-	427,585,000	1,108,607	52,610,570	1.96%	15,081,267	-	-	38,826,765	0.22%	535,212,209	2.18%
MESQUITE	-	8,551,378	-	-	0.74%	-	5,450,000	-	-	0.00%	14,001,378	1.20%
NORTH LAS VEGAS	-	366,695,299	-	-	3.30%	-	-	-	-	0.00%	366,695,299	3.30%
BUNKERVILLE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ENTERPRISE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
INDIAN SPRINGS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAUGHLIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MT CHARLESTON	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PARADISE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SEARCHLIGHT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SPRING VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SUMMERLIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SUNRISE MANOR	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WHITNEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WINCHESTER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BIG BEND WATER	-	879,678	-	-	0.17%	-	-	-	-	0.00%	879,678	0.17%
BOULDER CITY LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BLDR CITY REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CLARK CO. FLOOD CONTROL	-	619,285,000	-	-	0.53%	-	-	-	-	0.00%	619,285,000	0.53%
CLARK CO. FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CLARK CO. REDEVELOPMENT	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
CLARK CO. STADIUM AUTHORITY	-	632,150,000	-	-	N/A	-	-	-	-	N/A	632,150,000	N/A
CLARK CO. WTR RECLAMATION	-	707,630,524	-	-	1.09%	-	-	-	-	0.00%	707,630,524	1.09%
HENDERSON DIST LIBRARIES	-	-	-	-	0.00%	-	-	-	688,504	0.00%	688,504	0.00%
HENDERSON REDEVELOPMENT	-	-	-	-	0.00%	7,590,000	-	-	2,068,939	0.53%	9,658,939	0.53%
KYLE CANYON WATER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAS VEGAS/CLARK LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAS VEGAS CONVENTION	-	775,695,000	-	21,200,000	0.69%	952,260,000	-	-	-	0.82%	1,749,155,000	1.51%
LAS VEGAS METRO POLICE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAS VEGAS REDEVELOPMENT	-	-	-	1,913,483	0.11%	93,783,876	-	-	3,812,588	5.57%	99,509,947	5.68%
LAS VEGAS VALLEY WATER *	-	781,669,584	-	-	N/A	-	-	-	-	N/A	781,669,584	N/A

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
CLARK COUNTY												
MESQUITE REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA VALLEY FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA VALLEY WATER	-	3,052,936	-	438,112	1.52%	-	-	-	-	0.00%	3,491,048	1.52%
MOAPA VALLEY TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
N LAS VEGAS LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
N LAS VEGAS REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
REGIONAL TRANS. COMMISSION	-	-	-	-	0.00%	1,118,390,000	-	-	-	0.96%	1,118,390,000	0.96%
SO NV WATER AUTHORITY	-	2,746,972,513	-	-	N/A	-	-	-	-	N/A	2,746,972,513	N/A
OVERTON POWER NO. 5	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
VIRGIN VALLEY WATER	-	8,254,890	-	1,331,000	0.81%	17,538,000	-	-	-	1.48%	27,123,890	2.28%
TOTAL	2,518,355,000	9,197,875,666	51,648,607	291,834,292	10.40%	4,645,309,499	32,013,663	-	48,618,858	4.07%	16,785,655,585	14.47%

* Footnote LVVWD: The total includes \$1,999,405,000 in outstanding debt incurred by Las Vegas Valley Water District on behalf of the Southern Nevada Water Authority. This amount has also been included in the outstanding debt for SNWA. SNWA was established in 1991 in recognition of the importance of addressing water issues on a regional, rather than an individual purveyor basis.

DOUGLAS COUNTY												
COUNTY	-	32,903,688	-	-	0.82%	9,685,000	-	-	1,676,503	0.28%	44,265,191	1.11%
SCHOOLS	28,499,000	-	-	319,000	0.72%	-	-	-	-	0.00%	28,818,000	0.72%
GARDNERVILLE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GENOA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINDEN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CAVE ROCK ESTATES GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DOUGLAS CO. MOSQUITO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DOUGLAS CO. REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DOUGLAS COUNTY LAKE TAHOE SE	-	-	-	-	0.00%	9,243,986	-	-	-	5.37%	9,243,986	5.37%
EAST FORK FIRE DISTRICT	-	-	-	869,000	0.03%	-	-	-	-	0.00%	869,000	0.03%
EAST FORK SWIMMING POOL	-	-	-	600,000	0.02%	-	-	-	-	0.00%	600,000	0.02%
ELK POINT SANITATION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GARDNERVILLE RANCHOS GID	-	-	-	-	0.00%	5,235,472	-	-	-	1.56%	5,235,472	1.56%
INDIAN HILLS GID	-	1,102,217	-	-	0.68%	2,203,478	-	-	-	1.36%	3,305,695	2.04%
KINGSBURY GID	-	12,854,289	-	-	4.37%	-	-	-	-	0.00%	12,854,289	4.37%
LAKERIDGE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LOGAN CREEK GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MARLA BAY GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINDEN/GARDNERVILLE SANITATIO	-	-	-	-	0.00%	-	-	501,583	-	0.10%	501,583	0.10%
OLIVER PARK GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ROUND HILL GID	-	577,450	-	-	0.46%	-	-	-	-	0.00%	577,450	0.46%
SIERRA ESTATES GID	-	73,479	-	-	1.22%	-	-	-	-	0.00%	73,479	1.22%
SKYLAND GID	-	-	-	-	0.00%	652,590	-	-	-	0.64%	652,590	0.64%
TAHOE DOUGLAS FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TAHOE DOUGLAS DISTRICT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TAHOE DOUGLAS VISITORS AUTH.	-	-	-	-	0.00%	112,060,000	-	-	-	2.81%	112,060,000	2.81%
TOPAZ RANCH ESTATES GID	-	271,530	-	-	0.76%	-	-	4,336,204	-	12.18%	4,607,734	12.94%
ZEPHYR COVE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ZEPHYR HEIGHTS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ZEPHYR KNOLLS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	28,499,000	47,782,653	-	1,788,000	1.95%	139,080,526	-	4,837,787	1,676,503	3.64%	223,664,469	5.60%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
ELKO COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARLIN	-	-	-	-	0.00%	-	-	104,164	-	0.25%	104,164	0.25%
ELKO	-	10,065,000	-	655,000	1.74%	-	-	-	-	0.00%	10,720,000	1.74%
WELLS	-	409,052	-	145,165	1.76%	-	-	-	-	0.00%	554,217	1.76%
WEST WENDOVER	-	-	-	2,703,187	1.85%	6,422,072	-	-	145,099	4.50%	9,270,358	6.36%
JACKPOT	-	-	-	-	0.00%	1,373,908	-	-	-	4.64%	1,373,908	4.64%
JARBIDGE	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
MONTELLO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOUNTAIN CITY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CNTRL DISPATCH ADMIN AUTH.	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
ELKO CONV. & VISITORS AUTH.	-	-	-	-	0.00%	-	-	-	6,774,540	0.44%	6,774,540	0.44%
ELKO COUNTY FIRE PROTECTION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ELKO COUNTY RECREATION BD	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ELKO TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
STARR VALLEY CEMETERY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TUSCARORA WATER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WEST WENDOVER RECREATION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CITY OF ELKO REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CITY OF WELLS REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	10,474,052	-	3,503,352	0.59%	7,795,980	-	104,164	6,919,639	0.63%	28,797,187	1.22%
ESMERALDA COUNTY												
COUNTY	-	-	-	112,361	0.11%	-	-	-	9,548	0.01%	121,909	0.12%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GOLDFIELD	-	-	-	-	0.00%	1,359,323	-	-	-	17.48%	1,359,323	17.48%
SILVER PEAK	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	112,361	0.11%	1,359,323	-	-	9,548	1.39%	1,481,232	1.51%
EUREKA COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CRESCENT VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
EUREKA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DEVIL'S GATE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DIAMOND VALLEY RODENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DIAMOND VALLEY WEED	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
EUREKA TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
HUMBOLDT COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	600,012	0.04%	600,012	0.04%
SCHOOLS	1,239,000	-	-	-	0.07%	-	-	-	-	0.00%	1,239,000	0.07%
WINNEMUCCA	-	-	-	63,547	0.03%	16,367,806	-	-	-	6.77%	16,431,353	6.79%
DENIO TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
GOLCONDA FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GOLCONDA WATER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
KINGS RIVER GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
HUMBOLDT FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
HUMBOLDT CO. HOSPITAL	-	-	-	2,323,555	0.14%	-	-	-	-	0.00%	2,323,555	0.14%
MCDERMITT FIRE	-	-	-	-	0.00%	-	-	81,503	-	1.70%	81,503	1.70%
MCDERMITT GID	-	-	-	-	N/A	-	-	205,347	-	N/A	205,347	N/A
OROVADA COMMUNITY SVCS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
OROVADA FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
OROVADA GID	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
OROVADA RODENT	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PARADISE VALLEY FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PARADISE VALLEY SEWER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PARADISE VALLEY WEED	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PUEBLO FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
QUINN RIVER TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WINNEMUCCA CONV & VISITORS	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WINNEMUCCA RURAL FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	1,239,000	-	-	2,387,102	0.21%	16,367,806	-	286,850	600,012	1.02%	20,880,770	1.24%
LANDER COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
AUSTIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BATTLE MOUNTAIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
KINGSTON	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LANDER CONVENTION & TRSM	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LANDER CO GID #1	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LANDER CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LINCOLN COUNTY												
COUNTY	-	-	-	683,262	0.22%	-	-	-	-	0.00%	683,262	0.22%
SCHOOLS	2,552,900	-	-	-	0.83%	-	-	-	-	0.00%	2,552,900	0.83%
CALIENTE	-	-	-	-	0.00%	937,970	-	-	39,058	5.10%	977,028	5.10%
ALAMO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PANACA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PIOCHE	-	-	-	-	0.00%	166,707	-	-	-	0.84%	166,707	0.84%
ALAMO POWER #3	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
ALAMO SEWER/WATER	-	-	-	-	N/A	105,582	-	-	164,548	N/A	270,130	N/A
COYOTE SPRINGS GID	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LINCOLN CO FIRE	-	-	-	89,337	0.04%	-	-	-	-	0.00%	89,337	0.04%
LINCOLN CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LINCOLN CO. POWER #1	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LINCOLN CO. TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LINCOLN COUNTY RTC	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LINCOLN COUNTY WATER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PAHRANAGAT VALLEY FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PANACA FIRE	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PIOCHE FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SE LINCOLN CO HABITAT CONS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	2,552,900	-	-	772,599	1.08%	1,210,259	-	-	203,606	0.46%	4,739,364	1.55%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
LYON COUNTY												
COUNTY	-	18,645,007	-	-	0.67%	6,105,812	-	-	-	0.22%	24,750,819	0.90%
SCHOOLS	79,780,000	-	-	-	2.89%	-	-	-	-	0.00%	79,780,000	2.89%
FERNLEY	-	55,086,581	-	-	5.11%	-	-	-	-	0.00%	55,086,581	5.11%
YERINGTON	-	-	-	-	0.00%	-	-	-	32,830,000	16.94%	32,830,000	16.94%
CENTRAL LYON FIRE	-	-	-	1,804,569	0.16%	-	-	-	-	0.00%	1,804,569	0.16%
CENTRAL LYON VECTOR	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
FERNLEY SWIMMING POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MASON VALLEY FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MASON VALLEY MOSQUITO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MASON VALLEY SWIM POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
NORTH LYON FIRE	-	-	-	534,245	0.05%	348,373	-	-	-	0.03%	882,618	0.08%
SILVER SPRINGS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SILVER SPR/STAGECOACH HOSP	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SMITH VALLEY FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SOUTH LYON HOSPITAL	-	-	-	-	0.00%	-	-	-	371,263	0.07%	371,263	0.07%
STAGECOACH GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WALKER RIVER WEED	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WILLOWCREEK GID	-	-	-	-	0.00%	855,974	-	-	-	10.04%	855,974	10.04%
TOTAL	79,780,000	73,731,588	-	2,338,814	5.64%	7,310,159	-	-	33,201,263	1.47%	196,361,824	7.10%
MINERAL COUNTY												
COUNTY	-	-	-	133,684	0.05%	-	-	-	-	0.00%	133,684	0.05%
SCHOOLS	1,475,000	-	-	-	0.55%	-	-	-	-	0.00%	1,475,000	0.55%
HAWTHORNE	-	5,075,105	-	28,154	10.13%	-	-	-	-	0.00%	5,103,259	10.13%
LUNING	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WALKER LAKE (TOWN)	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINERAL FAIR & RECREATION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINERAL CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINERAL CO. TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WALKER LAKE GID	-	-	-	-	0.00%	-	-	197,904	-	2.69%	197,904	2.69%
TOTAL	1,475,000	5,075,105	-	161,838	2.52%	-	-	197,904	-	0.07%	6,909,847	2.59%
NYE COUNTY												
COUNTY	10,430,000	17,268,000	-	413,814	1.29%	-	-	-	-	0.00%	28,111,814	1.29%
SCHOOLS	64,270,000	-	-	1,000,000	3.00%	-	-	-	-	0.00%	65,270,000	3.00%
AMARGOSA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GABBS	-	193,134	-	-	1.97%	-	-	-	-	0.00%	193,134	1.97%
MANHATTAN	-	254,089	-	-	7.12%	-	-	-	-	0.00%	254,089	7.12%
PAHRUMP	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ROUND MOUNTAIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TONOPAH	-	-	-	-	0.00%	4,773,937	-	-	-	6.43%	4,773,937	6.43%
AMARGOSA LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY WATER & SANITATION	-	-	-	-	0.00%	-	-	-	682,245	4.87%	682,245	4.87%
NYE COUNTY WATER DISTRICT	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PAHRUMP LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PAHRUMP SWIMMING POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SMOKY VALLEY LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TONOPAH LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	74,700,000	17,715,223	-	1,413,814	4.31%	4,773,937	-	-	682,245	0.25%	99,285,219	4.56%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
PERSHING COUNTY												
COUNTY	-	-	-	753,604	0.20%	-	-	-	-	0.00%	753,604	0.20%
SCHOOLS	2,534,260	-	-	-	0.69%	-	-	-	-	0.00%	2,534,260	0.69%
LOVELOCK	-	-	-	-	0.00%	3,525,269	-	-	-	13.24%	3,525,269	13.24%
IMLAY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LOVELOCK MEADOWS WATER	-	-	-	-	N/A	3,561,061	-	-	-	N/A	3,561,061	N/A
LOVELOCK VALLEY WEED	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PERSHING CO HOSPITAL	-	-	-	-	0.00%	5,840,745	-	-	-	1.58%	5,840,745	1.58%
PERSHING CO TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
TOTAL	2,534,260	-	-	753,604	0.89%	12,927,075	-	-	-	3.50%	16,214,939	4.40%
STOREY COUNTY												
COUNTY	-	-	-	-	0.00%	9,395,615	-	1,305,289	-	0.36%	10,700,904	0.36%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CANYON GID	-	-	-	-	0.00%	1,513,241	-	-	-	6.33%	1,513,241	6.33%
STOREY CO FIRE	-	-	-	-	0.00%	-	-	-	-	N/A	-	N/A
TAHOE-RENO INDUSTRIAL GID	-	-	-	-	0.00%	-	-	-	-	N/A	-	N/A
VIRGINIA DIVIDE SEWER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	0.00%	10,908,856	-	1,305,289	-	0.41%	12,214,145	0.41%
WASHOE COUNTY												
COUNTY	12,070,000	103,253,140	-	-	0.54%	24,461,974	1,603,645	-	-	0.12%	141,388,759	0.66%
SCHOOLS	522,230,000	582,415,000	-	7,336,000	5.17%	-	-	-	-	0.00%	1,111,981,000	5.17%
RENO	-	148,672,214	4,099,940	9,963,310	1.56%	328,096,142	-	-	5,213,000	3.19%	496,044,606	4.75%
SPARKS	-	7,922,277	-	-	0.22%	47,035,000	4,096,976	-	1,096,217	1.45%	60,150,470	1.67%
RENO-TAHOE AIRPORT AUTH.	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
GRANDVIEW TERRACE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GERLACH GID	-	-	-	-	0.00%	-	-	272,988	-	5.26%	272,988	5.26%
INCLINE VILLAGE GID	-	2,362,957	-	27,868	0.12%	400,192	-	-	-	0.02%	2,791,017	0.14%
NO. LAKE TAHOE FIRE	-	-	-	1,744,000	0.09%	-	-	-	-	0.00%	1,744,000	0.09%
PALOMINO VALLEY GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
REGIONAL TRANS. COMMISSION	-	-	-	-	0.00%	296,765,000	-	-	-	1.38%	296,765,000	1.38%
RENO REDEVELOPMENT #1	-	-	-	-	0.00%	-	-	-	10,110,000	5.22%	10,110,000	5.22%
RENO REDEVELOPMENT #2	-	-	-	-	0.00%	-	-	-	504,000	0.19%	504,000	0.19%
RENO/SPARKS CONVENTION	-	60,810,000	-	-	0.29%	-	-	-	-	0.00%	60,810,000	0.29%
SPARKS REDEVELOPMENT #1	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SPARKS REDEVELOPMENT #2	-	-	-	-	0.00%	7,998,000	-	-	-	4.25%	7,998,000	4.25%
SUN VALLEY GID	-	2,565,783	-	-	0.81%	-	-	-	1,687,998	0.53%	4,253,781	1.35%
TRUCKEE MEADOWS FIRE	-	8,307,000	-	3,167,000	0.22%	-	-	-	-	0.00%	11,474,000	0.22%
TRUCKEE MEADOWS WTR AUTH	-	-	-	-	N/A	322,005,197	-	-	-	N/A	322,005,197	N/A
VERDI TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WESTERN REGIONAL WTR COM	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
TOTAL	534,300,000	916,308,371	4,099,940	22,238,178	6.87%	1,026,761,505	5,700,621	272,988	18,611,215	4.89%	2,528,292,818	11.77%

**PART B
OVERLAPPING DEBT**

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V.	REVENUE BONDS	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
WHITE PINE COUNTY												
COUNTY	-	-	-	731,092	0.09%	6,974,683	-	-	-	0.88%	7,705,775	0.98%
SCHOOLS	5,155,000	-	-	-	0.65%	-	-	-	-	0.00%	5,155,000	0.65%
ELY	-	-	-	-	0.00%	1,910,203	-	-	-	2.52%	1,910,203	2.52%
LUND	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MCGILL	-	-	-	26,670	0.25%	-	-	-	-	0.00%	26,670	0.25%
RUTH	-	-	-	10,163	0.27%	-	-	-	-	0.00%	10,163	0.27%
BAKER WATER & SEWER	-	-	-	-	N/A	158,393	-	-	-	N/A	158,393	N/A
MCGILL/RUTH SEWER & WATER	-	1,010,274	-	-	N/A	-	-	-	-	N/A	1,010,274	N/A
WHITE PINE CO FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WHITE PINE TOURISM & REC.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WHITE PINE TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WHITE PINE CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	363,887	0.05%	363,887	0.05%
TOTAL	5,155,000	1,010,274	-	767,925	0.88%	9,043,279	-	-	363,887	1.19%	16,340,365	2.07%
MULTICOUNTY												
CARSON TRUCKEE WATER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARSON WATER SUBCON.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
NV COMMISSION - V & T RAILWAY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	1.00%	-	-	-	-	0.00%	-	0.01%
STATE TOTAL	3,332,697,160	10,414,761,462	55,748,547	337,992,311	8.76%	5,931,942,561	37,714,284	7,004,982	110,891,696	3.77%	20,228,753,003	12.54%

FIVE YEAR DEBT REQUIREMENT

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
CARSON CITY						
CARSON CITY						
G/O REVENUE SUPPORTED	15,163,470	15,150,741	15,681,254	14,642,548	12,967,422	2045
REVENUE BONDS	1,580,173	1,580,473	1,579,622	1,580,067	1,579,694	2030
MEDIUM-TERM FINANCING - G/O BONDS	1,886,509	1,590,231	533,257	533,756	173,061	2030
INSTALLMENT PURCHASE	329,098	336,104	342,883	345,269	346,577	2037
TOTAL	18,959,250	18,657,549	18,137,016	17,101,640	15,066,754	
CARSON CITY SCHOOL DISTRICT						
G/O BONDS	6,610,800	6,905,568	6,868,404	6,852,692	5,899,648	2046
TOTAL CARSON CITY REQUIREMENTS	\$ 25,570,050	\$ 25,563,117	\$ 25,005,420	\$ 23,954,332	\$ 20,966,402	
CHURCHILL COUNTY						
CHURCHILL COUNTY						
REVENUE BONDS	2,363,780	2,362,073	2,363,687	2,362,519	2,362,625	2050
OTHER DEBT - LONG-TERM CAPITAL LEASE	4,920	-	-	-	-	2024
TOTAL	2,368,700	2,362,073	2,363,687	2,362,519	2,362,625	
CHURCHILL COUNTY SCHOOL DISTRICT						
G/O BONDS	2,837,050	2,835,675	2,833,075	2,836,138	2,837,800	2034
FALLON						
G/O REVENUE SUPPORTED	784,726	789,555	730,063	672,648	547,963	2035
MEDIUM-TERM FINANCING - G/O BONDS	214,725	214,369	214,983	213,573	214,140	2031
REVENUE BONDS	501,478	501,559	501,561	501,483	501,325	2033
CAPITAL LEASE PURCHASE	20,315	20,315	20,315	10,052	-	2027
TOTAL	1,521,244	1,525,798	1,466,922	1,397,756	1,263,428	
TOTAL CHURCHILL COUNTY REQUIREMENTS	\$ 6,726,994	\$ 6,723,546	\$ 6,663,684	\$ 6,596,413	\$ 6,463,853	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
CLARK COUNTY						
CLARK COUNTY						
G/O REVENUE SUPPORTED	159,311,817	150,842,768	150,960,975	153,318,975	153,439,600	2043
G/O SPECIAL ASSESSMENT	4,474,600	4,456,325	4,435,900	4,428,000	4,407,550	2038
MEDIUM-TERM FINANCING - INTERLOCAL AGREEMENTS	1,350,000	1,350,000	-	-	-	2025
OTHER DEBT - CAPITAL LEASE (*)	582,582	291,291	-	-	-	2025
REVENUE BONDS (*)	296,944,757	262,579,517	264,739,264	286,834,685	245,429,771	2048
OTHER DEBT - SPECIAL ASSESSMENTS	3,928,673	3,915,564	3,905,745	2,936,982	2,923,610	2036
TOTAL	466,592,429	423,435,465	424,041,884	447,518,642	406,200,531	
CLARK COUNTY SCHOOL DISTRICT						
G/O BONDS	322,264,925	323,581,775	288,700,875	253,534,125	220,762,625	2042
G/O REVENUE SUPPORTED	71,921,133	41,229,350	41,203,350	32,262,850	14,859,600	2035
MEDIUM-TERM FINANCING - G/O BONDS *	39,379,250	39,353,823	39,358,318	19,929,632	16,554,450	2032
TOTAL	433,565,308	404,164,948	369,262,543	305,726,607	252,176,675	
BOULDER CITY						
G/O REVENUE SUPPORTED	2,181,935	2,181,701	2,181,685	2,181,865	2,182,221	2031
CAPITAL LEASE	374,004	374,004	374,004	145,065	-	2027
TOTAL	2,555,939	2,555,705	2,555,689	2,326,930	2,182,221	
HENDERSON						
G/O REVENUE SUPPORTED	21,239,568	23,267,084	23,476,125	23,456,299	24,090,887	2050
MEDIUM -TERM NOTES/BONDS Installment Purchases	334,730	334,730	334,730	334,730	-	2027
MEDIUM-TERM FINANCING - G/O BONDS	6,124,425	4,102,066	4,102,727	4,105,833	3,551,471	2032
OTHER DEBT - CAPITAL LEASE	423,421	350,737	288,743	188,162	134,082	2039
REVENUE BONDS	87,337	87,337	87,337	87,337	87,337	2030
TOTAL	28,209,481	28,141,954	28,289,662	28,172,361	27,863,777	
LAS VEGAS						
G/O REVENUE SUPPORTED	36,387,797	35,571,601	35,413,401	35,321,401	36,614,426	2053
G/O SPECIAL ASSESSMENT	276,692	205,572	207,637	210,485	80,075	2032
MEDIUM-TERM FINANCING - G/O BONDS	12,249,278	12,234,459	12,239,788	9,251,075	6,512,320	2029
MEDIUM-TERM FINANCING - CAPITAL LEASE PURCHASE	1,049,104	520,629	437,330	133,591	-	2027
REVENUE BONDS	745,162	745,163	745,164	745,164	745,162	2035
OTHER DEBT	1,282,591	1,253,497	1,223,678	318,200	386,184	2060
TOTAL	51,990,624	50,530,921	50,266,998	45,979,916	44,338,167	
MESQUITE						
G/O REVENUE SUPPORTED	1,451,171	1,451,171	1,451,171	1,451,171	1,451,171	2030
SPECIAL ASSESSMENTS	581,563	572,888	573,513	456,681	457,275	2038
TOTAL	2,032,734	2,024,059	2,024,684	1,907,852	1,908,446	
NORTH LAS VEGAS						
G/O REVENUE SUPPORTED	32,642,090	31,625,608	31,547,969	31,442,164	31,326,388	2041
BIG BEND WATER DISTRICT						
G/O REVENUE SUPPORTED	517,423	394,750	-	-	-	2025

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
CLARK COUNTY REGIONAL FLOOD CONTROL DISTRICT G/O REVENUE SUPPORTED	47,230,640	47,240,488	47,240,908	47,096,309	47,883,658	2046
CLARK COUNTY STADIUM AUTHORITY G/O REVENUE SUPPORTED	36,782,500	37,518,750	38,270,250	39,033,750	39,816,000	2048
CLARK COUNTY WATER RECLAMATION DISTRICT G/O REVENUE SUPPORTED	39,989,853	54,157,086	54,155,081	54,155,206	54,159,581	2054
HENDERSON DISTRICT PUBLIC LIBRARIES OTHER DEBT - LEASE PURCHASE	179,661	181,250	176,912	150,682	-	2027
HENDERSON REDEVELOPMENT AGENCY REVENUE BONDS OTHER DEBT - NOTES (*) TOTAL	617,925 2,068,939 2,686,864	617,300 - 617,300	615,925 - 615,925	618,675 - 618,675	615,550 - 615,550	2040 2024
LAS VEGAS CONVENTION & VISITORS AUTHORITY G/O REVENUE SUPPORTED MEDIUM-TERM FINANCING - G/O BONDS REVENUE BONDS TOTAL	47,514,991 4,631,120 61,180,494 113,326,605	47,401,891 4,630,931 61,120,030 113,152,852	49,957,377 4,630,129 58,755,603 113,343,109	50,674,992 4,630,626 58,742,156 114,047,774	50,473,399 4,629,269 56,403,888 111,506,556	2048 2028 2050
LAS VEGAS REDEVELOPMENT AGENCY REVENUE BONDS (TAX INCREMENT) MEDIUM-TERM LEASES/PURCHASES CAPITAL LEASE PURCHASES TOTAL	9,823,546 347,146 259,955 10,430,647	9,793,989 347,146 267,521 10,408,656	9,769,590 347,146 275,577 10,392,313	9,745,770 347,146 283,963 10,376,879	8,169,801 347,146 292,482 8,809,429	2045 2029 2034
LAS VEGAS VALLEY WATER DISTRICT G/O REVENUE SUPPORTED	86,553,586	94,207,003	94,243,253	85,157,253	76,271,752	2052
MOAPA VALLEY WATER DISTRICT G/O REVENUE SUPPORTED MEDIUM-TERM LEASES/PURCHASES TOTAL	434,058 140,622 574,680	434,858 127,926 562,784	440,508 103,478 543,986	277,758 103,478 381,236	277,758 - 277,758	2,038 2,027
REGIONAL TRANSPORTATION COMMISSION OF SO. NV REVENUE BONDS (*)	101,671,753	98,852,300	95,295,675	94,980,050	94,656,050	2044
SOUTHERN NEVADA WATER AUTHORITY G/O REVENUE SUPPORTED	307,286,471	297,800,971	297,740,471	290,527,921	254,817,796	2051
VIRGIN VALLEY WATER DISTRICT G/O REVENUE SUPPORTED MEDIUM-TERM FINANCING - G/O BONDS * REVENUE BONDS TOTAL	1,008,047 459,956 1,149,991 2,617,994	1,005,421 459,728 1,151,434 2,616,583	1,006,441 459,277 1,592,961 3,058,679	1,009,899 - 1,589,169 2,599,068	1,016,513 - 1,583,270 2,599,783	2033 2026 2043
TOTAL CLARK COUNTY REQUIREMENTS	\$ 1,767,437,282	\$ 1,700,189,433	\$ 1,663,065,991	\$ 1,602,199,275	\$ 1,457,410,118	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
DOUGLAS COUNTY						
DOUGLAS COUNTY						
G/O REVENUE SUPPORTED	2,513,826	3,372,301	2,944,067	2,922,549	2,919,159	2054
REVENUE BONDS	949,605	949,120	947,326	950,098	949,382	2037
OTHER DEBT - LEASE PURCHASES	468,517	403,250	403,250	403,250	-	2027
TOTAL	3,931,948	4,724,671	4,294,643	4,275,897	3,868,541	
DOUGLAS COUNTY SCHOOL DISTRICT						
G/O BONDS	3,055,632	3,021,099	3,020,681	3,057,600	2,905,002	2042
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASES	322,589	-	-	-	-	2024
TOTAL	3,378,221	3,021,099	3,020,681	3,057,600	2,905,002	
DOUGLAS COUNTY LAKE TAHOE SEWER AUTHORITY						
REVENUE BONDS	771,733	771,733	771,733	680,950	656,093	2040
EAST FORK FIRE PROTECTION DISTRICT						
MEDIUM-TERM FINANCING - G/O BONDS	296,100	299,542	299,120	-	-	2026
EAST FORK FIRE SWIMMING POOL DISTRICT						
MEDIUM-TERM FINANCING - G/O BONDS	124,630	124,774	124,886	124,967	-	2026
GARDNERVILLE RANCHOS GENERAL IMPROVEMENT DIST						
REVENUE BONDS	484,020	410,153	321,411	321,451	321,381	2042
INDIAN HILLS GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE	230,286	229,986	229,486	233,686	80,686	2031
REVENUE BONDS	215,774	215,774	215,774	97,333	97,333	2052
TOTAL	446,060	445,760	445,260	331,019	178,019	
KINGSBURY GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	1,641,741	1,641,741	1,641,742	1,641,741	1,523,530	2035
MINDEN GARDNERVILLE SANITATION DISTRICT						
FEDERAL STIMULUS INTEREST-FREE LOAN	77,167	77,167	77,167	77,167	77,167	2030
ROUND HILL GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	102,166	102,166	102,166	79,860	57,555	2032
SKYLAND GENERAL IMPROVEMENT DISTRICT						
REVENUE BONDS	27,880	41,820	41,820	41,820	41,820	2043
SIERRA ESTATES GENERAL IMPROVEMENT DISTRICT						
GO/REVENUE SUPPORTED	15,973	15,973	15,973	15,973	15,973	2028
TAHOE-DOUGLAS VISITORS AUTHORITY						
REVENUE BONDS	4,158,375	5,544,500	6,656,800	7,762,900	7,763,600	2052
TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DIST						
GO/REVENUE SUPPORTED	24,780	24,780	24,780	24,780	24,780	2036
OTHER DEBT - USDA LOAN	203,429	203,429	203,429	203,429	203,429	2063
TOTAL	228,209	228,209	228,209	228,209	228,209	
TOTAL DOUGLAS COUNTY REQUIREMENTS	\$ 15,684,223	\$ 17,449,308	\$ 18,041,611	\$ 18,639,554	\$ 17,636,890	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
ELKO COUNTY						
CARLIN OTHER DEBT - USDA LOAN - SENIOR CENTER	12,100	12,100	12,100	12,100	12,100	2034
ELKO MEDIUM-TERM FINANCING - GO BONDS G/O REVENUE SUPPORTED	336,081 1,353,430	333,713 1,351,087	- 1,220,312	- 1,220,362	- 1,219,114	2025 2035
TOTAL	1,689,511	1,684,800	1,220,312	1,220,362	1,219,114	
WELLS REVENUE BONDS MEDIUM-TERM FINANCING - GO BONDS	77,580 41,774	75,780 41,474	73,980 36,111	72,180 35,486	11,280 35,486	2047 2027
TOTAL	119,354	117,254	110,091	107,666	46,766	
WEST WENDOVER G/O BONDS REVENUE BONDS MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASE	609,593 452,704 99,024	352,868 452,704 49,512	355,133 452,704 -	139,727 452,704 -	139,727 452,704 -	2039 2056 2025
TOTAL	1,161,321	855,084	807,837	592,431	592,431	
JACKPOT REVENUE BONDS	62,676	62,676	62,676	62,676	62,676	2052
ELKO CONVENTION & VISITOR'S AUTHORITY CAPITAL LEASE	565,686	565,686	424,264	-	-	2026
TOTAL ELKO COUNTY REQUIREMENTS	\$ 3,610,648	\$ 3,297,600	\$ 2,637,280	\$ 1,995,235	\$ 1,933,087	
ESMERALDA COUNTY						
ESMERALDA COUNTY CAPITAL LEASE OTHER DEBT - LEASE/PURCHASE	26,023 5,251	26,023 2,814	26,023 1,937	26,023 -	23,877 -	2,028 2,026
TOTAL	31,274	28,837	27,960	26,023	23,877	
GOLDFIELD REVENUE BONDS	65,814	65,814	65,814	65,814	65,814	2060
TOTAL ESMERALDA COUNTY REQUIREMENTS	\$ 97,088	\$ 94,651	\$ 93,774	\$ 91,837	\$ 89,691	
EUREKA COUNTY						
TOTAL EUREKA COUNTY REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
HUMBOLDT COUNTY						
HUMBOLDT COUNTY OTHER DEBT - LEASE/PURCHASES	203,853	150,171	132,040	97,131	16,817	2028
HUMBOLDT COUNTY SCHOOL DISTRICT G/O BONDS	221,949	224,797	226,427	227,865	228,111	2029
WINNEMUCCA MEDIUM-TERM GENERAL OBLIGATION BOND REVENUE BOND	65,008 692,160	41,453 692,160	- 692,160	- 692,160	- 692,160	2025 2057
TOTAL	757,168	733,613	692,160	692,160	692,160	
HUMBOLDT COUNTY HOSPITAL MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASE	524,442	556,918	563,545	372,434	236,667	2029
MCDERMITT FIRE PROTECTION DISTRICT OTHER DEBT - USDA LOAN	5,738	5,738	5,738	5,738	5,738	2043
MCDERMITT GENERAL IMPROVEMENT DIST OTHER DEBT - USDA LOAN	14,359	14,359	14,359	14,359	14,359	2046
TOTAL HUMBOLDT COUNTY REQUIREMENTS	\$ 1,727,509	\$ 1,685,596	\$ 1,634,269	\$ 1,409,687	\$ 1,193,852	
LANDER COUNTY						
TOTAL LANDER COUNTY REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	
LINCOLN COUNTY						
LINCOLN COUNTY MEDIUM-TERM FINANCING - LEASE PURCHASES	187,608	156,909	152,724	115,703	55,703	2030
LINCOLN COUNTY SCHOOL DISTRICT G/O BONDS	483,020	482,975	418,052	1,038,028	359,902	2029
CALIENTE REVENUE BONDS OTHER - POWERLINE ASSESSMENTS	198,684 27,847	97,872 6,009	97,872 4,469	97,872 2,965	97,872 -	2045 2027
TOTAL	226,531	103,881	102,341	100,837	97,872	
PIOCHE REVENUE BONDS	11,168	11,168	11,168	11,168	11,168	2048
ALAMO SEWER & WATER DISTRICT REVENUE BONDS OTHER DEBT	30,283 14,400	30,283 14,400	30,283 14,400	30,283 14,400	30,283 14,400	2044 2037
TOTAL	44,683	44,683	44,683	44,683	44,683	
LINCOLN COUNTY FIRE PROTECTION DISTRICT MEDIUM-TERM FINANCING - LEASE/PURCHASE	11,184	11,184	11,184	11,184	11,184	2032
TOTAL LINCOLN COUNTY REQUIREMENTS	\$ 964,194	\$ 810,800	\$ 740,152	\$ 1,321,603	\$ 580,512	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
LYON COUNTY						
LYON COUNTY						
G/O REVENUE BOND - DAYTON SEWER	758,826	758,826	758,826	758,826	758,826	2036
G/O REVENUE SUPPORTED	274,032	274,032	274,032	274,032	274,032	2056
TOTAL	1,032,858	1,032,858	1,032,858	1,032,858	1,032,858	
LYON COUNTY SCHOOL DISTRICT						
G/O BONDS	11,533,424	11,558,649	10,703,027	7,765,388	7,760,388	2042
FERNLEY						
G/O REVENUE SUPPORTED	4,740,140	4,745,246	4,764,682	4,868,602	4,884,715	2038
YERINGTON						
OTHER DEBT -USDA	733,878	1,067,640	1,067,640	1,067,640	1,067,640	2061
CENTRAL LYON FIRE PROTECTION DISTRICT						
MEDIUM-TERM FINANCING - NOTES/BONDS	11,315	11,315	11,315	11,315	11,315	2030
MEDIUM-TERM FINANCING - LEASES/PURCHASES	245,969	245,969	245,969	245,969	245,969	2031
TOTAL	257,284	257,284	257,284	257,284	257,284	
NORTH LYON FIRE PROTECTION DISTRICT						
REVENUE BONDS	42,001	42,000	42,000	42,000	42,000	2034
MEDIUM-TERM FINANCING - INSTALLMENT PURCHASE-USDA	143,758	143,758	143,758	143,758	-	2027
TOTAL	185,759	185,758	185,758	185,758	42,000	
SOUTH LYON HOSPITAL DISTRICT						
OTHER DEBT - RURAL DEVELOPMENT LOAN-USDA	103,618	103,618	103,618	103,618	103,618	2027
WILLOWCREEK GENERAL IMPROVEMENT DISTRICT						
REVENUE BONDS	55,312	55,312	55,312	55,312	55,312	2048
TOTAL LYON COUNTY REQUIREMENTS	\$ 18,642,273	\$ 19,006,365	\$ 18,170,179	\$ 15,336,460	\$ 15,203,815	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
MINERAL COUNTY						
MINERAL COUNTY						
MEDIUM-TERM FINANCING - LEASE/PURCHASE (*)	53,205	46,070	41,458	-	-	2026
MINERAL COUNTY SCHOOL DISTRICT						
G/O BONDS	258,208	257,947	257,645	257,302	257,919	2029
HAWTHORNE TOWN						
G/O REVENUE SUPPORTED - SEWER	263,549	263,549	263,549	263,549	263,549	2052
MEDIUM-TERM FINANCING - NOTES/BONDS	28,154	-	-	-	-	2024
TOTAL	291,703	263,549	263,549	263,549	263,549	
WALKER LAKE GID						
OTHER DEBT - RDA LOAN-USDA	18,621	18,621	18,621	18,621	18,621	2039
TOTAL MINERAL COUNTY REQUIREMENTS	\$ 621,737	\$ 586,187	\$ 581,273	\$ 539,472	\$ 540,089	
NYE COUNTY						
NYE COUNTY						
G/O BONDS	894,081	900,309	922,063	928,135	933,791	2040
G/O REVENUE SUPPORTED	1,137,649	1,137,970	1,138,061	1,137,920	1,137,549	2041
MEDIUM-TERM FINANCING - LEASE/PURCHASE	220,500	219,575	-	-	-	2025
TOTAL	2,252,230	2,257,854	2,060,124	2,066,055	2,071,340	
NYE COUNTY SCHOOL DISTRICT						
G/O BONDS	8,443,141	9,158,427	8,183,194	8,162,736	7,614,804	2030
MEDIUM-TERM FINANCING - LEASE/PURCHASE	224,646	226,428	226,498	227,140	227,308	2043
TOTAL	8,667,787	9,384,855	8,409,692	8,389,876	7,842,112	
GABBS						
G/O REVENUE SUPPORTED	43,276	43,349	43,429	43,514	43,605	2029
MANHATTAN						
G/O REVENUE SUPPORTED	13,924	13,924	13,924	13,924	13,924	2053
TONOPAH						
REVENUE BONDS	213,420	213,420	213,420	213,420	213,420	2043
BEATTY WATER & SANITATION DISTRICT						
OTHER DEBT - USDA	44,796	44,796	44,796	44,796	44,796	2047
TOTAL NYE COUNTY REQUIREMENTS	\$ 11,235,433	\$ 11,958,198	\$ 10,785,385	\$ 10,771,585	\$ 10,229,197	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
PERSHING COUNTY						
PERSHING COUNTY MEDIUM-TERM FINANCING - LEASE/PURCHASE	267,767	217,056	217,056	128,785	74,211	2028
PERSHING COUNTY SCHOOL DISTRICT G/O BONDS	390,453	392,283	389,864	401,277	400,200	2030
LOVELOCK REVENUE BONDS	251,581	251,581	251,581	251,581	251,581	2053
LOVELOCK MEADOWS WATER DISTRICT REVENUE BONDS	241,811	241,811	241,811	241,811	241,811	2042
PERSHING COUNTY HOSPITAL DISTRICT REVENUE BONDS	363,216	363,216	363,216	363,216	363,216	2049
TOTAL PERSHING COUNTY REQUIREMENTS	\$ 1,514,828	\$ 1,465,947	\$ 1,463,528	\$ 1,386,670	\$ 1,331,019	
STOREY COUNTY						
STOREY COUNTY OTHER DEBT - USDA/PROMISSORY NOTE	142,640	142,640	142,640	142,640	142,640	2035
REVENUE BONDS	357,626	357,626	357,626	357,626	357,626	2061
TOTAL	500,266	500,266	500,266	500,266	500,266	
CANYON GENERAL IMPROVEMENT DISTRICT REVENUE BONDS	99,619	99,619	99,619	99,619	99,619	2050
TOTAL STOREY COUNTY REQUIREMENTS	\$ 599,885	\$ 599,885	\$ 599,885	\$ 599,885	\$ 599,885	
WASHOE COUNTY						
WASHOE COUNTY G/O BONDS	2,818,500	2,832,750	2,835,750	1,422,750	1,424,250	2030
G/O REVENUE SUPPORTED	10,188,825	10,332,180	9,546,448	9,115,976	6,785,431	2050
REVENUE BONDS	3,360,521	3,453,439	3,554,213	3,654,797	3,760,063	2058
SPECIAL ASSESSMENTS	225,693	226,964	228,583	231,218	219,007	2032
TOTAL	16,593,539	16,845,333	16,164,994	14,424,741	12,188,751	
WASHOE COUNTY SCHOOL DISTRICT G/O BONDS	65,776,990	65,372,240	60,696,990	55,605,240	43,568,075	2046
GO REVENUE SUPPORTED	33,677,300	35,330,800	35,331,800	35,324,175	35,335,925	2050
MEDIUM-TERM FINANCING - G/O BONDS	2,804,567	2,208,023	1,808,998	935,460	-	2027
TOTAL	102,258,857	102,911,063	97,837,788	91,864,875	78,904,000	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
RENO						
G/O REVENUE SUPPORTED	16,572,386	12,313,955	11,177,943	10,976,097	11,070,247	2052
G/O SPECIAL ASSESSMENT	1,557,570	1,531,637	732,540	53,791	53,790	2042
MEDIUM-TERM FINANCING - G/O BONDS	687,079	686,522	686,795	686,881	686,780	2029
MEDIUM-TERM LEASES/PURCHASES	730,701	730,701	730,701	730,701	730,701	2032
REVENUE BONDS	16,998,562	17,131,844	17,261,540	34,980,979	13,514,411	2059
OTHER DEBT - IPA	1,518,737	1,519,419	1,513,149	1,519,042	-	2027
TOTAL	38,065,035	33,914,078	32,102,668	48,947,491	26,055,929	
SPARKS						
G/O REVENUE SUPPORTED	2,323,172	2,042,081	1,602,195	960,618	489,218	2030
REVENUE BONDS (*)	2,247,391	10,977,221	11,142,080	10,276,875	17,154,113	2028
SPECIAL ASSESSMENT BONDS	944,498	941,543	933,185	924,718	741,399	2028
OTHER DEBT - RENO SRF CLEAN WATER WAY	851,414	220,468	41,719	-	-	2026
TOTAL	6,366,475	14,181,313	13,719,179	12,162,211	18,384,730	
GERLACH GID						
OTHER DEBT - RD LOAN-USDA	24,703	24,703	24,703	24,703	24,703	2038
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	400,909	400,909	400,908	193,372	193,372	2032
MEDIUM-TERM FINANCING	27,868	-	-	-	-	2024
REVENUE BONDS	114,948	115,455	58,631	4,065	4,069	2044
TOTAL	543,725	516,364	459,539	197,437	197,441	
NORTH LAKE TAHOE FIRE PROTECTION						
MEDIUM-TERM FINANCING - G/O BONDS	658,271	163,609	163,946	164,262	163,562	2030
REGIONAL TRANSPORTATION COMMISSION OF WASHOE						
REVENUE BONDS	22,931,272	22,931,272	22,925,522	22,923,272	22,918,272	2028
RENO REDEVELOPMENT AUTHORITY #1						
OTHER DEBT - TAX ALLOCATION BONDS	2,866,000	2,868,370	2,869,170	2,868,130	-	2027
RENO REDEVELOPMENT AUTHORITY #2						
OTHER DEBT - TAX ALLOCATION BONDS	48,177	49,279	48,344	49,397	48,413	2035
RENO-SPARKS CONVENTION & VISITORS AUTHORITY						
G/O REVENUE SUPPORTED	8,079,150	8,082,400	8,081,900	8,082,025	8,082,025	2033
SPARKS REDEVELOPMENT AUTHORITY #2						
OTHER DEBT - TAX INCREMENT BONDS	1,542,794	1,548,625	1,543,318	1,550,150	1,544,774	2029
SUN VALLEY GID						
G/O REVENUE SUPPORTED	858,064	858,064	539,968	221,873	221,873	2028
OTHER DEBT - JOINT SEWER LOAN W/SPARKS	425,160	430,982	436,963	443,104	-	2027
TOTAL	1,283,224	1,289,046	976,931	664,977	221,873	
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT						
GENERAL OBLIGATION BONDS	529,636	531,632	528,197	529,531	530,435	2046
MEDIUM TERM FINANCING	477,505	478,055	478,500	479,840	481,060	2030
TOTAL	1,007,141	1,009,687	1,006,697	1,009,371	1,011,495	
TRUCKEE MEADOWS WATER AUTHORITY						
REVENUE BONDS	32,305,512	32,304,461	29,886,326	30,981,644	30,976,725	2040
TOTAL WASHOE COUNTY REQUIREMENTS	\$ 234,573,875	\$ 238,590,324	\$ 227,762,681	\$ 235,865,289	\$ 200,674,280	

**PART C
FIVE YEAR DEBT REQUIREMENT**

ENTITY (* FUTURE BALLOON PAYMENT IN THIS CATEGORY)	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FINAL MATURITY YEAR
WHITE PINE COUNTY						
WHITE PINE COUNTY						
MEDIUM-TERM FINANCING - G/O BONDS	100,840	100,840	100,840	100,840	100,840	2031
REVENUE BONDS	421,044	421,044	421,044	421,044	421,044	2052
TOTAL	521,884	521,884	521,884	521,884	521,884	
WHITE PINE COUNTY SCHOOL DISTRICT						
G/O BONDS	573,430	576,580	574,820	576,680	578,630	2034
ELY						
REVENUE BONDS	175,788	175,788	175,788	175,788	175,788	2042
MCGILL TOWN						
MEDIUM-TERM FINANCING - INTERGOV	9,474	9,474	9,474	-	-	2025
RUTH TOWN						
MEDIUM-TERM FINANCING - INTERGOV	3,610	3,610	3,610	-	-	2025
BAKER WATER & SEWER DISTRICT						
REVENUE BONDS	18,912	18,912	18,912	18,912	18,912	2035
MCGILL/RUTH WATER & SANITATION DISTRICT						
G/O REVENUE SUPPORTED	66,317	66,317	66,317	66,317	66,317	2041
WHITE PINE COUNTY HOSPITAL DISTRICT						
CAPITAL LEASE PURCHASES	68,540	70,596	72,714	74,895	77,142	2030
TOTAL WHITE PINE COUNTY REQUIREMENTS	\$ 1,437,955	\$ 1,443,161	\$ 1,443,519	\$ 1,434,476	\$ 1,438,673	
TOTAL STATEWIDE REQUIREMENTS	\$ 2,090,443,974	\$ 2,029,464,118	\$ 1,978,688,631	\$ 1,922,141,773	\$ 1,736,291,363	

**CLGF MEETING
MINUTES
AUGUST 8, 2023**

DRAFT
Minutes of the Committee Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
August 8, 2023, 9:30 a.m.

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

COMMITTEE MEMBERS PRESENT:

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

COUNSEL TO COMMITTEE:

Kayla Dorame

**DEPT OF TAXATION STAFF
PRESENT:**

Yvonne Nevarez-Goodson
Patricia Olmstead
Kelly Langley
Kellie Grahmann
Evelyn Barragan
Ande Thorpe
Cheryl Erskine
Christina Griffith
Chali Spurlock

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Christine Vuletich	Herself
Dan McArthur	Esmeralda County
LaCinda Elgan	Esmeralda County
Vera Boyer	Esmeralda County
Angela Manninen	Boulder County
Cadence Matijevich	Washoe County
Jared Luke	City of N. Las Vegas
L. Cooke	
Leonardo Benavides	City of N. Las Vegas
Ashley Garza Kennedy	
Connie Lucido	
Tiffany Thorpe	
Will Harty	N. Las Vegas
Quinn Averett	Mesquite PD
Patricia Cervantes	
Maddie Gugino	
Debbie	
Jessica Dioquino	City of N. Las Vegas
David Weiser	Henderson
Dillon Kay	City of Henderson
Will Yepez	
Chan Y	
Christine Thomas	
Petrovan	
Steven Marrillo	
Steven Osburn	Clark County School District
Michael Smith	City of N. Las Vegas
Mcg4	
Rich Hogan	
Elizabeth Jordan	Nye County
Beau Bennett	

ITEM 1. ROLL CALL AND OPENING REMARKS

Chairman Leavitt opened the meeting by recognizing the service Christine Vuletich provided the Committee prior to her retirement. Ms. Vuletich thanked the Chairman for honoring her and commented that it was a pleasure serving the Committee.

ITEM 2. PUBLIC COMMENT

No public comment.

**ITEM 3. FOR POSSIBLE ACTION: FINANCIAL CONDITION REPORTS BY THE DEPARTMENT;
CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS**

(a) Update from Esmeralda County regarding audit findings related to its credit card program and the status of employee training and ability to meet required deadlines for its Budget for Fiscal Year 23/24.

The Department of Taxation's ("Department") Supervisor of Local Government Finance, Kelly Langley, advised that Esmeralda County (Esmeralda) was asked to return to the Committee and discuss the findings of its FY22 audit and its credit card program, employee training, ability to meet deadlines and its FY23/24 budget.

Ms. Langley also informed the Committee that Esmeralda attempted to raise its tax rate despite the advice of the Department, and the Department was determined that proper notice of the tax increase was not completed. Consequently, the Department imposed last year's tax rate and made other corrections to Esmeralda's budget. Esmeralda did not publicly notice its final budget with all requirements.

Chairman Leavitt asked Esmeralda what it would do not to repeat the same budget issues and to well address plans regarding additional staff or hiring an outside accounting firm.

Vera Boyer, with Esmeralda, noted that the County is working on strengthening its credit card policy and are making payments more timely. The County will start working on noticing the tax rates in December so it will be timely in the future.

Chairman Leavitt asked whether the County has enough staff. Ms. Boyer stated she believed the audit staff is adequate. She also noted that the County is trying to implement ClearGov to streamline the budget process. Member Yacoben asked whether the County has technical assistance to help with the new software and Ms. Boyer responded in the affirmative.

Member Paul Johnson noted the small counties have these issues with staffing for accountants. He asked about whether the County had policies in place to prevent these issues in the future.

Ms. Langley noted the Department provides a calendar to the counties for the budget process, which includes the deadlines required by statutes. The Department also offers training for the counties and she recommends that Esmeralda take the training again. The Department has been in communication with Esmeralda to help and was surprised by the attempt at increasing the tax rate.

Member Paul Johnson suggested Esmeralda make sure it has policies and procedures in place to prevent these issues. Chairman Leavitt agreed the County should have a list of what is due and when.

Lacinda Elgan, with Esmeralda commented that the County is being proactive and outlining things in advance. She added that the County is training someone training on bank reconciliations, and another on the credit cards, which are being reviewed every couple of weeks to notice problems early. She noted the County will be pre-setting a calendar with the due dates.

Chairman Leavitt is happy the County has adopted credit card procedures. He asked Dan McArthur to give input on current standings.

Mr. McArthur, auditor for Esmeralda, has read the credit card policy and would like to see its implementation but he is happy the policy has been adopted and is being implemented. On the budget, his office believes it is a County decision and setting a timeline calendar for the county would be a good place to start. Mr. McArthur's office is optimistic the audit will be completed timely this year.

Member Ciesynski thinks positive efforts are being made, but suggested that there needs to be more success and future results need to be presented to the Committee.

Chairman Leavitt commented Esmeralda is not currently on fiscal watch, but the Committee wants to see actions taken on a timely basis, and have more accuracy, or he will suggest fiscal watch.

(b) Update from the City of North Las Vegas Regarding its enterprise loan status (sewer & water) including reducing its dependability on these funds, and budget planning for further reductions.

Will Harty, with the City of North Las Vegas, spoke on the PILT reduction plan which has been reducing yearly.

Chairman Leavitt asked Mr. Harty to provide a schedule of the remaining transfers and changes that need to be made to eliminate those payments at the next meeting. Mr. Harty agreed to do so.

Mr. Harty noted that his office is due to go before the City Council before the end of this calendar year as the City is at the end of year five.

Chairman Leavitt asked for a written report on the City's plan prior to the next meeting.

(c) Update on the Clark County Sales & Use Tax Act of 2005, "More Cops" program

The Departments Budget Analyst, Kellie Grahmann, explained the "More Cops" program, including which entities are part of it and how many officers have been hired.

Chairman Leavitt asked for general comments on how the program is working.

Chief Financial Officer of the Las Vegas Metropolitan Police Department (Metro), Rich Hogan, commented that his department has accumulated a sizable fund balance they planned to spend over time. Metro planned to decrease it year to year until COVID hit, when it lost several employees during that time. Metro is having challenges recruiting and is projected to have large surpluses. By FY25 Metro anticipates resuming the negative fund balance and gradually reducing that over time. Metro is in a position to hire more positions this year as well as next year.

Chairman Leavitt asked if Metro is satisfied with the program in general, and whether it has accomplished its purpose. Mr. Hogan noted it has surpassed expectations.

Chairman Leavitt commented he was surprised and pleased at how well sales tax did during the pandemic.

David Weiser, with the City of Henderson, commented that the increase in the City's fund balance is due to vacancies. The City added new positions last year and this year, however it still has high vacancy rates and is working on recruitment policies. The City expects the fund balance to go down in FY24.

Chairman Leavitt stated it seems the fund balance has been related to recruitment.

Quinn Averett, with the Mesquite Police Department, noted it has been conservative with its expenditures and revenues, and it currently has 7 more officers. The program has been a great benefit to the City of Mesquite and the Police Department would not have the response time it has without the program.

Elizabeth Jordan, with Nye County, noted it is hard to find officers to cover the County. The County's ending fund balance has been high because of it. Nye County has started an academy to help with recruiting.

ITEM 4. FOR POSSIBLE ACTION: DISCUSSION REGARDING CLGF'S REGULATORY RECOMMENDATIONS PURSUANT TO GOVERNOR LOMBARDO'S EXECUTIVE ORDER 2023-003 AND CONSIDERATION OF ESTABLISHING A REGULATION SUBCOMMITTEE TO ADOPT THESE REGULATORY RECOMMENDATIONS PURSUANT TO EXECUTIVE ORDER 2023-003 AND NRS CHAPTER 233B

Chairman Leavitt reported that he would like to establish a subcommittee for the suggested regulatory changes and have that subcommittee come back to the Committee to make any recommendations. Chairman Leavitt appointed Member McIntosh to chair the subcommittee, and appointed Members Yacoben, Paul Johnson, and Colvin. He would like a report by the next meeting in October. The Department's Chief Deputy Executive Director, Yvonne Nevarez-Goodson, gave a recap of the Governors Executive Order that put a freeze on new regulations and requested a report regarding proposed amendments and repeals of other regulations within the jurisdiction of the Committee. The

Department submitted the Committee's recommendations to the Governor and the freeze on regulations has been lifted. The Governor further required agencies to go forward with the recommended changes. Ms. Nevarez-Goodson noted that a subcommittee could make recommendations to the Committee, and upon approval of such recommendations, the Committee may direct the Department to hold a workshop. Thereafter, the Committee will be responsible for holding a hearing to adopt any regulation changes. She also explained this will be a lengthy process.

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

(a) FY 23/24 Redbook (Property Tax Rates for Nevada Local Governments)

Ms. Langley noted the Redbook had been completed and very few entities increased their tax rates. Chairman Leavitt commented on the abatement amounts, and Ms. Langley noted it has been increasing again.

(b) Lobby Expenditure Report (NRS 354.59803)

Ms. Langley stated the Department was successful in getting the reports back timely from the local governments and she noted that there were decreases during COVID, with a significant increase for 2023.

(c) Legislative update from the 82nd Legislative Session and the 34th and 35th Special Legislative Sessions

Ms. Nevarez-Goodson advised the Committee that the Department tracked any bills that affected local governments. She stated it has been determined that none of the bills will create a fiscal impact to the Department. The only bill that could affect the Department would be the one appropriating funds for Elko County for a new school. Elko County will have to pass a measure to adopt it, and it will only create additional internal training for the Department's Local Government Finance staff.

(d) Discussion from Chairman Leavitt regarding his reappointment

Chairman Leavitt noted his term expires at the end of October. He let the Committee know he did not want to stay if he was no longer an asset to it. The Members confirmed he was and would like him to stay. Ms. Langley added she believes the League would like him to stay on if he chooses.

ITEM 6. REVIEW AND APPROVAL OF MINUTES

For Possible Action: CLGF Meeting – April 14, 2023

Member Ciesynski motioned to approve the minutes with a correction to Member Paul Johnson's name on Page 4. Member Yacobon seconded the motion with the correction. The motion passed unanimously.

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

Chairman Leavitt noted he and Ms. Langley had spoken about having the next full committee meeting within the first two weeks of October. The Members agreed to hold the next meeting during the week of October 15-19, 2023.

ITEM 8. PUBLIC COMMENT

No public comment.

Ms. Nevarez-Goodson complimented the Local Government Finance staff on its hard work.

ITEM 9. FOR POSSIBLE ACTION: ADJOURNMENT

Meeting adjourned.

**SUBCOMMITTEE
MINUTES
SEPTEMBER 18,
2023**

DRAFT
Minutes of the
SUBCOMMITTEE ON LOCAL GOVERNMENT FINANCE
September 18 2023, 11:00 a.m.

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

**SUBCOMMITTEE
MEMBERS PRESENT:**

Paul Johnson
Abigail Yacoben
Jim McIntosh

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Diane Bartholomew	Clark County School District
James Kirkpatrick	Nevada Taxpayers Association

ABSENT:

Jessica Colvin

COUNSEL TO COMMITTEE:

Kayla Dorame, Deputy
Attorney General

**DEPARTMENT OF
TAXATION STAFF
PRESENT:**

Yvonne Nevarez-Goodson
Patricia Olmstead
Kelly Langley
Christina Griffith
Chali Spurlock

ITEM 1. ROLL CALL AND OPENING REMARKS

Member Colvin was absent. All other Subcommittee members were present.

ITEM 2. PUBLIC COMMENT

No public comment.

ITEM 3. FOR POSSIBLE ACTION: DISCUSSION AND CONSIDERATION OF THE COMMITTEE ON LOCAL GOVERNMENT FINANCE'S ("CLGF") REGULATORY RECOMMENDATIONS TO THE GOVERNOR PURSUANT TO EXECUTIVE ORDER 2023-003 AND RECOMMENDATIONS TO CLGF REGARDING CONSIDERATION AND ADOPTION OF ANY OTHER REGULATIONS WITHIN ITS JURISDICTION PURSUANT TO NRS CHAPTER 233B

The Department's Chief Deputy Executive Director, Yvonne Nevarez-Goodson, explained the reason for this meeting was for the subcommittee to discuss whether it still agrees with the proposed recommendations to the provisions of NAC 350 and 354 that were set forth in the report to the Governor in response to Executive Order 2023-003.

Chair McIntosh asked for any comments from the members. Membes Yacoben and Member Paul Johnson had no changes and supported the proposed recommendations to the report.

Chair McIntosh agreed. There were no other recommendations or changes.

Member Yacoben moved to accept the recommendations as submitted. Member Paul Johnson seconded. Motion passed unanimously.

ITEM 4. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING

Chair McIntosh stated that there was no need for a second meeting of this subcommittee.

ITEM 5. PUBLIC COMMENT

No public comment.

ITEM 6. FOR POSSIBLE ACTION: ADJOURNMENT

Meeting adjourned.

DRAFT