



# Churchill County Comptroller

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July 15, 2017

Ms. Heidi Rose  
Local Government Finance  
Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937

RE: Implementation Plan for PILT Revenues and CC Communications Transfers

Dear Ms. Rose,

Churchill County is submitting our implementation plan in accordance with the Advisory Opinion dated October 20, 2016. As you are aware, Churchill County receives a payment in lieu of taxes (PILT) from our Enterprise Fund CC Communications-Telephone Fund based on a formula adopted and approved by the Board of County Commissioners over 30 years ago in compliance with the provisions of the Federal Communications Commission (FCC) and the National Exchange Carriers Association (NECA). This approved PILT is a direct expense which is necessary and reasonable for the proper and efficient administration and performance of CC Communications. As such, it is made to Churchill County to help offset losses in property taxes, franchise fees and a return on investment for the investment in CC Communications.

## **Background Information**

It is important to note that at no time during the history of the PILT payments were fee increases directly assessed to CC Communications customers to make these PILT payments. Historically, CC Communications is at the regulatory lowest basic telephone rate allowed by the FCC and NECA. As such, the fees paid by telephone subscribers for services may not be lowered. This PILT payment is not an additional tax/payment by the local subscribers.

The PILT payments reached a high of \$2,509,710 in Fiscal Year 2013 based on the approved formula. The County has taken steps to lower the payments during Fiscal Years 2014-2017. Fiscal Year 2014 payments were lowered \$189,710 or 7.56%, Fiscal Year 2015 payments lowered an additional \$520,000 or 22.41% and the Fiscal Year 2016 payments lowered an additional \$500,000 or 27.8%. These reductions were during the Great Recession and had a significant fiscal impact to the County's budgets. In the aggregate over these three years, the PILT payments reduced by \$1,209,710 or nearly half the FY 2013 amount. The budgeted Fiscal



Year 2018 PILT payment is \$1,300,000 which is significantly less than the \$2,509,710 received in Fiscal Year 2013.

Churchill County's goal was to seek an exempt from NRS 354.613 for locally owned telecommunication providers who are federally regulated at the 2017 Legislative Session. This would be similar to the exemption provided to federally regulated airports. However, during the session our lobbyist had a major medical issue and the proposed amendment did not surface. Churchill County submitted a fiscal note to Senate Bill 78 which was the North Las Vegas bill regarding enterprise fund transfers. We noted that an amendment should be added giving Churchill County the needed exemption. See attached for specific comments. This PILT payment is significantly different from the North Las Vegas PILT/Enterprise Fund Transfers.

#### **Implementation Plan**

Churchill County will be seeking legislation in the 2019 session to provide for an exemption from NRS 354.613 for local government owned telecommunication operations federally regulated similar to the provisions provided for federally regulated airports.

Starting in Fiscal Year 2019, Churchill County and CC Communications will re-instate the gradual reduction in the payments to eliminate all transfers that are not in compliance with NRS 354.613(1) until the legislative change is approved. We will continue to make these enterprise transfers until June 30, 2021 in accordance with NRS 354.613(9). Any enterprise fund transfers subsequent to June 30, 2021 will follow the updated provisions in NRS 354.613 [Effective July 1, 2021 version].

If you have any questions or need additional information regarding our implementation plan, please contact me at your earliest convenience. Thank you for working with Churchill County on this issue over the past several years to get a better understanding of this local issue.

Respectfully Submitted,



Alan F. Kalt, CPA  
Chief Financial Officer

CC: Board of County Commissioners  
Eleanor Lockwood, County Manager



City/County: <b>Carson City</b> Approved by: Nancy Paulson, CFO Comment: No fiscal impact to Carson City.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: <b>Churchill County</b> Approved by: Eleanor Lockwood, County Manager Comment: Churchill County supports this provision relating to 354.613. Furthermore, an amendment should be added that would exempt the provisions of NRS 354.613 from local governments who own and operate a telecommunications enterprise fund. If this Bill does not pass the fiscal impact to Churchill County could be as much as \$1.3million				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

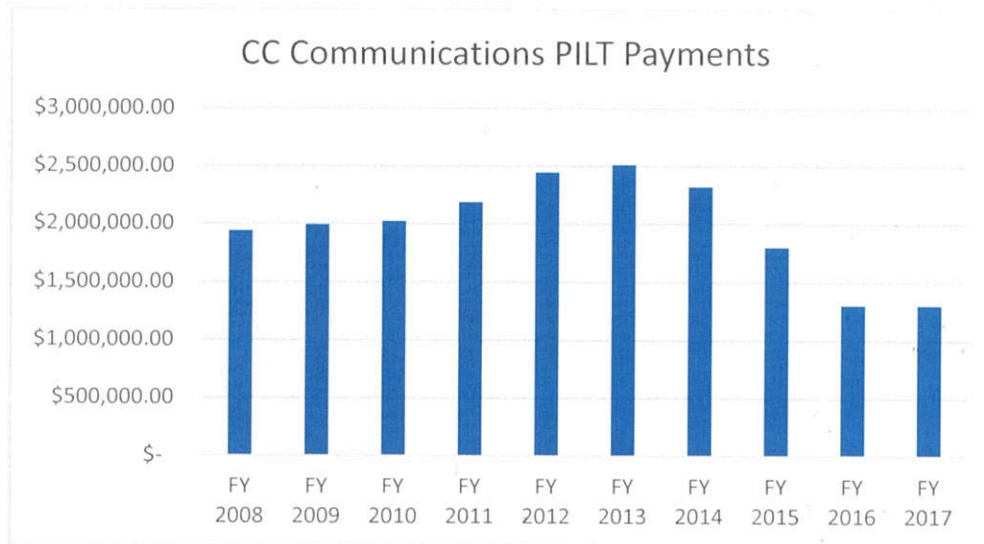
City/County: <b>Clark County</b> Approved by: David Dobrzynski, Asst. Director of Finance Comment: AB54 / BDR 31-308 dealt with financial emergency in 2015 session. This Bill relates to changes in current law relating to the utilization of Enterprise funds in order to subsidize a local government's General operating fund (a.k.a. General Fund) if certain requirements are satisfied (NRS 354.613). This Bill allows transfers to occur after 7/1/21 if the CLGF approves a plan before 7/1/18. No fiscal impact noted unless a city within Clark County dissolves.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: <b>Elko County</b> Approved by: Cash A. Minor, Assistant County Manager/CFO Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: <b>Esmeralda County</b> Approved by: Karen Scott, Auditor/Recorder Comment: No loan or transfer of funds would be done if it impacted the enterprise fund. This is just a matter of following procedure				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

# Churchill County CC Communications PILT

<i>Fiscal Year</i>	<i>Dollar Amount</i>	<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>
FY 2005	\$ 1,718,900.00		
FY 2006	\$ 1,801,312.00	\$ 82,412.00	4.79%
FY 2007	\$ 1,851,280.00	\$ 49,968.00	2.77%
FY 2008	\$ 1,937,369.00	\$ 86,089.00	4.65%
FY 2009	\$ 1,990,700.00	\$ 53,331.00	2.75%
FY 2010	\$ 2,018,639.00	\$ 27,939.00	1.40%
FY 2011	\$ 2,184,073.00	\$ 165,434.00	8.20%
FY 2012	\$ 2,442,480.00	\$ 258,407.00	11.83%
FY 2013	\$ 2,509,710.00	\$ 67,230.00	2.75%
FY 2014	\$ 2,320,000.00	\$ (189,710.00)	-7.56%
FY 2015	\$ 1,800,000.00	\$ (520,000.00)	-22.41%
FY 2016	\$ 1,300,000.00	\$ (500,000.00)	-27.78%
FY 2017	\$ 1,300,000.00	\$ -	0.00%







NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

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**LOCAL GOVERNMENT FINANCE**  
**AUDIT SUMMARIES**  
**2007-2016**

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Division of Local Government Services

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Audit Summaries

2007-2016

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Department of Taxation  
Division of Local Government Services  
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Carson City, NV 89706  
Phone 775.684.2100 • Fax 775.684.2020

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

# 2007-2016 AUDIT SUMMARIES

## Section 1

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# REPORT SUMMARY

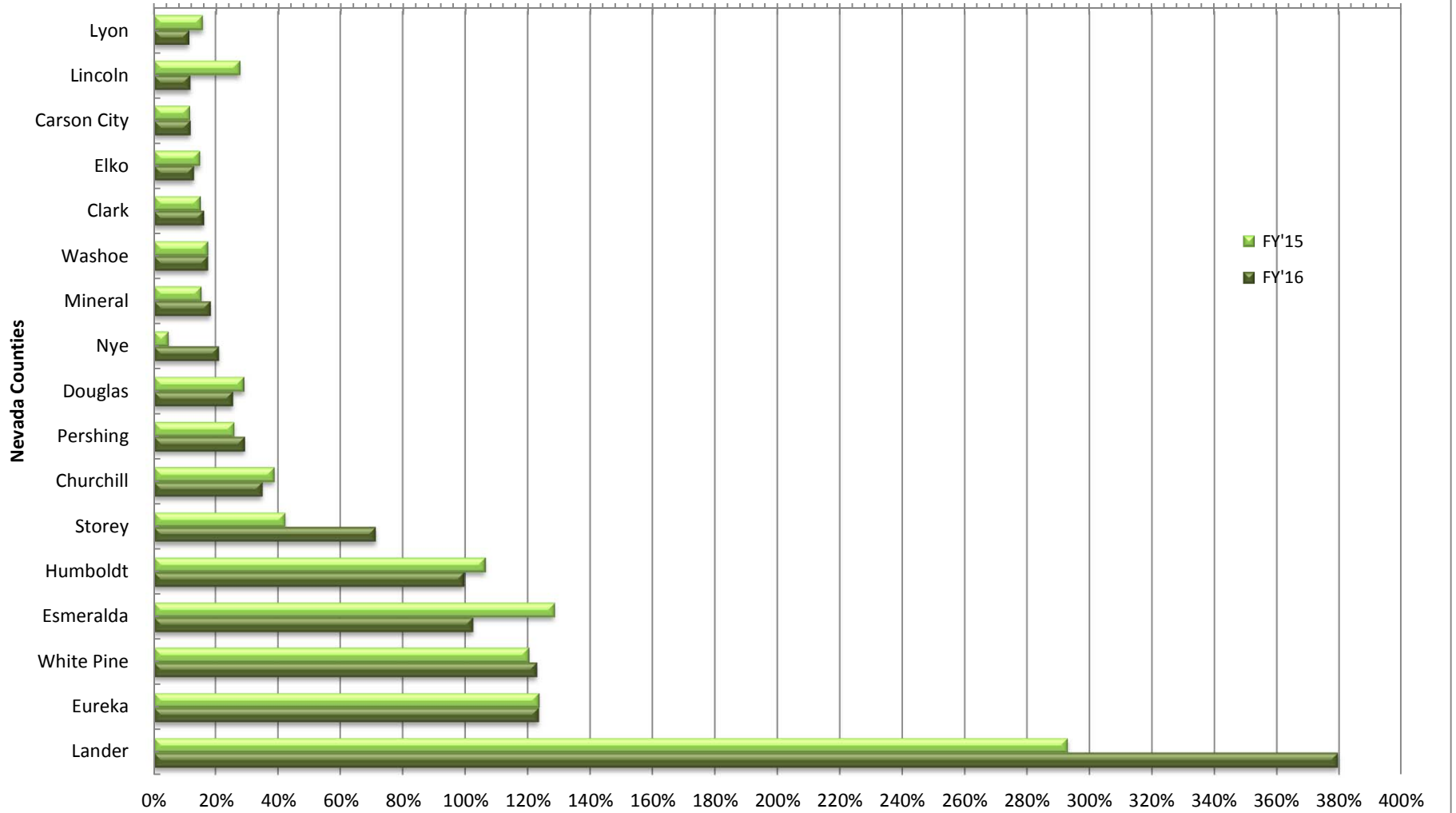
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## Nevada Local Governments: **Counties**

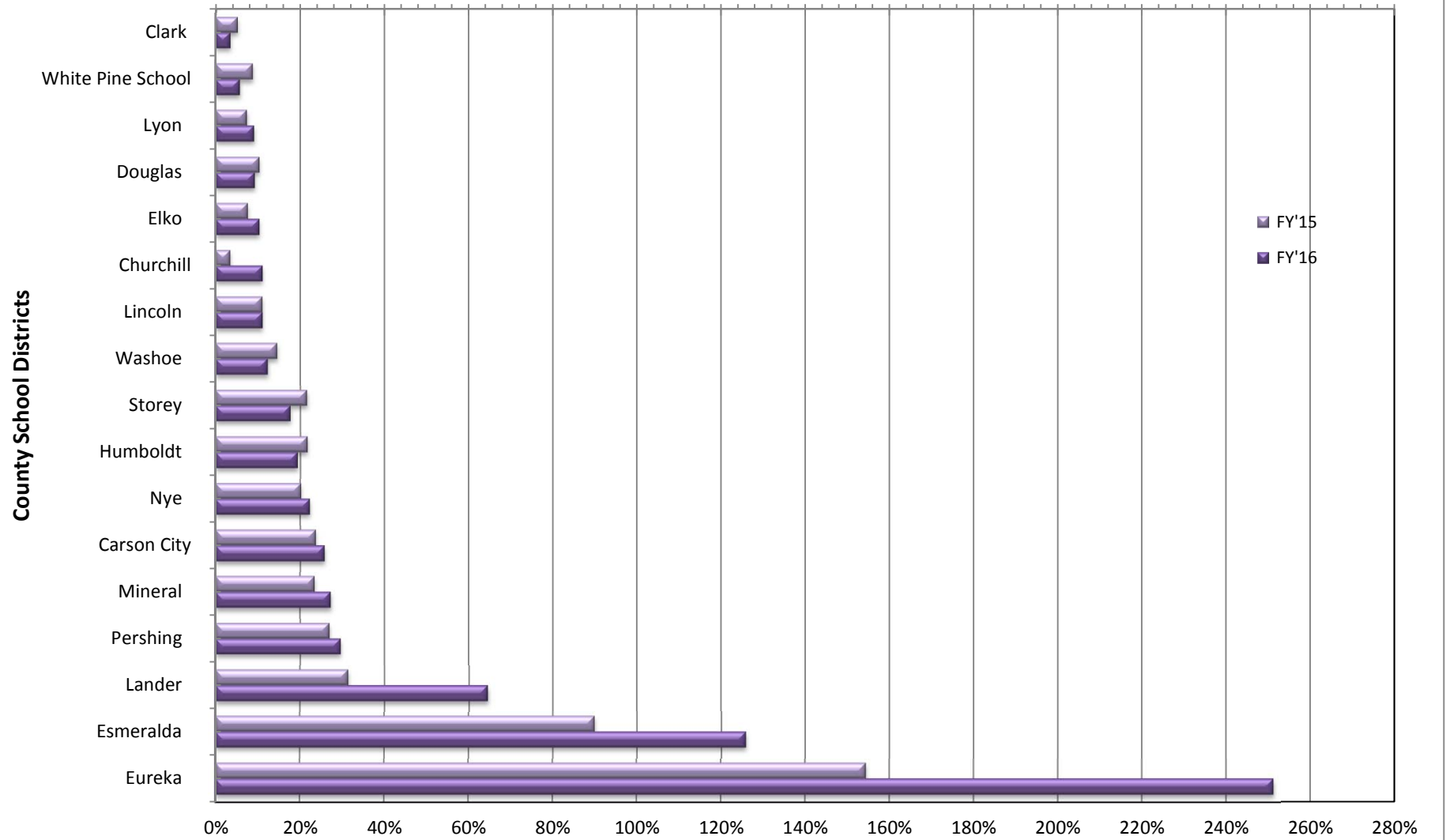
Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)

at June 30, 2016



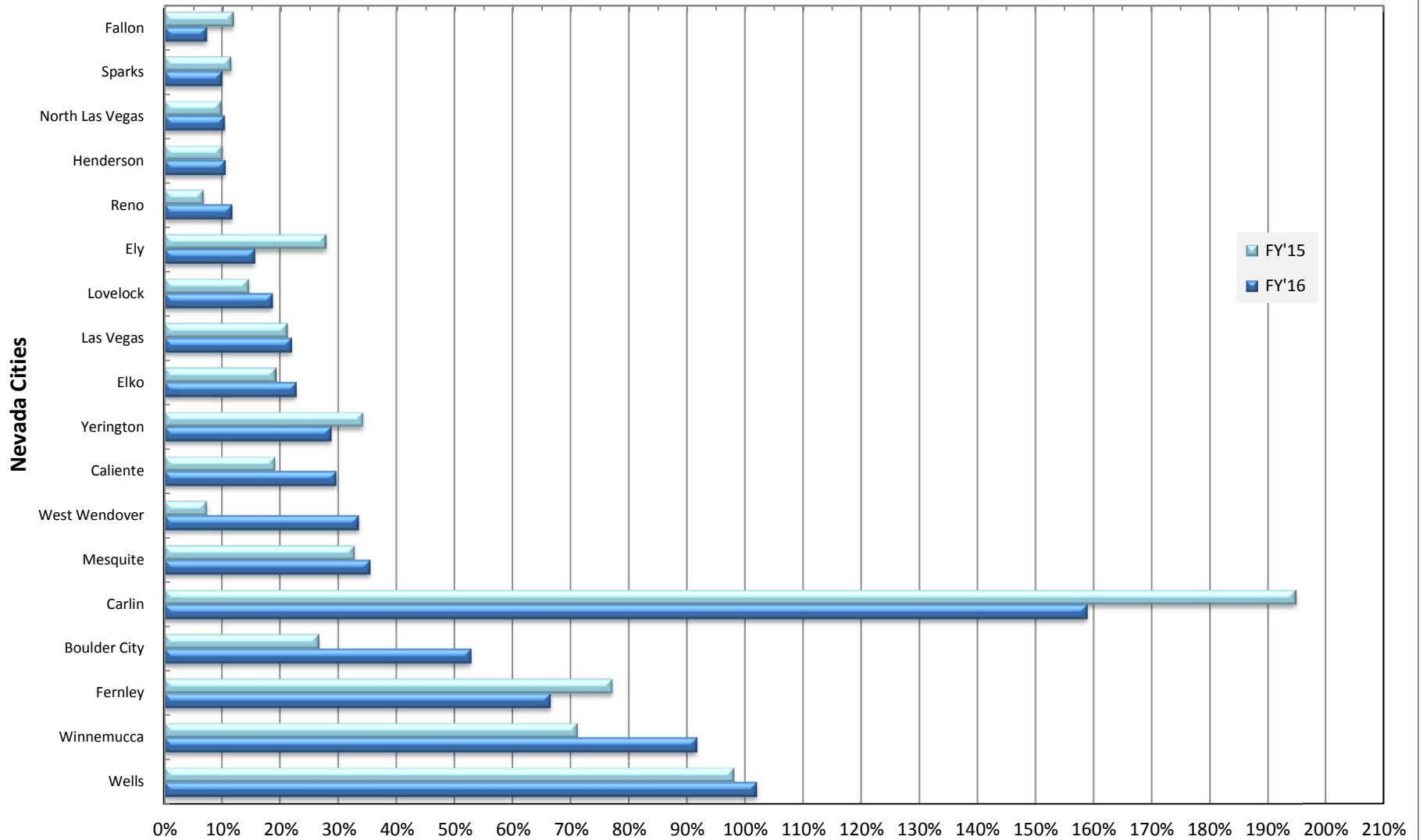
## Nevada Local Governments: **Schools**

**Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)  
at June 30, 2016**



## Nevada Local Governments: **Cities**

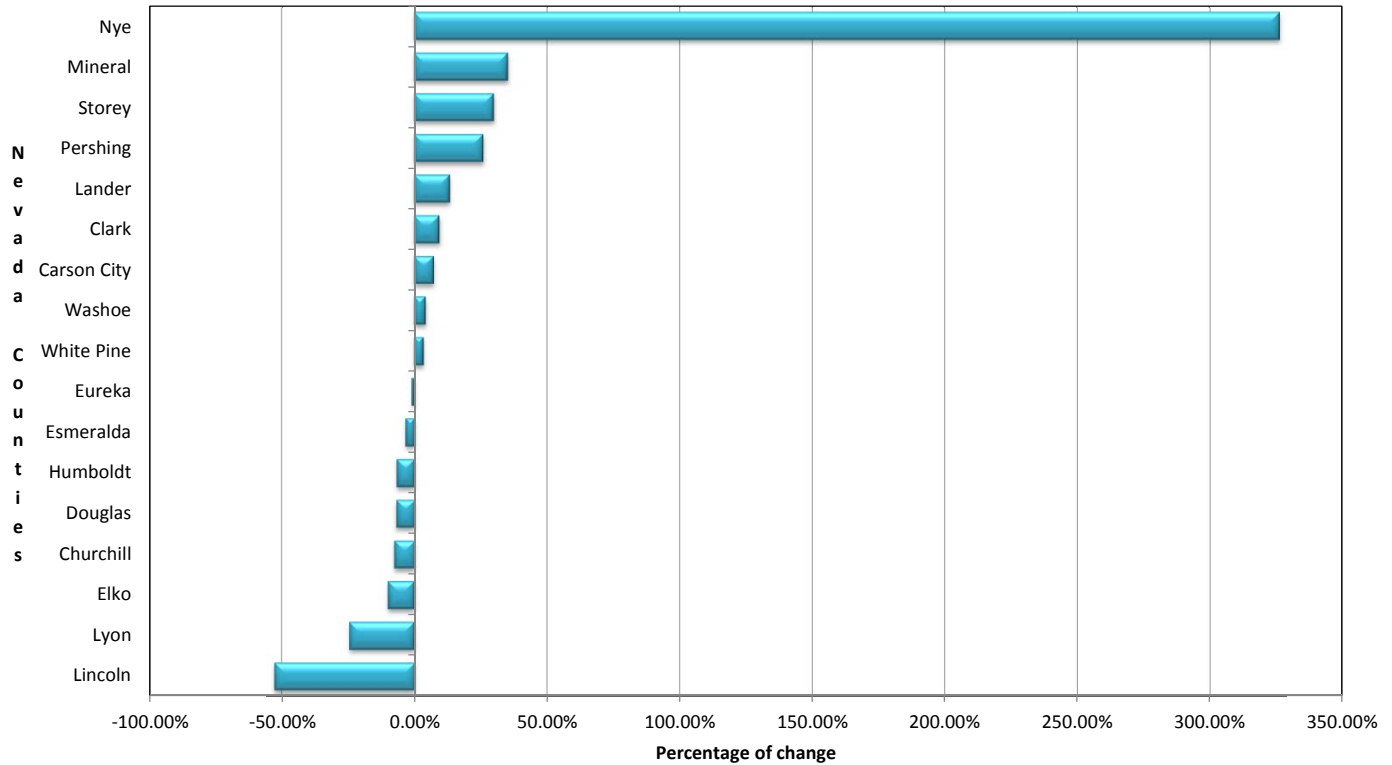
**Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)  
at June 30, 2016**





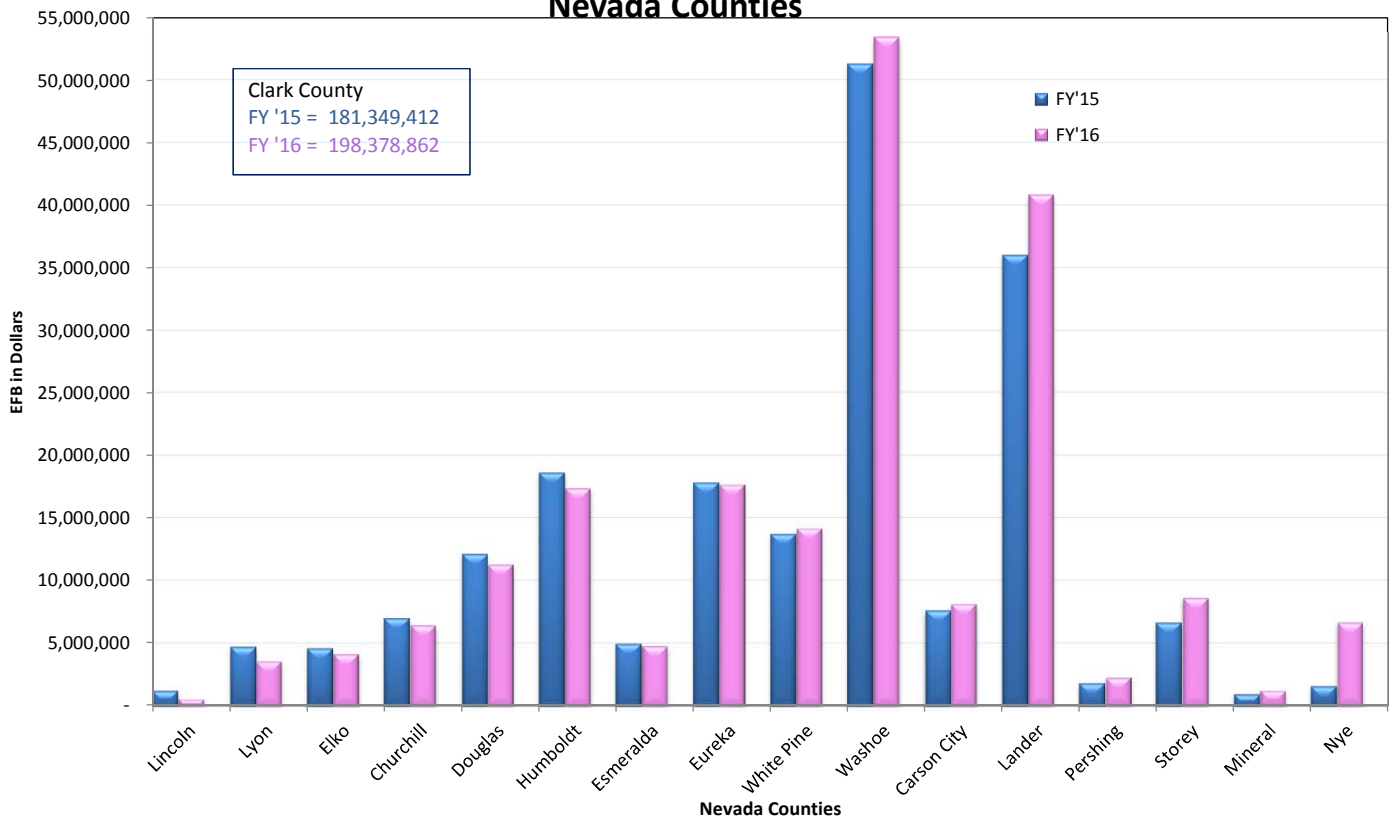
## Percentage of Change in Ending Fund Balance Nevada Counties

FY 2014-15 to 2015-16



\* Nye county's Ending fund balance has increased dramatically due to the closure of PILT funds and residual equity transfer to general fund.

## Ending Fund Balance in Dollars Nevada Counties



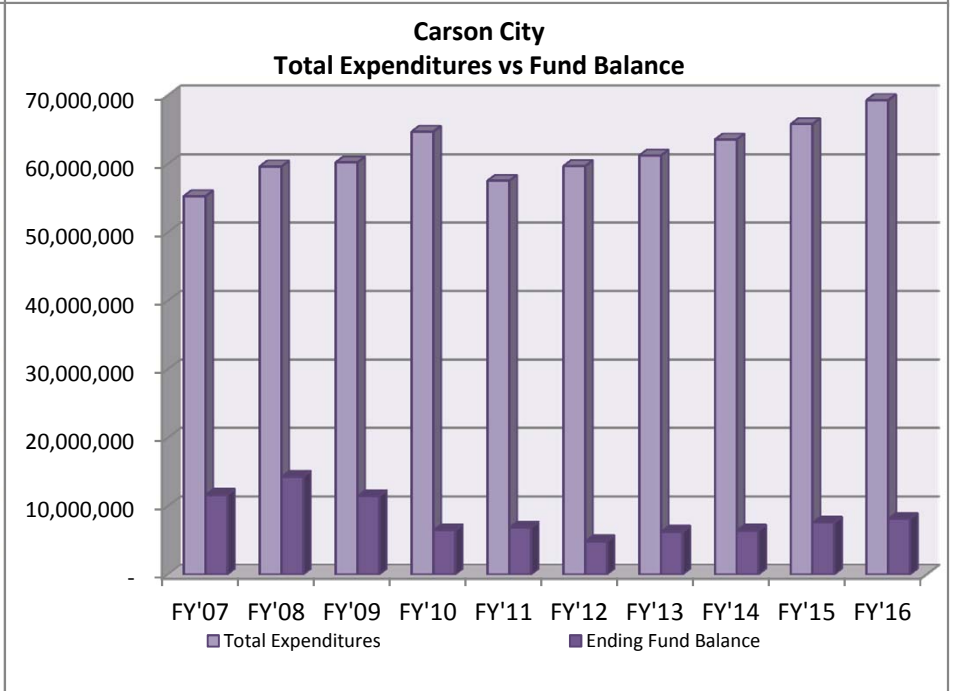
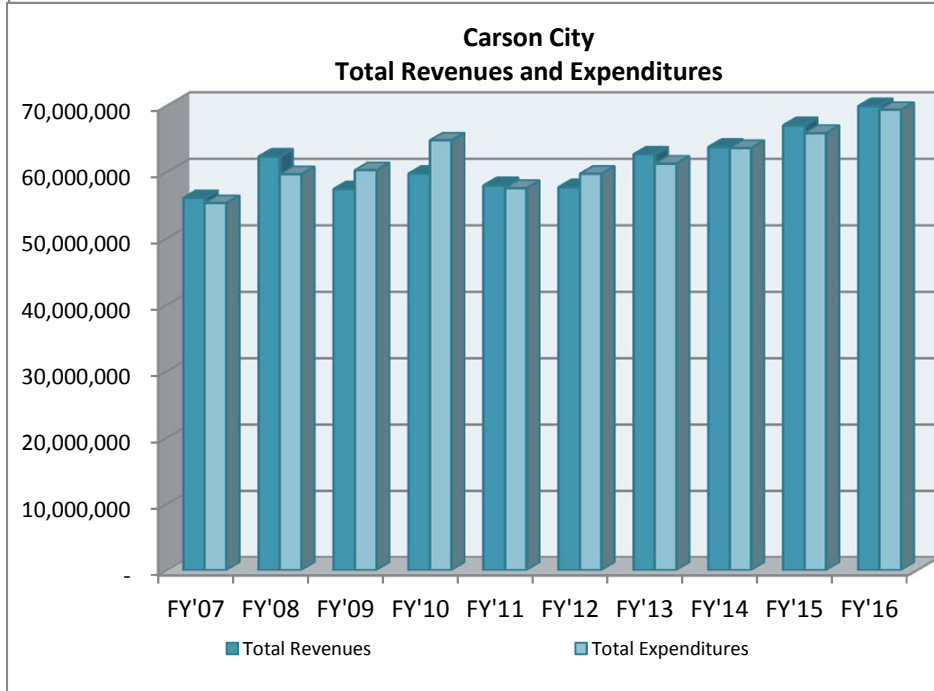
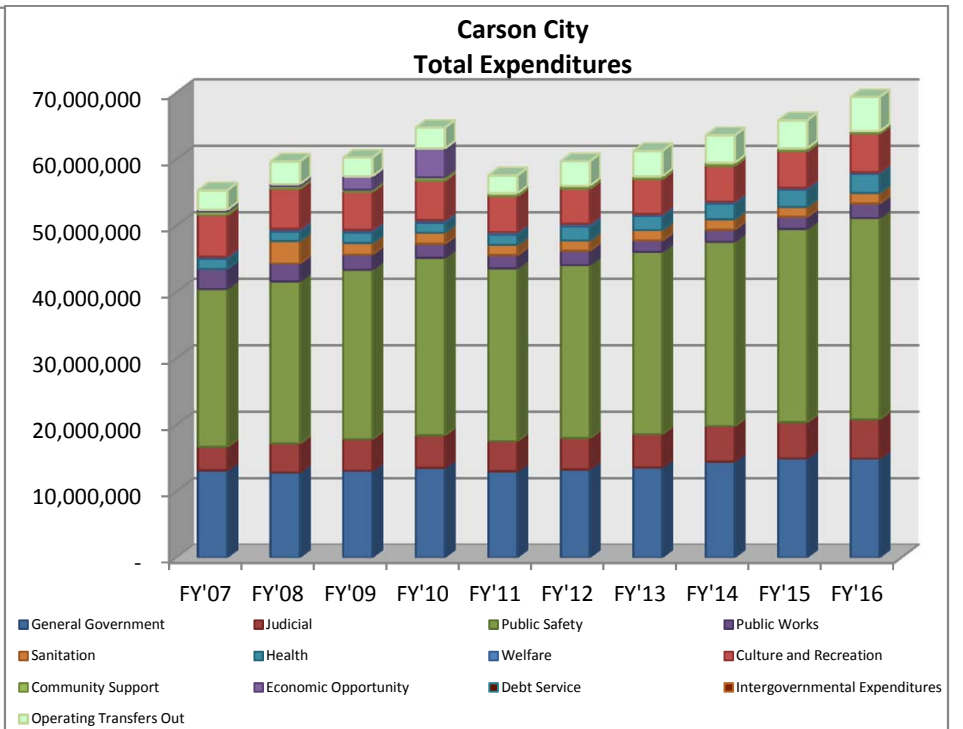
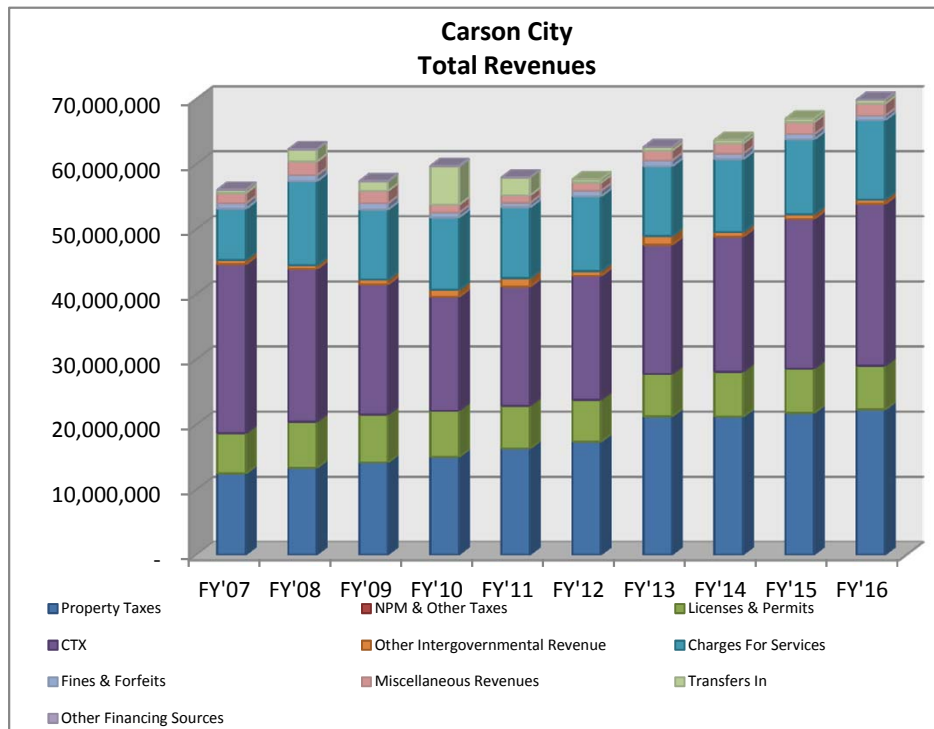
# 2007-2016 AUDIT SUMMARIES

## Section 2

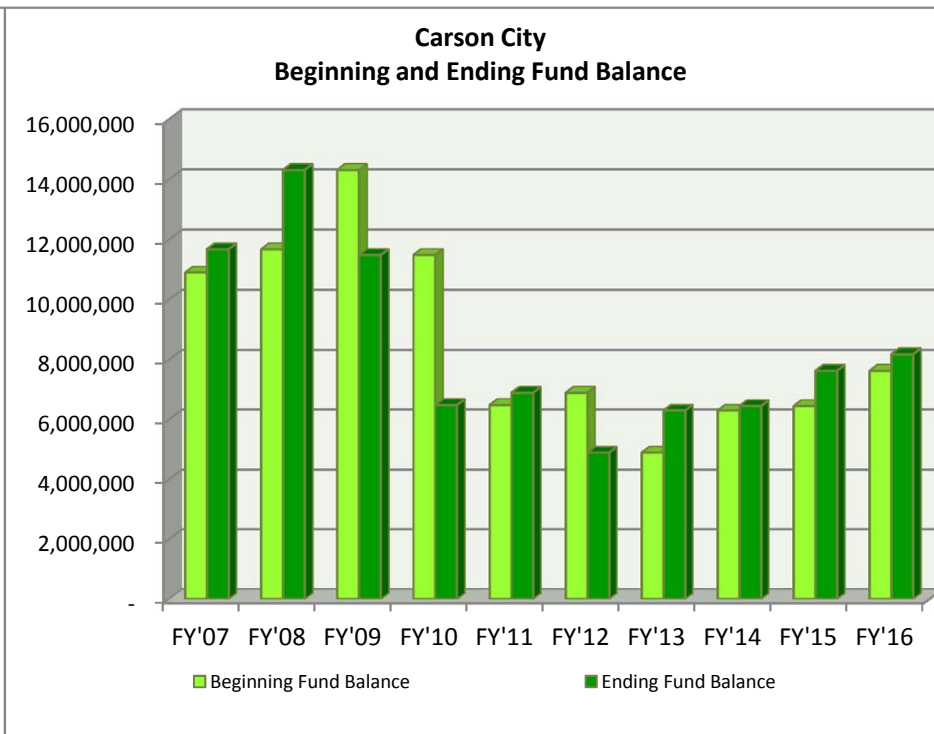
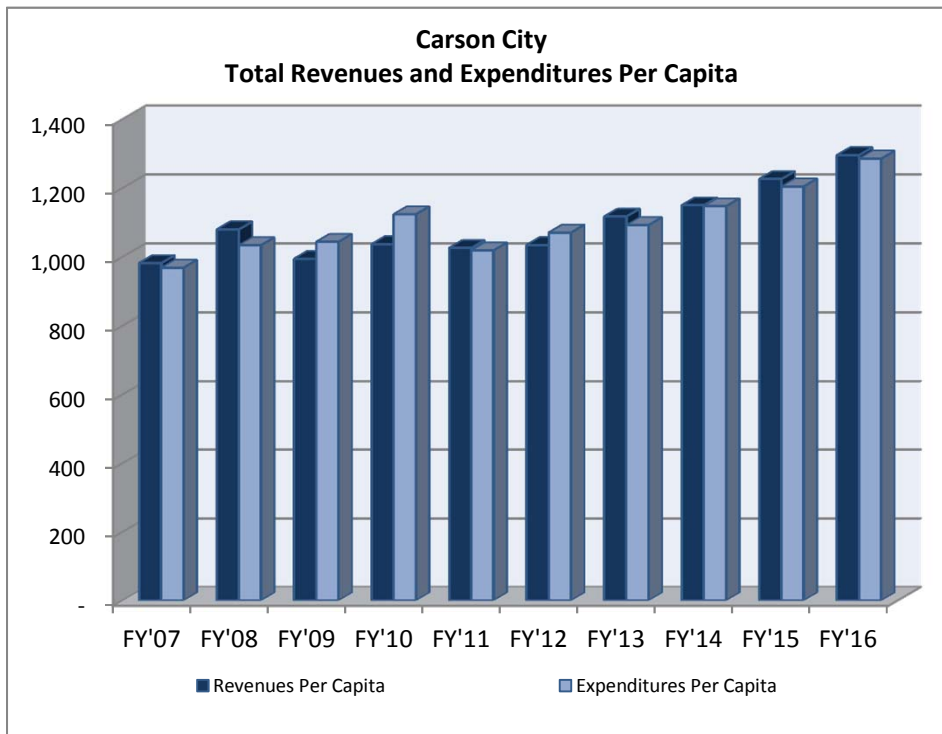
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# COUNTIES

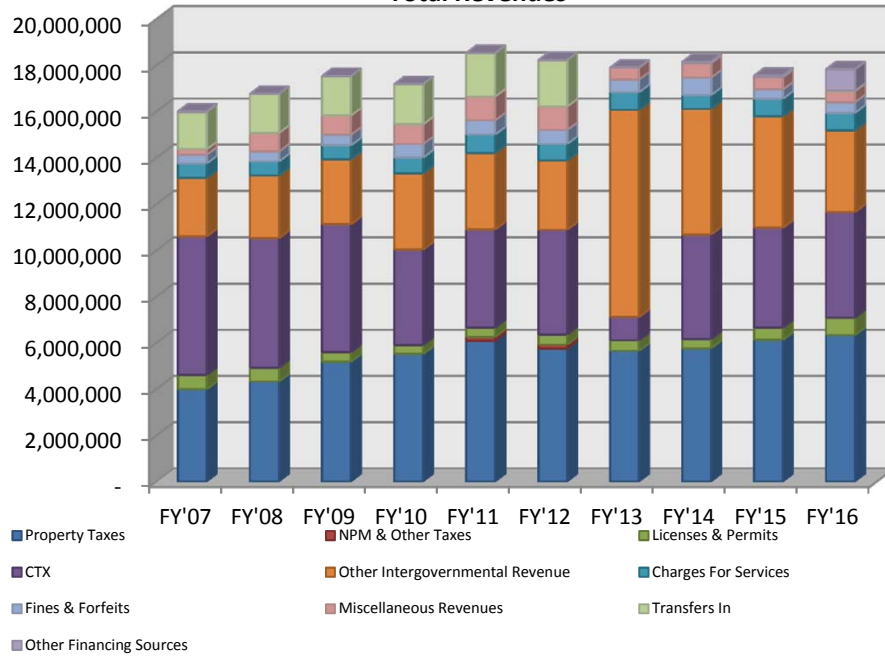
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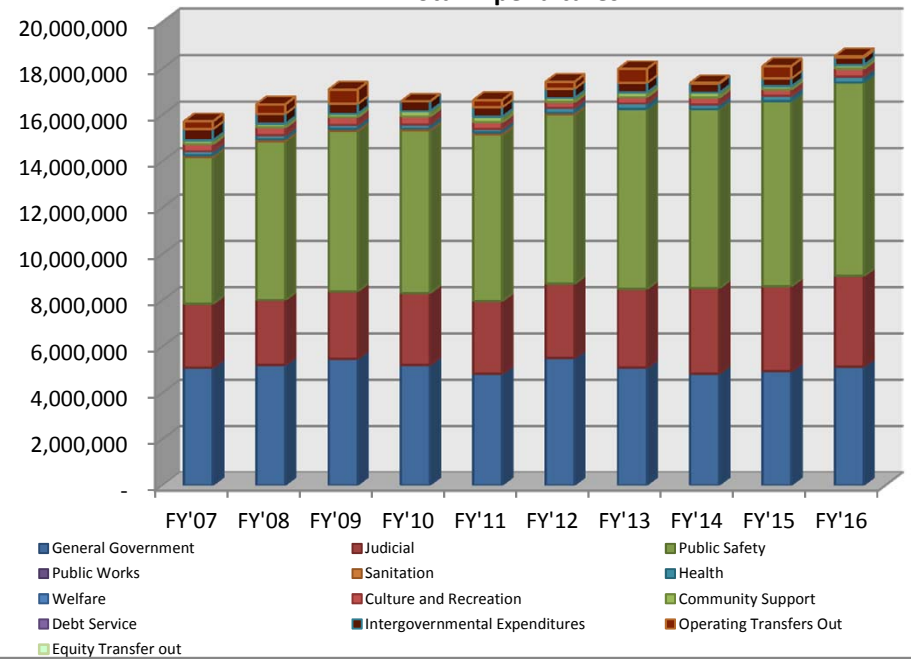




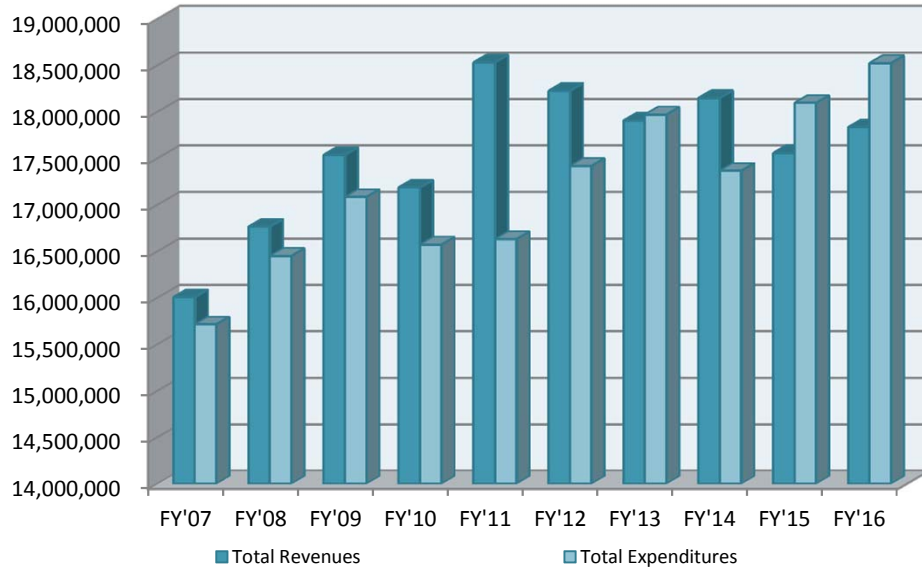
**Churchill County  
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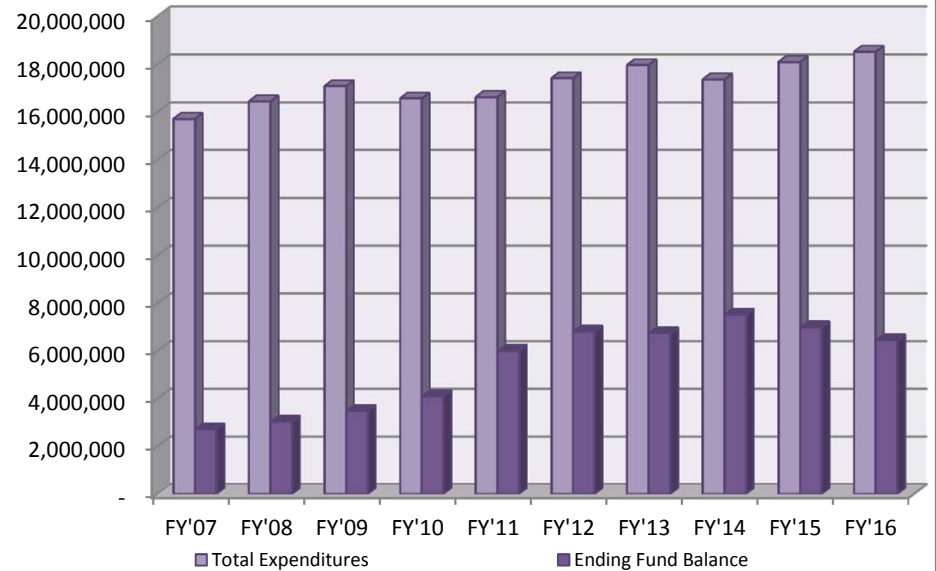
**Churchill County  
Total Expenditures**



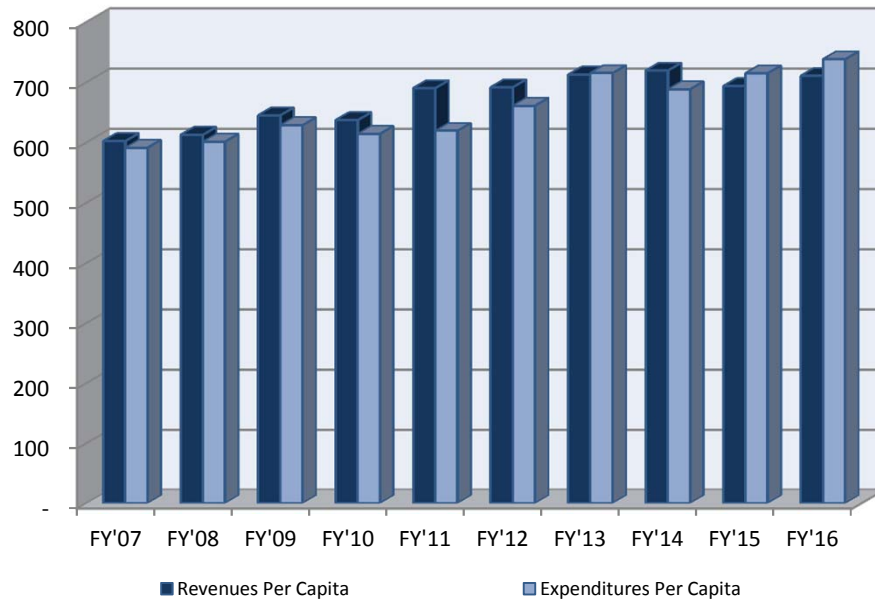
**Churchill County  
Total Revenues and Expenditures**



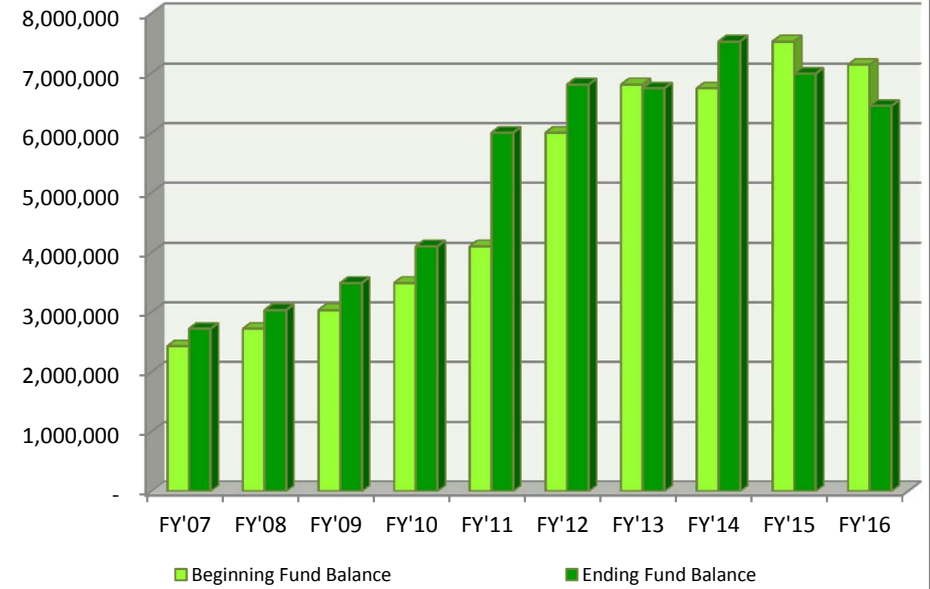
**Churchill County  
Total Expenditures vs Fund Balance**

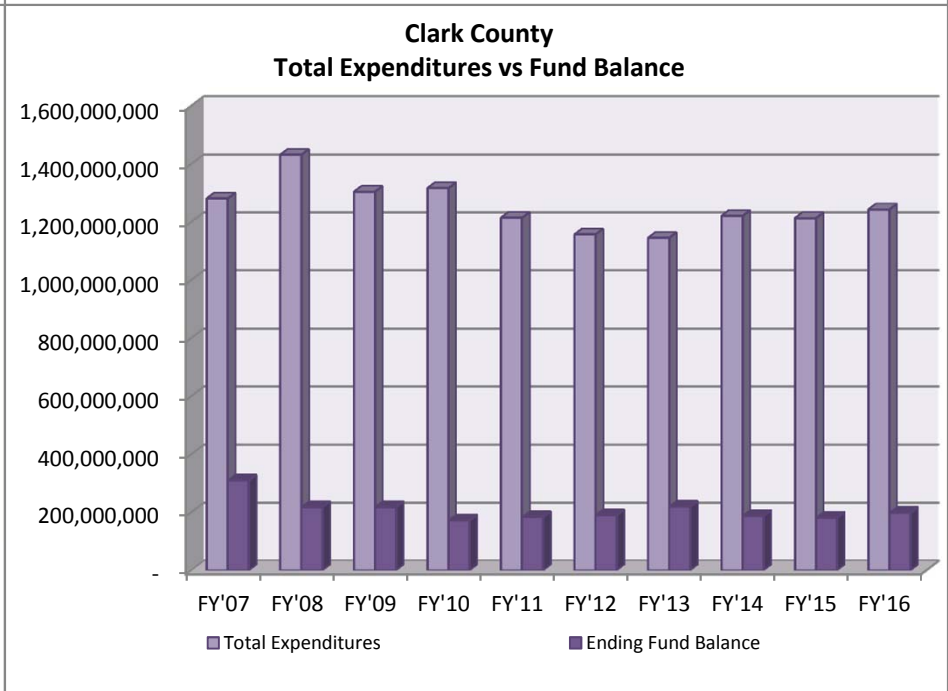
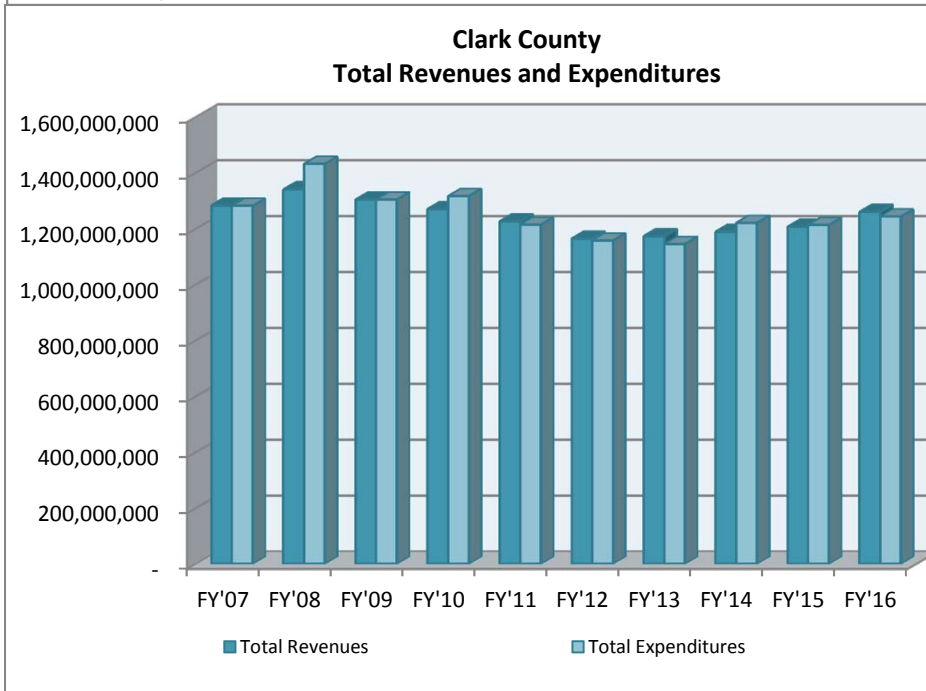
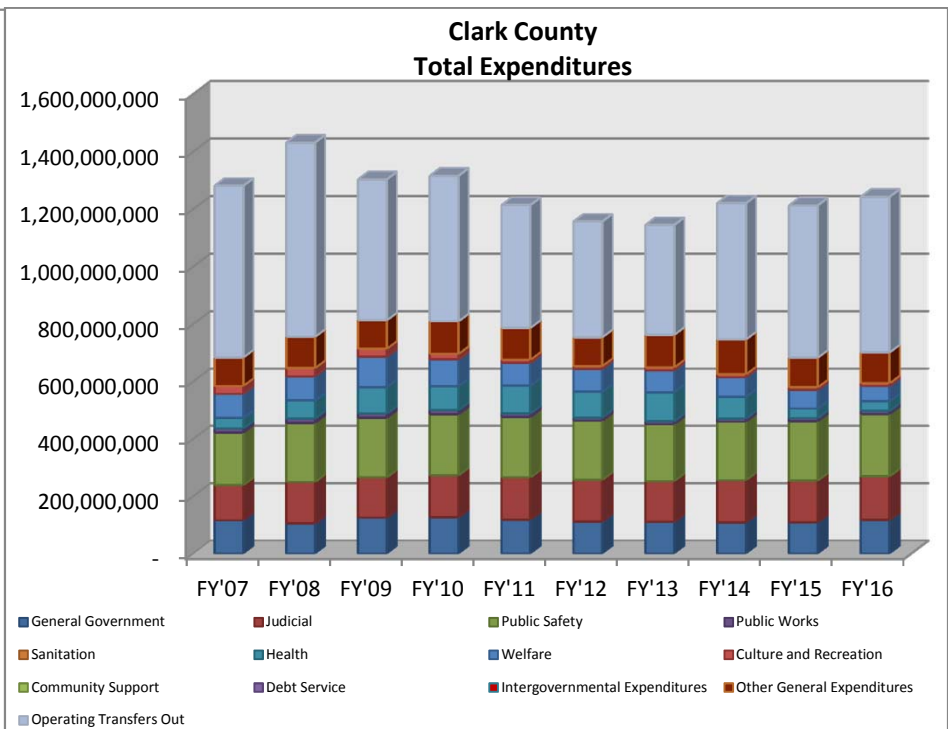
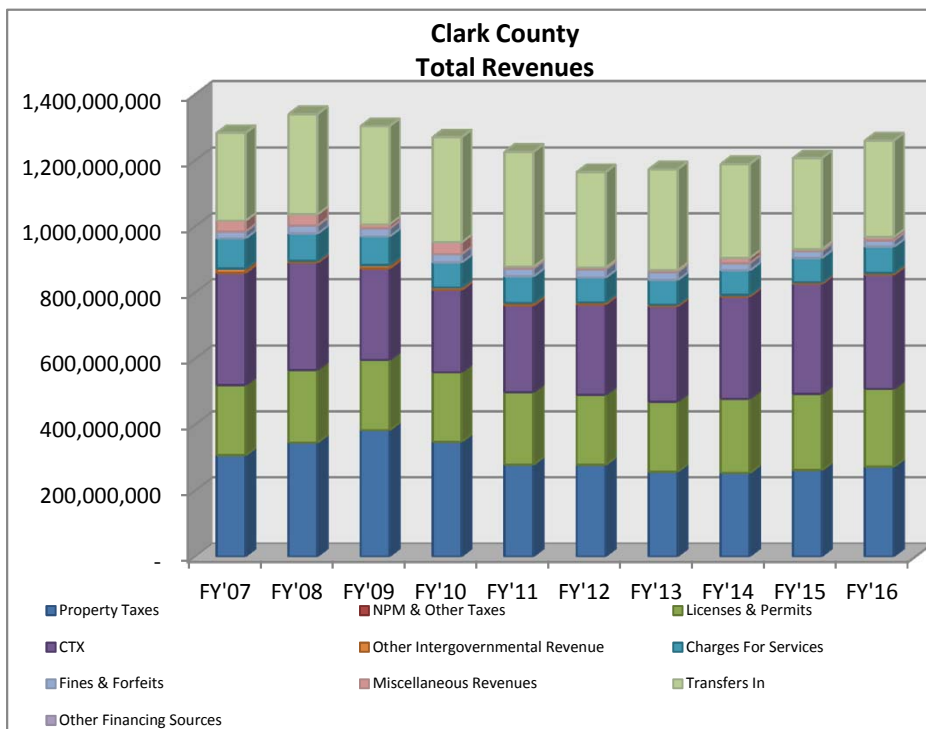


**Churchill County  
Total Revenues and Expenditures Per Capita**

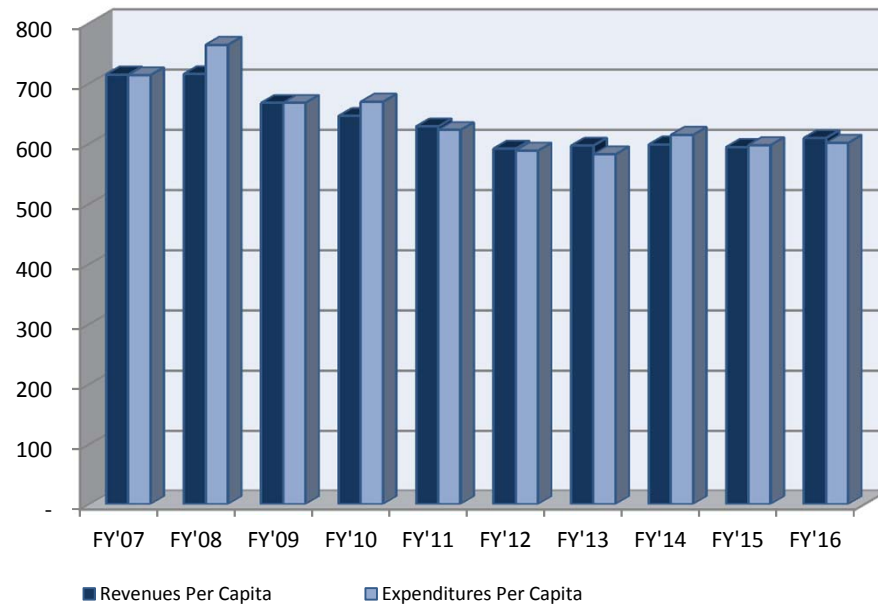


**Churchill County  
Beginning and Ending Fund Balance**

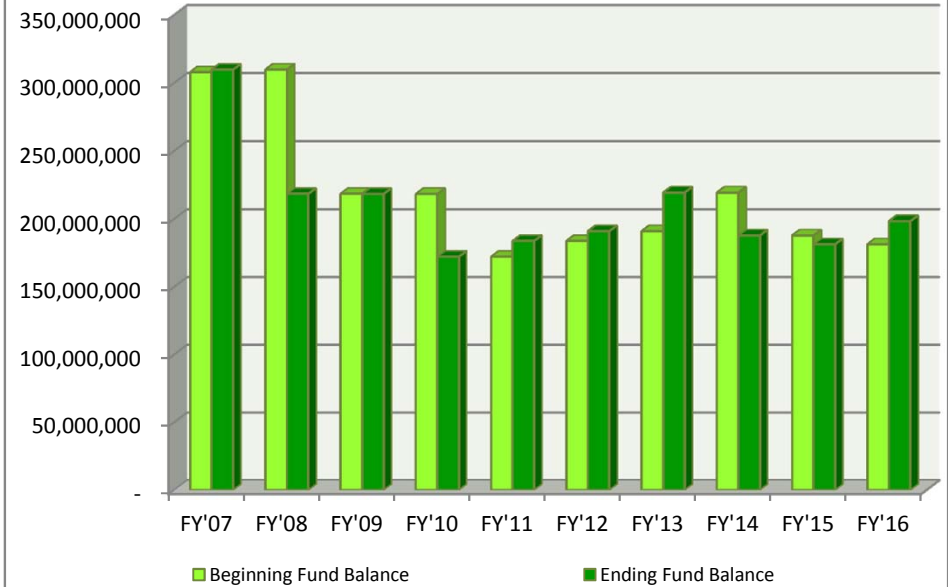


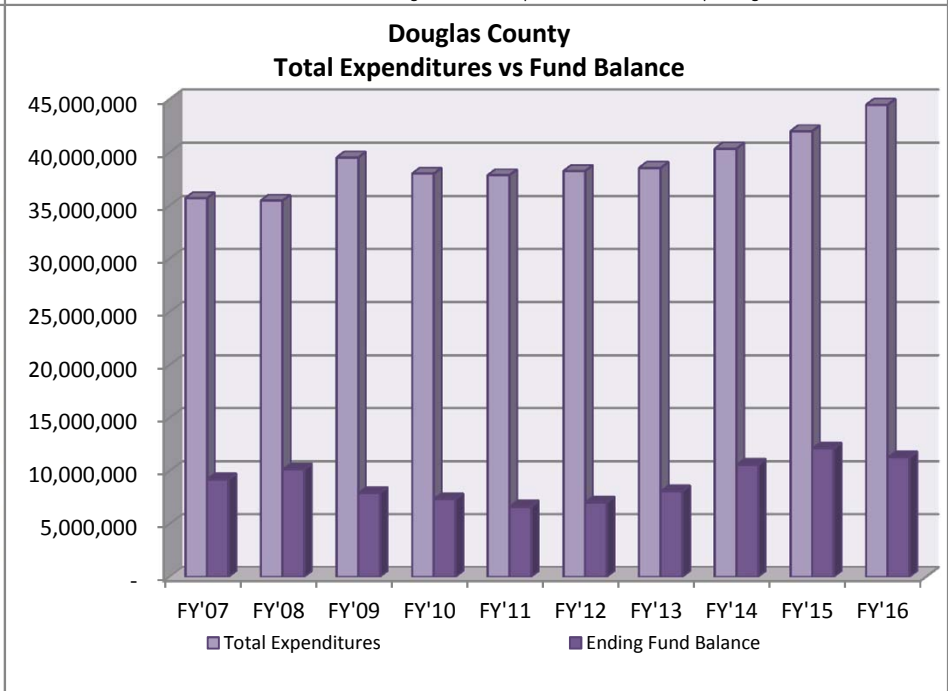
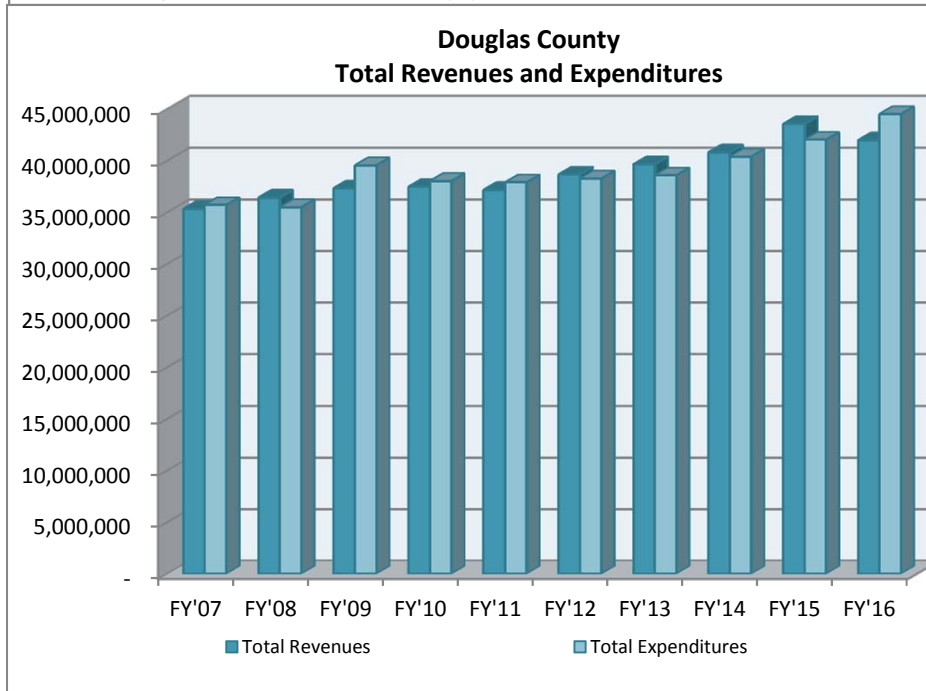
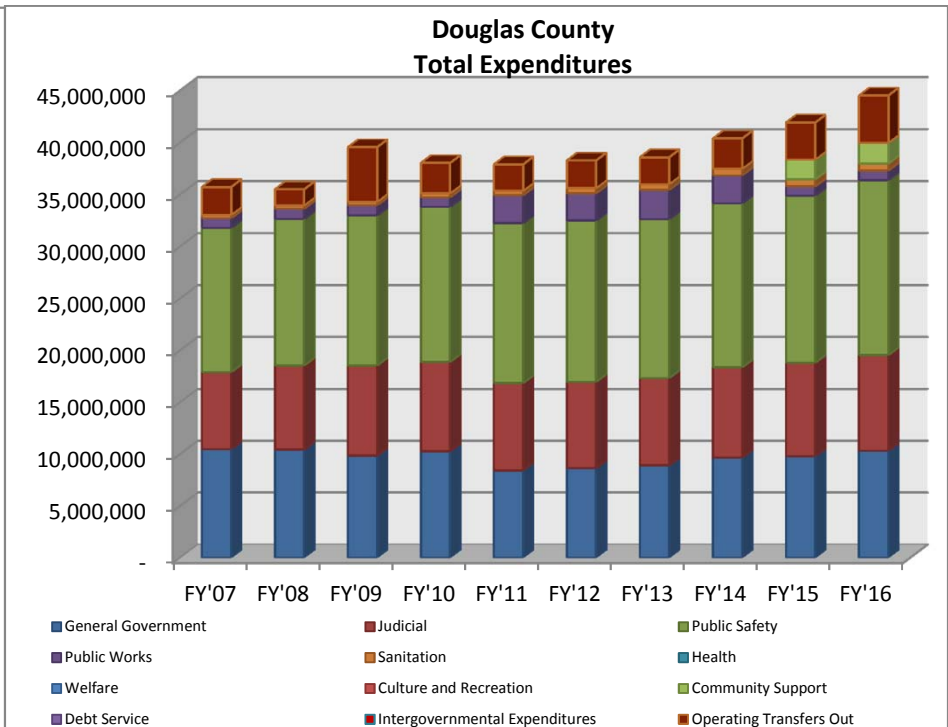
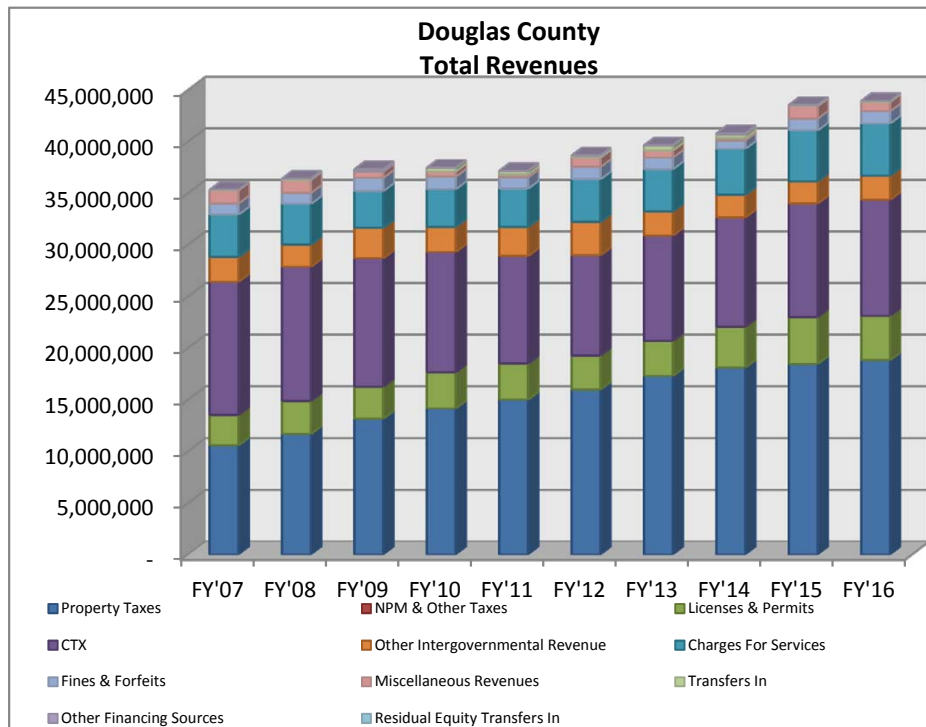


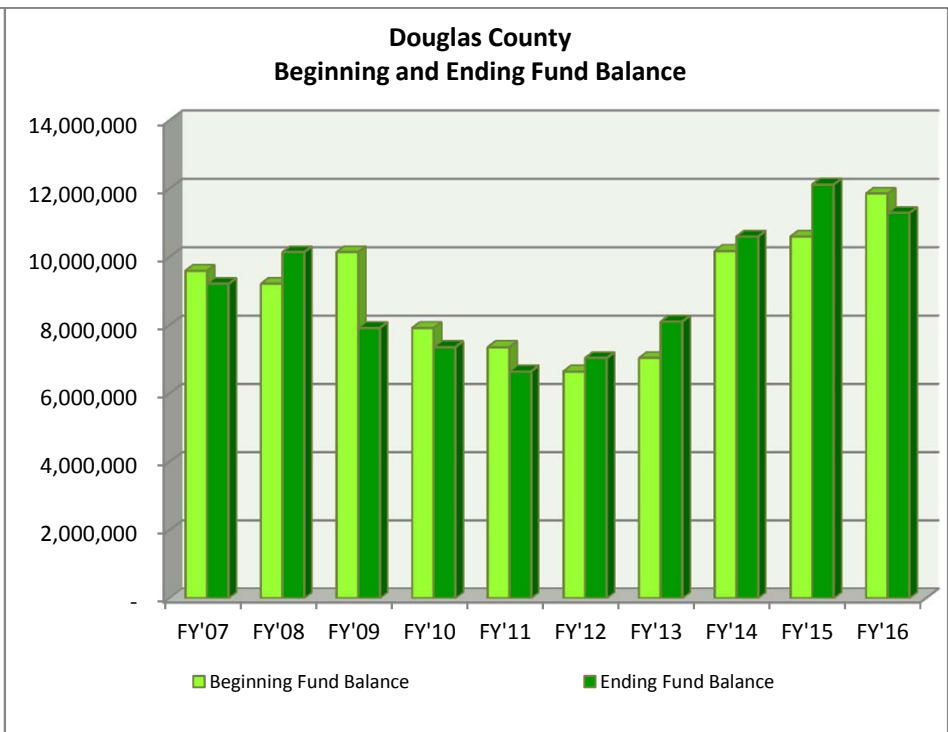
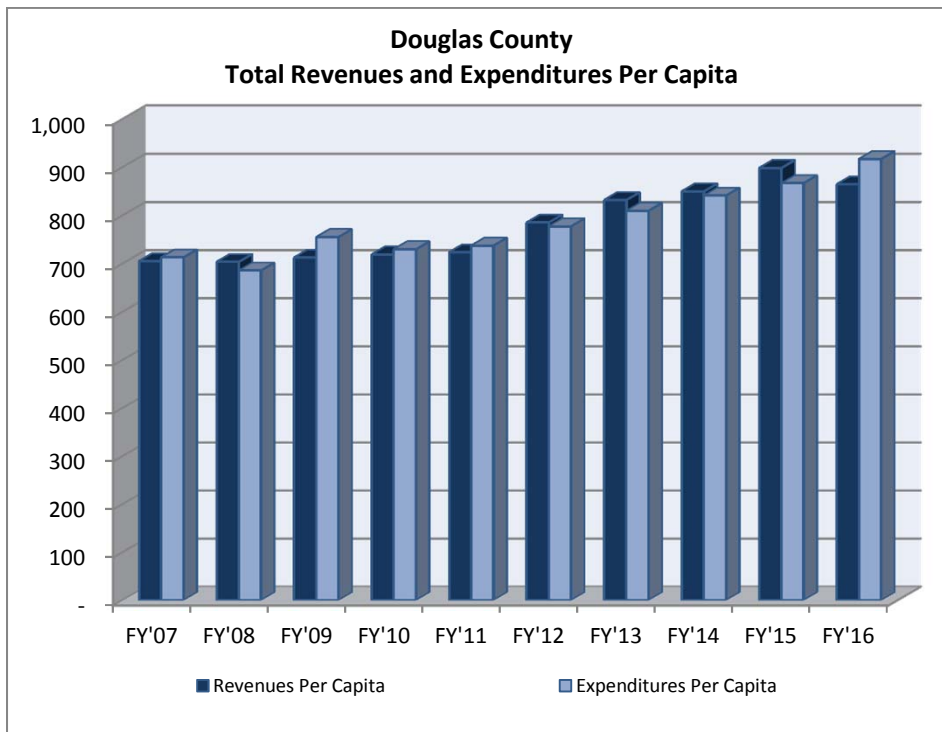
**Clark County  
Total Revenues and Expenditures Per Capita**



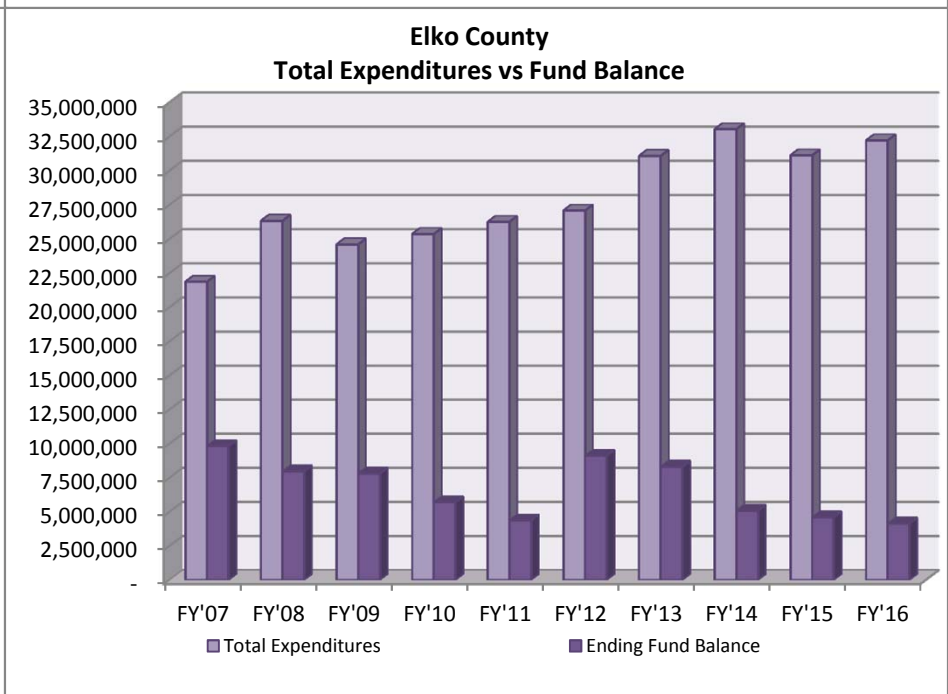
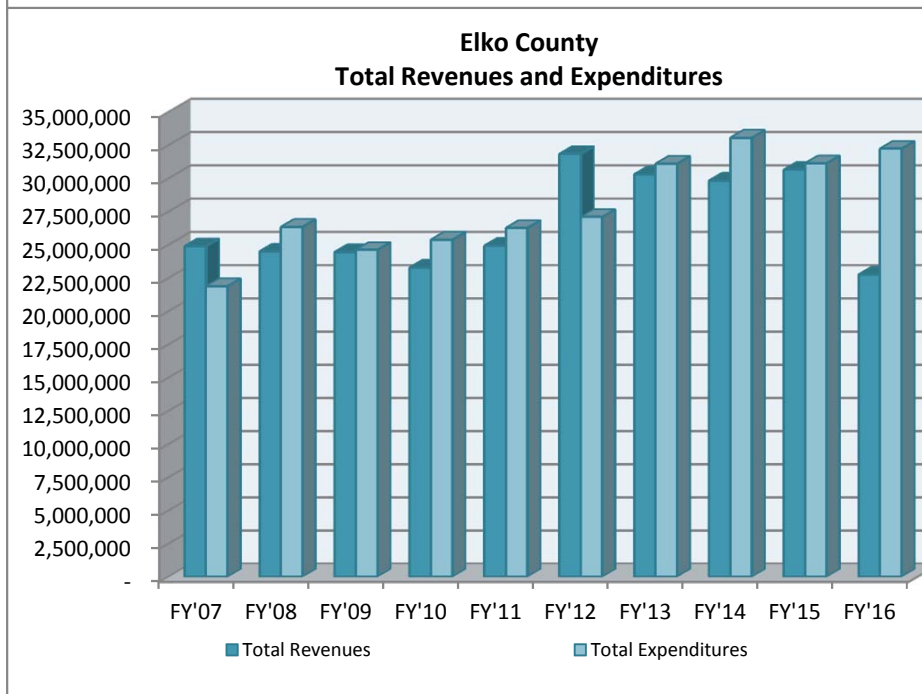
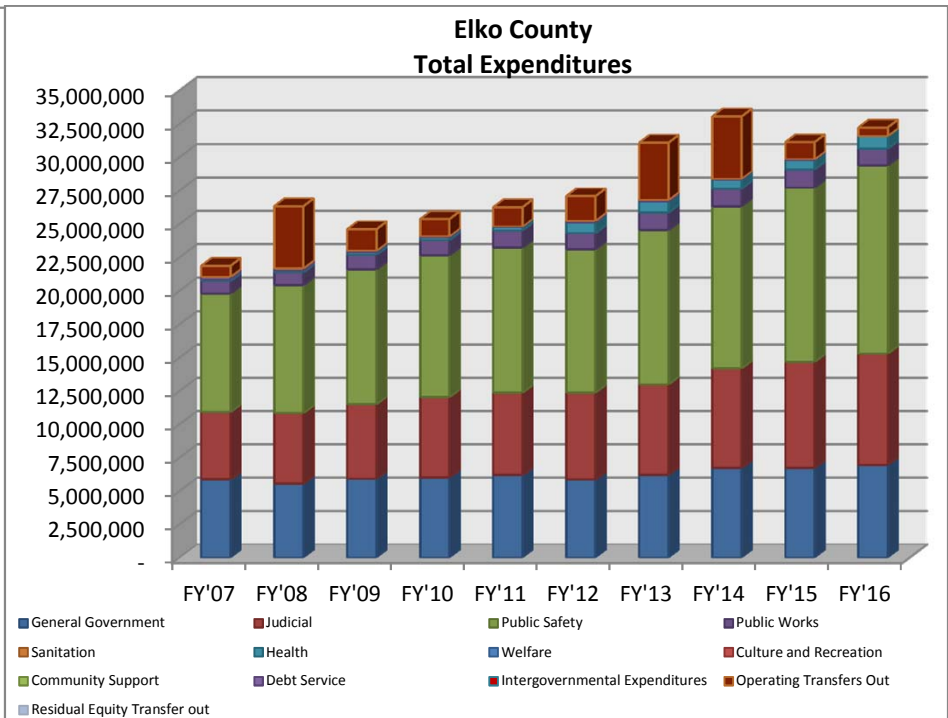
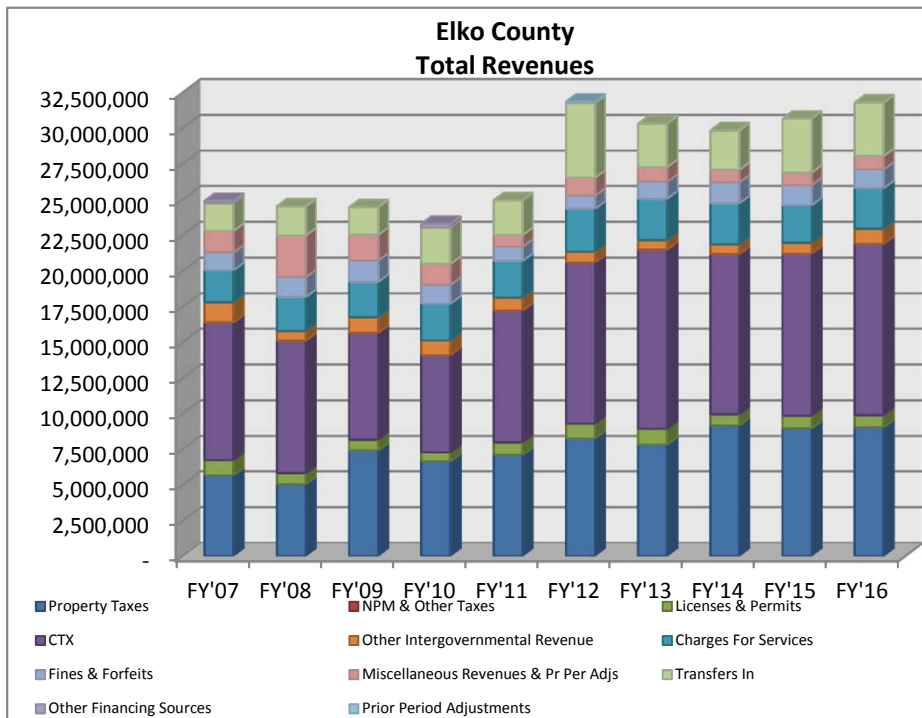
**Clark County  
Beginning and Ending Fund Balance**



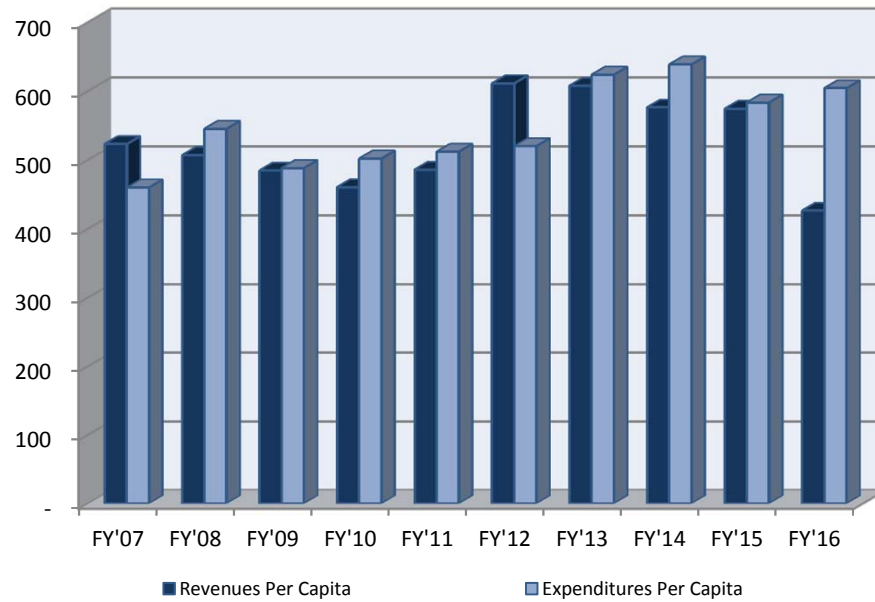




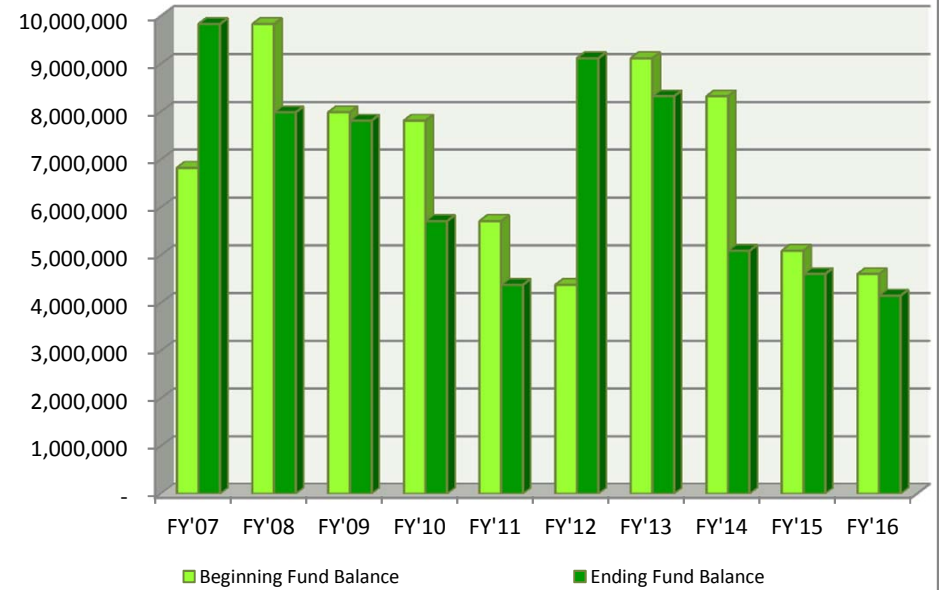




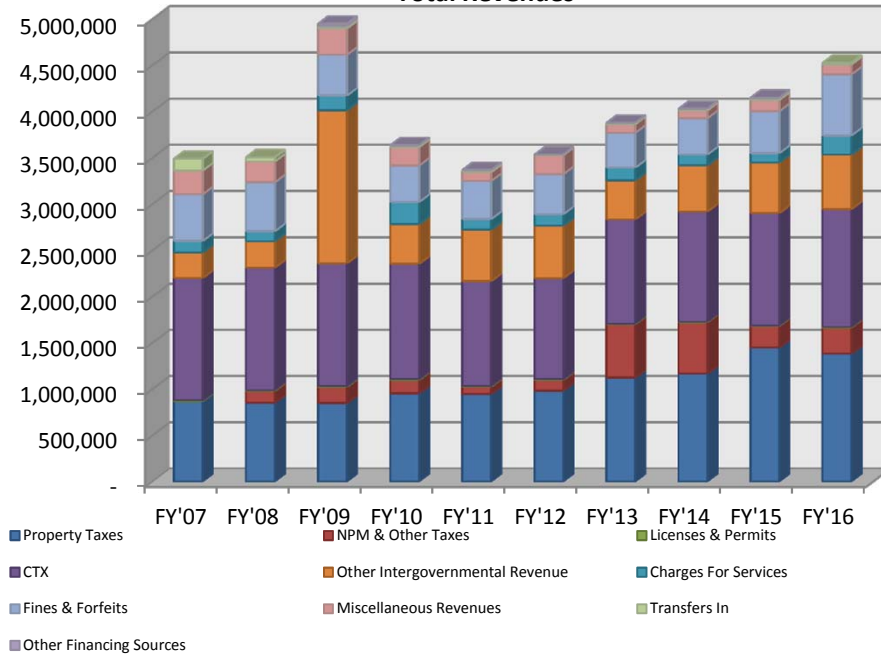
**Elko County**  
**Total Revenues and Expenditures Per Capita**



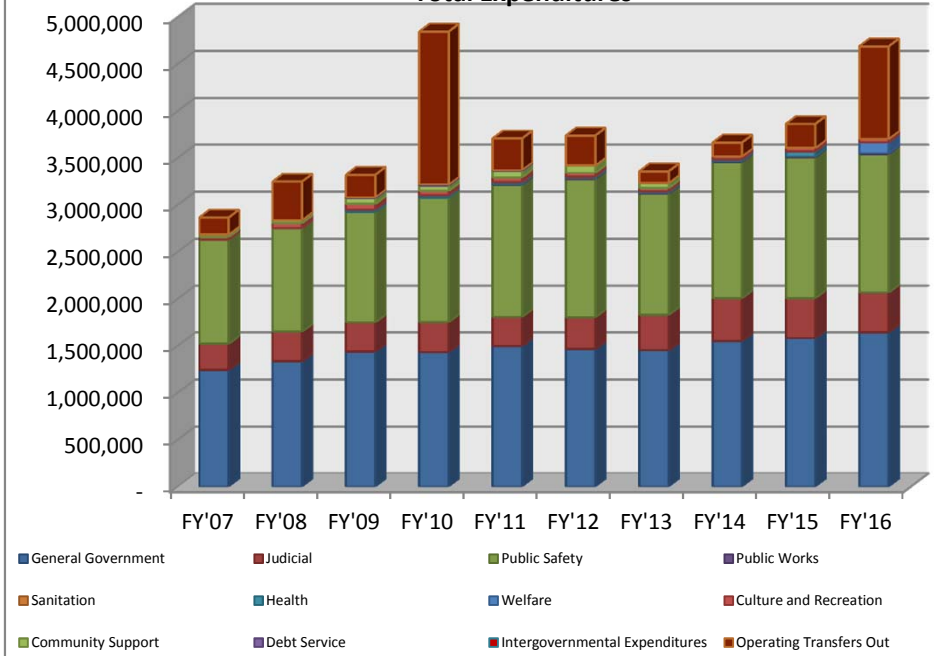
**Elko County**  
**Beginning and Ending Fund Balance**



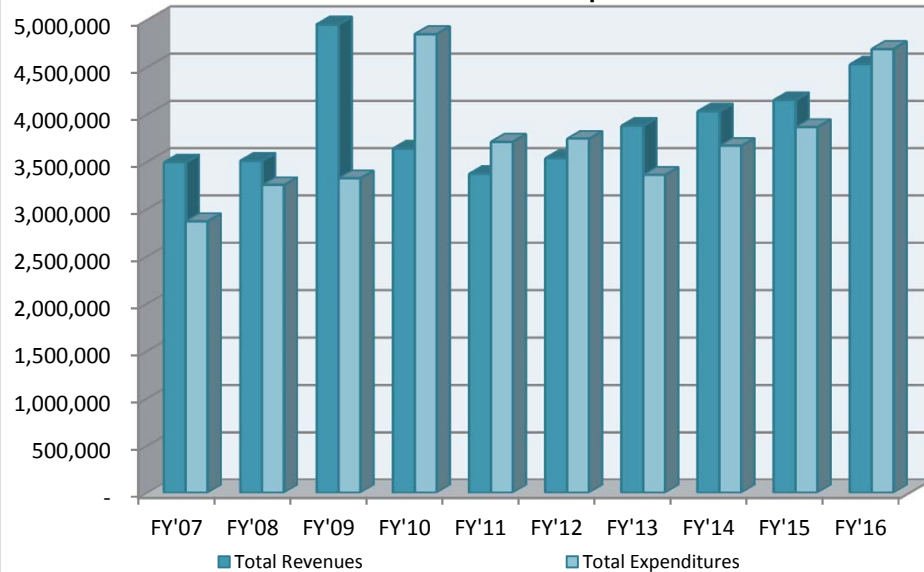
**Esmeralda County  
Total Revenues**



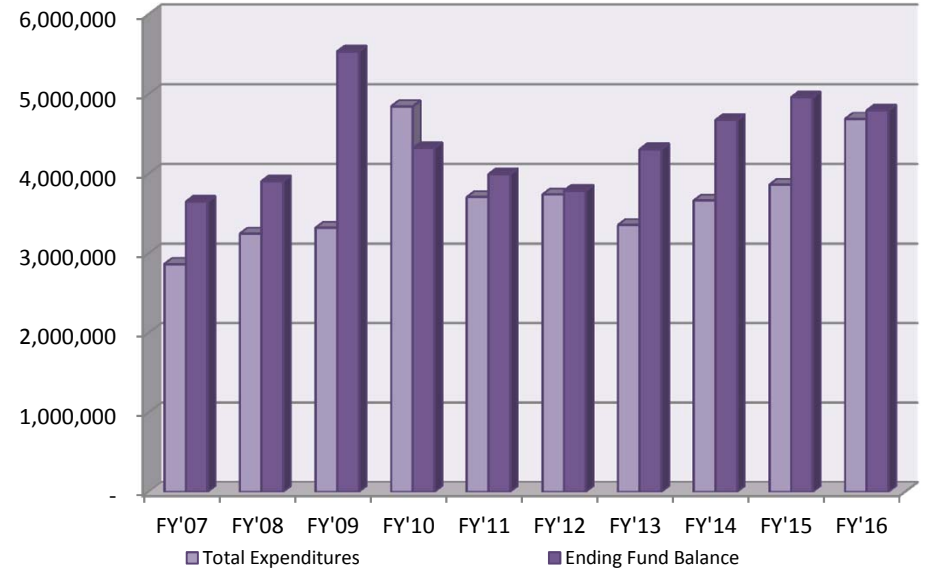
**Esmeralda County  
Total Expenditures**

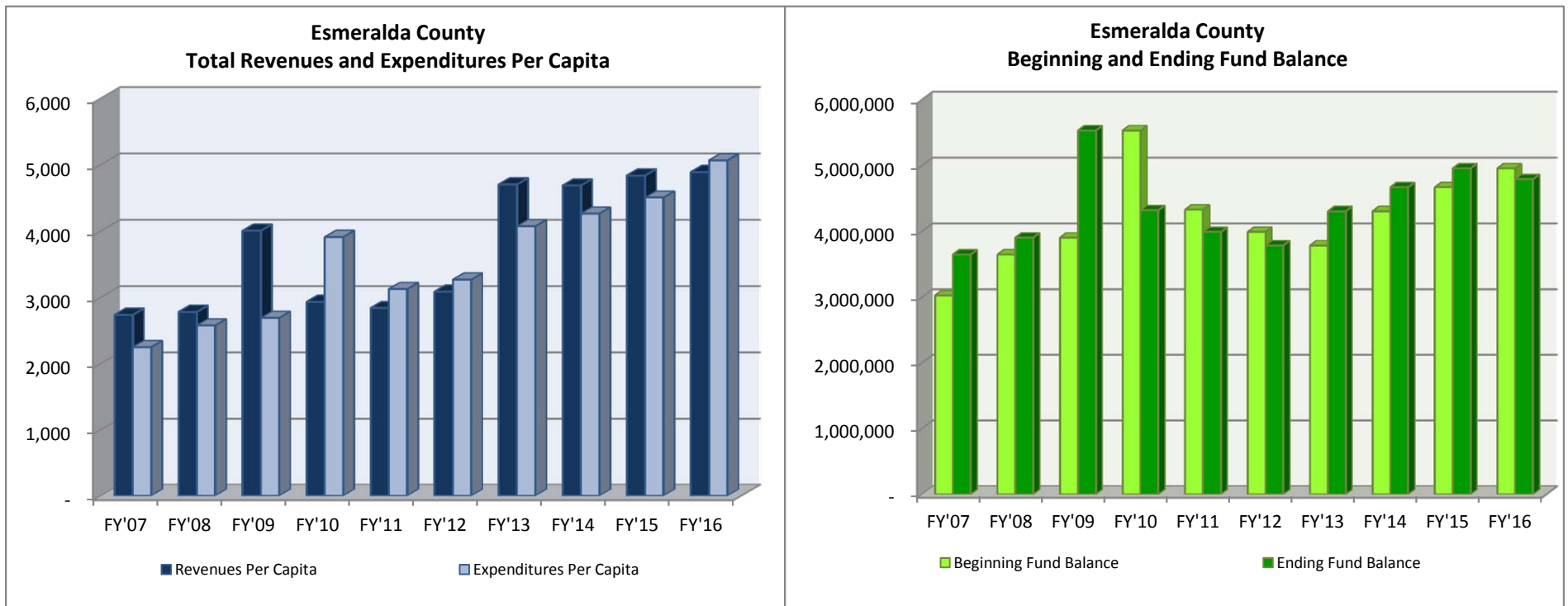


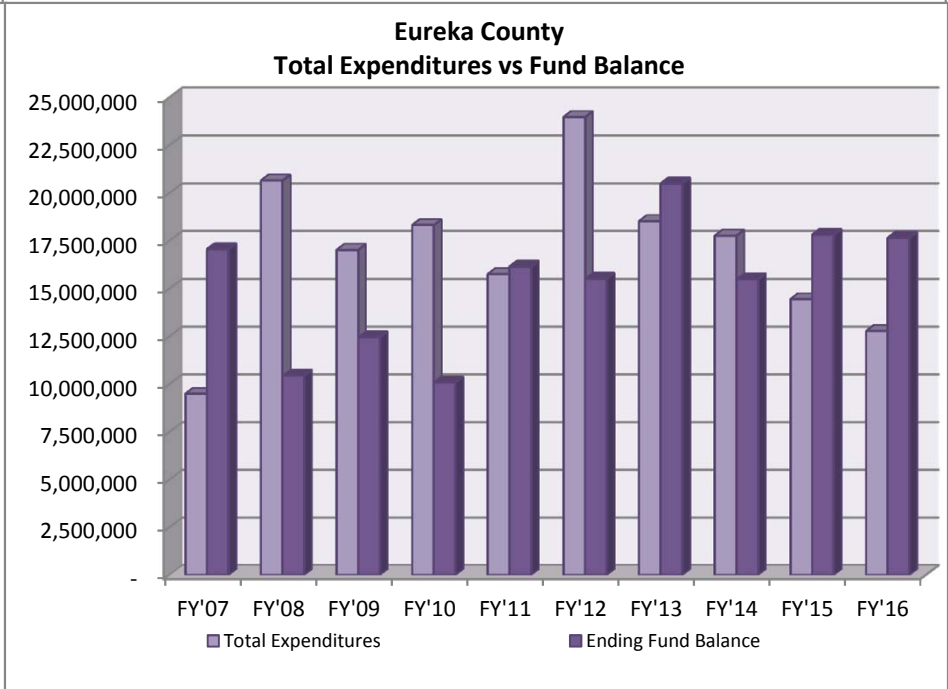
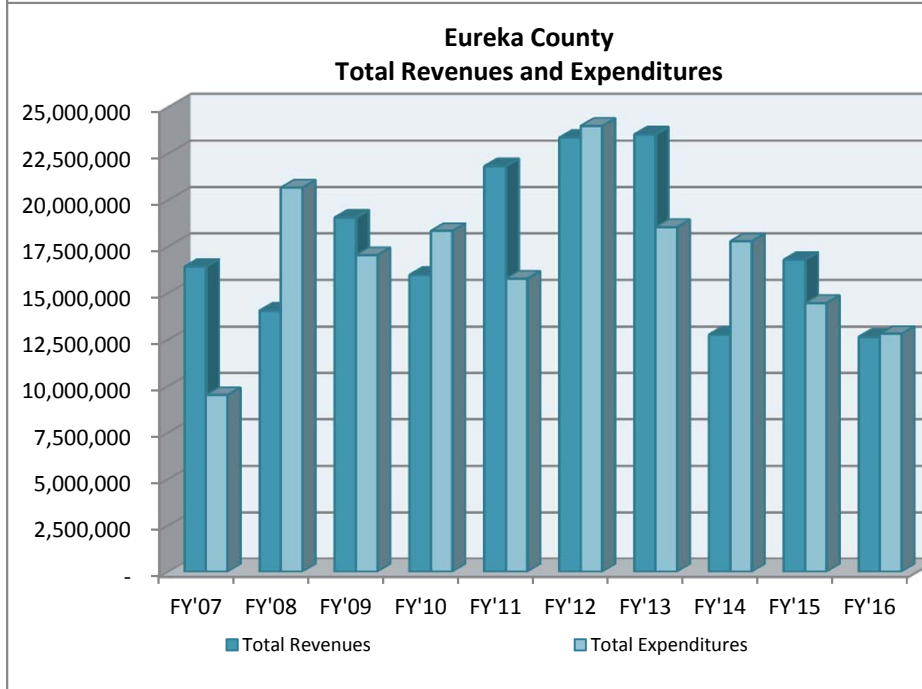
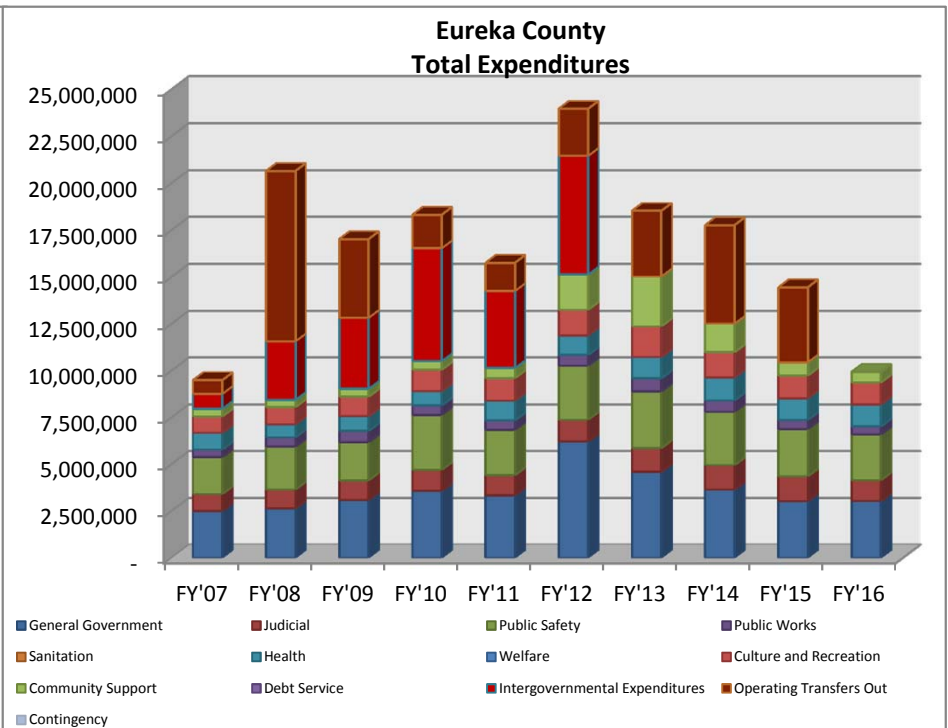
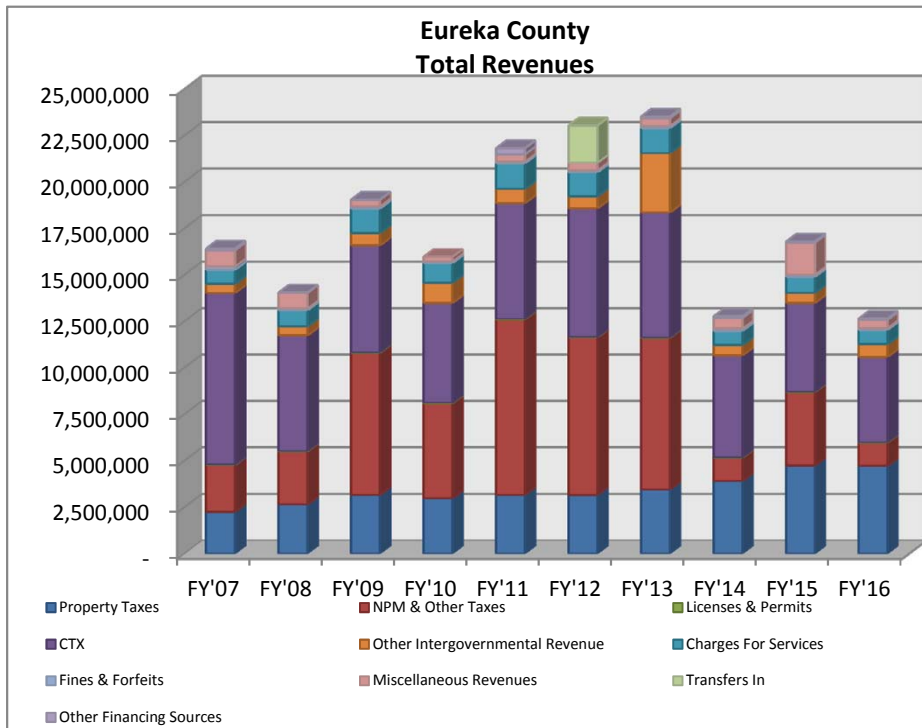
**Esmeralda County  
Total Revenues and Expenditures**

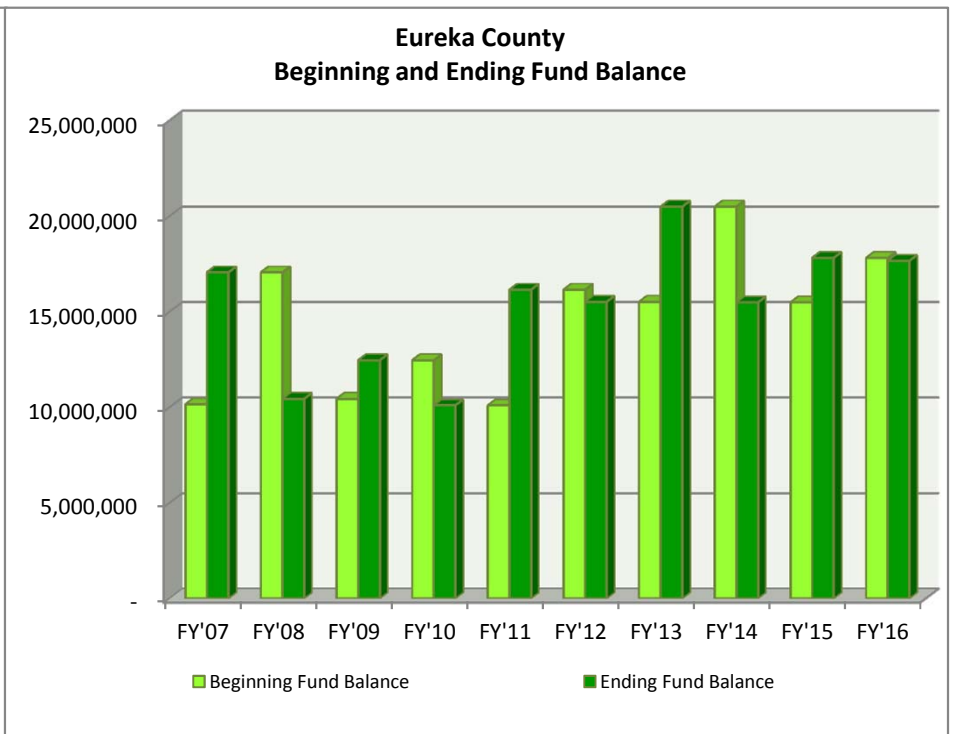
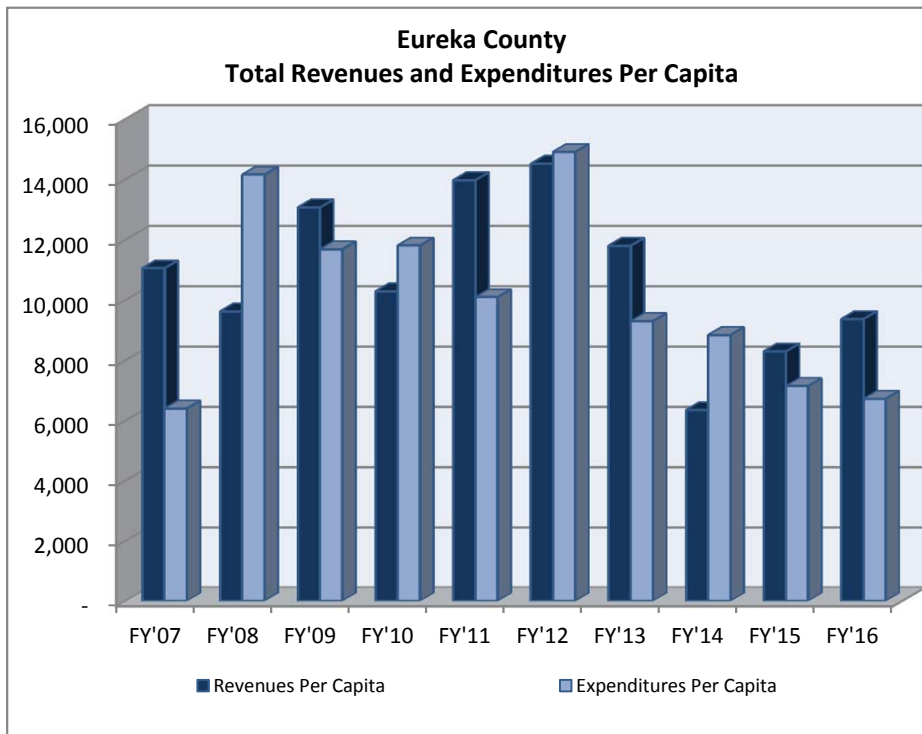


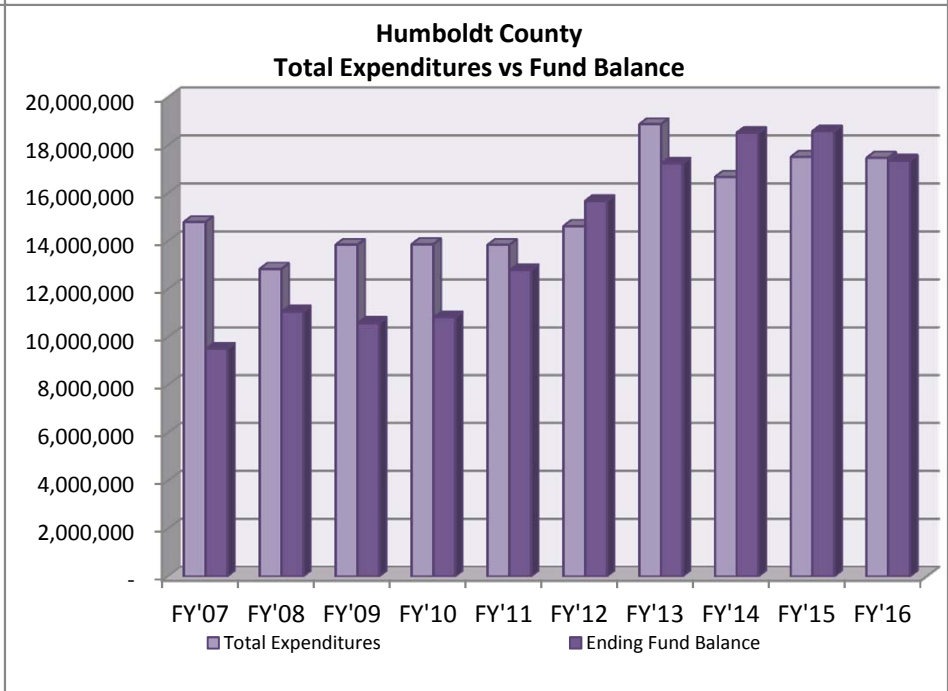
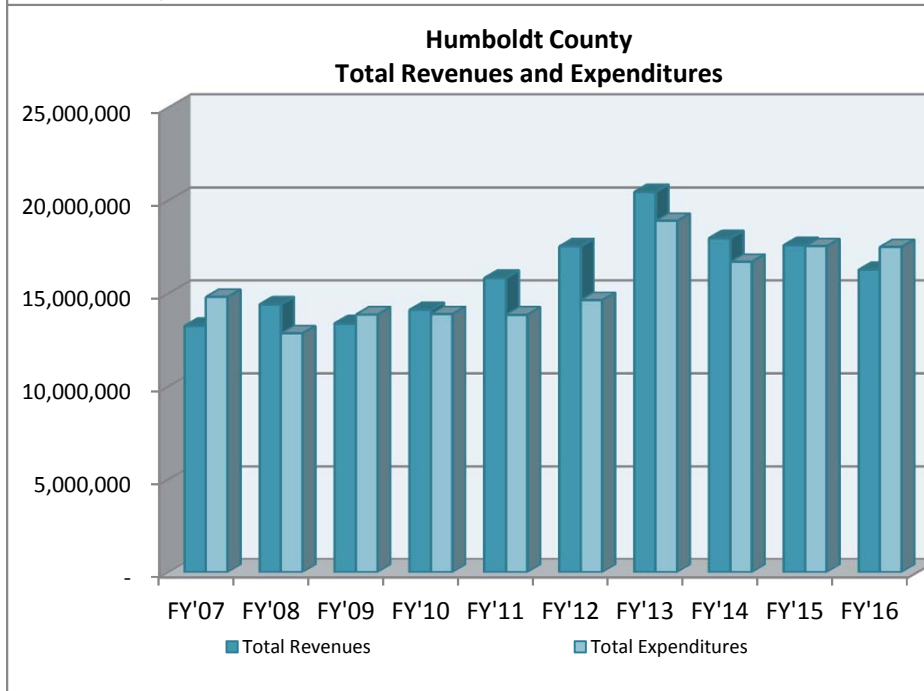
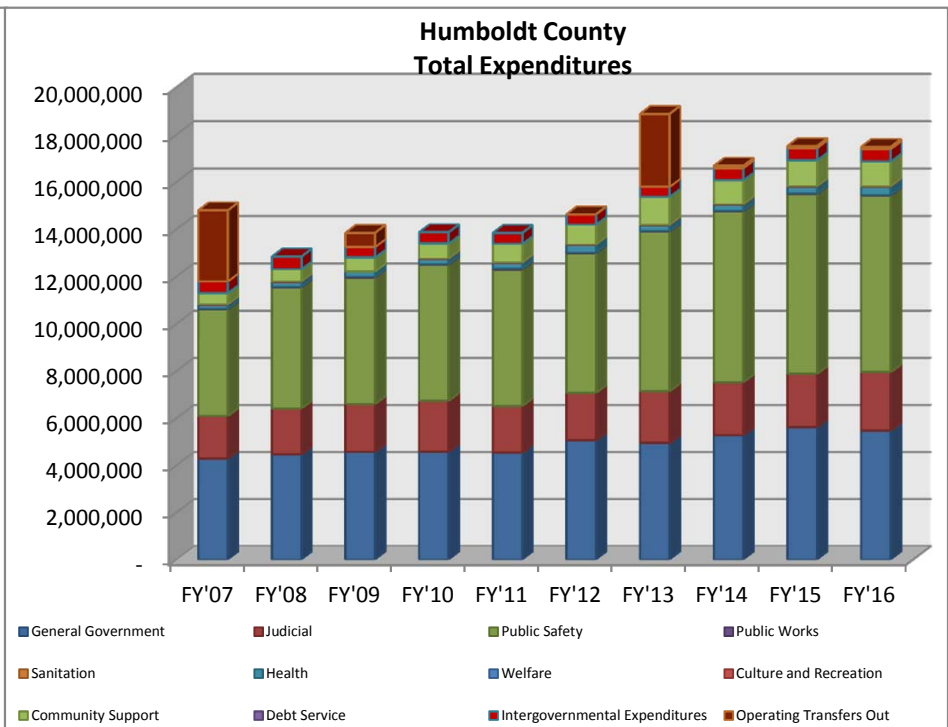
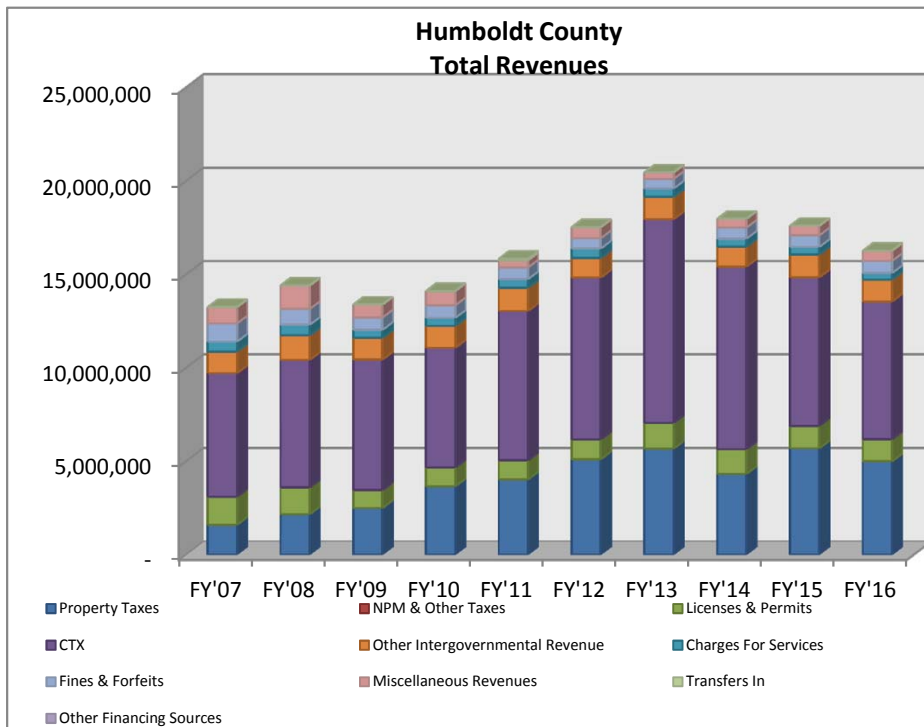
**Esmeralda County  
Total Expenditures vs Fund Balance**



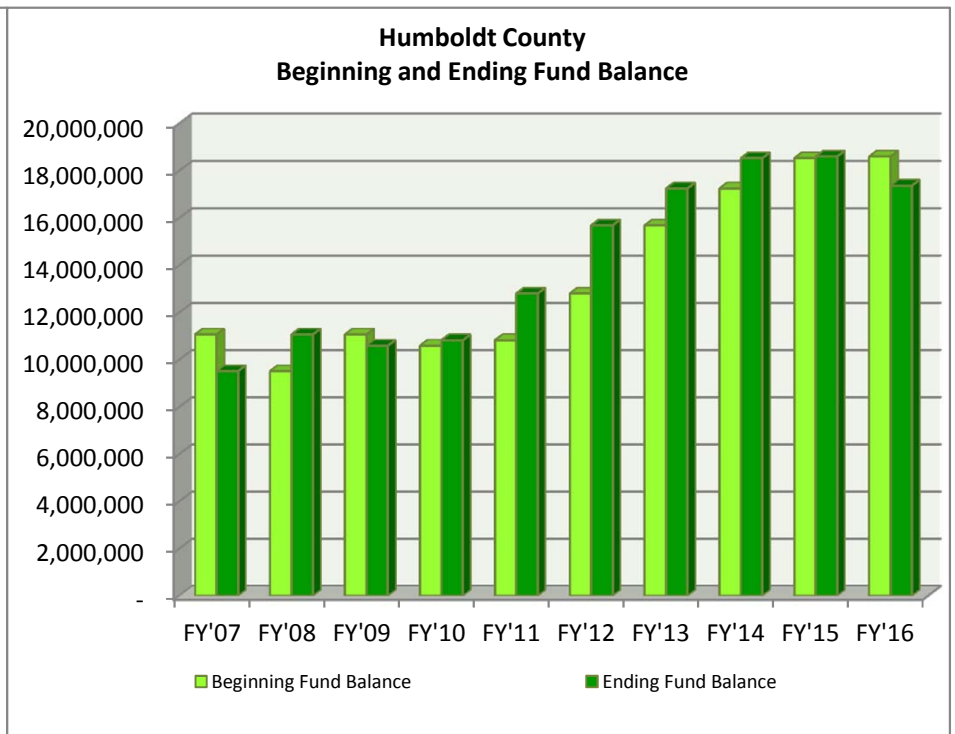
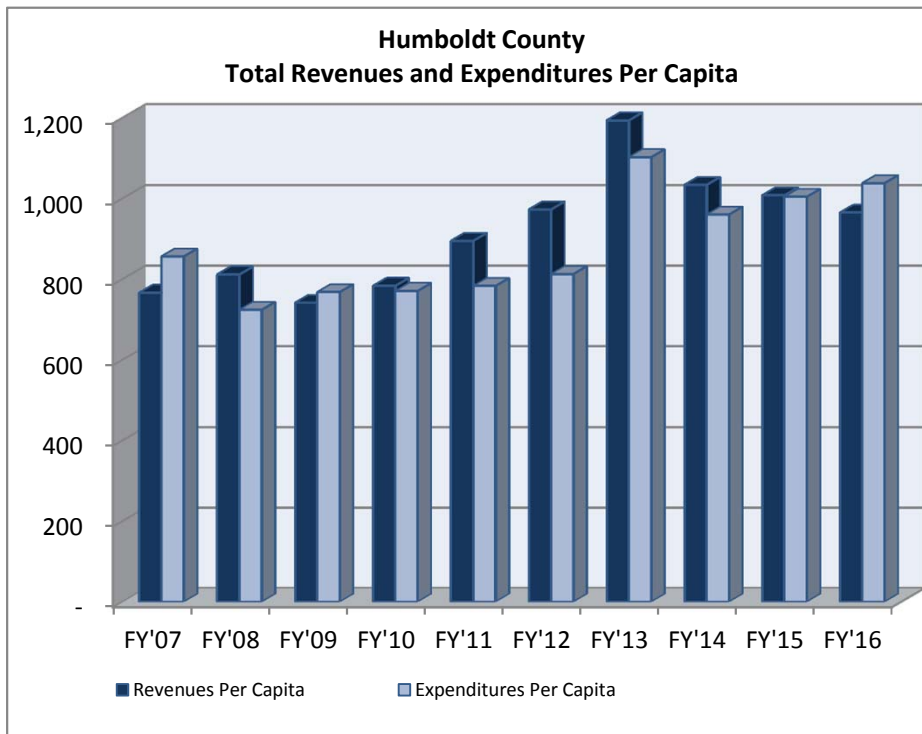


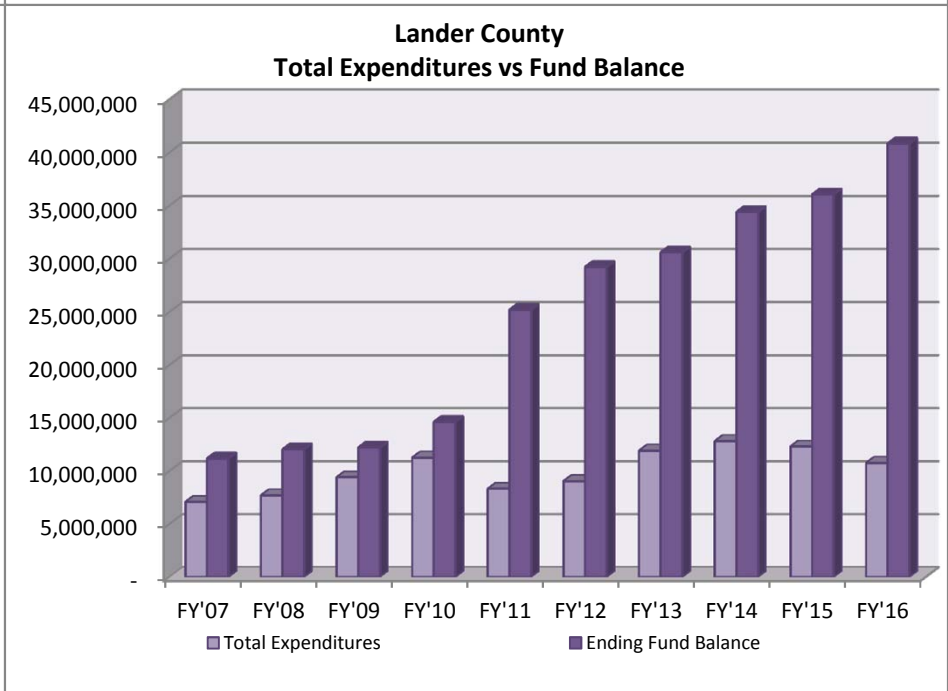
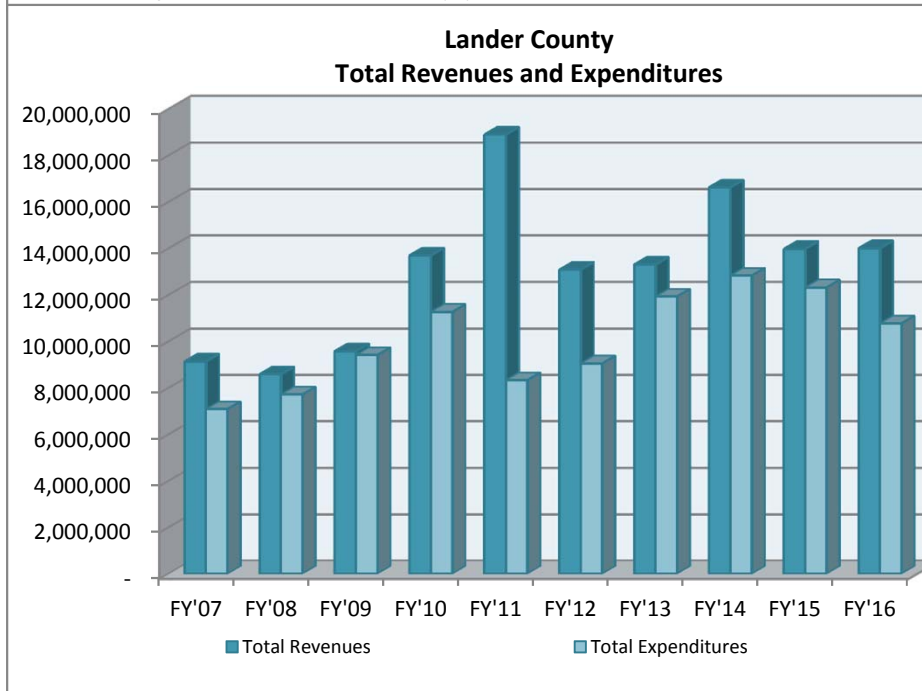
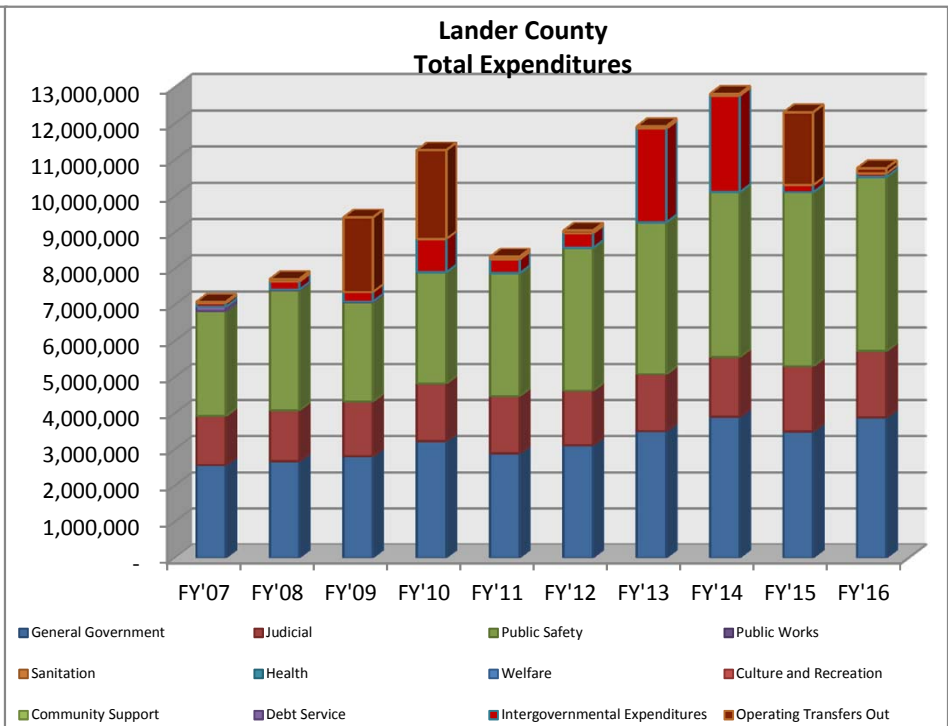
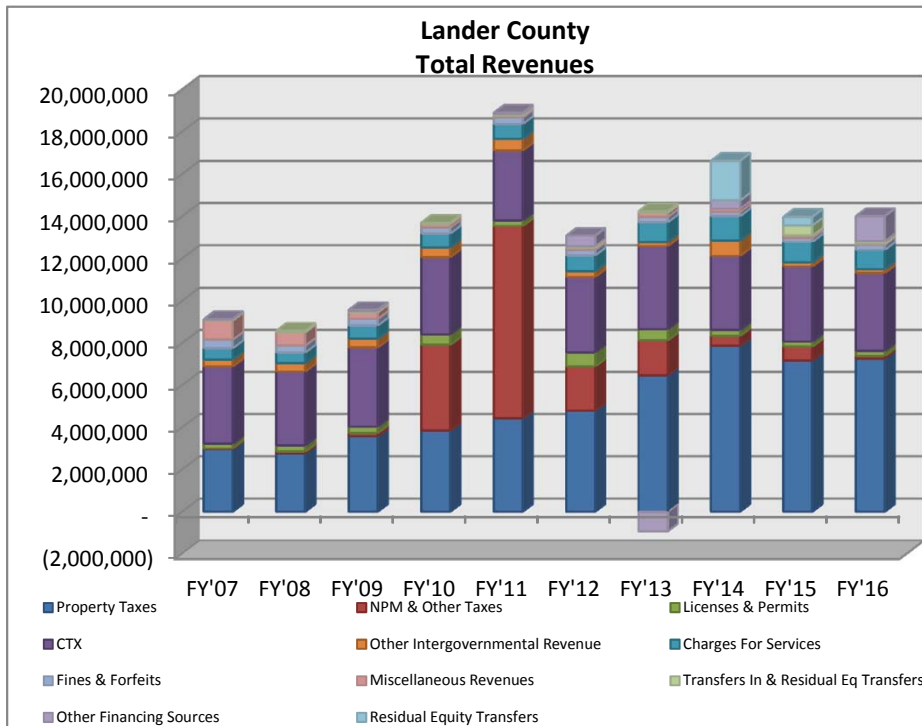


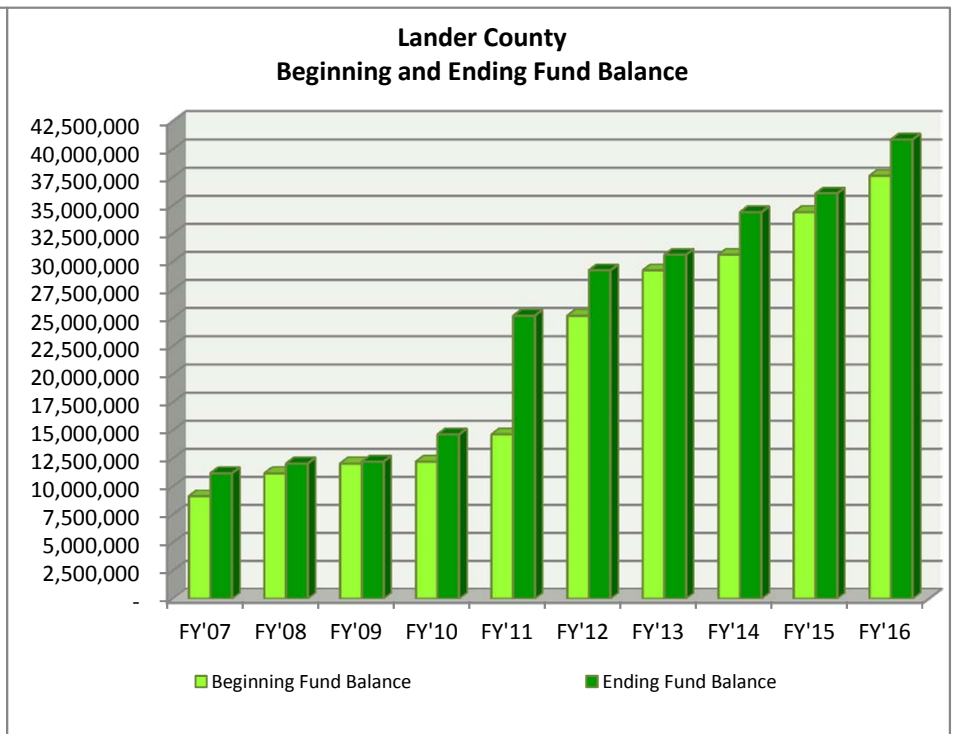
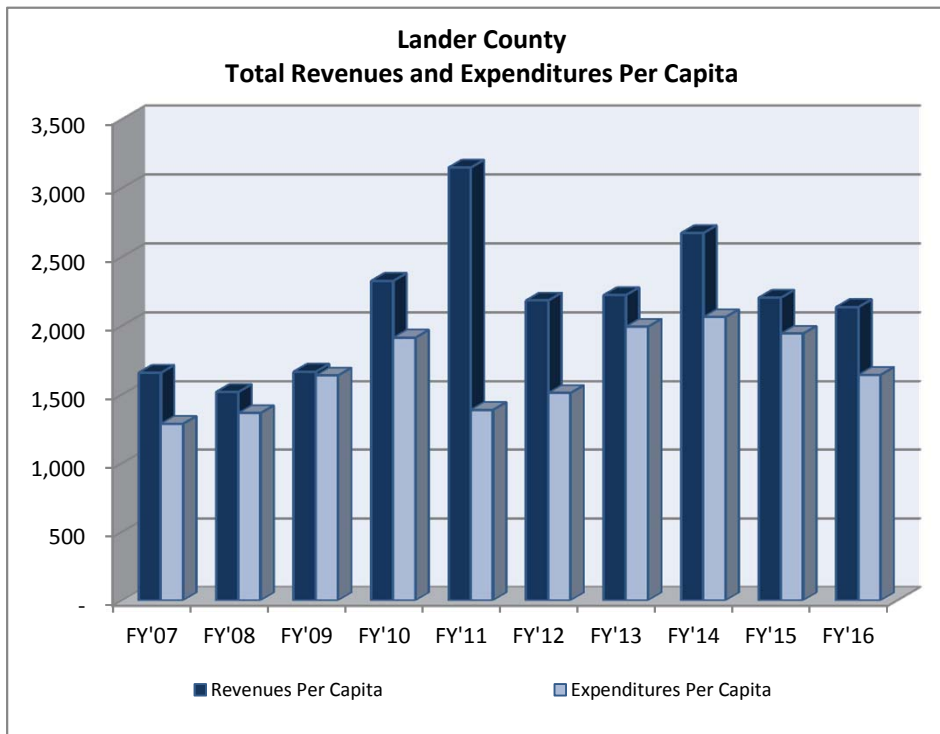


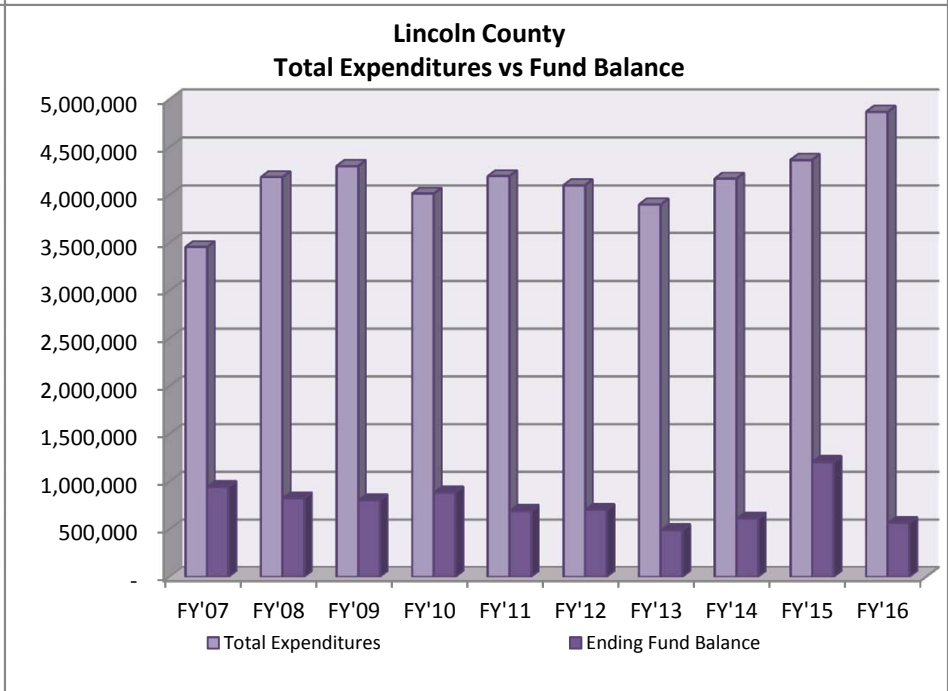
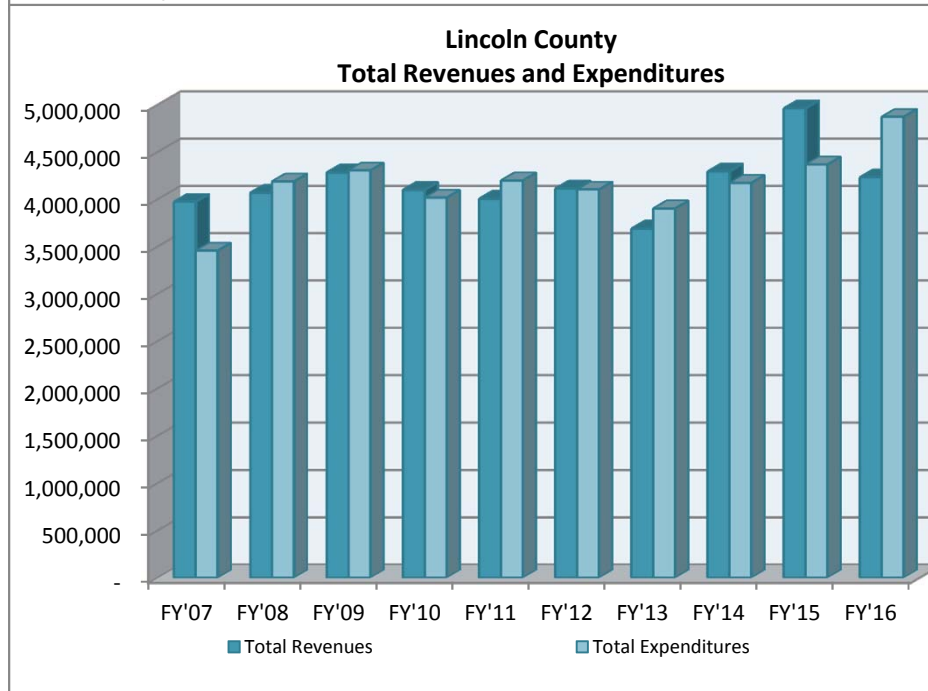
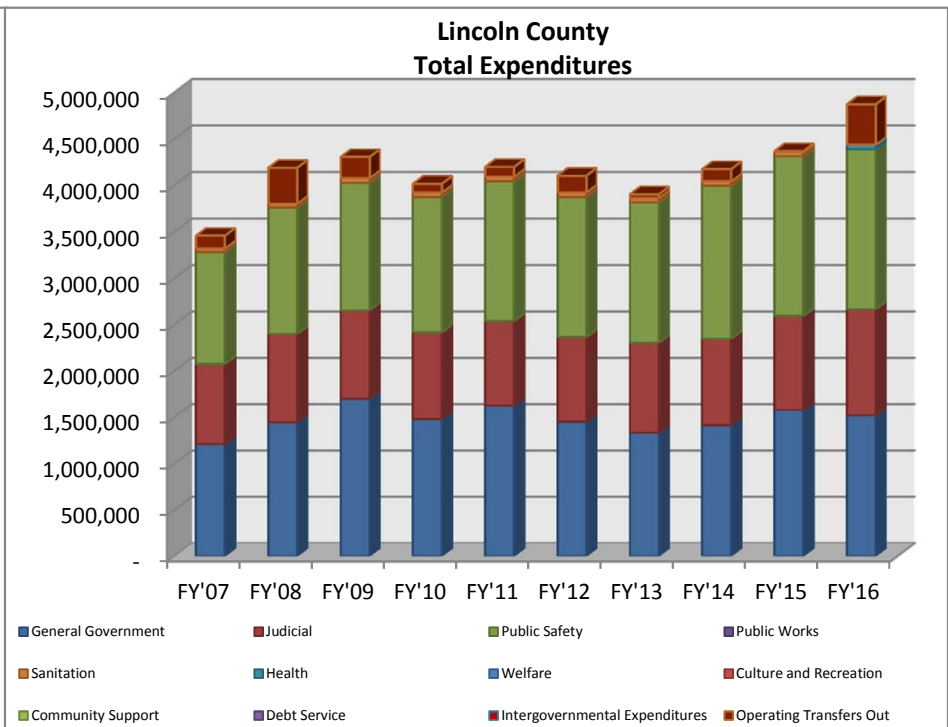
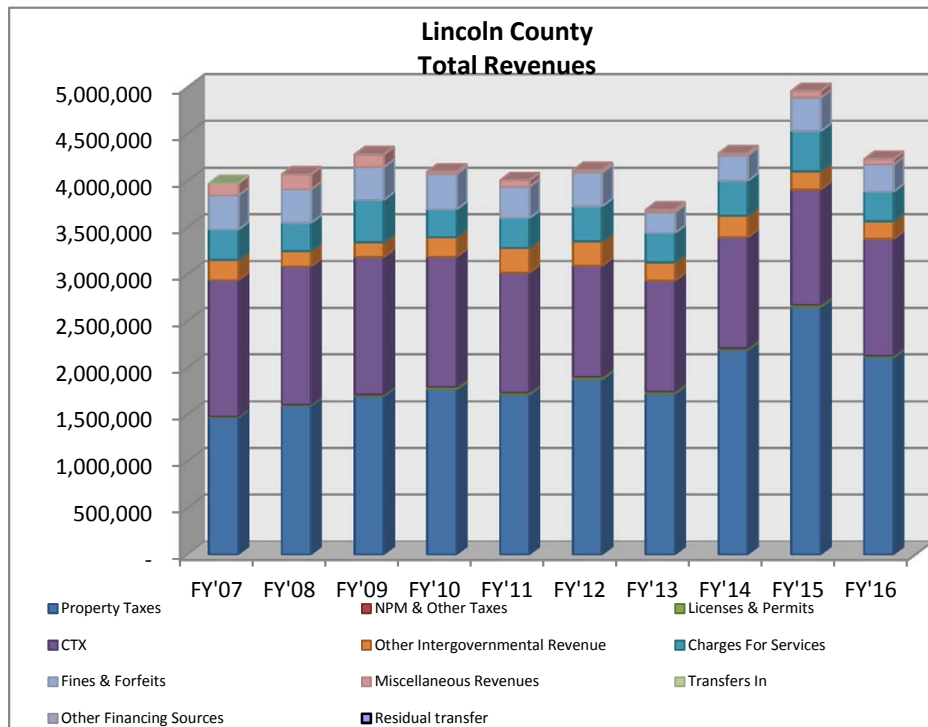


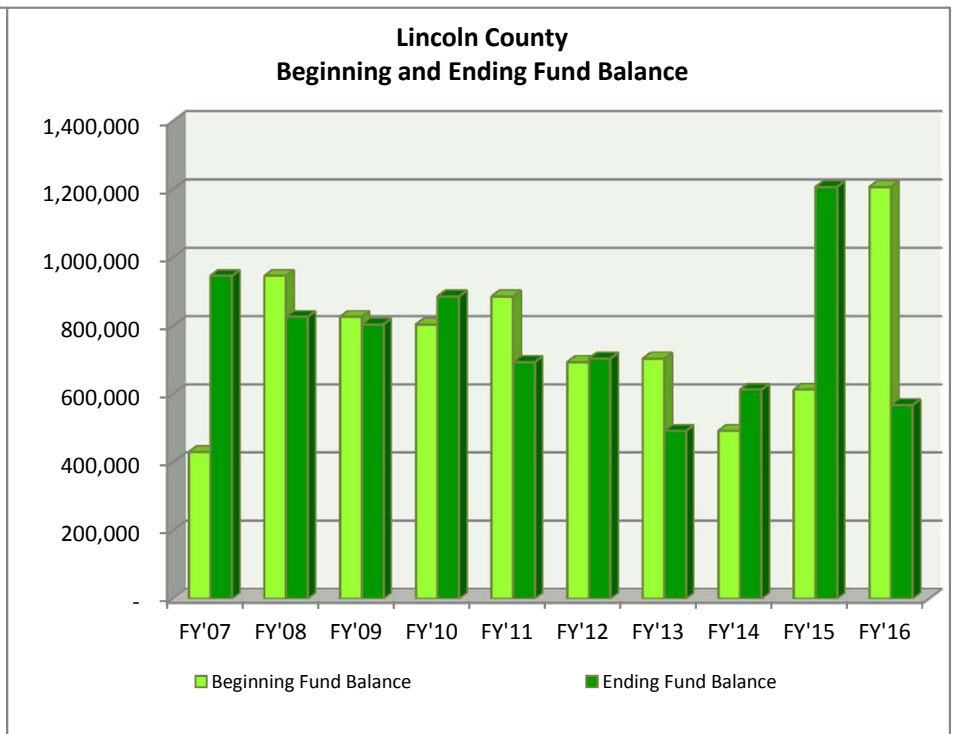
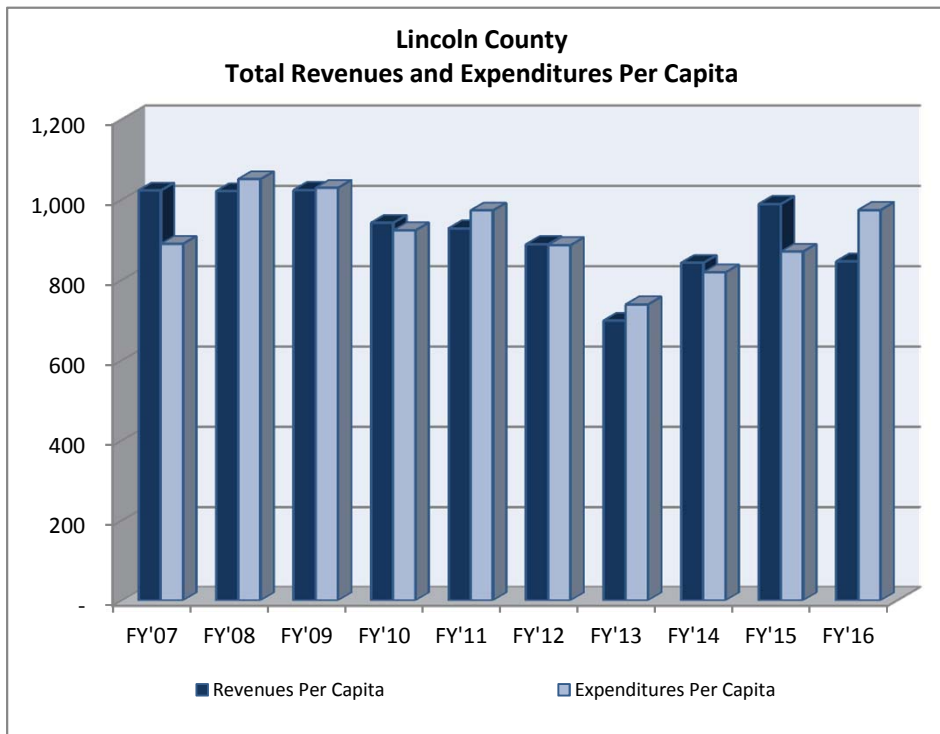


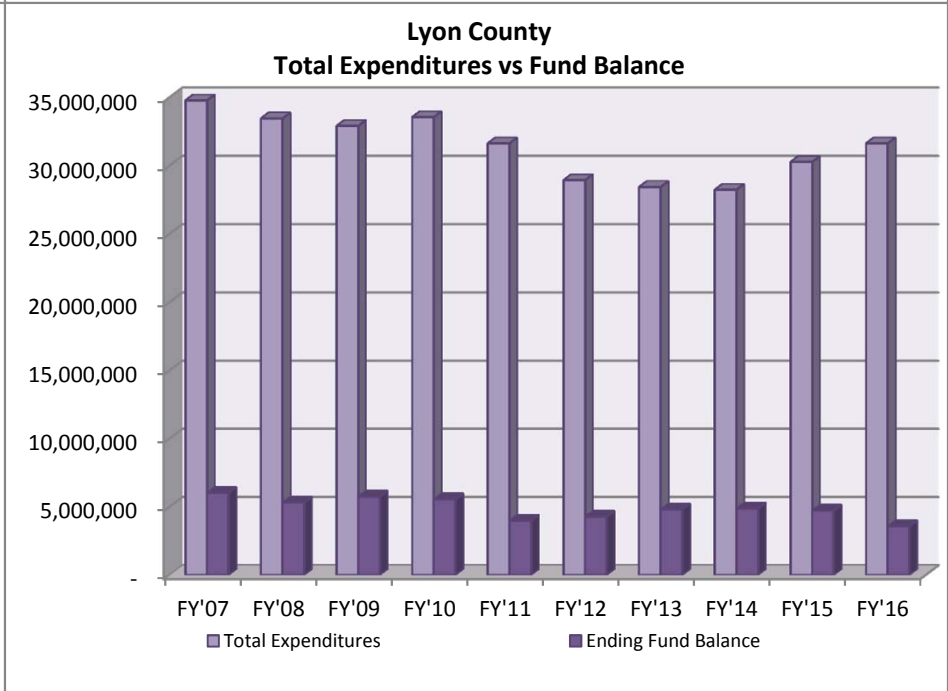
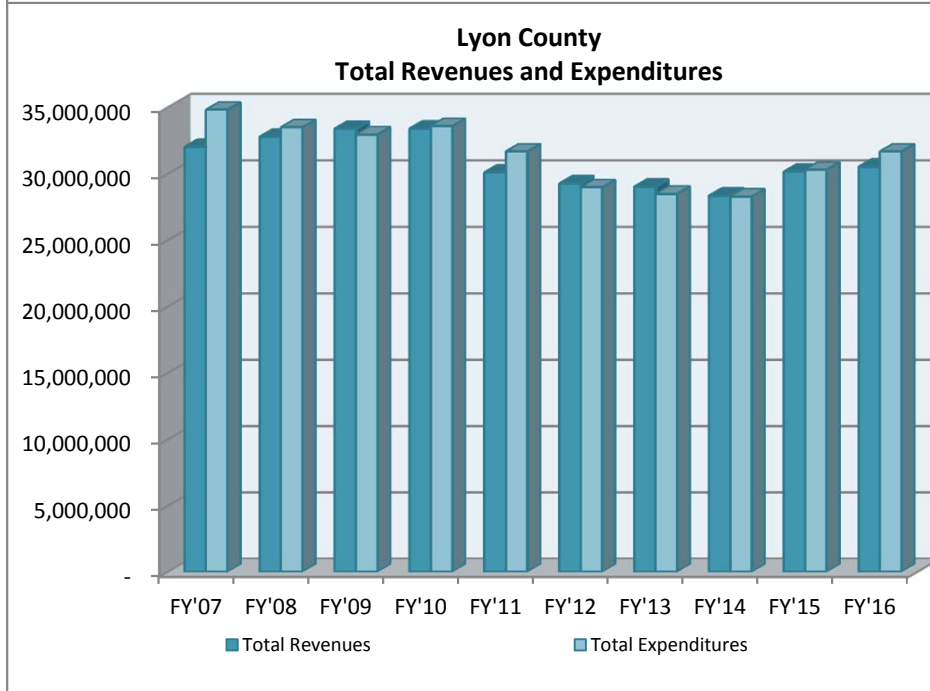
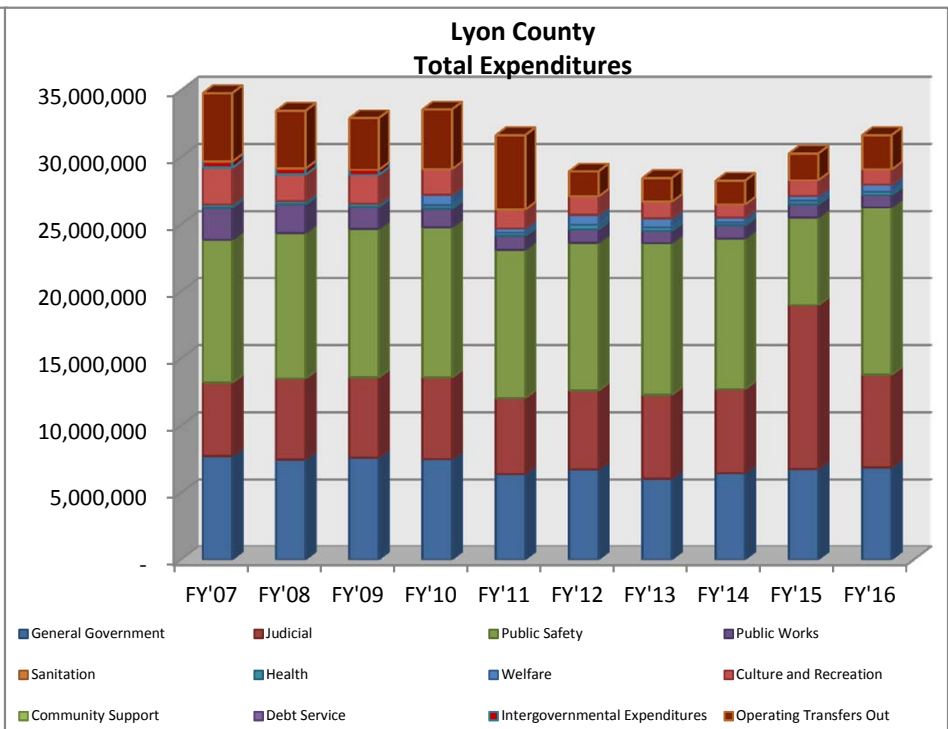
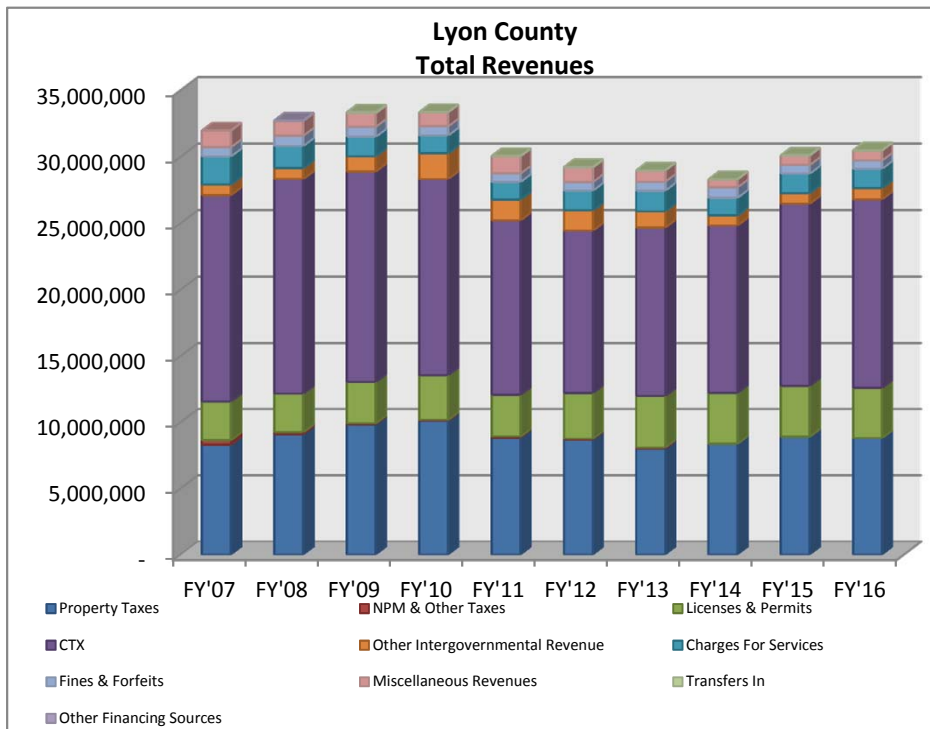






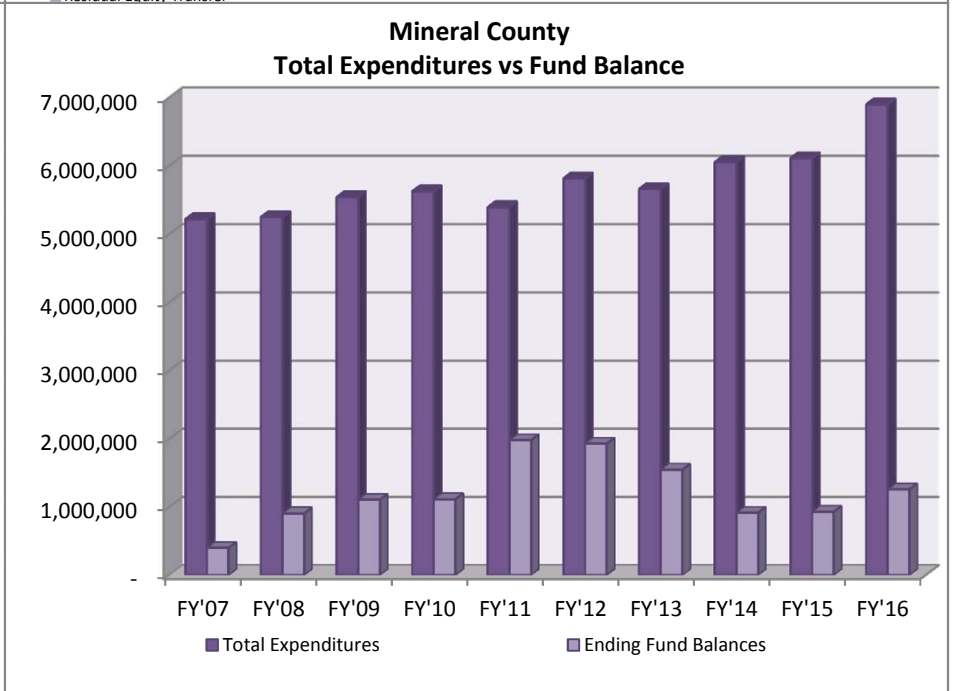
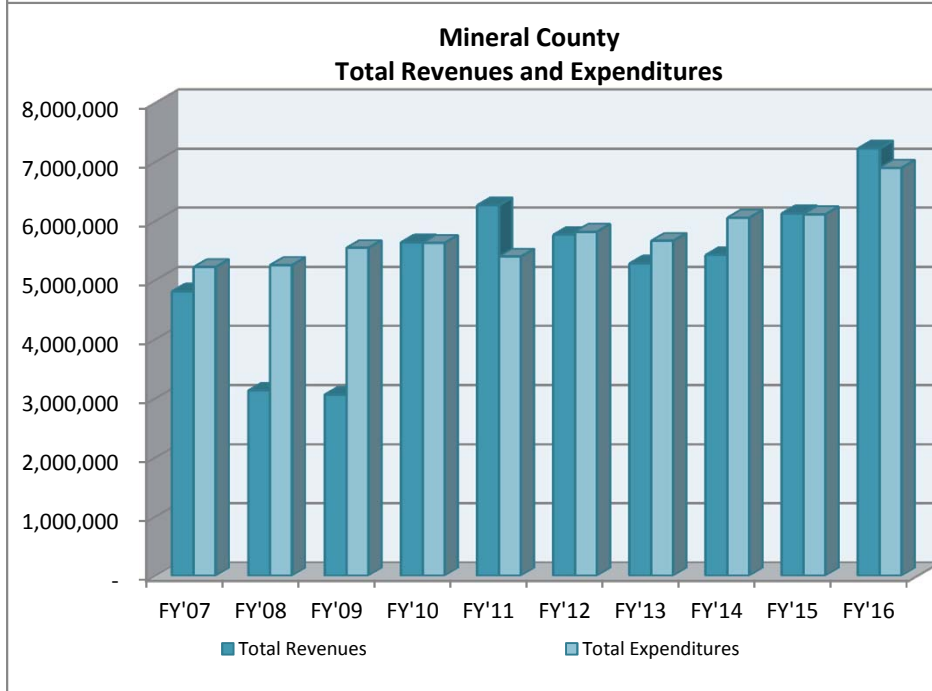
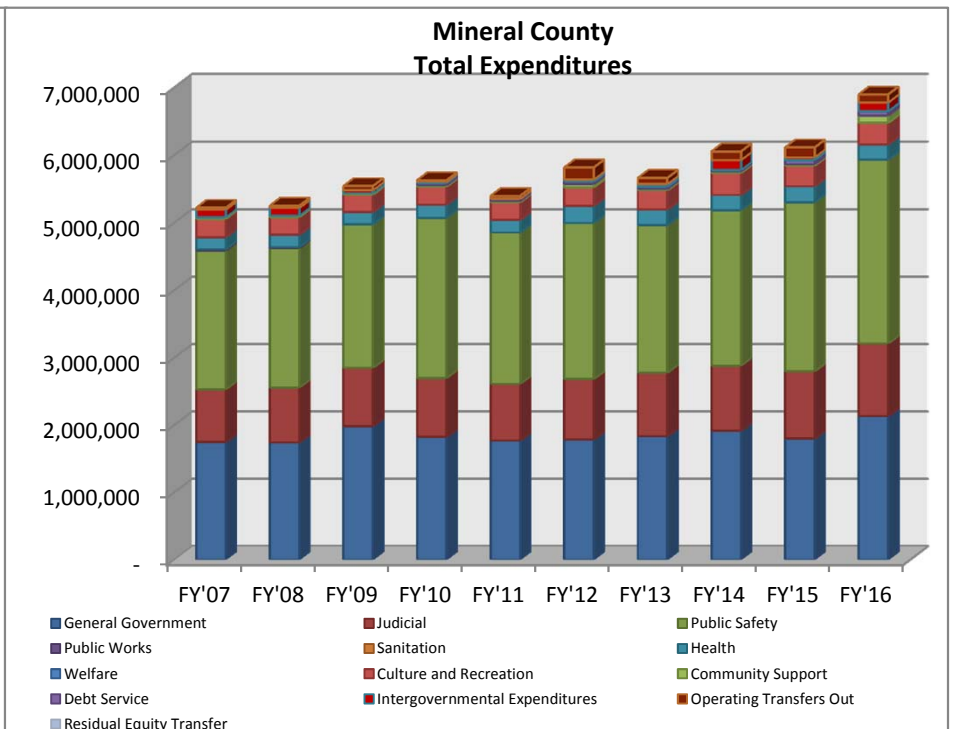
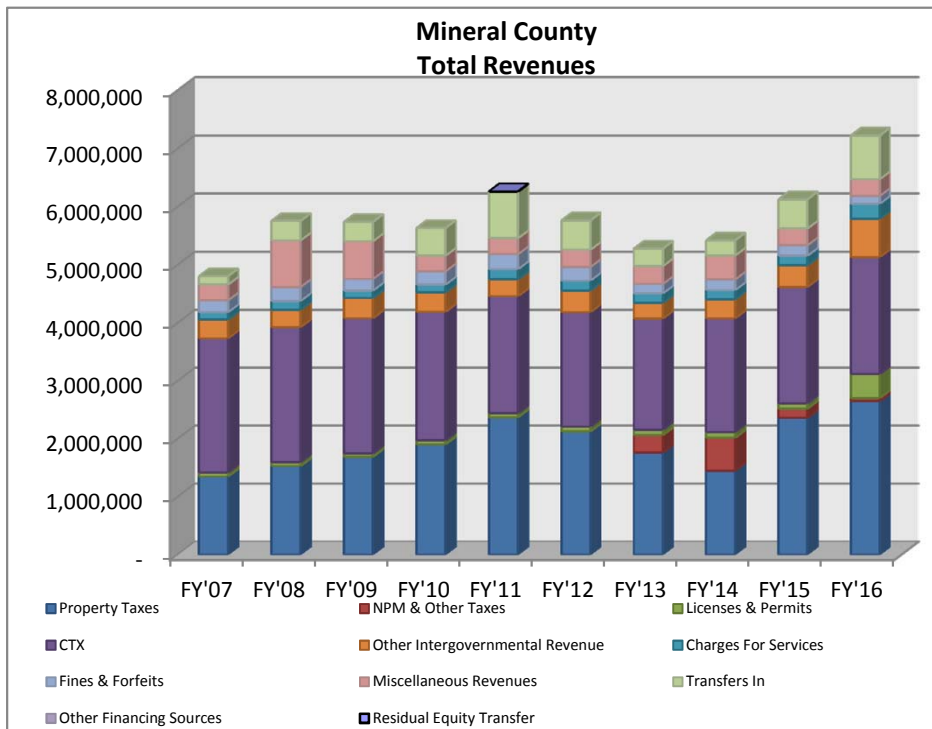




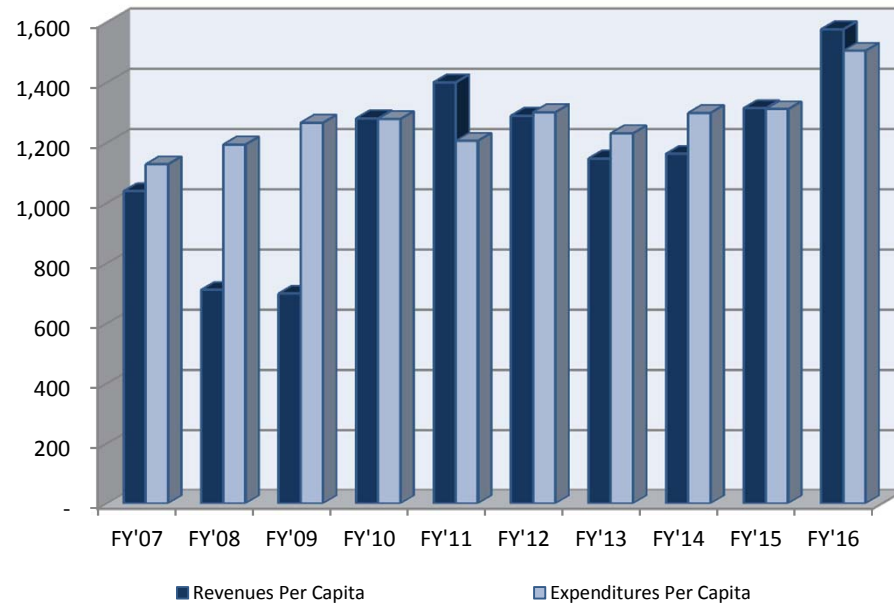




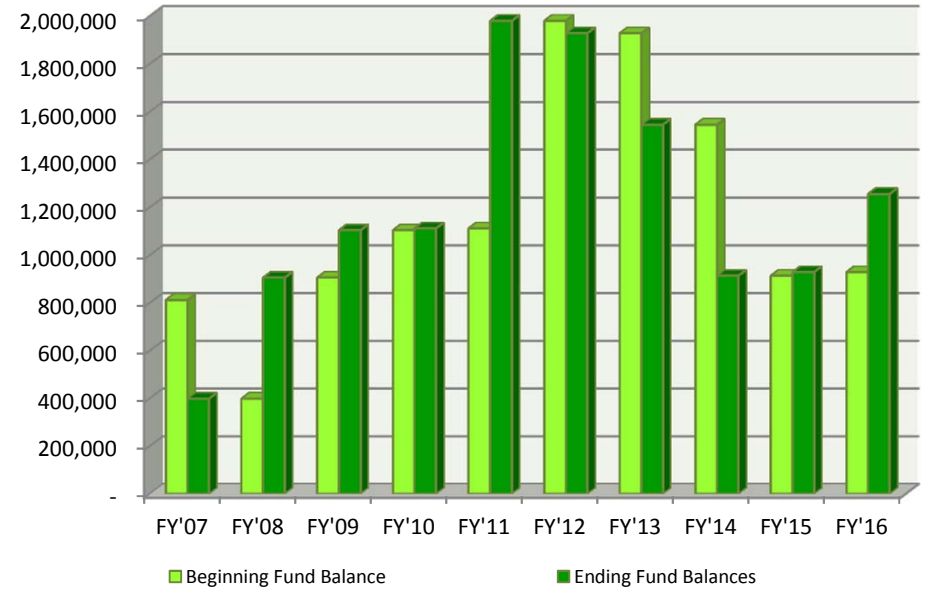


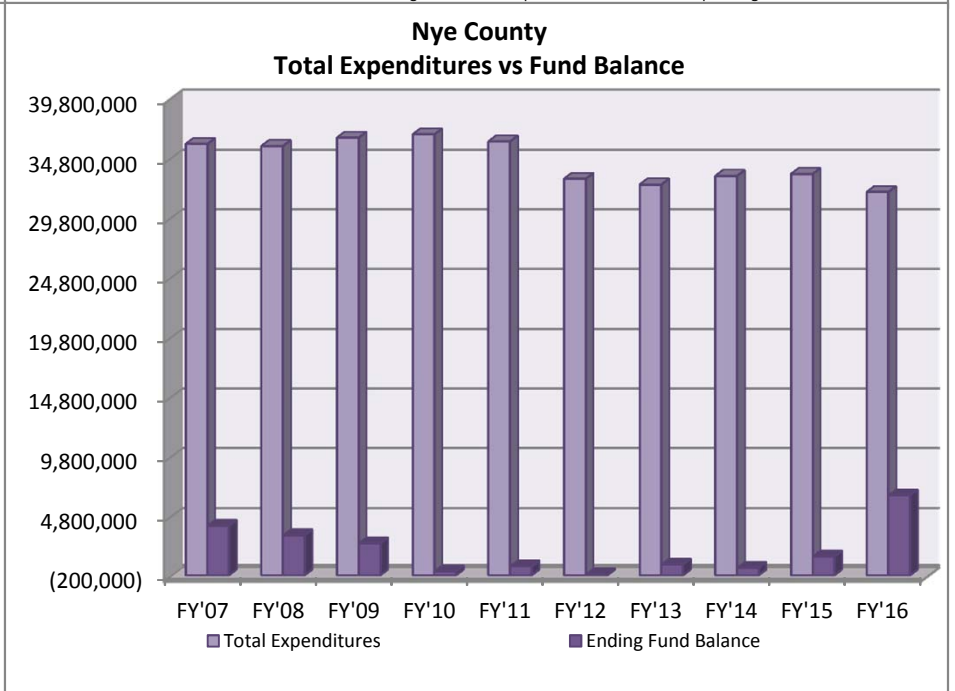
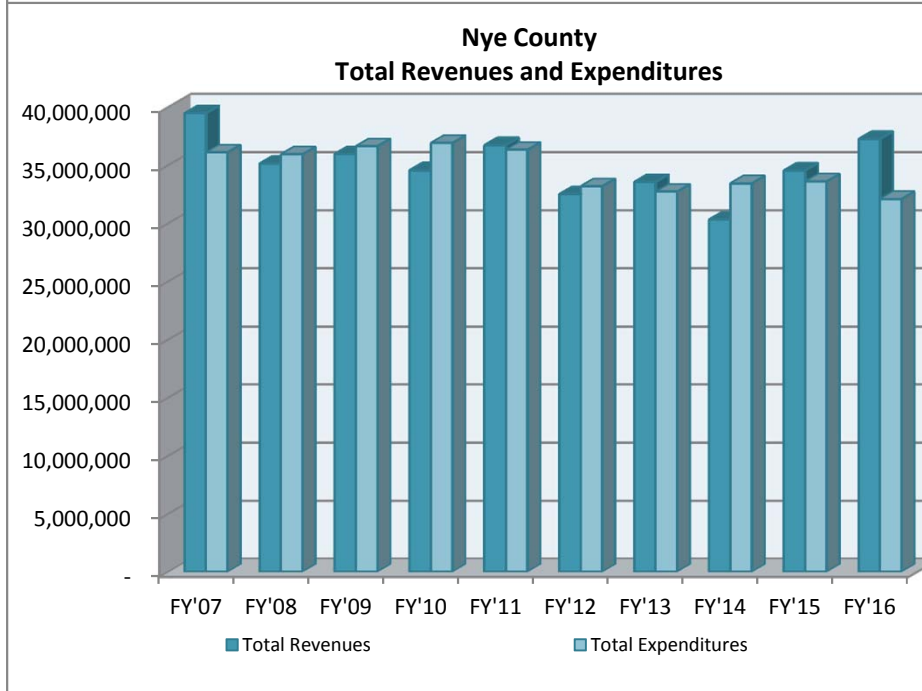
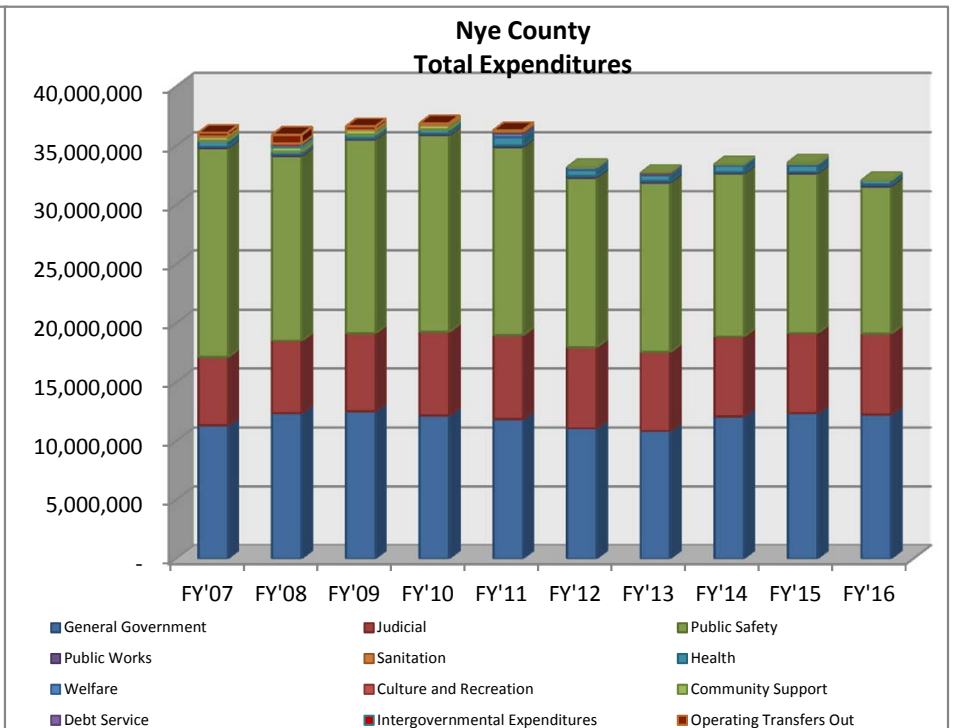
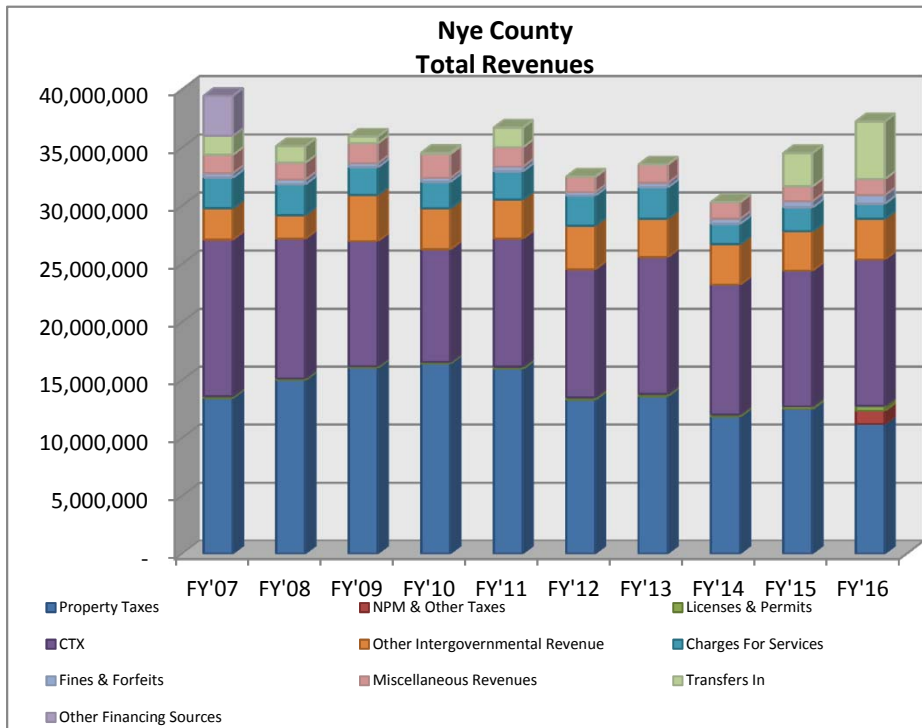


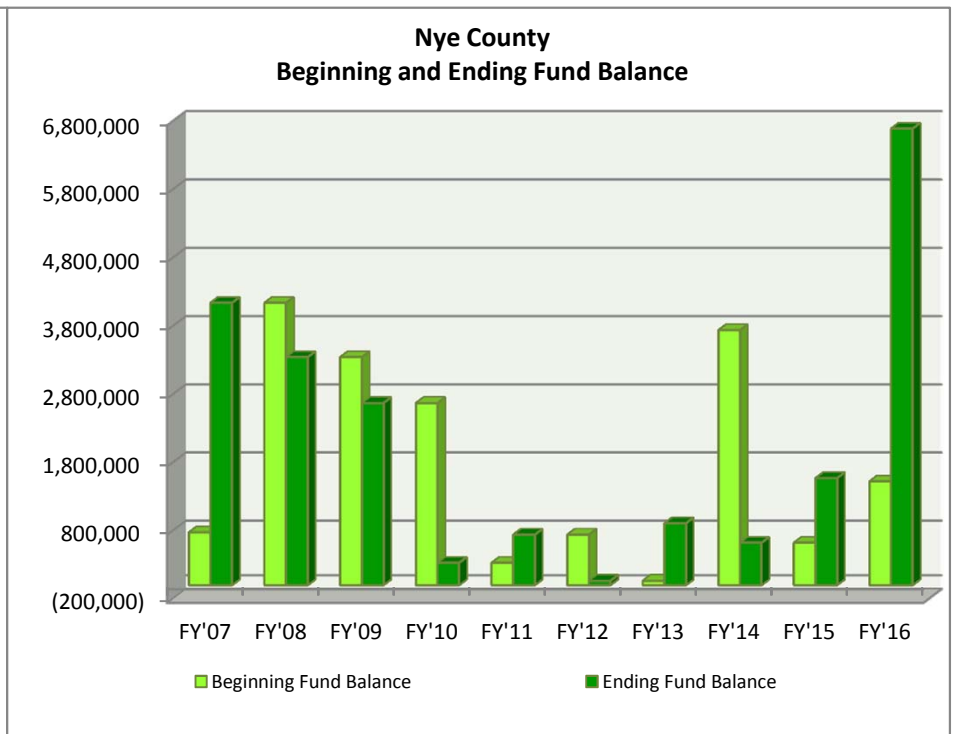
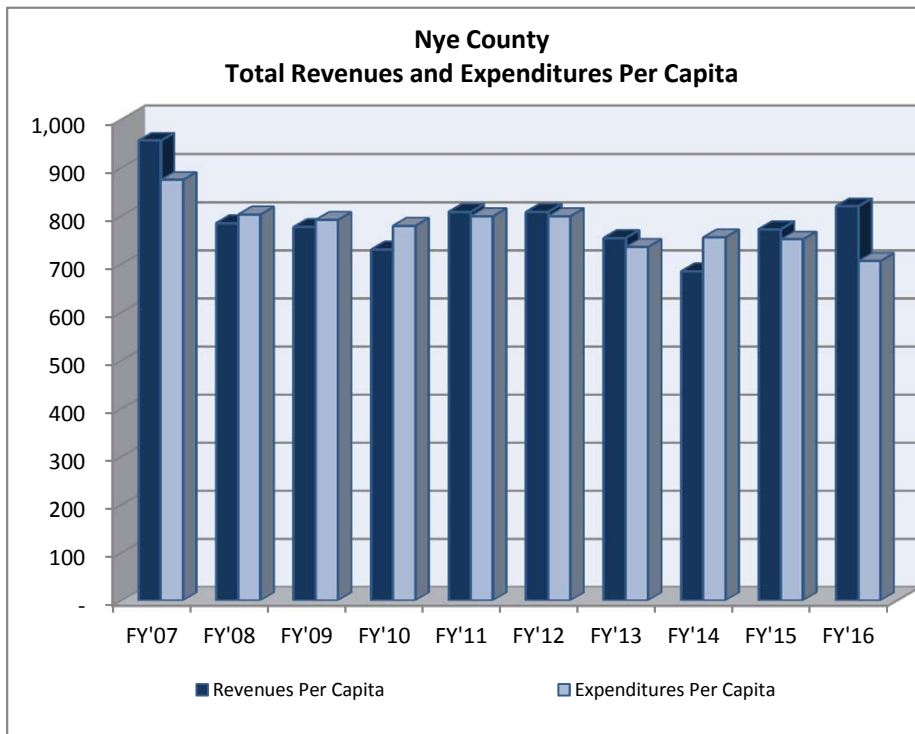
**Mineral County**  
**Total Revenues and Expenditures Per Capita**



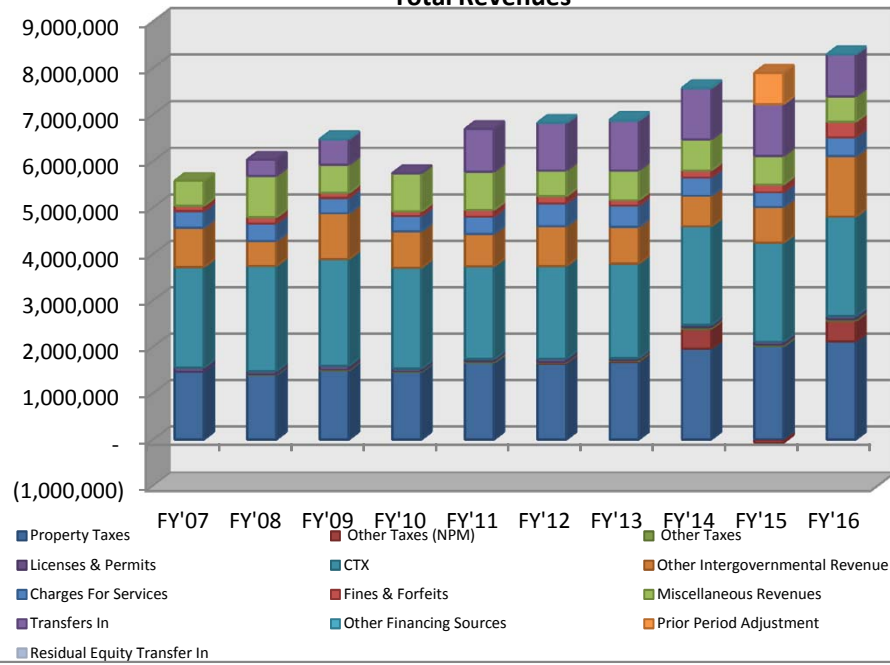
**Mineral County**  
**Beginning and Ending Fund Balance**



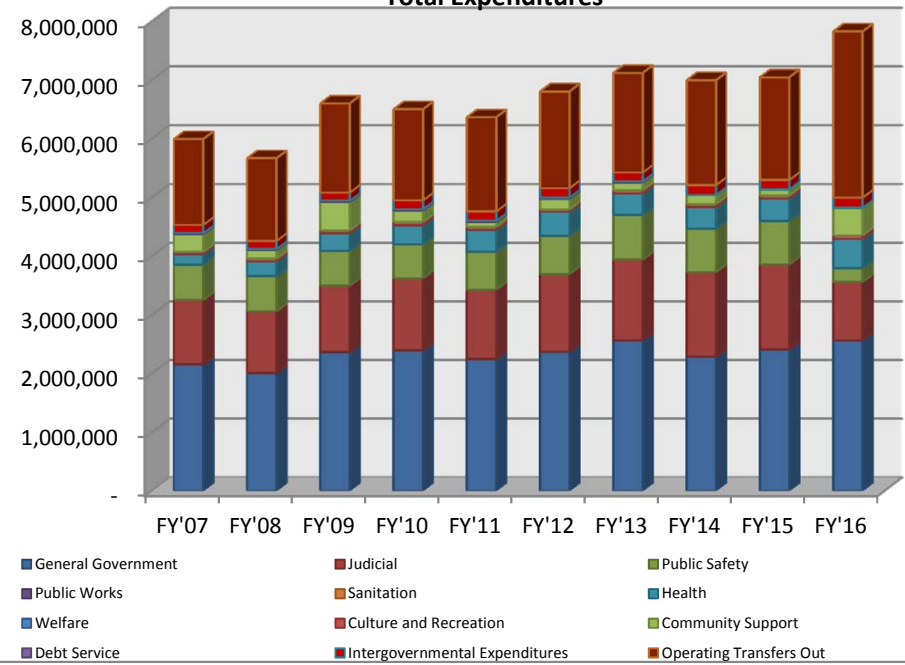




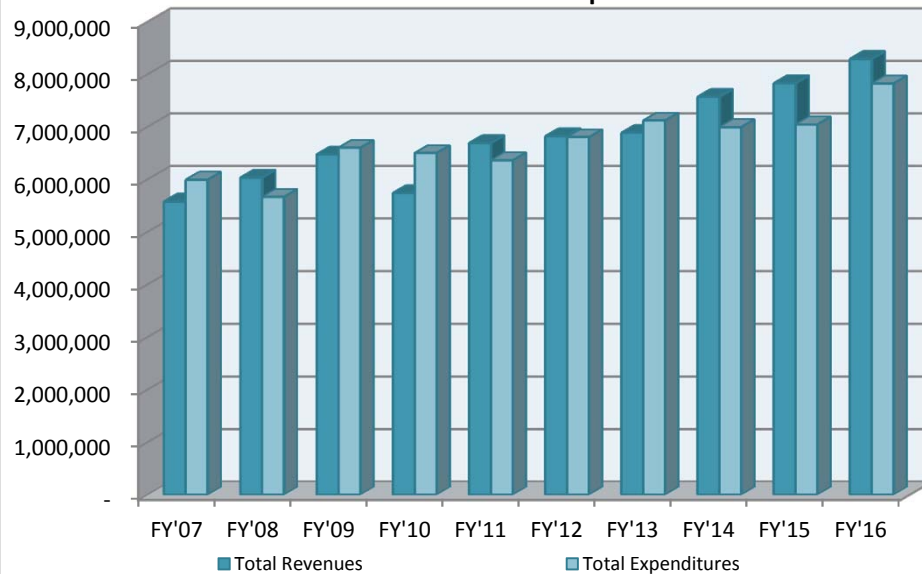
**Pershing County  
Total Revenues**



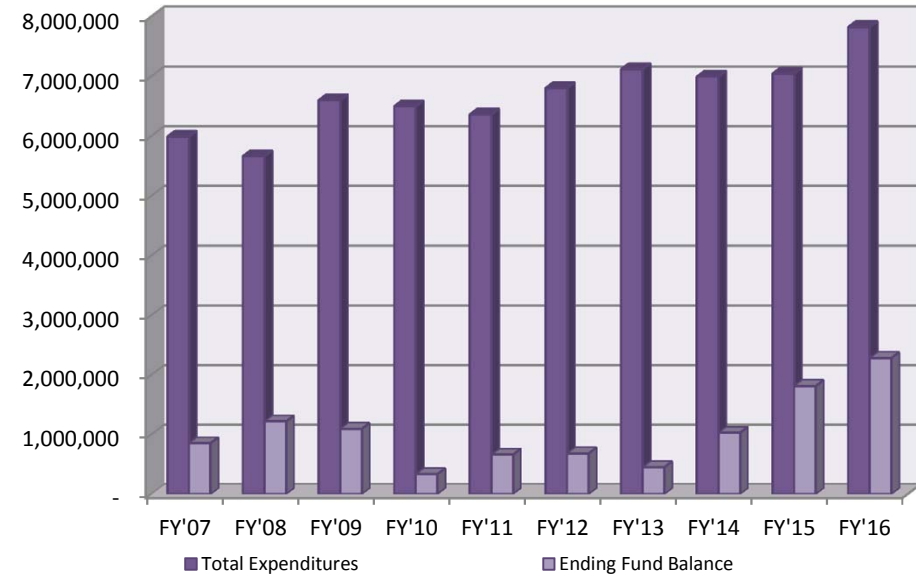
**Pershing County  
Total Expenditures**



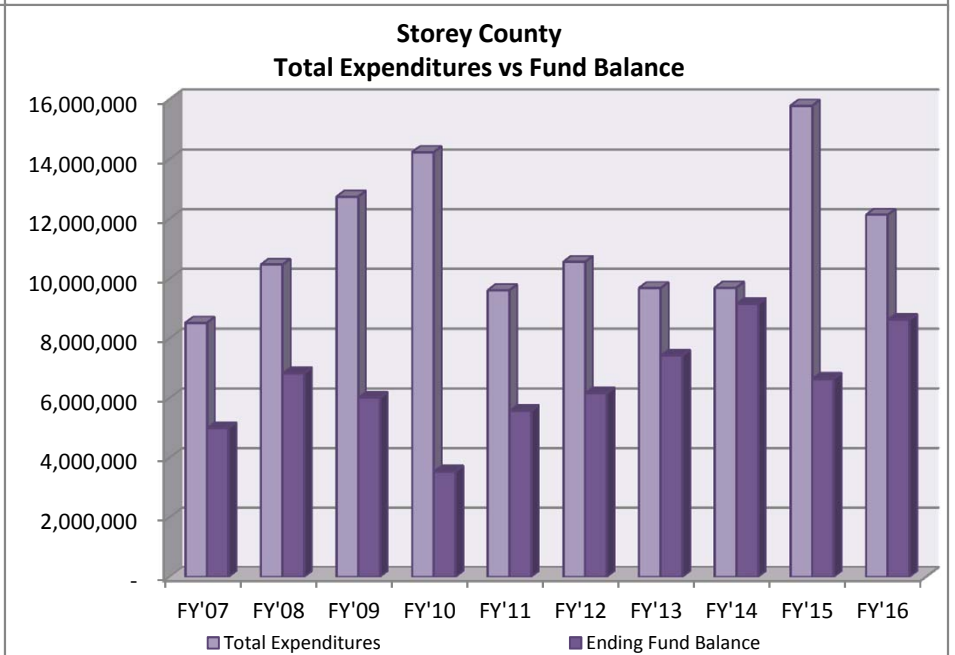
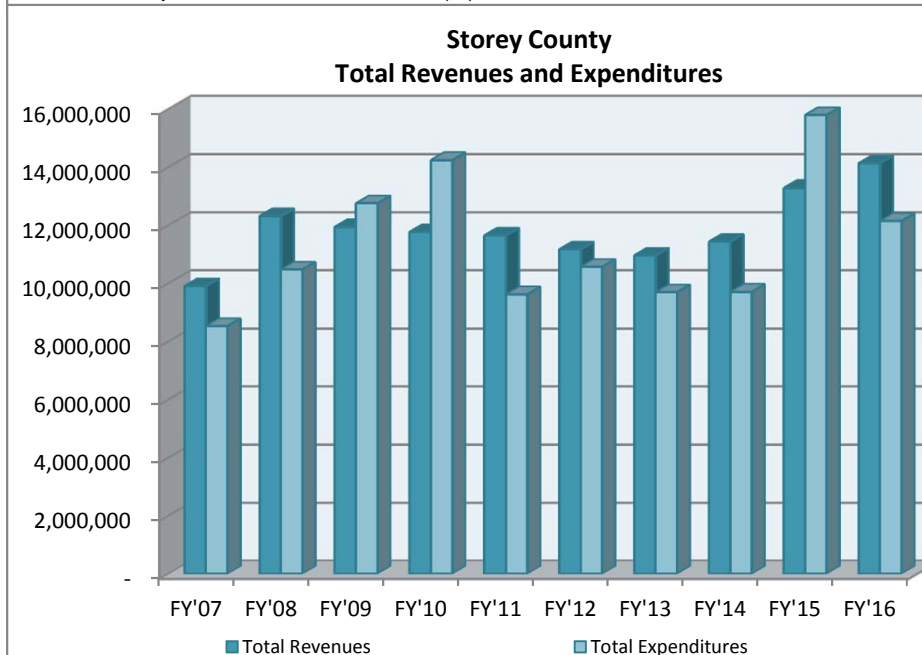
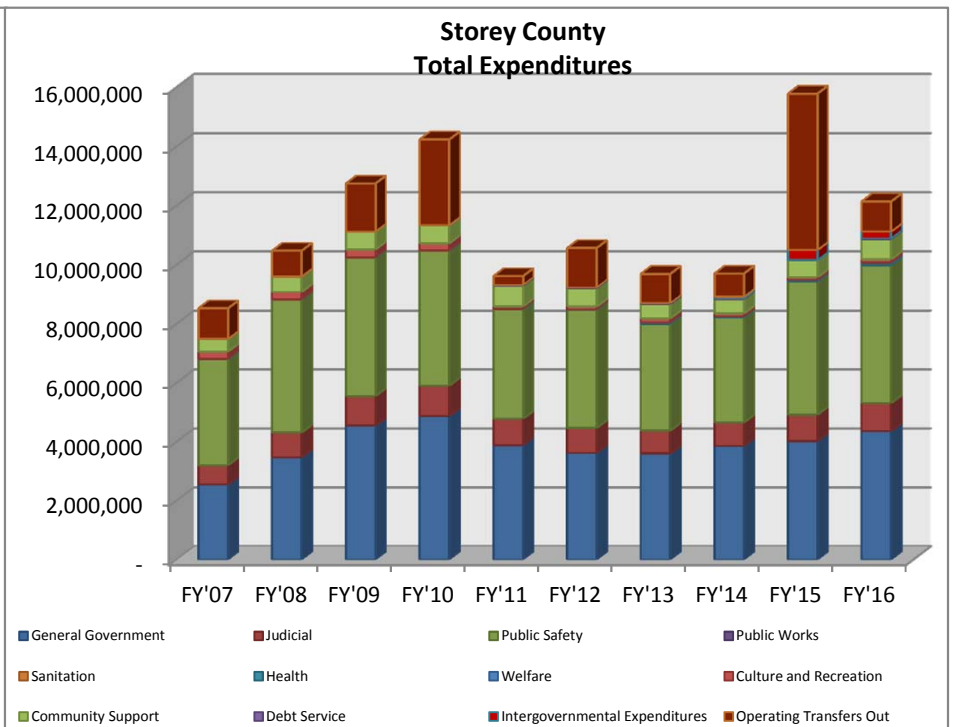
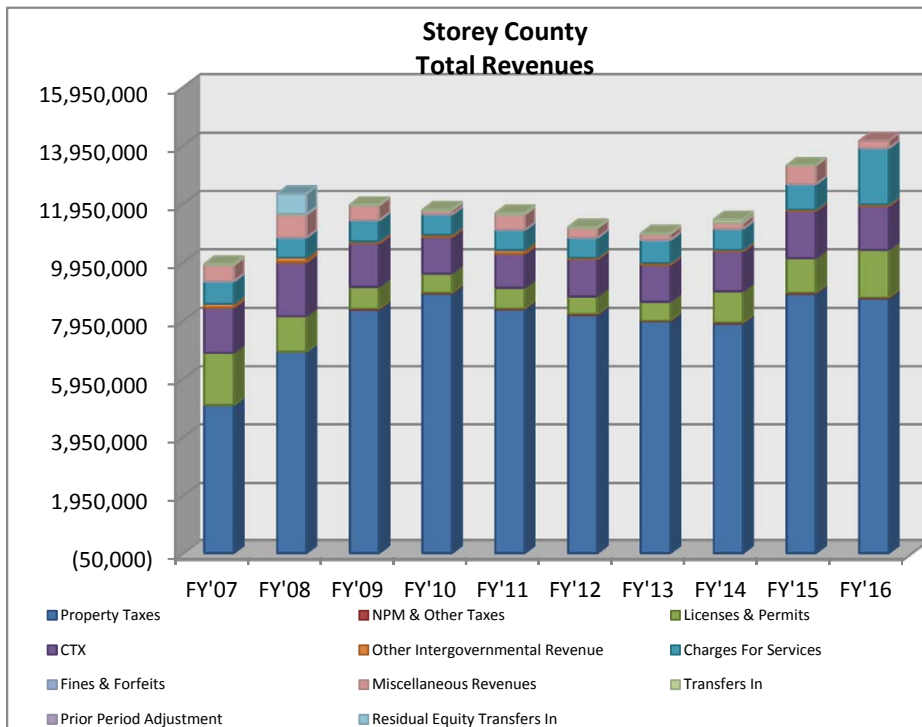
**Pershing County  
Total Revenues and Expenditures**



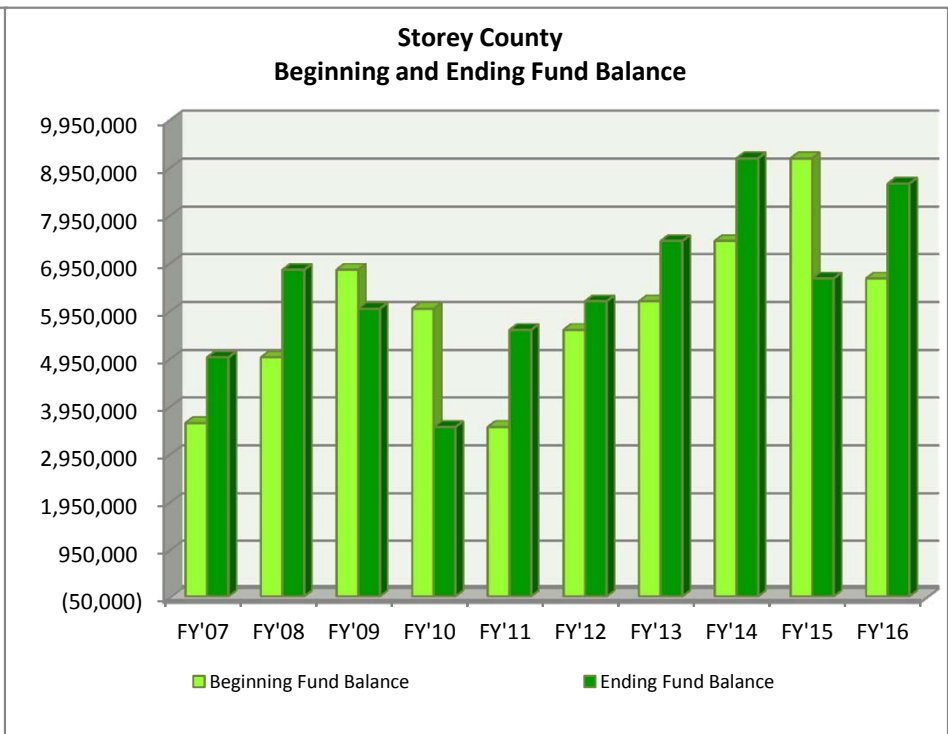
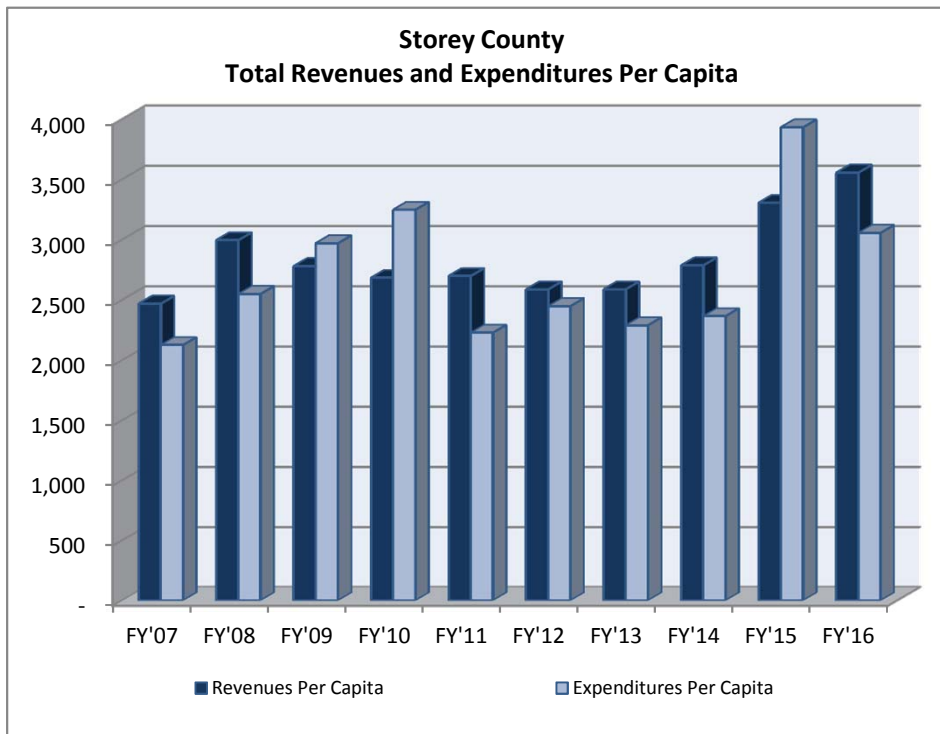
**Pershing County  
Total Expenditures vs Fund Balance**

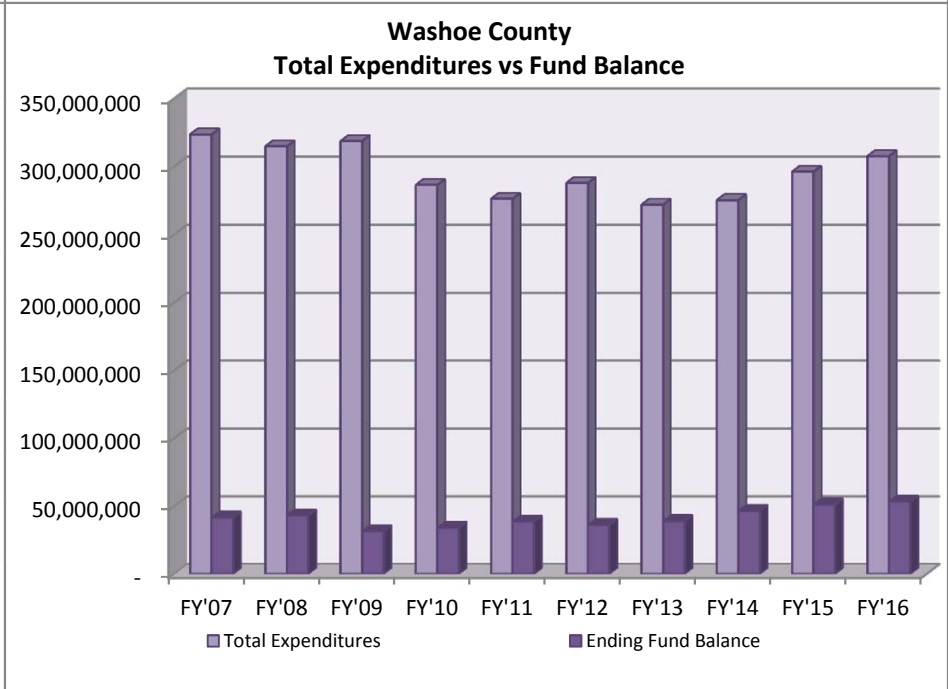
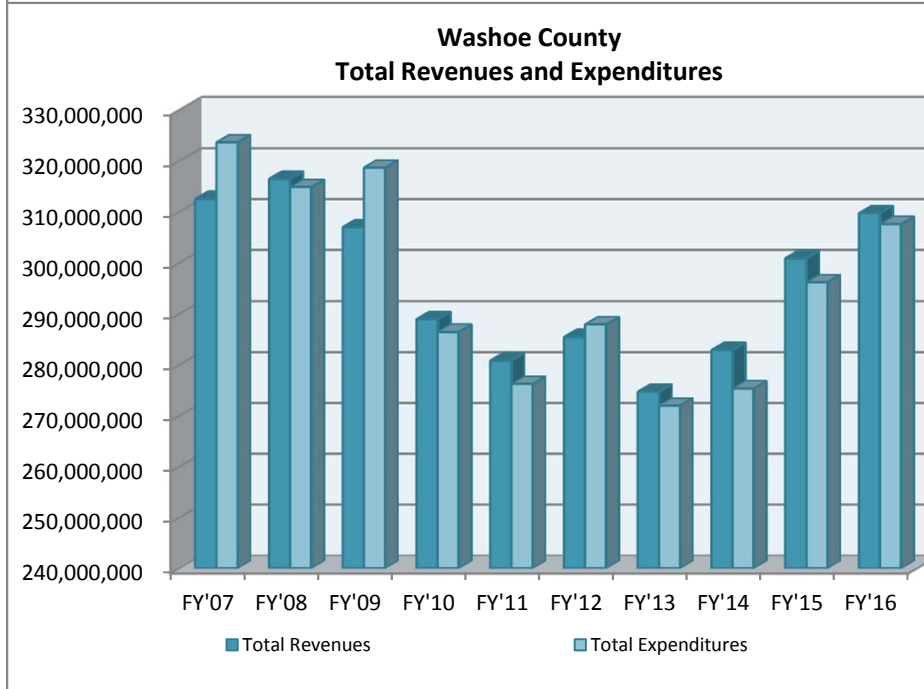
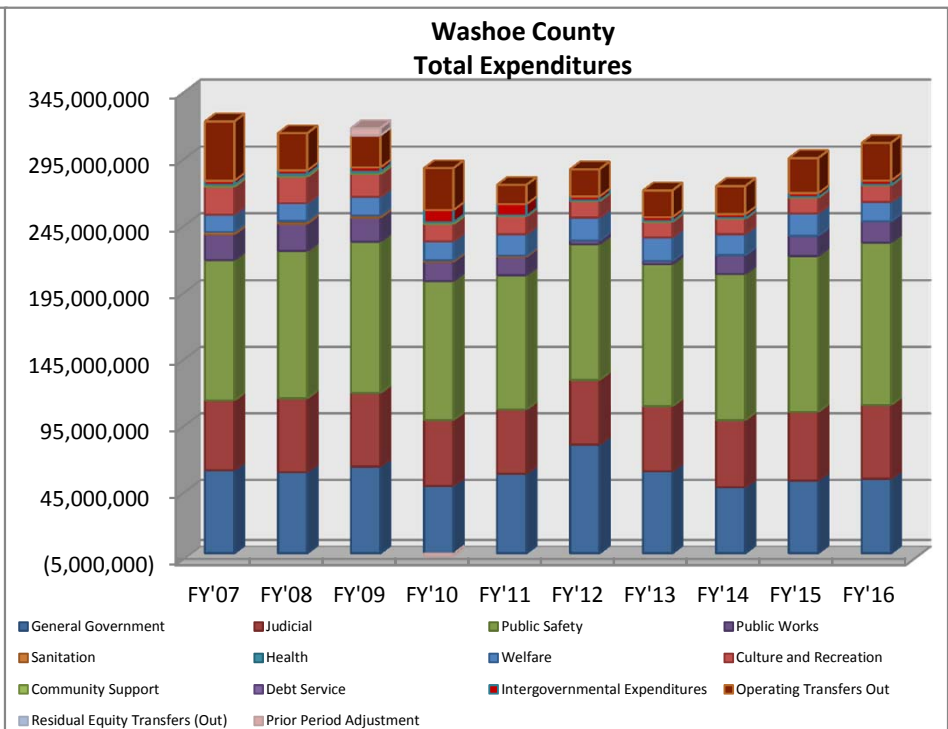
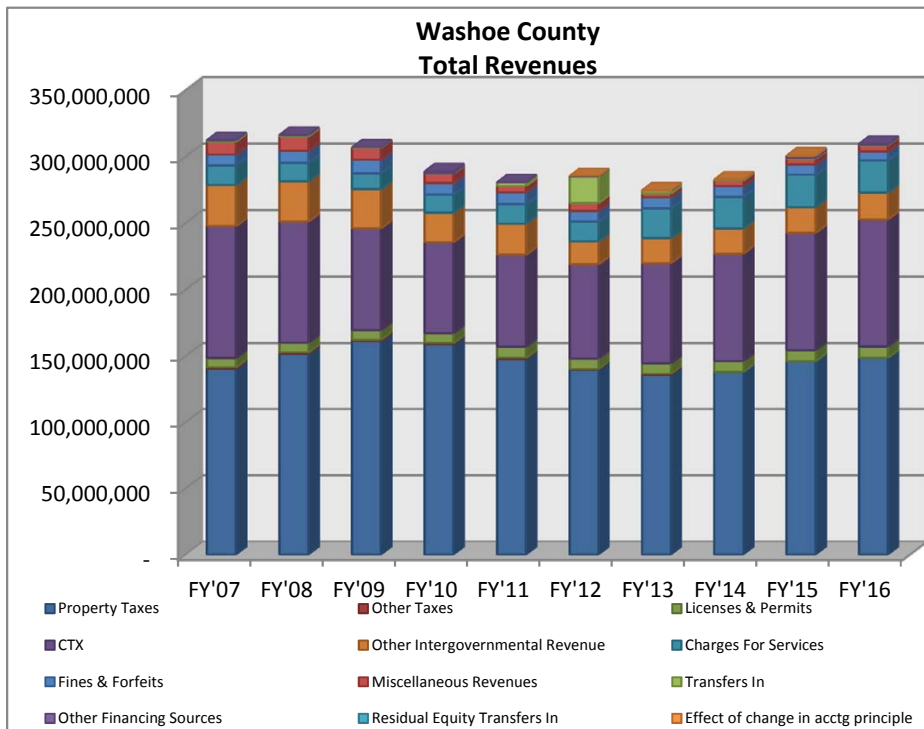




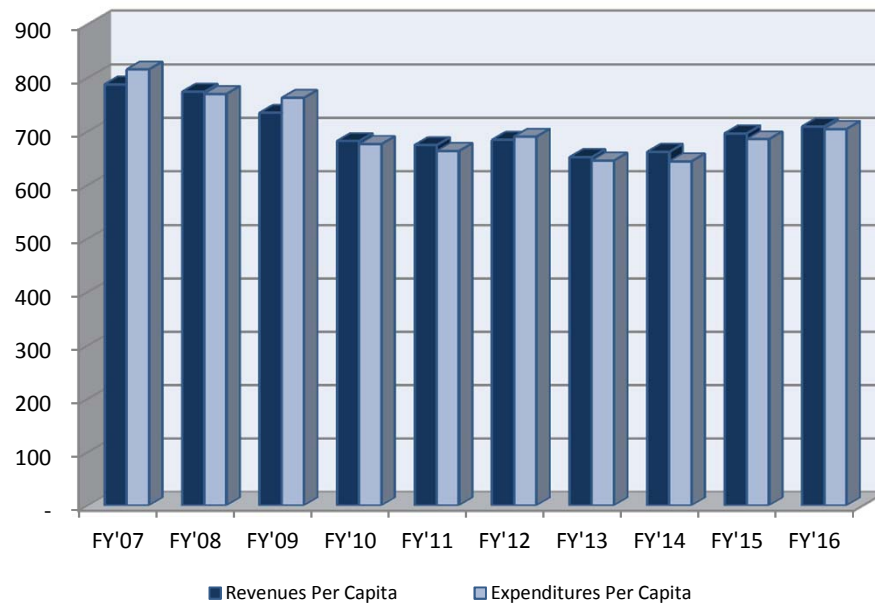




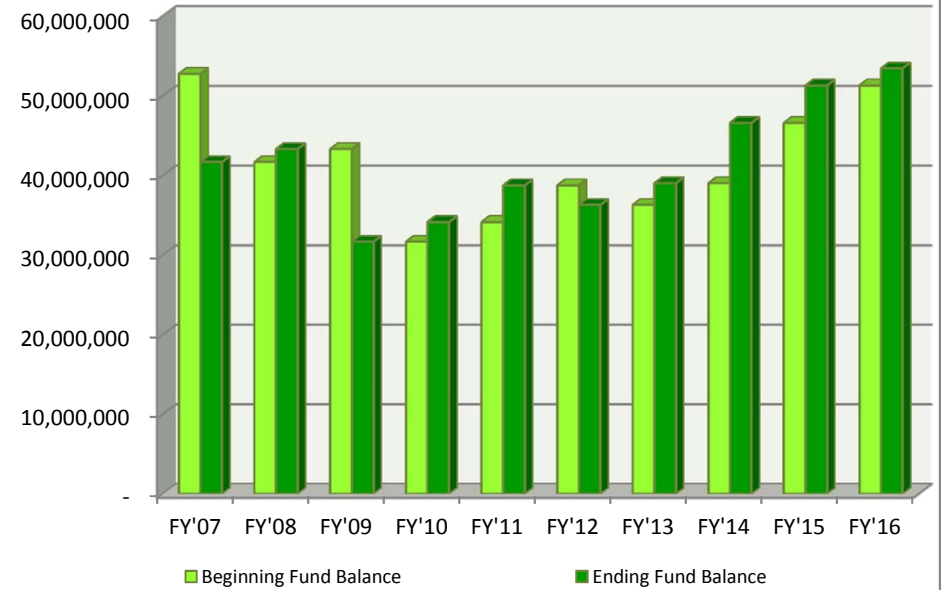




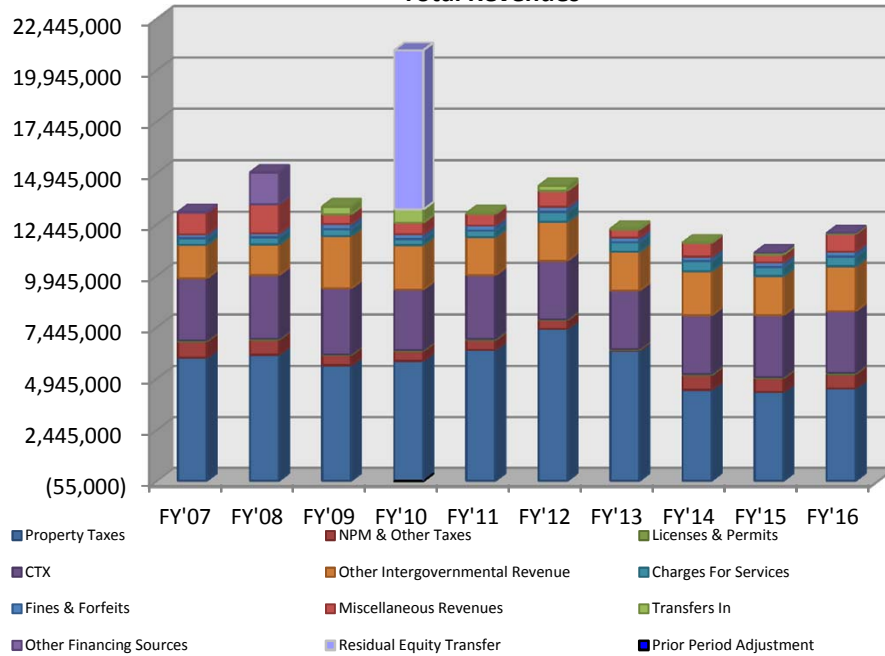
**Washoe County**  
**Total Revenues and Expenditures Per Capita**



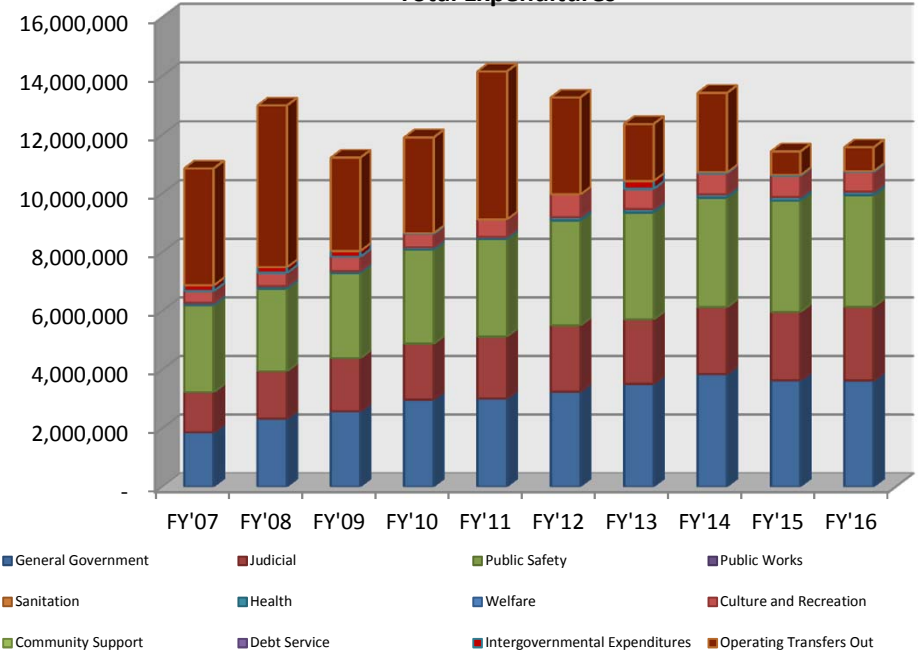
**Washoe County**  
**Beginning and Ending Fund Balance**



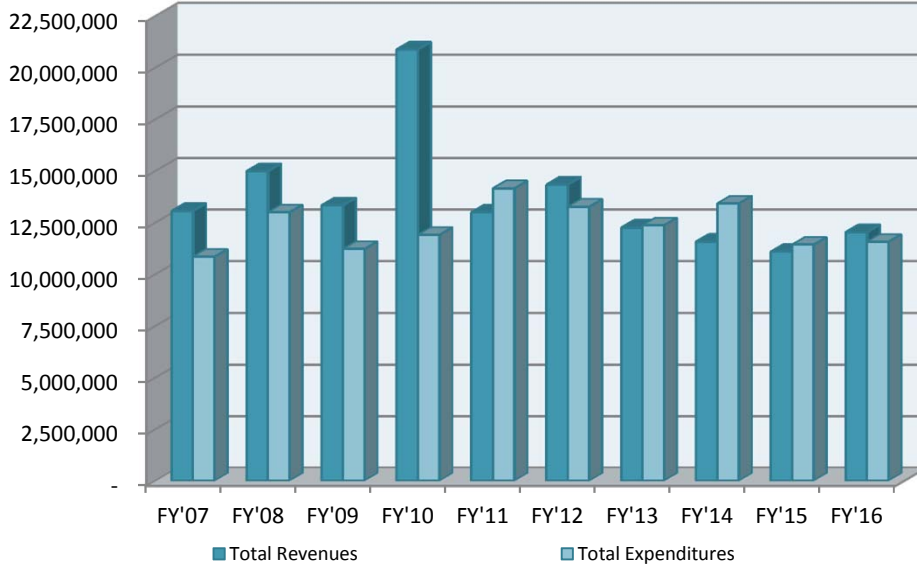
**White Pine County  
Total Revenues**



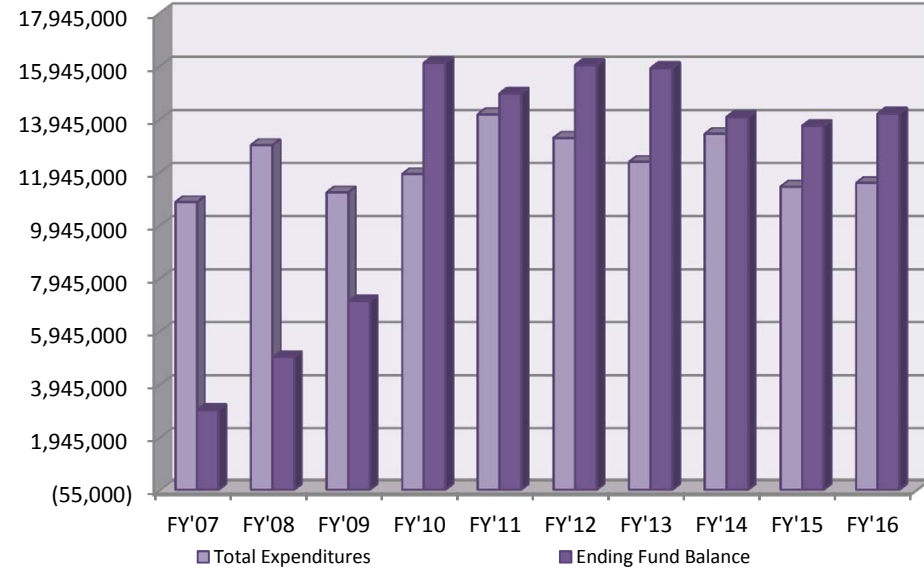
**White Pine County  
Total Expenditures**



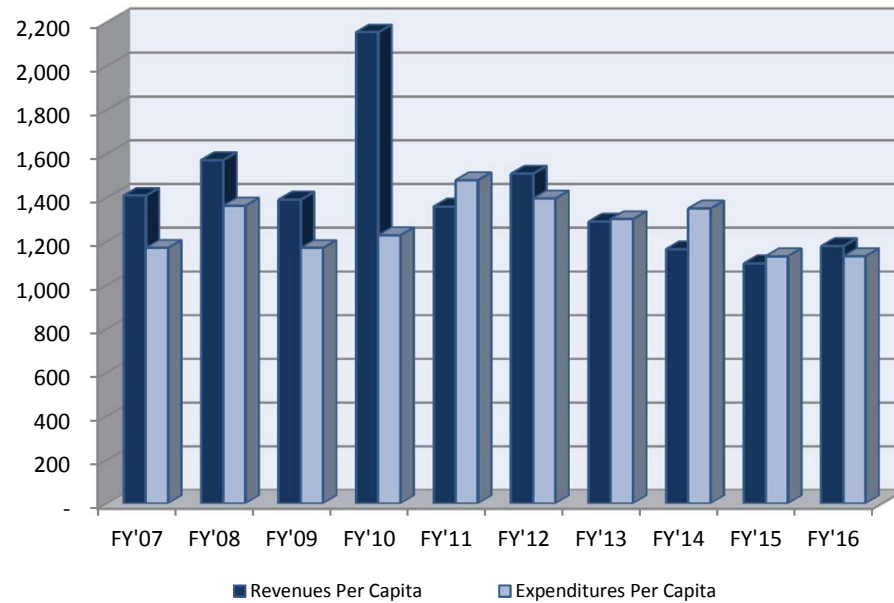
**White Pine County  
Total Revenues and Expenditures**



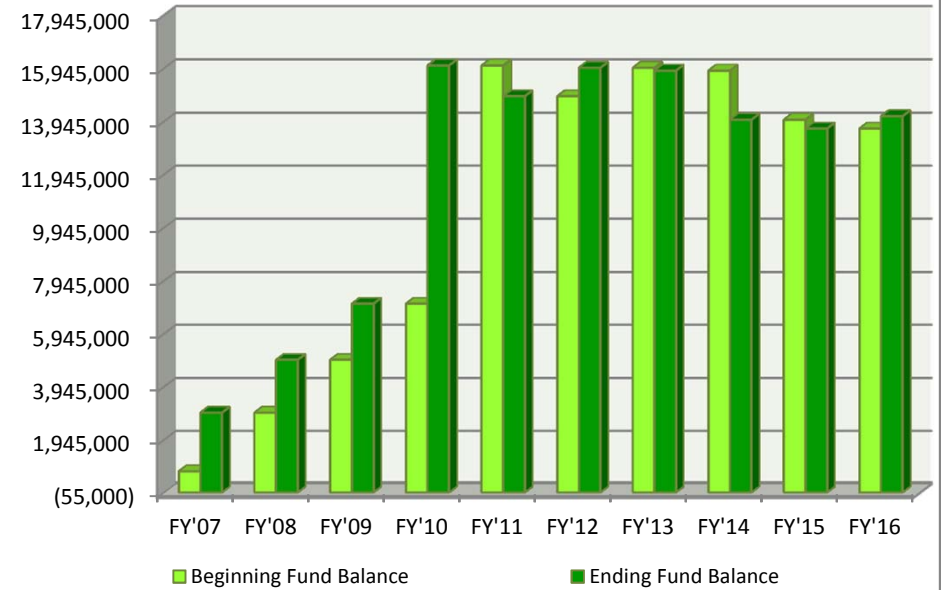
**White Pine County  
Total Expenditures vs Fund Balance**



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



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



	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Carson City</b>										
Property Taxes	12,492,864	13,359,942	14,203,996	15,033,876	16,333,974	17,385,373	21,258,565	21,211,280	21,787,285	22,314,986
NPM & Other Taxes										
Licenses & Permits	6,183,388	7,089,496	7,348,090	7,104,035	6,556,249	6,438,296	6,513,296	6,909,449	6,807,369	6,729,601
<b>Intergovernmental Revenue</b>										
CTX	25,944,779	23,442,872	19,969,586	17,477,368	18,286,154	19,016,195	19,825,135	20,733,724	22,993,975	24,846,886
Other Intergovernmental Revenue	668,200	589,619	757,134	1,089,344	1,313,052	738,021	1,376,215	725,907	710,163	669,748
<b>Total Intergovernmental</b>	<b>26,612,979</b>	<b>24,032,491</b>	<b>20,726,720</b>	<b>18,566,712</b>	<b>19,599,206</b>	<b>19,754,216</b>	<b>21,201,350</b>	<b>21,459,631</b>	<b>23,704,138</b>	<b>25,516,634</b>
Charges For Services	7,868,594	12,894,369	10,746,400	11,112,929	10,876,388	11,483,988	10,698,301	11,191,650	11,501,032	12,213,290
Fines & Forfeits	825,900	938,827	967,389	730,362	713,070	850,158	895,935	846,507	818,911	692,386
Miscellaneous Revenues	1,564,918	2,099,668	1,903,975	1,217,745	1,141,350	1,247,813	1,524,791	1,573,016	1,830,460	1,837,198
Transfers In	461,219	1,850,780	1,444,468	5,884,195	2,729,541	523,387	529,800	540,724	554,977	573,608
Other Financing Sources	55,770	11,228	53,467	69,433	3,535		632			10,300
<b>Total Revenues</b>	<b>56,065,632</b>	<b>62,276,801</b>	<b>57,394,505</b>	<b>59,719,287</b>	<b>57,953,313</b>	<b>57,683,231</b>	<b>62,622,670</b>	<b>63,732,257</b>	<b>67,004,172</b>	<b>69,888,003</b>
<b>Beginning Fund Balance</b>	<b>10,898,863</b>	<b>11,674,720</b>	<b>14,316,983</b>	<b>11,486,244</b>	<b>6,483,199</b>	<b>6,894,902</b>	<b>4,891,942</b>	<b>6,296,544</b>	<b>6,451,574</b>	<b>7,628,312</b>
Cumulative effect of change in accounting principle										
<b>Total Available Resources</b>	<b>66,964,495</b>	<b>73,951,521</b>	<b>71,711,488</b>	<b>71,205,531</b>	<b>64,436,512</b>	<b>64,578,133</b>	<b>67,514,612</b>	<b>70,028,801</b>	<b>73,455,746</b>	<b>77,516,315</b>
General Government	13,120,595	12,815,887	13,079,836	13,508,301	12,983,141	13,292,344	13,578,610	14,464,788	14,925,271	14,917,697
Judicial	3,547,132	4,359,077	4,750,563	4,912,017	4,561,860	4,684,196	5,014,060	5,337,235	5,451,648	5,901,608
Public Safety	23,786,322	24,399,880	25,517,170	26,715,505	26,010,354	26,058,342	27,438,642	27,768,420	29,106,146	30,316,637
Public Works	3,032,079	2,721,453	2,275,764	2,102,004	1,974,920	2,184,996	1,711,787	1,819,270	1,829,518	2,188,955
Sanitation		3,386,664	1,734,716	1,673,677	1,556,610	1,518,729	1,568,689	1,579,314	1,506,921	1,604,969
Health	1,492,098	1,438,787	1,634,697	1,502,565	1,550,580	2,121,477	2,137,576	2,318,800	2,547,798	2,838,047
Welfare	336,854	357,864	349,746	382,174	379,437	397,517	266,276	337,846	318,563	261,787
Culture and Recreation	6,244,911	6,019,861	5,739,053	5,966,831	5,396,720	5,273,488	5,258,781	5,377,246	5,499,512	5,803,494
Community Support	566,796	419,499	345,199	531,683	458,202	482,092	458,979	458,979	463,770	368,771
Economic Opportunity	236,465	329,432	2,000,000	4,320,000						
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	2,926,523	3,386,134	2,798,500	3,107,575	2,669,786	3,673,010	3,784,668	4,115,329	4,178,287	5,133,208
<b>Total Expenditures</b>	<b>55,289,775</b>	<b>59,634,538</b>	<b>60,225,244</b>	<b>64,722,332</b>	<b>57,541,610</b>	<b>59,686,191</b>	<b>61,218,068</b>	<b>63,577,227</b>	<b>65,827,434</b>	<b>69,335,173</b>
Residual Equity Transfer Out										
<b>Ending Fund Balance</b>	<b>11,674,720</b>	<b>14,316,983</b>	<b>11,486,244</b>	<b>6,483,199</b>	<b>6,894,902</b>	<b>4,891,942</b>	<b>6,296,544</b>	<b>6,451,574</b>	<b>7,628,312</b>	<b>8,181,142</b>
<b>Total</b>	<b>66,964,495</b>	<b>73,951,521</b>	<b>71,711,488</b>	<b>71,205,531</b>	<b>64,436,512</b>	<b>64,578,133</b>	<b>67,514,612</b>	<b>70,028,801</b>	<b>73,455,746</b>	<b>77,516,315</b>
Fund Balance as a % of Expenditure	21.1%	24.0%	19.1%	10.0%	12.0%	8.2%	10.3%	10.1%	11.6%	11.8%
Population ( as of July 1 )	57,104	57,701	57,723	57,600	56,506	55,765	56,066	55,441	54,668	53,969
Revenues Per Capita	982	1,079	994	1,037	1,026	1,034	1,117	1,150	1,226	1,295
Expenditures Per Capita	968	1,034	1,043	1,124	1,018	1,070	1,092	1,147	1,204	1,285

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Churchill</b>										
Property Taxes	4,002,791	4,335,438	5,191,482	5,523,461	6,089,599	5,761,404	5,661,992	5,765,153	6,136,324	6,338,674
NPM & Other Taxes					169,482	166,043	-	-	-	
Licenses & Permits	615,074	596,322	412,523	381,327	406,630	439,751	455,964	399,699	529,282	753,970
<b>Intergovernmental Revenue</b>										
CTX	5,988,570	5,594,895	5,526,194	4,129,601	4,237,243	4,523,007	1,009,720	4,521,787	4,313,339	4,563,157
Other Intergovernmental Revenue	2,528,100	2,714,950	2,814,565	3,294,351	3,309,775	2,999,917	8,953,264	5,432,329	4,824,731	3,537,548
<b>Total Intergovernmental</b>	<b>8,516,670</b>	<b>8,309,845</b>	<b>8,340,759</b>	<b>7,423,952</b>	<b>7,547,018</b>	<b>7,522,924</b>	<b>9,962,984</b>	<b>9,954,116</b>	<b>9,138,070</b>	<b>8,100,705</b>
Charges For Services	627,331	606,733	600,140	684,399	802,450	712,725	761,121	597,520	757,978	756,663
Fines & Forfeits	376,078	427,578	463,247	586,119	612,116	606,555	548,957	758,791	401,823	454,606
Miscellaneous Revenues	242,782	800,956	828,379	854,507	1,025,324	1,013,459	508,857	617,181	516,955	483,045
Transfers In	1,601,280	1,687,269	1,700,000	1,732,165	1,879,861	2,003,385	-	-	-	17,533
Other Financing Sources	24,938	-	-	-	-	-	6,090	56,366	77,669	929,144
<b>Total Revenues</b>	<b>16,006,944</b>	<b>16,764,141</b>	<b>17,536,530</b>	<b>17,185,930</b>	<b>18,532,480</b>	<b>18,226,246</b>	<b>17,905,965</b>	<b>18,148,826</b>	<b>17,558,101</b>	<b>17,834,340</b>
<b>Beginning Fund Balance</b>	<b>2,430,485</b>	<b>2,722,384</b>	<b>3,036,491</b>	<b>3,488,236</b>	<b>4,102,298</b>	<b>6,003,962</b>	<b>6,811,923</b>	<b>6,747,776</b>	<b>7,530,262</b>	<b>7,142,416</b>
<b>Total Available Resources</b>	<b>18,437,429</b>	<b>19,486,525</b>	<b>20,573,021</b>	<b>20,674,166</b>	<b>22,634,778</b>	<b>24,230,208</b>	<b>24,717,888</b>	<b>24,896,602</b>	<b>25,088,363</b>	<b>24,976,756</b>
General Government	5,081,279	5,200,462	5,471,058	5,201,264	4,819,818	5,499,298	5,083,317	4,833,450	4,932,780	5,131,874
Judicial	2,763,756	2,813,485	2,915,796	3,109,114	3,147,603	3,214,504	3,403,260	3,684,333	3,675,541	3,918,216
Public Safety	6,335,121	6,845,837	6,916,009	7,017,314	7,189,168	7,301,116	7,759,020	7,719,398	7,977,952	8,343,538
Public Works										
Sanitation	65,986	82,121	80,547	73,676	70,962	70,962	-	1,250	-	-
Health	182,780	184,804	178,826	183,482	169,085	216,401	247,569	211,279	238,297	255,095
Welfare										
Culture and Recreation	304,700	323,812	330,176	342,405	280,094	245,276	265,767	285,615	263,992	334,631
Community Support	170,649	160,987	148,038	229,766	241,223	174,222	199,777	213,331	139,400	159,301
Debt Service										
Intergovernmental Expenditures	480,774	428,526	429,018	414,848	402,863	401,506	411,402	392,684	339,730	315,914
Operating Transfers Out	330,000	410,000	615,317	-	310,000	295,000	600,000	25,000	528,206	65,791
Equity Transfer out										
<b>Total Expenditures</b>	<b>15,715,045</b>	<b>16,450,034</b>	<b>17,084,785</b>	<b>16,571,869</b>	<b>16,630,816</b>	<b>17,418,285</b>	<b>17,970,112</b>	<b>17,366,340</b>	<b>18,095,898</b>	<b>18,524,360</b>
<b>Ending Fund Balance</b>	<b>2,722,384</b>	<b>3,036,491</b>	<b>3,488,236</b>	<b>4,102,297</b>	<b>6,003,962</b>	<b>6,811,923</b>	<b>6,747,776</b>	<b>7,530,262</b>	<b>6,992,465</b>	<b>6,452,396</b>
<b>Total</b>	<b>18,437,429</b>	<b>19,486,525</b>	<b>20,573,021</b>	<b>20,674,166</b>	<b>22,634,778</b>	<b>24,230,208</b>	<b>24,717,888</b>	<b>24,896,602</b>	<b>25,088,363</b>	<b>24,976,756</b>
Fund Balance as a % of Expenditure	17.3%	18.5%	20.4%	24.8%	36.1%	39.1%	37.5%	43.4%	38.6%	34.8%
Population ( as of July 1 )	26,585	27,371	27,190	26,981	26,859	26,360	25,136	25,238	25,322	25,103
Revenues Per Capita	602	612	645	637	690	691	712	719	693	710
Expenditures Per Capita	591	601	628	614	619	661	715	688	715	738

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Clark</b>										
Property Taxes	306,803,962	345,422,881	383,096,346	347,888,378	278,820,460	277,796,141	257,375,116	253,254,155	261,802,906	272,190,901
NPM & Other Taxes										
Licenses & Permits	212,649,068	219,886,318	212,457,083	210,359,702	218,981,536	211,956,838	212,148,330	224,811,427	230,845,568	235,611,794
<b>Intergovernmental Revenue</b>										
CTX	340,102,045	324,868,936	277,391,610	249,384,438	262,887,094	274,280,594	288,481,527	309,987,642	333,258,147	346,354,488
Other Intergovernmental Revenue	12,543,720	5,702,891	10,588,627	7,646,425	7,562,668	6,178,268	4,934,590	4,638,637	4,451,676	5,119,998
<b>Total Intergovernmental</b>	<b>352,645,765</b>	<b>330,571,827</b>	<b>287,980,237</b>	<b>257,030,863</b>	<b>270,449,762</b>	<b>280,458,862</b>	<b>293,416,117</b>	<b>314,626,279</b>	<b>337,709,823</b>	<b>351,474,486</b>
Charges For Services	91,872,856	82,533,326	85,915,596	75,314,190	80,440,076	74,621,408	74,544,474	74,033,153	74,021,847	78,912,177
Fines & Forfeits	20,767,142	24,644,256	24,535,699	25,671,295	24,078,067	25,602,847	24,953,878	22,357,315	21,035,822	19,823,760
Miscellaneous Revenues	32,710,747	33,694,984	12,495,963	35,674,044	5,624,052	5,309,380	5,313,771	15,872,229	5,737,776	10,025,038
Transfers In	265,508,753	303,535,415	297,183,448	318,187,963	347,638,468	288,586,393	305,388,441	284,123,810	275,429,651	292,023,102
Other Financing Sources										
<b>Total Revenues</b>	<b>1,282,958,293</b>	<b>1,340,289,007</b>	<b>1,303,664,372</b>	<b>1,270,126,435</b>	<b>1,226,032,421</b>	<b>1,164,331,869</b>	<b>1,173,140,127</b>	<b>1,189,078,368</b>	<b>1,206,583,393</b>	<b>1,260,061,258</b>
<b>Beginning Fund Balance</b>	<b>307,922,722</b>	<b>309,802,148</b>	<b>218,453,884</b>	<b>218,345,400</b>	<b>172,111,310</b>	<b>183,766,135</b>	<b>191,010,879</b>	<b>219,389,003</b>	<b>187,819,721</b>	<b>181,349,412</b>
<b>Total Available Resources</b>	<b>1,590,881,015</b>	<b>1,650,091,155</b>	<b>1,522,118,256</b>	<b>1,488,471,835</b>	<b>1,398,143,731</b>	<b>1,348,098,004</b>	<b>1,364,151,006</b>	<b>1,408,467,371</b>	<b>1,394,403,114</b>	<b>1,441,410,670</b>
General Government	116,465,703	105,966,417	125,776,139	127,176,984	118,794,960	112,069,672	110,785,014	109,482,301	109,584,563	118,285,480
Judicial	122,571,248	144,277,455	140,327,933	146,502,648	147,118,284	145,197,706	142,117,507	146,773,868	145,331,446	151,616,061
Public Safety	182,948,608	205,777,429	207,312,119	212,290,725	210,248,288	206,238,005	198,485,736	203,994,733	206,787,688	217,109,088
Public Works	14,308,081	15,227,899	15,076,750	14,709,836	12,677,523	10,983,376	10,258,273	10,868,498	10,976,682	11,295,359
Sanitation										
Health	36,801,893	62,919,755	92,225,951	83,677,333	96,771,650	90,182,762	101,000,239	76,072,981	33,284,845	33,106,611
Welfare	84,392,332	83,974,688	105,904,299	92,910,160	79,487,635	79,543,396	76,767,785	67,944,224	65,052,141	53,500,693
Culture and Recreation	27,346,167	29,258,569	28,305,713	19,824,777	11,304,303	10,026,008	9,863,924	10,272,006	9,394,166	9,685,654
Community Support										
Debt Service										
Intergovernmental Expenditures										
Other General Expenditures	99,312,998	108,771,107	98,917,444	113,340,912	111,056,564	100,249,576	113,485,175	121,650,934	103,086,601	107,383,727
Operating Transfers Out	596,931,837	675,463,952	489,926,508	505,927,150	426,918,389	402,596,624	381,998,350	473,588,105	529,555,570	541,049,135
<b>Total Expenditures</b>	<b>1,281,078,867</b>	<b>1,431,637,271</b>	<b>1,303,772,856</b>	<b>1,316,360,525</b>	<b>1,214,377,596</b>	<b>1,157,087,125</b>	<b>1,144,762,003</b>	<b>1,220,647,650</b>	<b>1,213,053,702</b>	<b>1,243,031,808</b>
<b>Ending Fund Balance</b>	<b>309,802,148</b>	<b>218,453,884</b>	<b>218,345,400</b>	<b>172,111,310</b>	<b>183,766,135</b>	<b>191,010,879</b>	<b>219,389,003</b>	<b>187,819,721</b>	<b>181,349,412</b>	<b>198,378,862</b>
<b>Total</b>	<b>1,590,881,015</b>	<b>1,650,091,155</b>	<b>1,522,118,256</b>	<b>1,488,471,835</b>	<b>1,398,143,731</b>	<b>1,348,098,004</b>	<b>1,364,151,006</b>	<b>1,408,467,371</b>	<b>1,394,403,114</b>	<b>1,441,410,670</b>
Fund Balance as a % of Expenditure	24.2%	15.3%	16.7%	13.1%	15.1%	16.5%	19.2%	15.4%	14.9%	16.0%
Population ( as of July 1 )	1,796,380	1,874,837	1,954,319	1,967,716	1,952,040	1,968,831	1,967,722	1,988,195	2,031,723	2,069,450
Revenues Per Capita	714	715	667	645	628	591	596	598	594	609
Expenditures Per Capita	713	764	667	669	622	588	582	614	597	601



	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Douglas</b>										
Property Taxes	10,587,773	11,689,924	13,158,428	14,158,965	15,005,820	15,988,675	17,294,772	18,118,572	18,456,623	18,827,583
NPM & Other Taxes										
Licenses & Permits	2,927,971	3,196,044	3,095,741	3,487,796	3,493,716	3,287,886	3,392,544	3,924,731	4,544,640	4,288,741
<b>Intergovernmental Revenue</b>										
CTX	12,902,587	12,983,591	12,449,290	11,658,721	10,414,115	9,710,596	10,214,086	10,608,318	11,004,377	11,253,738
Other Intergovernmental Revenue	2,401,359	2,149,871	2,953,257	2,431,562	2,821,266	3,227,038	2,324,798	2,199,663	2,145,970	2,321,685
<b>Total Intergovernmental</b>	<b>15,303,946</b>	<b>15,133,462</b>	<b>15,402,547</b>	<b>14,090,283</b>	<b>13,235,381</b>	<b>12,937,634</b>	<b>12,538,884</b>	<b>12,807,981</b>	<b>13,150,347</b>	<b>13,575,423</b>
Charges For Services	4,109,306	3,947,667	3,554,456	3,655,270	3,705,705	4,140,645	4,099,599	4,447,270	4,930,129	5,059,937
Fines & Forfeits	1,079,655	1,066,084	1,281,562	1,217,596	1,096,592	1,196,070	1,126,935	806,568	1,146,690	1,196,331
Miscellaneous Revenues	1,283,657	1,273,512	597,748	484,878	281,966	905,862	692,732	231,887	1,223,530	898,908
Transfers In	24,000	46,617	-	360,000	335,095	190,000	473,131	354,657	75,000	75,000
Other Financing Sources	6,797	56,928	225,803	7,356	8,170	4,769	18,311	101,517	15,114	13,158
Residual Equity Transfers In										
<b>Total Revenues</b>	<b>35,323,105</b>	<b>36,410,238</b>	<b>37,316,285</b>	<b>37,462,144</b>	<b>37,162,445</b>	<b>38,651,541</b>	<b>39,636,908</b>	<b>40,793,183</b>	<b>43,542,073</b>	<b>41,968,025</b>
<b>Beginning Fund Balance</b>	<b>9,595,897</b>	<b>9,215,502</b>	<b>10,142,390</b>	<b>7,921,772</b>	<b>7,363,720</b>	<b>6,648,848</b>	<b>7,040,798</b>	<b>10,178,892</b>	<b>10,597,894</b>	<b>11,859,787</b>
<b>Total Available Resources</b>	<b>44,919,002</b>	<b>45,625,740</b>	<b>47,458,675</b>	<b>45,383,916</b>	<b>44,526,165</b>	<b>45,300,389</b>	<b>46,677,706</b>	<b>50,972,075</b>	<b>54,139,967</b>	<b>53,827,812</b>
General Government	10,468,256	10,422,572	9,844,181	10,258,044	8,421,961	8,635,323	8,915,591	9,652,115	9,788,863	10,317,776
Judicial	7,418,117	8,109,732	8,681,997	8,625,547	8,413,483	8,319,869	8,397,472	8,702,083	9,008,809	9,217,942
Public Safety	13,893,451	14,103,704	14,452,684	14,919,515	15,395,685	15,528,758	15,302,631	15,783,796	16,082,559	16,843,133
Public Works	929,950	988,759	975,824	915,627	2,685,760	2,617,337	2,813,198	2,693,087	885,129	910,511
Sanitation	314,339	315,754	327,135	376,859	421,043	497,597	549,614	636,861	687,675	677,432
Health										
Welfare										
Culture and Recreation										
Community Support									1,895,047	1,986,687
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	2,679,387	1,542,829	5,255,082	2,924,604	2,539,385	2,660,707	2,588,680	2,906,239	3,560,765	4,550,164
Prior Period Adjustment									104,888	
<b>Total Expenditures</b>	<b>35,703,500</b>	<b>35,483,350</b>	<b>39,536,903</b>	<b>38,020,196</b>	<b>37,877,317</b>	<b>38,259,591</b>	<b>38,567,186</b>	<b>40,374,181</b>	<b>42,013,735</b>	<b>44,503,645</b>
<b>Ending Fund Balance</b>	<b>9,215,502</b>	<b>10,142,390</b>	<b>7,921,772</b>	<b>7,363,720</b>	<b>6,648,848</b>	<b>7,040,798</b>	<b>8,110,520</b>	<b>10,597,894</b>	<b>12,126,232</b>	<b>11,291,223</b>
<b>Total</b>	<b>44,919,002</b>	<b>45,625,740</b>	<b>47,458,675</b>	<b>45,383,916</b>	<b>44,526,165</b>	<b>45,300,389</b>	<b>46,677,706</b>	<b>50,972,075</b>	<b>54,139,967</b>	<b>55,794,868</b>
Fund Balance as a % of Expenditure	25.8%	28.6%	20.0%	19.4%	17.6%	18.4%	21.0%	26.2%	28.9%	25.4%
Population (as of July 1)	50,108	51,770	52,386	52,131	51,390	49,242	47,661	48,015	48,478	48,553
Revenues Per Capita	705	703	712	719	723	785	832	850	898	864
Expenditures Per Capita	713	685	755	729	737	777	809	841	867	917

Different from FY 13 ending fund balance due to prior period adjustment of \$1,709,605. Additionally the GAAP base EFB was carried forward instead of the budgetary base one, a difference of \$358,767.

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Elko</b>										
Property Taxes	5,663,740	5,035,471	7,397,130	6,638,134	7,090,528	8,241,982	7,811,568	9,156,176	8,949,400	9,029,091
NPM & Other Taxes										
Licenses & Permits	1,050,323	779,994	754,793	627,344	886,489	1,037,236	1,100,865	777,477	878,704	843,282
<b>Intergovernmental Revenue</b>										
CTX	9,649,502	9,269,382	7,479,958	6,810,487	9,232,090	11,288,983	12,559,843	11,228,995	11,356,210	12,001,654
Other Intergovernmental Revenue	1,425,323	689,863	1,098,588	1,033,803	900,752	757,461	671,510	689,213	764,206	1,056,624
<b>Total Intergovernmental</b>	<b>11,074,825</b>	<b>9,959,245</b>	<b>8,578,546</b>	<b>7,844,290</b>	<b>10,132,842</b>	<b>12,046,444</b>	<b>13,231,353</b>	<b>11,918,208</b>	<b>12,120,416</b>	<b>13,058,278</b>
Charges For Services	2,235,173	2,384,638	2,477,071	2,574,986	2,570,898	3,003,395	2,894,694	2,863,248	2,626,889	2,853,434
Fines & Forfeits	1,244,084	1,387,430	1,495,637	1,312,076	1,007,623	927,116	1,188,395	1,463,392	1,403,929	1,305,899
Miscellaneous Revenues & Pr Per A	1,516,240	2,906,706	1,796,432	1,473,408	807,560	1,256,514	1,024,185	884,612	882,229	944,152
Transfers In	1,950,000	2,040,910	1,940,000	2,557,472	2,429,593	5,225,000	3,043,947	2,758,833	3,781,181	3,741,843
Other Financing Sources	150,000			245,000						
Prior Period Adjustments						94,047				
<b>Total Revenues</b>	<b>24,884,385</b>	<b>24,494,394</b>	<b>24,439,609</b>	<b>23,272,710</b>	<b>24,925,533</b>	<b>31,831,734</b>	<b>30,295,007</b>	<b>29,821,946</b>	<b>30,642,748</b>	<b>22,746,888</b>
<b>Beginning Fund Balance</b>	<b>6,827,651</b>	<b>9,835,899</b>	<b>7,988,433</b>	<b>7,815,642</b>	<b>5,715,859</b>	<b>4,378,811</b>	<b>9,121,210</b>	<b>8,323,892</b>	<b>5,094,310</b>	<b>4,605,601</b>
<b>Total Available Resources</b>	<b>31,712,036</b>	<b>34,330,293</b>	<b>32,428,042</b>	<b>31,088,352</b>	<b>30,641,392</b>	<b>36,210,545</b>	<b>39,416,217</b>	<b>38,145,838</b>	<b>35,737,058</b>	<b>27,352,489</b>
General Government	5,875,578	5,558,703	5,922,985	6,028,252	6,208,445	5,862,098	6,217,900	6,734,103	6,728,167	6,958,684
Judicial	5,046,208	5,289,705	5,588,920	6,012,838	6,162,495	6,520,471	6,778,348	7,461,283	7,960,080	8,342,209
Public Safety	8,880,215	9,578,813	10,104,818	10,634,879	10,866,990	10,736,309	11,562,704	12,141,453	13,041,436	14,085,032
Public Works	930,463	963,321	1,082,716	1,129,355	1,284,370	1,210,826	1,310,421	1,318,543	1,360,544	1,264,831
Sanitation										
Health	131,195	118,314	206,285	221,118	263,634	800,938	822,602	702,046	724,497	935,371
Welfare										
Culture and Recreation										
Community Support										
Debt Service	189,133	189,725	90,310	53,553	13,831	115,081	109,350	21,200	20,600	-
Intergovernmental Expenditures										
Operating Transfers Out	823,345	4,643,279	1,616,366	1,292,498	1,462,816	1,843,612	4,291,000	4,672,900	1,296,133	641,500
Residual Equity Transfer out										
<b>Total Expenditures</b>	<b>21,876,137</b>	<b>26,341,860</b>	<b>24,612,400</b>	<b>25,372,493</b>	<b>26,262,581</b>	<b>27,089,335</b>	<b>31,092,325</b>	<b>33,051,528</b>	<b>31,131,457</b>	<b>32,227,627</b>
<b>Ending Fund Balance</b>	<b>9,835,899</b>	<b>7,988,433</b>	<b>7,815,642</b>	<b>5,715,859</b>	<b>4,378,811</b>	<b>9,121,210</b>	<b>8,323,892</b>	<b>5,094,310</b>	<b>4,605,601</b>	<b>4,153,953</b>
<b>Total</b>	<b>31,712,036</b>	<b>34,330,293</b>	<b>32,428,042</b>	<b>31,088,352</b>	<b>30,641,392</b>	<b>36,210,545</b>	<b>39,416,217</b>	<b>38,145,838</b>	<b>35,737,058</b>	<b>36,381,580</b>
Fund Balance as a % of Expenditure	45.0%	30.3%	31.8%	22.5%	16.7%	33.7%	26.8%	15.4%	14.8%	12.9%
Population ( as of July 1)	47,586	48,339	50,434	50,561	51,325	52,097	49,861	51,771	53,384	53,358
Revenues Per Capita	523	507	485	460	486	611	608	576	574	426
Expenditures Per Capita	460	545	488	502	512	520	624	638	583	604

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Esmeralda</b>										
Property Taxes	871,159	854,830	851,671	957,598	949,596	985,568	1,125,826	1,170,446	1,452,765	1,386,067
NPM & Other Taxes		128,054	173,229	142,100	77,351	115,717	576,745	552,612	229,987	279,437
Licenses & Permits	6,606	6,601	6,328	6,256	6,337	5,360	5,352	4,599	6,091	5,750
<b>Intergovernmental Revenue</b>										
CTX	1,324,722	1,325,041	1,329,847	1,249,441	1,135,714	1,093,295	1,127,991	1,193,053	1,215,152	1,275,910
Other Intergovernmental Revenue	275,721	285,101	1,655,256	430,799	555,752	568,921	422,789	501,210	547,137	589,868
<b>Total Intergovernmental</b>	<b>1,600,443</b>	<b>1,610,142</b>	<b>2,985,103</b>	<b>1,680,240</b>	<b>1,691,466</b>	<b>1,662,216</b>	<b>1,550,780</b>	<b>1,694,263</b>	<b>1,762,289</b>	<b>1,865,778</b>
Charges For Services	125,261	108,501	159,062	237,484	115,594	122,567	136,888	115,200	101,352	205,579
Fines & Forfeits	505,270	529,713	440,965	394,784	411,984	434,171	377,093	391,844	454,111	660,793
Miscellaneous Revenues	255,235	223,907	284,084	198,780	94,764	204,583	92,901	84,012	121,526	106,341
Transfers In	125,819	45,205	26,122	18,334	21,658	4,269	12,796	17,142	21,189	16,953
Other Financing Sources			22,997	-	-	-	-	-	300	
<b>Total Revenues</b>	<b>3,489,793</b>	<b>3,506,953</b>	<b>4,949,561</b>	<b>3,635,576</b>	<b>3,368,750</b>	<b>3,534,451</b>	<b>3,878,381</b>	<b>4,030,118</b>	<b>4,149,610</b>	<b>4,526,698</b>
<b>Beginning Fund Balance</b>	<b>3,028,525</b>	<b>3,650,883</b>	<b>3,908,236</b>	<b>5,535,792</b>	<b>4,333,117</b>	<b>3,993,832</b>	<b>3,788,605</b>	<b>4,308,528</b>	<b>4,673,653</b>	<b>4,959,582</b>
<b>Total Available Resources</b>	<b>6,518,318</b>	<b>7,157,836</b>	<b>8,857,797</b>	<b>9,171,368</b>	<b>7,701,867</b>	<b>7,528,283</b>	<b>7,666,986</b>	<b>8,338,646</b>	<b>8,823,263</b>	<b>9,486,280</b>
General Government	1,245,272	1,336,876	1,440,185	1,434,175	1,499,268	1,466,370	1,454,275	1,553,991	1,584,222	1,645,282
Judicial	276,777	314,503	310,663	319,082	308,585	338,937	374,830	454,196	424,203	423,621
Public Safety	1,111,215	1,104,274	1,176,028	1,326,784	1,408,657	1,471,616	1,291,090	1,451,769	1,500,532	1,476,134
Public Works					3,900	3,495	3,495	3,507	3,507	3,505
Sanitation										
Health			24,047	23,796	22,672	22,644	22,415	23,021	59,201	
Welfare										119,921
Culture and Recreation	27,559	51,686	61,215	46,701	51,575	40,017	35,007	31,642	35,678	35,943
Community Support	25,724	32,045	61,093	58,427	67,863	77,701	52,773	-	-	-
Debt Service			8,535	8,535	8,535	-	-	-	-	-
Intergovernmental Expenditures			-	-	-	-	-	-	-	-
Operating Transfers Out	180,888	410,216	240,239	1,629,241	336,980	318,898	124,573	146,867	256,338	985,625
<b>Total Expenditures</b>	<b>2,867,435</b>	<b>3,249,600</b>	<b>3,322,005</b>	<b>4,846,741</b>	<b>3,708,035</b>	<b>3,739,678</b>	<b>3,358,458</b>	<b>3,664,993</b>	<b>3,863,681</b>	<b>4,690,031</b>
<b>Ending Fund Balance</b>	<b>3,650,883</b>	<b>3,908,236</b>	<b>5,535,792</b>	<b>4,324,627</b>	<b>3,993,832</b>	<b>3,788,605</b>	<b>4,308,528</b>	<b>4,673,653</b>	<b>4,959,582</b>	<b>4,796,249</b>
<b>Total</b>	<b>6,518,318</b>	<b>7,157,836</b>	<b>8,857,797</b>	<b>9,171,368</b>	<b>7,701,867</b>	<b>7,528,283</b>	<b>7,666,986</b>	<b>8,338,646</b>	<b>8,823,263</b>	<b>9,486,280</b>
Fund Balance as a % of Expenditure	127.3%	120.3%	166.6%	89.2%	107.7%	101.3%	128.3%	127.5%	128.4%	102.3%
Population ( as of July 1 )	1,276	1,262	1,236	1,240	1,187	1,145	825	860	858	926
Revenues Per Capita	2,735	2,779	4,004	2,932	2,838	3,087	4,701	4,686	4,836	4,888
Expenditures Per Capita	2,247	2,575	2,688	3,909	3,124	3,266	4,071	4,262	4,503	5,065

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Eureka</b>										
Property Taxes	2,249,786	2,649,533	3,160,636	2,980,413	3,160,850	3,157,198	3,450,850	3,913,672	4,739,442	4,722,924
NPM & Other Taxes	2,517,009	2,851,571	7,645,065	5,109,179	9,441,728	8,469,617	8,154,111	1,238,824	3,950,720	1,247,623
Licenses & Permits	10,676	9,268	9,465	12,866	9,603	8,576	8,594	8,542	7,925	8,017
<b>Intergovernmental Revenue</b>										
CTX	9,240,620	6,223,646	5,767,024	5,375,030	6,242,718	6,942,284	6,741,354	5,499,720	4,784,609	4,600,034
Other Intergovernmental Revenue	491,352	494,437	670,889	1,096,941	771,814	643,326	3,196,826	555,758	542,529	684,688
<b>Total Intergovernmental</b>	<b>9,731,972</b>	<b>6,718,083</b>	<b>6,437,913</b>	<b>6,471,971</b>	<b>7,014,532</b>	<b>7,585,610</b>	<b>9,938,180</b>	<b>6,055,478</b>	<b>5,327,138</b>	<b>5,284,722</b>
Charges For Services	756,986	858,042	1,308,579	1,054,391	1,375,435	1,294,566	1,348,394	762,133	867,164	766,104
Fines & Forfeits	178,792	102,324	123,652	93,025	93,226	106,418	112,922	130,594	119,961	94,948
Miscellaneous Revenues	871,308	836,306	353,356	244,641	393,905	414,286	414,053	566,844	1,719,137	446,259
Transfers In						2,000,000				
Other Financing Sources	90,351	15,000	6,400		325,267		90,533	79,883	53,279	60,155
Prior period adjustment						308,000				
<b>Total Revenues</b>	<b>16,406,880</b>	<b>14,040,127</b>	<b>19,045,066</b>	<b>15,966,486</b>	<b>21,814,546</b>	<b>23,344,271</b>	<b>23,517,637</b>	<b>12,755,970</b>	<b>16,784,766</b>	<b>12,630,752</b>
<b>Beginning Fund Balance</b>	<b>10,159,434</b>	<b>17,068,570</b>	<b>10,450,236</b>	<b>12,467,226</b>	<b>10,105,839</b>	<b>16,157,202</b>	<b>15,524,991</b>	<b>20,507,751</b>	<b>15,492,228</b>	<b>17,822,806</b>
<b>Total Available Resources</b>	<b>26,566,314</b>	<b>31,108,697</b>	<b>29,495,302</b>	<b>28,433,712</b>	<b>31,920,385</b>	<b>39,501,473</b>	<b>39,042,628</b>	<b>33,263,721</b>	<b>32,276,994</b>	<b>12,630,752</b>
General Government	2,518,579	2,655,991	3,097,775	3,593,927	3,348,704	6,224,136	4,610,187	3,654,254	3,041,018	3,046,961
Judicial	897,557	996,484	1,045,619	1,116,067	1,070,079	1,158,433	1,256,308	1,305,655	1,315,465	1,110,568
Public Safety	1,972,138	2,295,530	2,039,818	2,935,694	2,426,056	2,892,160	3,032,340	2,848,195	2,525,122	2,439,150
Public Works	405,082	497,781	603,963	509,319	504,621	573,516	696,883	606,840	494,288	430,124
Sanitation										
Health	893,951	699,315	790,730	763,734	1,059,244	1,048,083	1,145,390	1,242,356	1,158,338	1,179,537
Welfare										
Culture and Recreation	874,197	918,807	1,035,924	1,135,938	1,199,034	1,364,273	1,637,881	1,335,427	1,211,839	1,175,286
Community Support	411,240	384,553	424,247	463,467	542,040	1,879,116	2,655,888	1,528,766	708,118	561,398
Debt Service										
Intergovernmental Expenditures	800,000	3,130,000	3,800,000	6,029,727	4,113,405	6,331,820				
Operating Transfers Out	725,000	9,080,000	4,190,000	1,780,000	1,500,000	2,504,945	3,500,000	5,250,000	4,000,000	
Contingency										
AR Adjustment										2,841,942
<b>Total Expenditures</b>	<b>9,497,744</b>	<b>20,658,461</b>	<b>17,028,076</b>	<b>18,327,873</b>	<b>15,763,183</b>	<b>23,976,482</b>	<b>18,534,877</b>	<b>17,771,493</b>	<b>14,454,188</b>	<b>12,784,966</b>
<b>Ending Fund Balance</b>	<b>17,068,570</b>	<b>10,450,236</b>	<b>12,467,226</b>	<b>10,105,839</b>	<b>16,157,202</b>	<b>15,524,991</b>	<b>20,507,751</b>	<b>15,492,228</b>	<b>17,822,806</b>	<b>17,668,592</b>
<b>Total</b>	<b>26,566,314</b>	<b>31,108,697</b>	<b>29,495,302</b>	<b>28,433,712</b>	<b>31,920,385</b>	<b>39,501,473</b>	<b>39,042,628</b>	<b>33,263,721</b>	<b>32,276,994</b>	<b>30,453,558</b>
Fund Balance as a % of Expenditure	179.7%	50.6%	73.2%	55.1%	102.5%	64.8%	110.6%	87.2%	123.3%	138.2%
Population (as of July 1)	1,485	1,460	1,458	1,553	1,562	1,609	1,994	2,011	2,024	1,903
Revenues Per Capita	11,048	9,617	13,062	10,281	13,966	14,509	11,794	6,343	8,293	9,366
Expenditures Per Capita	6,396	14,150	11,679	11,802	10,092	14,901	9,295	8,837	7,141	6,718

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Humboldt</b>										
Property Taxes	1,594,298	2,162,141	2,495,459	3,657,384	4,023,435	5,107,201	5,671,238	4,318,246	5,688,465	4,995,668
NPM & Other Taxes										
Licenses & Permits	1,503,926	1,431,143	958,831	1,006,648	1,023,408	1,056,752	1,378,783	1,322,921	1,201,197	1,182,953
<b>Intergovernmental Revenue</b>										
CTX	6,614,263	6,830,107	6,982,987	6,404,018	7,993,568	8,664,498	10,899,842	9,773,454	7,944,035	7,364,785
Other Intergovernmental Revenue	1,148,474	1,313,350	1,166,156	1,172,785	1,247,333	1,054,054	1,194,451	1,058,804	1,230,712	1,175,911
<b>Total Intergovernmental</b>	<b>7,762,737</b>	<b>8,143,457</b>	<b>8,149,143</b>	<b>7,576,803</b>	<b>9,240,901</b>	<b>9,718,552</b>	<b>12,094,293</b>	<b>10,832,258</b>	<b>9,174,747</b>	<b>8,540,696</b>
Charges For Services	536,156	565,658	425,712	428,700	454,390	498,640	445,278	436,824	399,292	350,100
Fines & Forfeits	977,405	846,520	664,579	676,077	626,947	554,345	515,325	591,712	621,569	648,145
Miscellaneous Revenues	865,659	1,246,716	679,822	756,039	375,187	580,220	338,415	459,156	500,533	541,448
Transfers In	5,000	5,000	5,000	5,000	83,084	5,000	5,000	5,000	5,000	0
Other Financing Sources										
<b>Total Revenues</b>	<b>13,245,181</b>	<b>14,400,635</b>	<b>13,378,546</b>	<b>14,106,651</b>	<b>15,827,352</b>	<b>17,520,710</b>	<b>20,448,332</b>	<b>17,966,117</b>	<b>17,590,803</b>	<b>16,259,010</b>
<b>Beginning Fund Balance</b>	<b>11,069,604</b>	<b>9,513,748</b>	<b>11,067,267</b>	<b>10,591,358</b>	<b>10,821,052</b>	<b>12,799,933</b>	<b>15,686,525</b>	<b>17,249,672</b>	<b>18,530,773</b>	<b>18,597,856</b>
<b>Total Available Resources</b>	<b>24,314,785</b>	<b>23,914,383</b>	<b>24,445,813</b>	<b>24,698,009</b>	<b>26,648,404</b>	<b>30,320,643</b>	<b>36,134,857</b>	<b>35,215,789</b>	<b>36,121,576</b>	<b>34,856,866</b>
General Government	4,289,881	4,466,100	4,575,287	4,578,722	4,542,071	5,069,193	4,953,566	5,281,515	5,621,638	5,484,670
Judicial	1,806,496	1,947,591	2,027,446	2,164,834	1,976,329	2,010,094	2,197,722	2,247,640	2,266,846	2,472,546
Public Safety	4,523,644	5,136,663	5,366,057	5,770,801	5,789,565	5,917,697	6,759,181	7,237,450	7,603,899	7,477,936
Public Works	19,491	19,063	18,662	19,110	19,791	20,285	20,466	21,846	23,130	22,436
Sanitation										
Health	178,804	216,921	231,481	220,714	256,753	330,349	252,759	259,416	299,912	353,865
Welfare										
Culture and Recreation	2,500	2,500		5,000	2,500	2,500	2,500	2,500	2,500	5,000
Community Support	485,827	527,567	591,653	647,593	804,106	850,436	1,193,305	1,029,421	1,104,524	1,052,127
Debt Service										
Intergovernmental Expenditures	494,394	530,711	443,869	470,183	457,356	433,564	419,706	507,028	513,451	525,694
Operating Transfers Out	3,000,000		600,000			0	3,085,980	98,200	87,820	93,620
<b>Total Expenditures</b>	<b>14,801,037</b>	<b>12,847,116</b>	<b>13,854,455</b>	<b>13,876,957</b>	<b>13,848,471</b>	<b>14,634,118</b>	<b>18,885,185</b>	<b>16,685,016</b>	<b>17,523,720</b>	<b>17,487,894</b>
<b>Ending Fund Balance</b>	<b>9,513,748</b>	<b>11,067,267</b>	<b>10,591,358</b>	<b>10,821,052</b>	<b>12,799,933</b>	<b>15,686,525</b>	<b>17,249,672</b>	<b>18,530,773</b>	<b>18,597,856</b>	<b>17,368,972</b>
<b>Total</b>	<b>24,314,785</b>	<b>23,914,383</b>	<b>24,445,813</b>	<b>24,698,009</b>	<b>26,648,404</b>	<b>30,320,643</b>	<b>36,134,857</b>	<b>35,215,789</b>	<b>36,121,576</b>	<b>34,856,866</b>
Fund Balance as a % of Expenditure	64.3%	86.1%	76.4%	78.0%	92.4%	107.2%	91.3%	111.1%	106.1%	99.3%
Population ( as of July 1 )	17,293	17,751	18,052	18,014	17,690	18,014	17,135	17,384	17,457	16,853
Revenues Per Capita	766	811	741	783	895	973	1,193	1,033	1,008	965
Expenditures Per Capita	856	724	767	770	783	812	1,102	960	1,004	1,038

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Lander</b>										
Property Taxes	2,956,361	2,749,362	3,576,107	3,847,332	4,425,259	4,793,267	6,473,715	7,868,935	7,176,990	7,266,466
NPM & Other Taxes	36,411	98,518	152,800	4,068,154	9,111,786	2,098,672	1,647,918	469,941	651,099	126,217
Licenses & Permits	226,981	294,611	305,006	489,640	273,325	666,225	534,043	281,646	240,417	236,753
<b>Intergovernmental Revenue</b>										
CTX	3,671,667	3,508,104	3,754,750	3,661,270	3,300,558	3,572,770	3,930,247	3,504,035	3,560,587	3,689,592
Other Intergovernmental Revenue	327,890	392,201	418,404	463,649	553,651	270,384	195,057	733,678	196,746	179,300
<b>Total Intergovernmental</b>	<b>3,999,557</b>	<b>3,900,305</b>	<b>4,173,154</b>	<b>4,124,919</b>	<b>3,854,209</b>	<b>3,843,154</b>	<b>4,125,304</b>	<b>4,237,713</b>	<b>3,757,333</b>	<b>3,868,892</b>
Charges For Services	535,667	511,817	630,431	658,130	702,226	749,606	931,608	1,145,179	965,688	915,589
Fines & Forfeits	413,741	332,683	313,089	280,495	300,429	258,028	254,295	202,451	183,131	241,424
Miscellaneous Revenues	900,906	626,477	310,579	158,835	94,850	103,843	186,587	155,083	115,006	27,228
Transfers In & Residual Eq Transfer	32,194	67,040	55,450	67,853	69,373	70,976	82,715		478,414	140,379
Other Financing Sources	28,500		53,080		63,481	495,289	(933,827)	388,217		1,181,824
Residual Equity Transfers								1,873,031	403,979	
<b>Total Revenues</b>	<b>9,130,318</b>	<b>8,580,813</b>	<b>9,569,696</b>	<b>13,695,358</b>	<b>18,894,938</b>	<b>13,079,060</b>	<b>13,302,358</b>	<b>16,622,196</b>	<b>13,972,057</b>	<b>14,004,772</b>
<b>Beginning Fund Balance</b>	<b>9,138,241</b>	<b>11,185,569</b>	<b>12,054,832</b>	<b>12,214,444</b>	<b>14,643,677</b>	<b>25,211,678</b>	<b>29,242,878</b>	<b>30,616,389</b>	<b>34,410,328</b>	<b>37,634,134</b>
<b>Total Available Resources</b>	<b>18,268,559</b>	<b>19,766,382</b>	<b>21,624,528</b>	<b>25,909,802</b>	<b>33,538,615</b>	<b>38,290,738</b>	<b>42,545,236</b>	<b>47,238,585</b>	<b>48,382,385</b>	<b>51,638,906</b>
General Government	2,568,105	2,672,265	2,812,688	3,232,449	2,891,301	3,119,466	3,510,318	3,903,595	3,503,397	3,891,713
Judicial	1,358,016	1,414,080	1,515,296	1,589,534	1,584,495	1,505,944	1,572,962	1,656,945	1,798,871	1,831,720
Public Safety	2,901,495	3,315,736	2,743,748	3,075,129	3,396,823	3,947,358	4,195,158	4,552,867	4,806,442	4,810,220
Public Works										
Sanitation										
Health										
Welfare										
Culture and Recreation										
Community Support										
Debt Service	120,194	16,616	16,616	-						
Intergovernmental Expenditures	102,986	225,813	266,286	922,302	384,574	404,116	2,588,524	2,661,905	196,690	96,881
Operating Transfers Out	32,194	67,040	2,055,450	2,446,711	69,744	70,976	61,885	52,945	2,011,099	140,379
<b>Total Expenditures</b>	<b>7,082,990</b>	<b>7,711,550</b>	<b>9,410,084</b>	<b>11,266,125</b>	<b>8,326,937</b>	<b>9,047,860</b>	<b>11,928,847</b>	<b>12,828,257</b>	<b>12,316,499</b>	<b>10,770,913</b>
<b>Ending Fund Balance</b>	<b>11,185,569</b>	<b>12,054,832</b>	<b>12,214,444</b>	<b>14,643,677</b>	<b>25,211,678</b>	<b>29,242,878</b>	<b>30,616,389</b>	<b>34,410,328</b>	<b>36,065,886</b>	<b>40,867,993</b>
<b>Total</b>	<b>18,268,559</b>	<b>19,766,382</b>	<b>21,624,528</b>	<b>25,909,802</b>	<b>33,538,615</b>	<b>38,290,738</b>	<b>42,545,236</b>	<b>47,238,585</b>	<b>48,382,385</b>	<b>51,638,906</b>
Fund Balance as a % of Expenditure	157.9%	156.3%	129.8%	130.0%	302.8%	323.2%	256.7%	268.2%	292.8%	379.4%
Population ( as of July 1 )	5,509	5,655	5,747	5,891	6,003	5,992	5,988	6,221	6,343	6,560
Revenues Per Capita	1,657	1,517	1,665	2,325	3,148	2,183	2,222	2,672	2,203	2,135
Expenditures Per Capita	1,286	1,364	1,637	1,912	1,387	1,510	1,992	2,062	1,942	1,642

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Lincoln</b>										
Property Taxes	1,466,831	1,594,379	1,696,827	1,766,768	1,714,638	1,875,617	1,723,752	2,191,843	2,650,080	2,111,617
NPM & Other Taxes							0	0	0	0
Licenses & Permits	9,508	11,847	14,978	27,196	21,799	28,100	21,787	18,425	23,498	17,795
<b>Intergovernmental Revenue</b>										
CTX	1,460,327	1,478,049	1,472,232	1,393,204	1,280,945	1,188,601	1,187,178	1,186,255	1,233,725	1,249,860
Other Intergovernmental Revenue	216,339	163,392	158,342	209,148	264,576	262,045	195,996	230,762	196,146	188,212
<b>Total Intergovernmental</b>	<b>1,676,666</b>	<b>1,641,441</b>	<b>1,630,574</b>	<b>1,602,352</b>	<b>1,545,521</b>	<b>1,450,646</b>	<b>1,383,174</b>	<b>1,417,017</b>	<b>1,429,871</b>	<b>1,438,072</b>
Charges For Services	325,216	303,004	453,555	298,129	318,872	374,698	313,723	373,904	429,255	316,331
Fines & Forfeits	365,982	358,868	350,775	377,573	336,320	359,623	219,769	271,962	356,484	290,380
Miscellaneous Revenues	127,878	158,427	134,789	26,305	68,134	24,222	27,604	20,541	72,269	58,222
Transfers In	212									
Other Financing Sources										
Residual transfer										
<b>Total Revenues</b>	<b>3,972,293</b>	<b>4,067,966</b>	<b>4,281,498</b>	<b>4,098,323</b>	<b>4,005,284</b>	<b>4,112,906</b>	<b>3,689,809</b>	<b>4,293,692</b>	<b>4,961,457</b>	<b>4,232,417</b>
<b>Beginning Fund Balance</b>	<b>430,678</b>	<b>947,038</b>	<b>827,294</b>	<b>804,854</b>	<b>887,145</b>	<b>694,623</b>	<b>704,888</b>	<b>492,686</b>	<b>613,497</b>	<b>1,207,587</b>
<b>Total Available Resources</b>	<b>4,402,971</b>	<b>5,015,004</b>	<b>5,108,792</b>	<b>4,903,177</b>	<b>4,892,429</b>	<b>4,807,529</b>	<b>4,394,697</b>	<b>4,786,378</b>	<b>5,574,954</b>	<b>5,440,004</b>
General Government	1,210,059	1,444,932	1,699,068	1,479,665	1,625,450	1,450,057	1,332,586	1,412,962	1,578,470	1,521,121
Judicial	863,719	954,336	953,897	936,257	913,220	913,788	970,219	931,166	1,014,626	1,143,371
Public Safety	1,206,690	1,361,258	1,374,854	1,459,216	1,504,632	1,511,072	1,511,722	1,651,017	1,719,330	1,722,872
Public Works			0	0	-	0	0	0	0	0
Sanitation	39,465	42,274	49,939	47,141	50,751	48,984	47,510	46,578	45,576	0
Health										48,668
Welfare										
Culture and Recreation										
Community Support										
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	136,000	384,910	226,180	93,753	103,753	178,740	39,974	131,158	9,365	435,336
<b>Total Expenditures</b>	<b>3,455,933</b>	<b>4,187,710</b>	<b>4,303,938</b>	<b>4,016,032</b>	<b>4,197,806</b>	<b>4,102,641</b>	<b>3,902,011</b>	<b>4,172,881</b>	<b>4,367,367</b>	<b>4,871,368</b>
<b>Ending Fund Balance</b>	<b>947,038</b>	<b>827,294</b>	<b>804,854</b>	<b>887,145</b>	<b>694,623</b>	<b>704,888</b>	<b>492,686</b>	<b>613,497</b>	<b>1,207,587</b>	<b>568,636</b>
<b>Total</b>	<b>4,402,971</b>	<b>5,015,004</b>	<b>5,108,792</b>	<b>4,903,177</b>	<b>4,892,429</b>	<b>4,807,529</b>	<b>4,394,697</b>	<b>4,786,378</b>	<b>5,574,954</b>	<b>5,440,004</b>
Fund Balance as a % of Expenditure	27.4%	19.8%	18.7%	22.1%	16.5%	17.2%	12.6%	14.7%	27.7%	11.7%
Population ( as of July 1 )	3,886	3,987	4,184	4,352	4,317	4,631	5,284	5,100	5,020	5,004
Revenues Per Capita	1,022	1,020	1,023	942	928	888	698	842	988	846
Expenditures Per Capita	889	1,050	1,029	923	972	886	738	818	870	973

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Lyon</b>										
Property Taxes	8,326,599	9,110,126	9,854,331	10,127,969	8,852,973	8,712,300	8,010,320	8,379,628	8,911,774	8,812,709
NPM & Other Taxes	323,568	150,855	53,631	42,210	54,339	35,177	79,390			
Licenses & Permits	2,926,103	2,914,173	3,139,969	3,390,598	3,169,642	3,474,648	3,897,156	3,848,405	3,850,576	3,786,806
<b>Intergovernmental Revenue</b>										
CTX	15,553,316	16,165,066	15,858,014	14,776,985	13,157,132	12,231,335	12,696,590	12,615,485	13,722,421	14,213,210
Other Intergovernmental Revenue	799,129	817,401	1,141,295	1,931,194	1,564,730	1,523,503	1,216,524	753,524	786,856	847,403
<b>Total Intergovernmental</b>	<b>16,352,445</b>	<b>16,982,467</b>	<b>16,999,309</b>	<b>16,708,179</b>	<b>14,721,862</b>	<b>13,754,838</b>	<b>13,913,114</b>	<b>13,369,009</b>	<b>14,509,277</b>	<b>15,060,613</b>
Charges For Services	2,111,725	1,674,008	1,469,643	1,348,219	1,322,015	1,486,739	1,558,414	1,328,958	1,470,767	1,451,113
Fines & Forfeits	694,789	772,115	753,540	686,321	636,068	646,528	673,275	784,671	658,393	617,964
Miscellaneous Revenues	1,249,039	1,104,773	1,017,916	1,054,138	1,287,934	1,094,206	846,749	598,319	706,760	752,111
Transfers In			65,564	7,135	21,003	29,926	6,253	4,819	9,446	8,894
Other Financing Sources		34,272								
<b>Total Revenues</b>	<b>31,984,268</b>	<b>32,742,789</b>	<b>33,353,903</b>	<b>33,364,769</b>	<b>30,065,836</b>	<b>29,234,362</b>	<b>28,984,671</b>	<b>28,313,809</b>	<b>30,116,993</b>	<b>30,490,210</b>
<b>Beginning Fund Balance</b>	<b>8,837,977</b>	<b>6,040,689</b>	<b>5,319,978</b>	<b>5,759,438</b>	<b>5,565,632</b>	<b>3,988,680</b>	<b>4,284,218</b>	<b>4,823,018</b>	<b>4,891,458</b>	<b>4,734,543</b>
<b>Total Available Resources</b>	<b>40,822,245</b>	<b>38,783,478</b>	<b>38,673,881</b>	<b>39,124,207</b>	<b>35,631,468</b>	<b>33,223,042</b>	<b>33,268,889</b>	<b>33,136,827</b>	<b>35,008,451</b>	<b>35,224,753</b>
General Government	7,737,363	7,485,132	7,617,747	7,500,718	6,396,070	6,736,728	6,053,600	6,462,041	6,773,619	6,884,750
Judicial	5,468,992	6,019,404	5,970,910	6,083,742	5,659,801	5,872,791	6,235,886	6,253,241	12,205,476	6,902,385
Public Safety	10,643,996	10,856,387	11,072,381	11,195,254	11,056,553	11,008,524	11,309,214	11,217,051	6,528,335	12,480,682
Public Works	2,394,441	2,121,852	1,625,095	1,397,395	1,028,111	1,016,706	913,644	992,414	981,516	911,838
Sanitation										
Health	229,242	252,692	254,590	263,801	235,192	334,604	261,975	221,328	280,403	248,351
Welfare				769,126	319,836	747,152	678,283	353,045	351,374	535,655
Culture and Recreation	2,749,919	1,964,999	2,137,526	1,904,892	1,401,796	1,363,957	1,226,090	976,326	1,164,116	1,123,005
Community Support										
Debt Service										
Intergovernmental Expenditures	457,669	457,381	386,108							
Operating Transfers Out	5,099,934	4,305,653	3,850,086	4,443,647	5,545,429	1,858,362	1,767,179	1,769,923	1,989,069	2,557,066
<b>Total Expenditures</b>	<b>34,781,556</b>	<b>33,463,500</b>	<b>32,914,443</b>	<b>33,558,575</b>	<b>31,642,788</b>	<b>28,938,824</b>	<b>28,445,871</b>	<b>28,245,369</b>	<b>30,273,908</b>	<b>31,643,732</b>
<b>Ending Fund Balance</b>	<b>6,040,689</b>	<b>5,319,978</b>	<b>5,759,438</b>	<b>5,565,632</b>	<b>3,988,680</b>	<b>4,284,218</b>	<b>4,823,018</b>	<b>4,891,458</b>	<b>4,734,543</b>	<b>3,581,021</b>
<b>Total</b>	<b>40,822,245</b>	<b>38,783,478</b>	<b>38,673,881</b>	<b>39,124,207</b>	<b>35,631,468</b>	<b>33,223,042</b>	<b>33,268,889</b>	<b>33,136,827</b>	<b>35,008,451</b>	<b>35,224,753</b>
Fund Balance as a % of Expenditure	17.4%	15.9%	17.5%	16.6%	12.6%	14.8%	17.0%	17.3%	15.6%	11.3%
Population ( as of July 1 )	48,860	54,031	55,903	55,820	53,825	52,334	52443	52245	52960	53344
Revenues Per Capita	655	606	597	598	559	558.61	553	542	569	572
Expenditures Per Capita	712	619	589	601	588	553	542	541	572	593.20



	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Mineral</b>										
Property Taxes	1,349,199	1,530,639	1,690,289	1,905,817	2,371,929	2,127,492	1,762,398	1,450,443	2,363,819	2,651,920
NPM & Other Taxes							300,425	567,102	156,979	52,927
Licenses & Permits	70,870	66,939	59,775	70,966	69,949	84,023	96,340	99,033	94,140	413,823
<b>Intergovernmental Revenue</b>										
CTX	2,315,746	2,331,397	2,333,309	2,215,212	2,018,984	1,975,466	1,917,594	1,965,048	2,005,615	2,015,899
Other Intergovernmental Revenue	323,931	299,287	347,814	334,066	292,004	372,134	270,265	327,031	373,408	660,395
<b>Total Intergovernmental</b>	<b>2,639,677</b>			<b>2,549,278</b>	<b>2,310,988</b>	<b>2,347,600</b>	<b>2,187,859</b>	<b>2,292,079</b>	<b>2,379,023</b>	<b>2,676,294</b>
Charges For Services	127,066	152,216	128,252	134,965	174,470	170,554	161,349	157,246	163,538	257,658
Fines & Forfeits	203,851	240,646	200,546	229,031	258,151	235,939	163,139	183,562	180,539	135,019
Miscellaneous Revenues	270,878	800,535	648,922	268,476	273,985	294,435	306,374	412,000	288,262	287,190
Transfers In	143,500	335,469	330,000	475,786	799,600	504,315	300,999	260,000	500,000	750,000
Other Financing Sources										
Residual Equity Transfer					4,278					
<b>Total Revenues</b>	<b>4,805,041</b>	<b>3,126,444</b>	<b>3,057,784</b>	<b>5,634,319</b>	<b>6,263,350</b>	<b>5,764,358</b>	<b>5,278,883</b>	<b>5,421,465</b>	<b>6,126,300</b>	<b>7,224,831</b>
<b>Beginning Fund Balance</b>	<b>812,150</b>	<b>398,873</b>	<b>905,843</b>	<b>1,104,227</b>	<b>1,112,392</b>	<b>1,980,420</b>	<b>1,928,687</b>	<b>1,546,048</b>	<b>914,093</b>	<b>929,093</b>
<b>Total Available Resources</b>	<b>5,617,191</b>	<b>3,525,317</b>	<b>3,963,627</b>	<b>6,738,546</b>	<b>7,375,742</b>	<b>7,744,778</b>	<b>7,207,570</b>	<b>6,967,513</b>	<b>7,040,393</b>	<b>8,153,924</b>
General Government	1,745,833	1,740,613	1,982,280	1,823,046	1,768,425	1,783,968	1,833,875	1,914,385	1,799,549	2,132,382
Judicial	783,503	815,331	865,263	872,889	842,894	898,597	943,527	966,297	997,002	1,078,291
Public Safety	2,057,834	2,067,042	2,127,176	2,375,841	2,242,986	2,313,251	2,186,277	2,305,946	2,506,450	2,721,202
Public Works	13,132	12,806								
Sanitation										
Health	184,808	185,427	183,440	195,121	185,757	254,151	229,706	224,082	236,704	226,043
Welfare										
Culture and Recreation	271,757	260,829	255,608	264,818	260,533	271,353	282,123	323,232	301,651	318,492
Community Support	20,000	20,000	20,000	20,000	15,000	50,000	20,000	20,000	20,000	108,669
Debt Service				35,977	35,727	35,315	35,727	22,905	63,372	63,373
Intergovernmental Expenditures	113,951	116,410	45,256	8,962		30,655	38,878	149,573	41,000	130,578
Operating Transfers Out	27,500	31,700	61,500	29,500	44,000	178,801	91,409	127,000	145,572	118,651
Residual Equity Transfer										
<b>Total Expenditures</b>	<b>5,218,318</b>	<b>5,250,158</b>	<b>5,540,523</b>	<b>5,626,154</b>	<b>5,395,322</b>	<b>5,816,091</b>	<b>5,661,522</b>	<b>6,053,420</b>	<b>6,111,300</b>	<b>6,897,681</b>
<b>Ending Fund Balances</b>	<b>398,873</b>	<b>905,843</b>	<b>1,104,227</b>	<b>1,112,392</b>	<b>1,980,420</b>	<b>1,928,687</b>	<b>1,546,048</b>	<b>914,093</b>	<b>929,093</b>	<b>1,256,243</b>
<b>Total</b>	<b>5,617,191</b>	<b>6,156,001</b>	<b>6,644,750</b>	<b>6,738,546</b>	<b>7,375,742</b>	<b>7,744,778</b>	<b>7,207,570</b>	<b>6,967,513</b>	<b>7,040,393</b>	<b>8,153,924</b>
Fund Balance as a % of Expenditure	7.6%	17.3%	19.9%	19.8%	36.7%	33.2%	27.3%	15.1%	15.2%	18.2%
Population ( as of July 1 )	4,626	4,399	4,377	4,401	4,474	4,471	4,601	4,662	4,662	4,584
Revenues Per Capita	1,039	711	699	1,280	1,400	1,289	1,147	1,163	1,314	1,576
Expenditures Per Capita	1,128	1,193	1,266	1,278	1,206	1,301	1,230	1,298	1,311	1,505

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Nye</b>										
Property Taxes	13,445,474	14,994,493	16,049,402	16,411,390	15,959,269	13,300,349	13,595,990	11,839,965	12,489,267	11,201,699
NPM & Other Taxes										1,135,997
Licenses & Permits	145,823	135,133	128,395	124,403	184,717	189,205	195,209	183,260	224,758	438,011
<b>Intergovernmental Revenue</b>										
CTX	13,495,273	12,037,044	10,781,646	9,717,222	11,026,340	11,039,608	11,790,254	11,187,508	11,698,038	12,605,245
Other Intergovernmental Revenue	2,695,038	2,029,298	3,974,697	3,513,997	3,349,360	3,764,883	3,299,941	3,477,200	3,389,695	3,490,632
<b>Total Intergovernmental</b>	<b>16,190,311</b>	<b>14,066,342</b>	<b>14,756,343</b>	<b>13,231,219</b>	<b>14,375,700</b>	<b>14,804,491</b>	<b>15,090,195</b>	<b>14,664,708</b>	<b>15,087,733</b>	<b>16,095,877</b>
Charges For Services	2,623,541	2,646,579	2,370,025	2,281,561	2,432,679	2,570,653	2,682,982	1,756,802	2,045,237	1,301,264
Fines & Forfeits	402,408	403,155	354,485	338,503	399,477	310,383	394,828	431,182	542,867	738,984
Miscellaneous Revenues	1,567,046	1,445,393	1,714,752	2,051,131	1,673,281	1,292,995	1,563,207	1,408,902	1,263,627	1,385,683
Transfers In	1,632,854	1,431,582	569,693	108,275	1,685,762	28,254	16,028	18,722	2,875,161	4,941,052
Other Financing Sources	3,442,873									
<b>Total Revenues</b>	<b>39,450,330</b>	<b>35,122,677</b>	<b>35,943,095</b>	<b>34,546,482</b>	<b>36,710,885</b>	<b>32,496,330</b>	<b>33,538,439</b>	<b>30,303,541</b>	<b>34,528,650</b>	<b>37,238,567</b>
<b>Beginning Fund Balance</b>	<b>772,925</b>	<b>4,139,789</b>	<b>3,344,452</b>	<b>2,671,305</b>	<b>327,522</b>	<b>741,175</b>	<b>64,885</b>	<b>3,739,125</b>	<b>622,267</b>	<b>1,521,626</b>
								**		
<b>Total Available Resources</b>	<b>40,223,255</b>	<b>39,262,466</b>	<b>39,287,547</b>	<b>37,217,787</b>	<b>37,038,407</b>	<b>33,237,505</b>	<b>33,603,324</b>	<b>34,042,666</b>	<b>35,150,917</b>	<b>38,760,193</b>
General Government	11,327,481	12,342,734	12,520,443	12,162,462	11,833,338	11,068,154	10,844,464	12,061,343	12,344,142	12,235,351
Judicial	5,785,070	6,152,895	6,613,059	7,086,588	7,131,219	6,884,132	6,697,486	6,792,418	6,806,078	6,859,163
Public Safety	17,666,783	15,614,299	16,358,654	16,633,869	15,911,323	14,343,279	14,326,391	13,780,266	13,487,128	12,454,597
Public Works	97,024	114,738	99,432	95,203	121,526	118,426	116,287	79,807	90,199	149,686
Sanitation										
Health	518,559	250,306	315,963	361,496	714,194	512,938	524,540	568,245	592,677	371,868
Welfare					305,673	235,156	153,749	106,356	110,020	-
Culture and Recreation					153,207		27,747	500	-	-
Community Support	378,614	392,940	410,070	399,438	9,922	10,535	5,142	31,464	151,137	-
Debt Service										
Intergovernmental Expenditures		298,900								
Operating Transfers Out	309,935	751,202	298,621	151,209	116,830					
<b>Total Expenditures</b>	<b>36,083,466</b>	<b>35,918,014</b>	<b>36,616,242</b>	<b>36,890,265</b>	<b>36,297,232</b>	<b>33,172,620</b>	<b>32,695,806</b>	<b>33,420,399</b>	<b>33,581,381</b>	<b>32,070,665</b>
<b>Ending Fund Balance</b>	<b>4,139,789</b>	<b>3,344,452</b>	<b>2,671,305</b>	<b>327,522</b>	<b>741,175</b>	<b>64,885</b>	<b>907,518</b>	<b>622,267</b>	<b>1,569,536</b>	<b>6,689,528</b>
<b>Total</b>	<b>40,223,255</b>	<b>39,262,466</b>	<b>39,287,547</b>	<b>37,217,787</b>	<b>37,038,407</b>	<b>33,237,505</b>	<b>33,603,324</b>	<b>34,042,666</b>	<b>35,150,917</b>	<b>38,760,193</b>
Fund Balance as a % of Expenditure	11.5%	9.3%	7.3%	0.9%	2.0%	0.2%	2.8%	1.9%	4.7%	20.9%
Population ( as of July 1 )	41,302	44,795	46,308	47,370	46,360	45,459	44,513	44,292	44,749	45,456
Revenues Per Capita	955	784	776	729	808	808	753	684	772	819
Expenditures Per Capita	874	802	791	779	798	798	735	755	750	706

\*\* Note: Ending fund balance for June 30, 2013 was restated to reflect proper recognition of income from PILT payments previously incorrectly accounted for so the beginning fund balance for June 30, 2014 has been adjusted to reflect that restatement which is reported in the June 30, 2014 audit report page 63.

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Pershing</b>										
Property Taxes	1,459,148	1,391,940	1,492,142	1,457,357	1,650,619	1,640,568	1,666,276	1,954,597	2,007,896	2,116,872
Other Taxes (NPM)						5,677	11,222	426,367	(66,420)	437,801
Other Taxes		5,228	5,887	3,711	25,135	20,567	31,109	33,850	29,019	32,315
Licenses & Permits	86,758	76,193	90,653	66,205	55,828	73,029	46,209	55,076	67,403	74,307
<b>Intergovernmental Revenue</b>										
CTX	2,169,869	2,268,534	2,303,036	2,176,909	1,999,655	2,001,228	2,039,638	2,124,726	2,136,359	2,140,035
Other Intergovernmental Revenue	847,716	535,237	984,491	780,649	698,572	856,094	788,664	656,994	768,076	1,301,970
<b>Total Intergovernmental</b>	<b>3,017,585</b>	<b>2,803,771</b>	<b>3,287,527</b>	<b>2,957,558</b>	<b>2,698,227</b>	<b>2,857,322</b>	<b>2,828,302</b>	<b>2,781,720</b>	<b>2,904,435</b>	<b>3,442,005</b>
Charges For Services	357,164	375,511	330,154	332,741	372,660	489,296	460,185	393,092	318,390	406,409
Fines & Forfeits	114,409	137,088	107,483	98,373	144,702	156,576	114,983	149,667	166,814	333,982
Miscellaneous Revenues	539,964	889,791	604,584	819,887	822,408	550,653	636,677	666,864	610,911	545,866
Transfers In		350,000	550,000	1,400	920,000	1,020,000	1,070,000	1,100,000	1,117,778	902,000
Other Financing Sources			2,860			7,225	20,426	9,418	-	-
Prior Period Adjustment									672,064	
Residual Equity Transfer In										
<b>Total Revenues</b>	<b>5,575,028</b>	<b>6,029,522</b>	<b>6,471,290</b>	<b>5,737,232</b>	<b>6,689,579</b>	<b>6,820,913</b>	<b>6,885,389</b>	<b>7,570,651</b>	<b>7,828,290</b>	<b>8,291,557</b>
<b>Beginning Fund Balance</b>	<b>1,269,630</b>	<b>854,509</b>	<b>1,220,779</b>	<b>1,094,267</b>	<b>333,769</b>	<b>662,163</b>	<b>682,446</b>	<b>450,067</b>	<b>1,028,273</b>	<b>1,812,949</b>
<b>Total Available Resources</b>	<b>6,844,658</b>	<b>6,884,031</b>	<b>7,692,069</b>	<b>6,831,499</b>	<b>7,023,348</b>	<b>7,483,076</b>	<b>7,567,835</b>	<b>8,020,718</b>	<b>8,856,563</b>	<b>10,104,506</b>
General Government	2,154,223	2,006,213	2,362,359	2,392,255	2,245,396	2,369,060	2,562,393	2,284,024	2,407,298	2,562,594
Judicial	1,097,433	1,051,459	1,131,799	1,226,298	1,178,076	1,321,727	1,376,072	1,441,209	1,449,699	995,664
Public Safety	601,089	599,654	591,558	581,142	646,846	651,418	761,187	740,674	739,603	231,899
Public Works										
Sanitation										
Health	174,561	250,001	303,054	325,166	373,003	410,624	364,852	367,225	381,601	501,827
Welfare										
Culture and Recreation	43,924	47,638	47,905	53,668	51,856	41,432	55,113	51,228	52,270	59,608
Community Support	296,601	142,545	481,013	196,973	82,064	179,144	127,452	153,526	103,058	467,472
Debt Service	19,461	19,621	20,632	20,794	19,624	20,716	20,852	-	-	-
Intergovernmental Expenditures	141,942	140,942	140,942	150,942	161,828	161,509	154,847	169,559	162,585	174,866
Operating Transfers Out	1,460,915	1,405,179	1,518,540	1,550,492	1,602,492	1,645,000	1,695,000	1,785,000	1,747,500	2,828,516
<b>Total Expenditures</b>	<b>5,990,149</b>	<b>5,663,252</b>	<b>6,597,802</b>	<b>6,497,730</b>	<b>6,361,185</b>	<b>6,800,630</b>	<b>7,117,768</b>	<b>6,992,445</b>	<b>7,043,614</b>	<b>7,822,446</b>
<b>Ending Fund Balance</b>	<b>854,509</b>	<b>1,220,779</b>	<b>1,094,267</b>	<b>333,769</b>	<b>662,163</b>	<b>682,446</b>	<b>450,067</b>	<b>1,028,273</b>	<b>1,812,949</b>	<b>2,282,060</b>
<b>Total</b>	<b>6,844,658</b>	<b>6,884,031</b>	<b>7,692,069</b>	<b>6,831,499</b>	<b>7,023,348</b>	<b>7,483,076</b>	<b>7,567,835</b>	<b>8,020,718</b>	<b>8,856,563</b>	<b>10,104,506</b>
Fund Balance as a % of Expenditure	14.3%	21.6%	16.6%	5.1%	10.4%	10.0%	6.3%	14.7%	25.7%	29.2%
Population ( as of July 1 )	6,736	6,955	7,075	7,192	7,149	7,133	6,847	7,013	6,882	6,714
Revenues Per Capita	828	867	915	798	936	956	1,006	1,080	1,138	1,235
Expenditures Per Capita	889	814	933	903	890	953	1,040	997	1,023	1,165

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Storey</b>										
Property Taxes	5,071,388	6,899,119	8,339,161	8,890,490	8,352,061	8,162,004	7,942,480	7,869,592	8,889,269	8,726,446
NPM & Other Taxes		-	25,000	23,694	23,417	21,704	21,086	20,895	19,829	24,236
Licenses & Permits	1,788,451	1,214,415	761,106	663,194	710,646	612,136	648,379	1,076,548	1,194,579	1,639,401
<b>Intergovernmental Revenue</b>										
CTX	1,548,694	1,850,584	1,481,378	1,248,781	1,164,903	1,269,766	1,263,460	1,368,498	1,615,409	1,499,648
Other Intergovernmental Revenue	132,923	162,614	80,174	82,406	138,521	61,552	65,829	60,016	52,206	56,976
<b>Total Intergovernmental</b>	<b>1,681,617</b>	<b>2,013,198</b>	<b>1,561,552</b>	<b>1,331,187</b>	<b>1,303,424</b>	<b>1,331,318</b>	<b>1,329,289</b>	<b>1,428,514</b>	<b>1,667,615</b>	<b>1,556,624</b>
Charges For Services	758,361	676,669	704,460	683,154	669,041	671,073	773,045	708,916	862,639	1,919,509
Fines & Forfeits	17,298	10,753	18,879	8,580	6,739	5,713	14,877	2,934	3,143	3,288
Miscellaneous Revenues	541,612	777,956	496,118	136,693	525,711	332,826	199,835	209,945	640,274	256,656
Transfers In	42,297	15,000	25,000	25,000	54,796	30,173	25,291	112,678	-	
Prior Period Adjustment										
Residual Equity Transfers In		701,662								
<b>Total Revenues</b>	<b>9,901,024</b>	<b>12,308,772</b>	<b>11,931,276</b>	<b>11,761,992</b>	<b>11,645,835</b>	<b>11,166,947</b>	<b>10,954,282</b>	<b>11,430,022</b>	<b>13,277,348</b>	<b>14,126,160</b>
<b>Beginning Fund Balance</b>	<b>3,621,479</b>	<b>4,996,885</b>	<b>6,831,837</b>	<b>6,015,420</b>	<b>3,541,096</b>	<b>5,570,711</b>	<b>6,170,946</b>	<b>7,433,142</b>	<b>9,161,048</b>	<b>6,648,682</b>
<b>Total Available Resources</b>	<b>13,522,503</b>	<b>17,305,657</b>	<b>18,763,113</b>	<b>17,777,412</b>	<b>15,186,931</b>	<b>16,737,658</b>	<b>17,125,228</b>	<b>18,863,164</b>	<b>22,438,396</b>	<b>20,774,842</b>
General Government	2,555,258	3,474,444	4,552,360	4,875,387	3,888,647	3,625,837	3,605,312	3,863,811	4,027,833	4,364,633
Judicial	648,753	842,178	998,538	1,031,763	897,228	846,155	775,325	795,208	894,285	951,237
Public Safety	3,609,050	4,509,231	4,693,112	4,574,065	3,723,161	4,015,009	3,622,191	3,564,230	4,513,415	4,671,195
Public Works										
Sanitation										
Health	2,016	2,016	2,016	2,016	2,016	2,016	46,087	30,100	50,489	90,000
Welfare										
Culture and Recreation	246,871	256,046	274,897	245,610	89,475	97,937	140,308	101,864	95,403	107,317
Community Support	428,670	521,261	601,770	607,475	698,951	627,714	485,199	487,587	573,043	691,930
Debt Service					16,742	16,743	28,962	16,050	-	11,680
Intergovernmental Expenditures								57,446	349,759	237,850
Operating Transfers Out	1,035,000	870,000	1,625,000	2,900,000	300,000	1,335,301	988,702	785,820	5,285,487	1,015,000
<b>Total Expenditures</b>	<b>8,525,618</b>	<b>10,475,176</b>	<b>12,747,693</b>	<b>14,236,316</b>	<b>9,616,220</b>	<b>10,566,712</b>	<b>9,692,086</b>	<b>9,702,116</b>	<b>15,789,714</b>	<b>12,140,842</b>
<b>Ending Fund Balance</b>	<b>4,996,885</b>	<b>6,830,481</b>	<b>6,015,420</b>	<b>3,541,096</b>	<b>5,570,711</b>	<b>6,170,946</b>	<b>7,433,142</b>	<b>9,161,048</b>	<b>6,648,682</b>	<b>8,634,000</b>
<b>Total</b>	<b>13,522,503</b>	<b>17,305,657</b>	<b>18,763,113</b>	<b>17,777,412</b>	<b>15,186,931</b>	<b>16,737,658</b>	<b>17,125,228</b>	<b>18,863,164</b>	<b>22,438,396</b>	<b>20,774,842</b>
Fund Balance as a % of Expenditure	58.6%	65.2%	47.2%	24.9%	57.9%	58.4%	76.7%	94.4%	42.1%	71.1%
Population ( as of July 1 )	4,012	4,110	4,293	4,384	4,317	4317	4234	4103	4017	3974
Revenues Per Capita	2,468	2,995	2,779	2,683	2,698	2,587	2,587	2,786	3,305	3,555
Expenditures Per Capita	2,125	2,549	2,969	3,247	2,228	2,448	2,289	2,365	3,931	3,055

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Washoe</b>										
Property Taxes	140,497,535	151,801,488	161,406,754	158,950,907	147,763,249	139,914,423	136,104,692	137,946,772	146,104,031	148,796,018
NPM							-			
Other Taxes	904,337	869,792	816,272	776,651	835,768	272,061	299,925			
Licenses & Permits	7,103,572	7,416,096	7,278,517	7,553,943	8,419,828	7,945,072	8,066,347	8,264,242	8,211,129	8,489,411
<b>Intergovernmental Revenue</b>										
CTX	99,372,745	91,174,372	76,787,162	68,512,745	69,330,862	70,985,428	75,489,073	80,808,837	88,434,949	95,605,303
Other Intergovernmental Revenue	30,890,392	30,260,616	29,528,900	22,262,219	23,369,542	17,344,351	18,902,400	19,082,928	19,379,053	20,289,237
<b>Total Intergovernmental</b>	<b>130,263,137</b>	<b>121,434,988</b>	<b>106,316,062</b>	<b>90,774,964</b>	<b>92,700,404</b>	<b>88,329,779</b>	<b>94,391,473</b>	<b>99,891,765</b>	<b>107,814,002</b>	<b>115,894,540</b>
Charges For Services	14,888,278	14,039,816	11,910,845	13,571,409	14,697,692	14,809,036	22,463,887	23,797,197	24,488,630	24,125,103
Fines & Forfeits	8,099,781	8,975,948	10,124,839	8,740,599	8,904,186	8,153,540	8,249,132	8,128,615	7,724,779	6,796,176
Miscellaneous Revenues	9,694,686	10,755,685	9,083,719	6,988,798	4,752,096	5,805,258	2,776,486	3,987,086	4,075,566	4,570,844
Transfers In	1,013,684	1,000,000	36,195	24,000	2,738,110	20,043,146	2,295,169	845,270	453,442	213,686
Other Financing Sources	53,327	161,420	24,327	1,558,302	6,834	172,641	41,696	31,239	2,009,462	829,646
Residual Equity Transfers In										
Effect of change in acctg principle						-	-	-	-	
<b>Total Revenues</b>	<b>312,518,337</b>	<b>316,455,233</b>	<b>306,997,530</b>	<b>288,939,573</b>	<b>280,818,167</b>	<b>285,444,956</b>	<b>274,688,807</b>	<b>282,892,186</b>	<b>300,881,041</b>	<b>309,715,424</b>
<b>Beginning Fund Balance</b>	<b>52,756,851</b>	<b>41,688,746</b>	<b>43,322,117</b>	<b>31,684,953</b>	<b>34,173,297</b>	<b>38,771,485</b>	<b>36,322,627</b>	<b>39,033,750</b>	<b>46,606,567</b>	<b>51,299,752</b>
<b>Total Available Resources</b>	<b>365,275,188</b>	<b>358,143,979</b>	<b>350,319,647</b>	<b>320,624,526</b>	<b>314,991,464</b>	<b>324,216,441</b>	<b>311,011,434</b>	<b>321,925,936</b>	<b>347,487,608</b>	<b>361,015,176</b>
General Government	62,248,117	60,837,474	65,050,748	50,459,379	59,619,850	81,596,018	61,514,709	49,593,836	54,418,905	55,863,189
Judicial	52,403,511	55,433,808	55,271,970	49,533,268	48,318,670	48,472,630	48,841,392	50,358,766	51,587,406	55,356,065
Public Safety	105,276,091	110,518,396	113,356,050	104,228,052	100,667,833	101,692,235	106,433,010	109,560,703	117,010,248	121,798,560
Public Works	19,145,107	20,414,361	17,959,864	14,419,966	13,882,687	2,777,620	2,476,474	14,021,932	15,078,005	15,899,178
Sanitation	1,910,002	1,910,756	1,707,191	1,044,955	750,000	-	-	-	-	-
Health										
Welfare	12,972,267	13,432,576	13,867,102	14,194,632	15,919,695	17,126,988	17,650,439	15,912,180	16,738,160	14,474,688
Culture and Recreation	20,805,532	19,708,266	16,993,529	12,932,200	13,507,500	12,293,677	11,639,956	11,362,946	11,665,055	12,438,904
Community Support	1,468,523	1,555,008	1,661,739	1,429,893	305,307	308,800	343,244	178,296	213,816	194,553
Debt Service										
Intergovernmental Expenditures	3,053,907	3,262,677	3,412,882	9,127,463	8,838,641	3,353,839	3,181,027	3,213,165	3,254,383	3,373,081
Operating Transfers Out	44,303,385	27,748,540	23,934,273	31,331,421	14,409,796	20,272,007	19,897,433	21,117,545	26,221,878	28,178,359
Residual Equity Transfers (Out)										
Prior Period Adjustment			5,419,346	(2,250,000)						
<b>Total Expenditures</b>	<b>323,586,442</b>	<b>314,821,862</b>	<b>318,634,694</b>	<b>286,451,229</b>	<b>276,219,979</b>	<b>287,893,814</b>	<b>271,977,684</b>	<b>275,319,369</b>	<b>296,187,856</b>	<b>307,576,577</b>
<b>Ending Fund Balance</b>	<b>41,688,746</b>	<b>43,322,117</b>	<b>31,684,953</b>	<b>34,173,297</b>	<b>38,771,485</b>	<b>36,322,627</b>	<b>39,033,750</b>	<b>46,606,567</b>	<b>51,299,752</b>	<b>53,438,599</b>
<b>Total</b>	<b>365,275,188</b>	<b>358,143,979</b>	<b>350,319,647</b>	<b>320,624,526</b>	<b>314,991,464</b>	<b>324,216,441</b>	<b>311,011,434</b>	<b>321,925,936</b>	<b>347,487,608</b>	<b>361,015,176</b>
Fund Balance as a % of Expenditure	12.9%	13.8%	9.9%	11.9%	14.0%	12.6%	14.4%	16.9%	17.3%	17.4%
Population ( as of July 1 )	396,844	409,085	418,061	423,833	416,632	417,379	421,593	427,704	432,324	436,797
Revenues Per Capita	788	774	734	682	674	684	652	661	696	709
Expenditures Per Capita	815	770	762	676	663	690	645	644	685	704

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>White Pine</b>										
Property Taxes	5,983,058	6,123,679	5,605,335	5,826,543	6,354,794	7,379,642	6,315,400	4,415,341	4,309,400	4,487,516
NPM & Other Taxes	787,755	729,222	503,499	481,448	481,337	428,165	38,965	714,691	676,127	703,495
Licenses & Permits	38,495	29,193	27,944	34,975	43,788	41,986	46,834	46,068	40,897	49,269
<b>Intergovernmental Revenue</b>										
CTX	3,033,632	3,109,204	3,213,340	2,950,124	3,109,604	2,842,545	2,843,553	2,859,965	3,023,847	2,996,395
Other Intergovernmental Revenue	1,623,020	1,493,842	2,544,225	2,166,138	1,856,042	1,893,532	1,888,307	2,149,330	1,898,830	2,186,291
<b>Total Intergovernmental</b>	<b>4,656,652</b>	<b>4,603,046</b>	<b>5,757,565</b>	<b>5,116,262</b>	<b>4,965,646</b>	<b>4,736,077</b>	<b>4,731,860</b>	<b>5,009,295</b>	<b>4,922,677</b>	<b>5,182,686</b>
Charges For Services	322,862	352,701	336,426	290,729	312,553	477,996	462,647	486,717	444,295	467,106
Fines & Forfeits	190,679	190,031	254,325	235,811	250,864	251,821	225,587	218,483	220,793	245,154
Miscellaneous Revenues	1,059,366	1,413,634	467,657	555,372	551,615	782,317	389,378	660,370	375,562	863,117
Transfers In			375,353	647,669	34,659	232,095	41,084	21,361	94,124	33,658
Other Financing Sources	18,950	1,541,464							2,714	750
Residual Equity Transfer				7,736,263						
<b>Prior Period Adjustment</b>				(52,443)						
<b>Total Revenues</b>	<b>13,057,817</b>	<b>14,982,970</b>	<b>13,328,104</b>	<b>20,872,629</b>	<b>12,995,256</b>	<b>14,330,099</b>	<b>12,251,755</b>	<b>11,572,326</b>	<b>11,086,589</b>	<b>12,032,751</b>
<b>Beginning Fund Balance</b>	<b>793,066</b>	<b>3,006,191</b>	<b>4,997,789</b>	<b>7,115,298</b>	<b>16,087,879</b>	<b>14,933,222</b>	<b>16,003,318</b>	<b>15,894,626</b>	<b>14,050,001</b>	<b>13,713,968</b>
<b>Total Available Resources</b>	<b>13,850,883</b>	<b>17,989,161</b>	<b>18,325,893</b>	<b>27,987,927</b>	<b>29,083,135</b>	<b>29,263,321</b>	<b>28,255,073</b>	<b>27,466,952</b>	<b>25,136,590</b>	<b>25,746,719</b>
General Government	1,855,060	2,324,645	2,573,474	2,971,967	3,009,527	3,245,840	3,509,268	3,843,768	3,631,555	3,621,522
Judicial	1,367,116	1,612,923	1,808,478	1,901,043	2,109,001	2,248,850	2,191,787	2,274,447	2,325,577	2,511,907
Public Safety	2,971,051	2,819,692	2,894,494	3,204,001	3,316,589	3,578,139	3,642,382	3,733,116	3,791,808	3,800,272
Public Works										
Sanitation										
Health	76,360	77,563	79,326	84,439	81,075	111,062	116,005	109,340	123,812	118,920
Welfare										
Culture and Recreation	401,072	456,154	481,209	453,544	594,221	776,112	692,015	724,850	721,045	675,673
Community Support										
Debt Service										
Intergovernmental Expenditures	192,000	192,000	200,000	27,500			268,200	25,317	22,817	30,000
Operating Transfers Out	3,982,033	5,508,395	3,173,614	3,257,554	5,039,500	3,300,000	1,940,790	2,706,113	806,008	806,325
<b>Total Expenditures</b>	<b>10,844,692</b>	<b>12,991,372</b>	<b>11,210,595</b>	<b>11,900,048</b>	<b>14,149,913</b>	<b>13,260,003</b>	<b>12,360,447</b>	<b>13,416,951</b>	<b>11,422,622</b>	<b>11,564,619</b>
<b>Ending Fund Balance</b>	<b>3,006,191</b>	<b>4,997,789</b>	<b>7,115,298</b>	<b>16,087,879</b>	<b>14,933,222</b>	<b>16,003,318</b>	<b>15,894,626</b>	<b>14,050,001</b>	<b>13,713,968</b>	<b>14,182,100</b>
<b>Total</b>	<b>13,850,883</b>	<b>17,989,161</b>	<b>18,325,893</b>	<b>27,987,927</b>	<b>29,083,135</b>	<b>29,263,321</b>	<b>28,255,073</b>	<b>27,466,952</b>	<b>25,136,590</b>	<b>25,746,719</b>
Fund Balance as a % of Expenditure	27.7%	38.5%	63.5%	135.2%	105.5%	120.7%	128.6%	104.7%	120.1%	122.6%
Population ( as of July 1 )	9,275	9,542	9,590	9,694	9,570	9,503	9,504	9,945	10,095	10,218
Revenues Per Capita	1,408	1,570	1,390	2,153	1,358	1,508	1,289	1,164	1,098	1,178
Expenditures Per Capita	1,169	1,361	1,169	1,228	1,479	1,395	1,301	1,349	1,132	1,132

# 2007-2016 AUDIT SUMMARIES

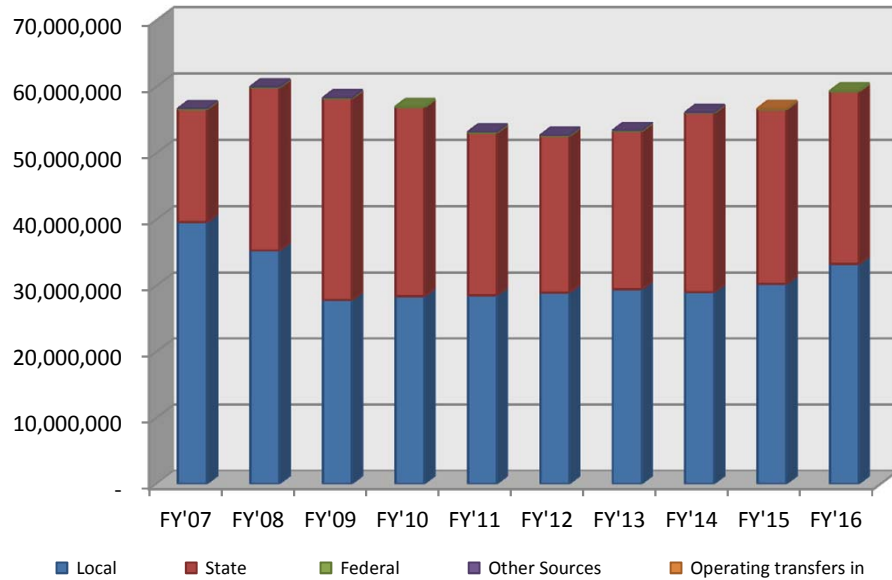
## Section 3

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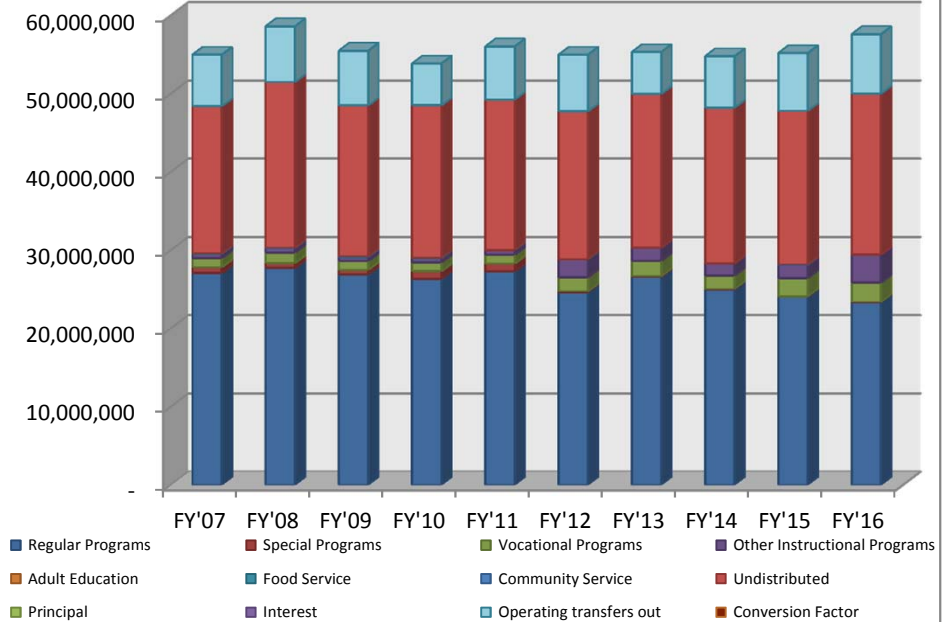
# SCHOOL DISTRICTS

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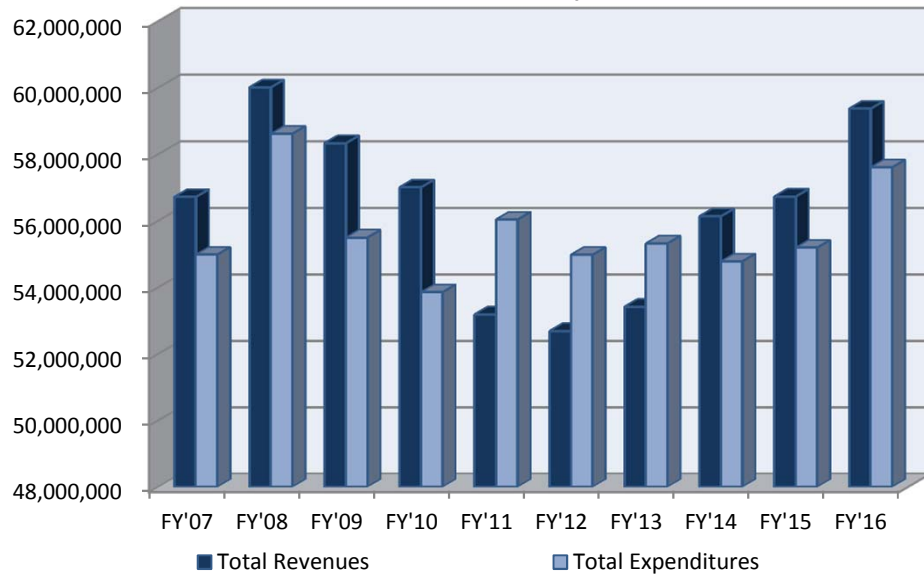
**Carson City School District  
Total Revenues**



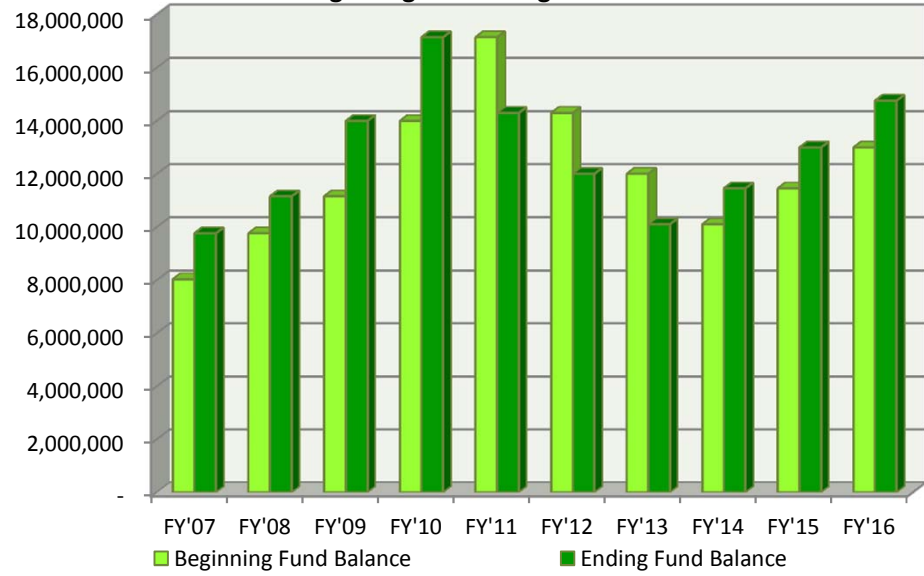
**Carson City School District  
Total Expenditures**



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

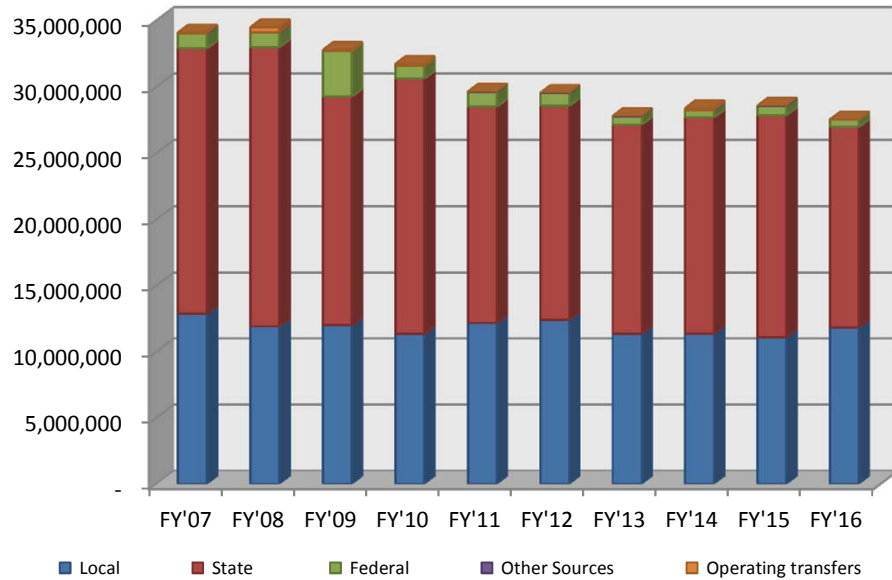


**Carson City School District  
Beginning and Ending Fund Balance**

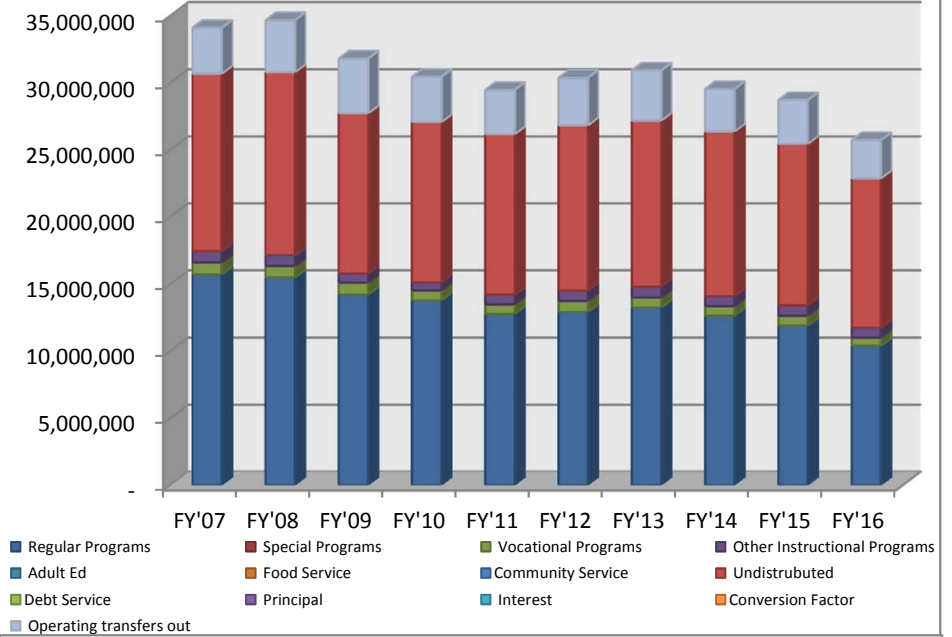




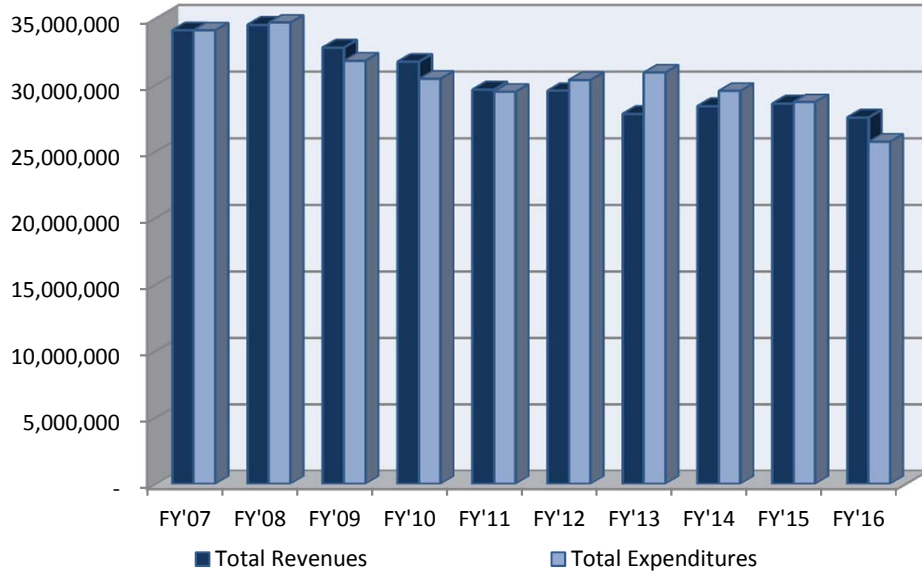
**Churchill County School District  
Total Revenues**



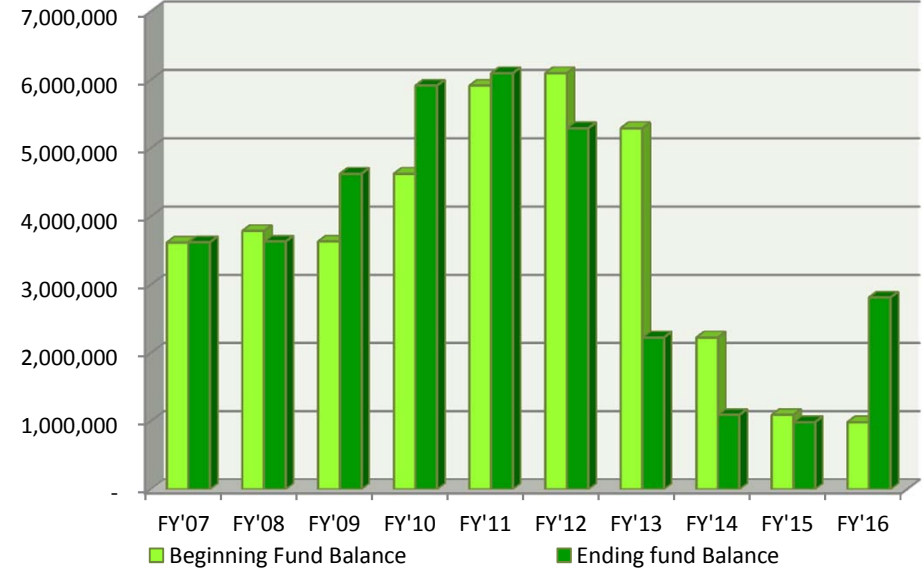
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Total Expenditures**



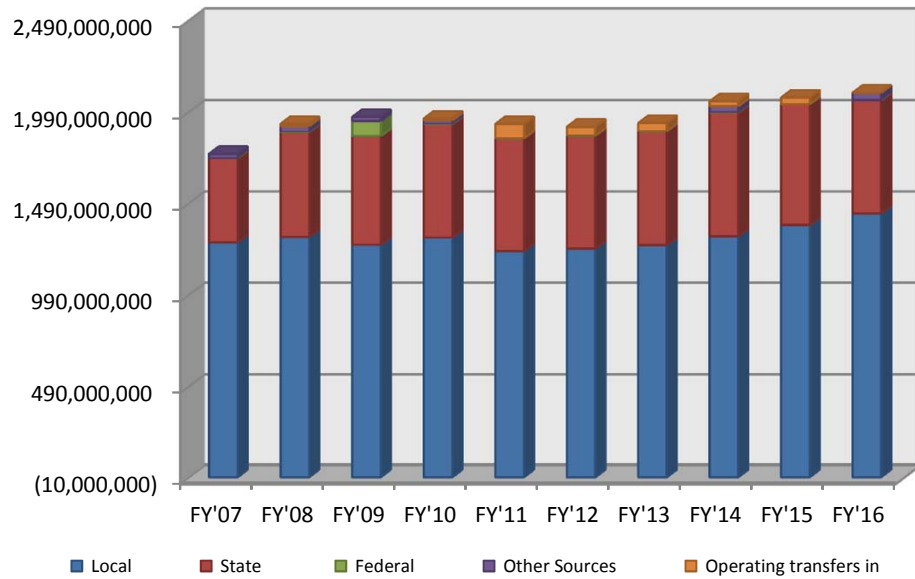
**Churchill County School District  
Total Revenues and Expenditures**



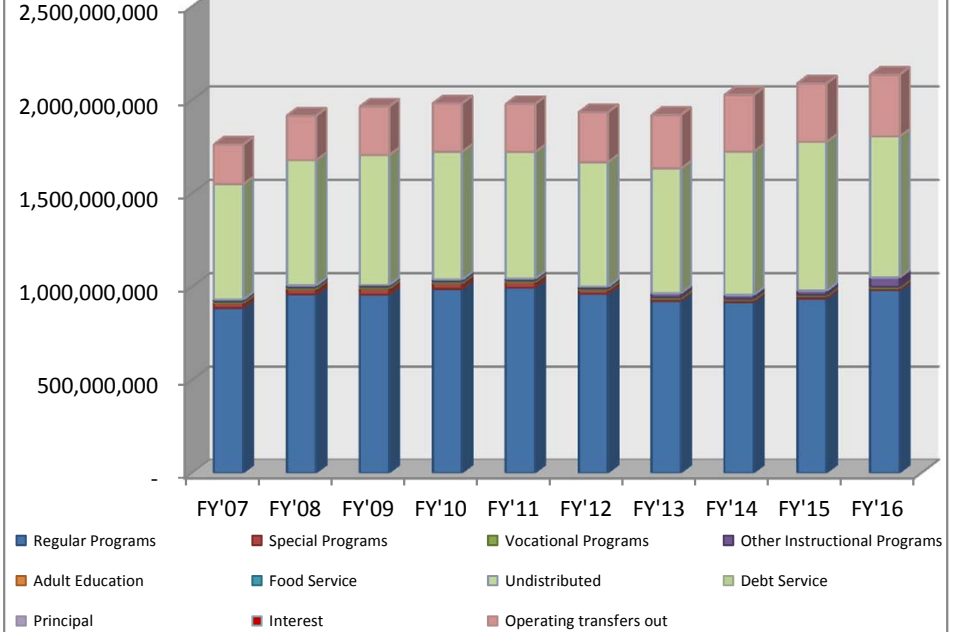
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Beginning and Ending Fund Balance**



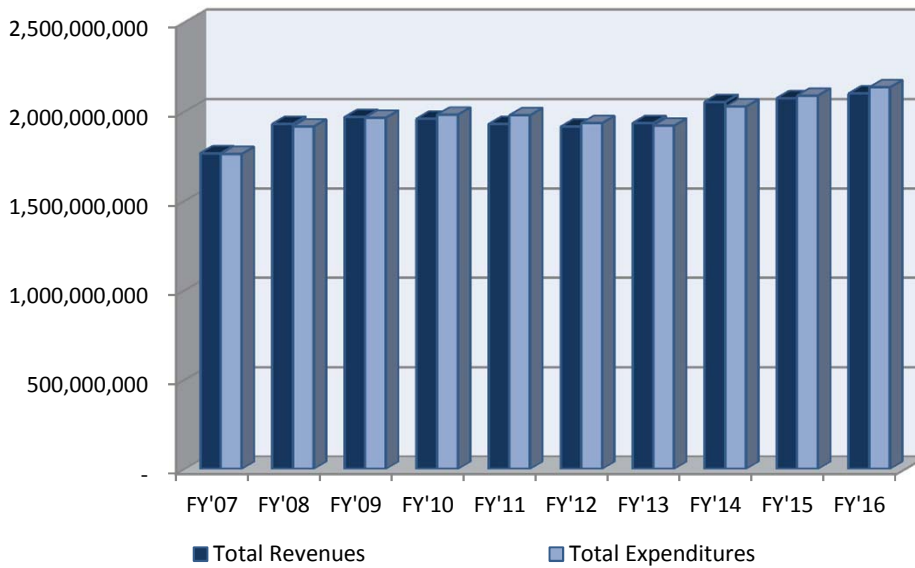
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Total Revenues**



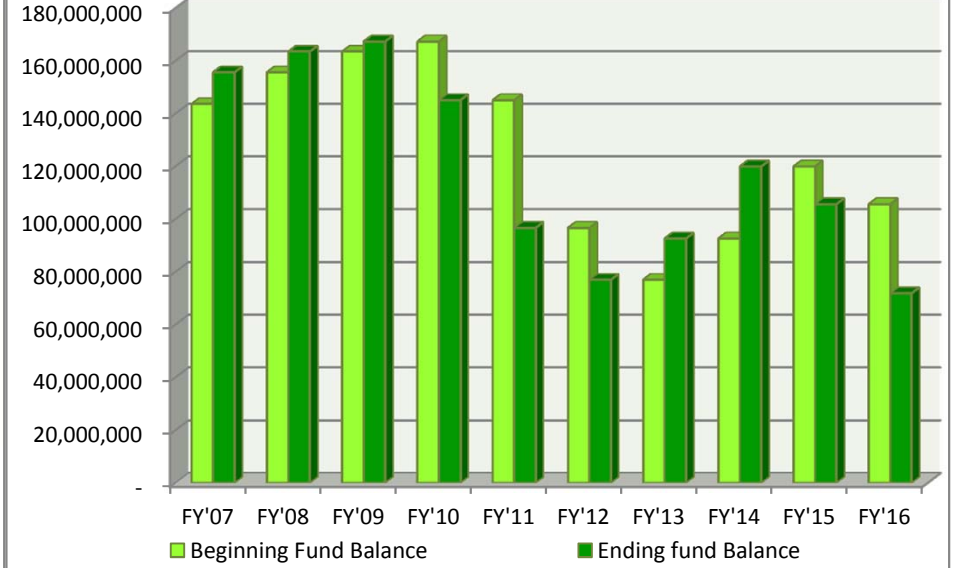
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Total Expenditures**



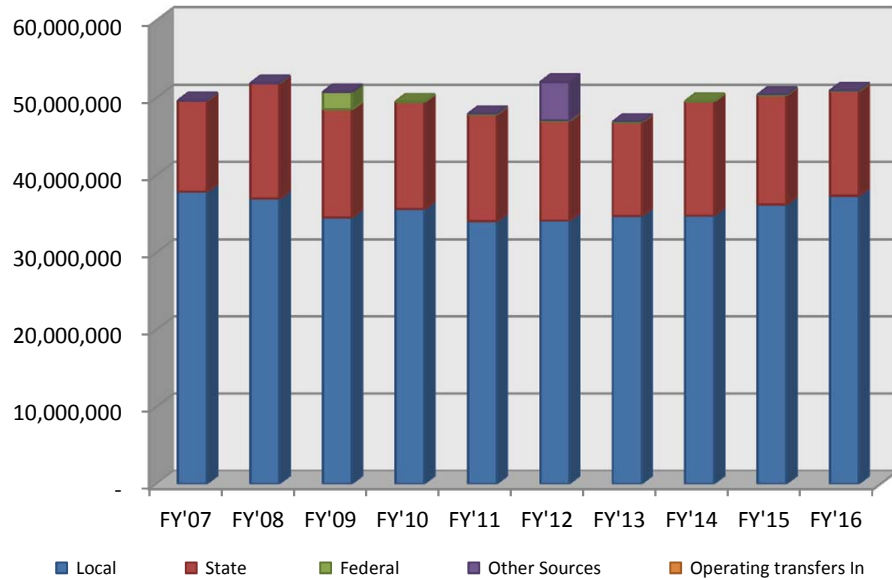
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Total Revenues and Expenditures**



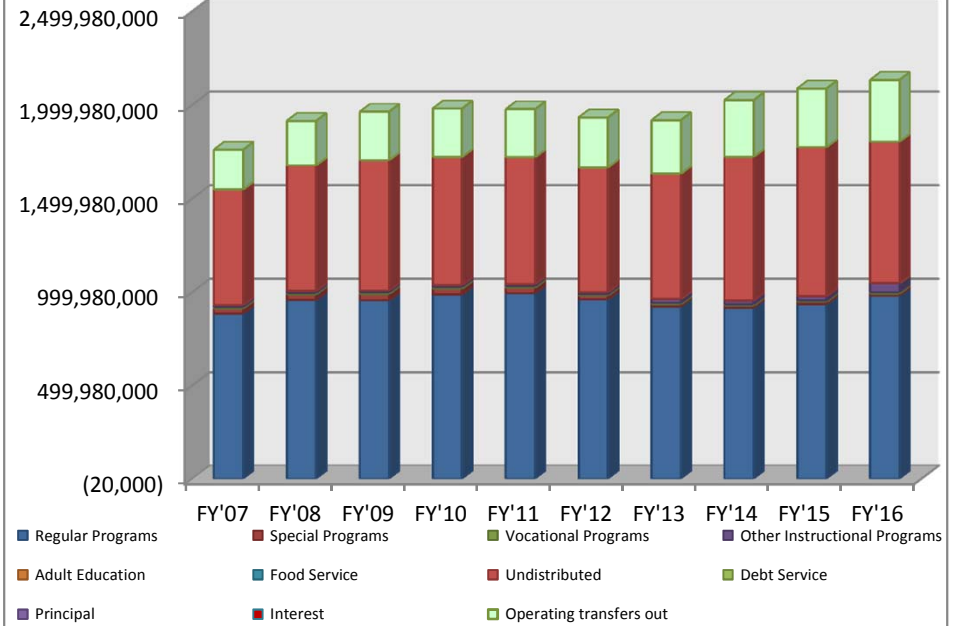
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Beginning and Ending Fund Balance**



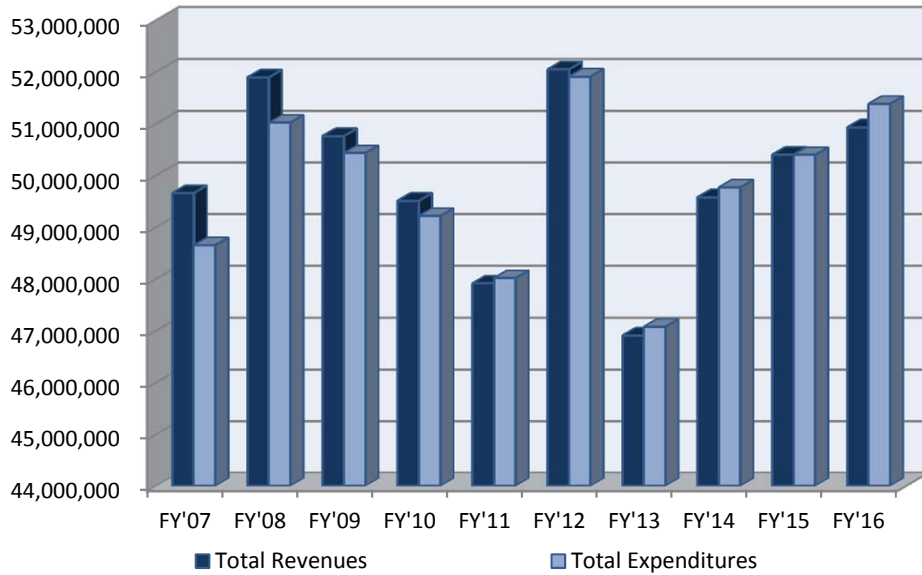
**Douglas County School District  
Total Revenues**



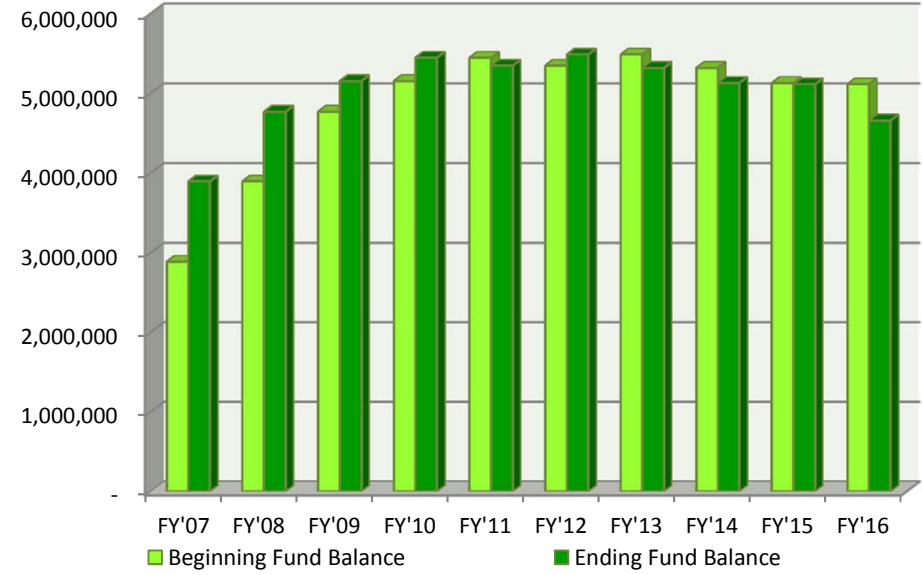
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Total Expenditures**



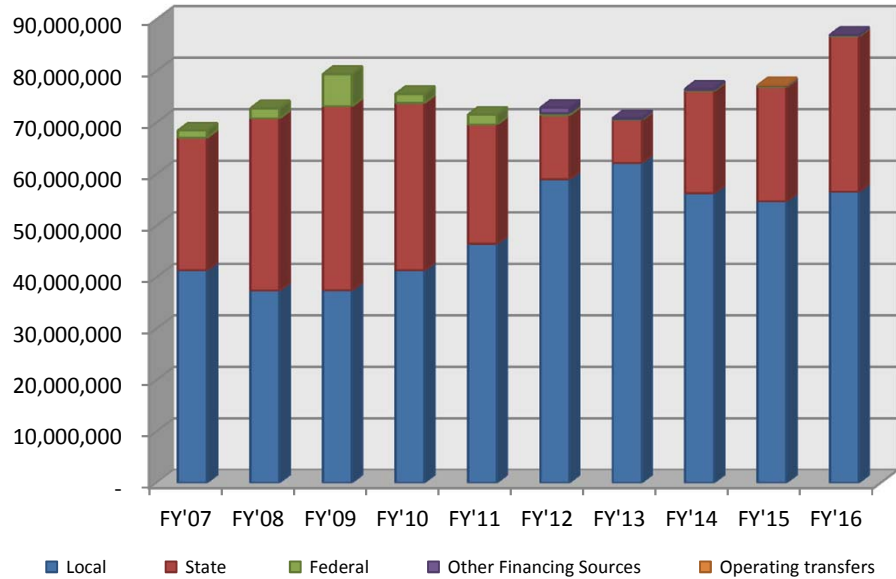
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Total Revenues and Expenditures**



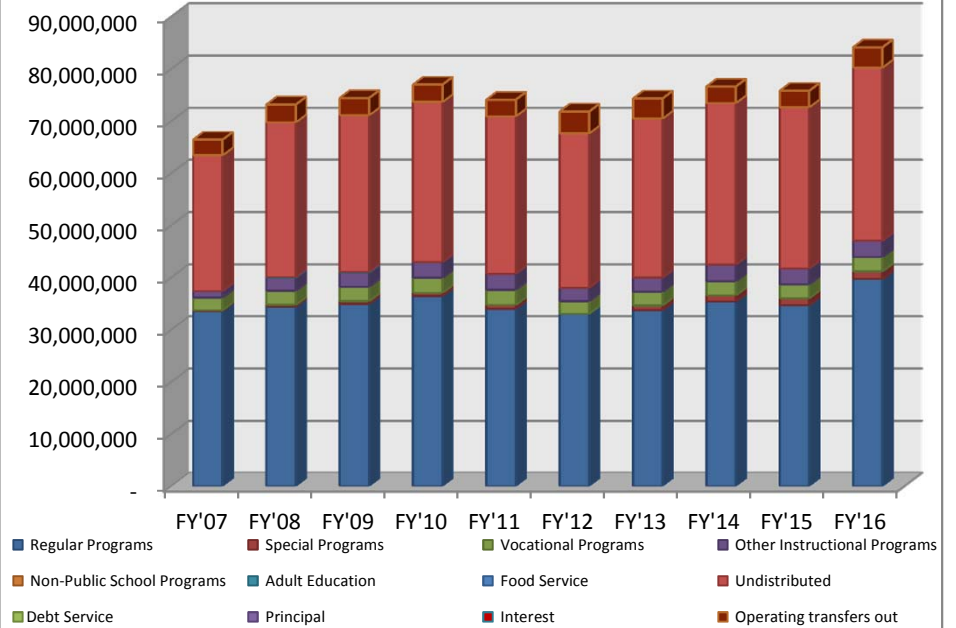
**Douglas County School District  
Beginning and Ending Fund Balance**



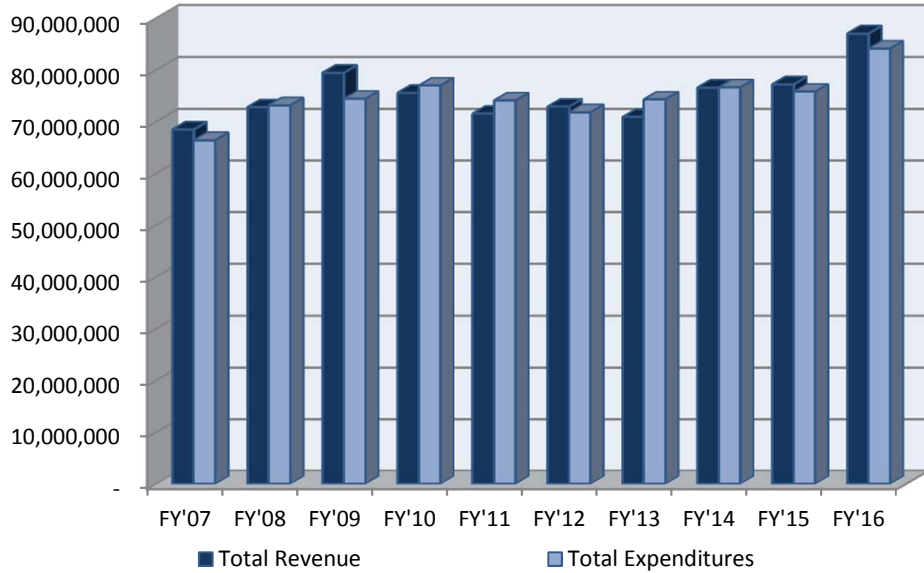
**Elko County School District  
Total Revenues**



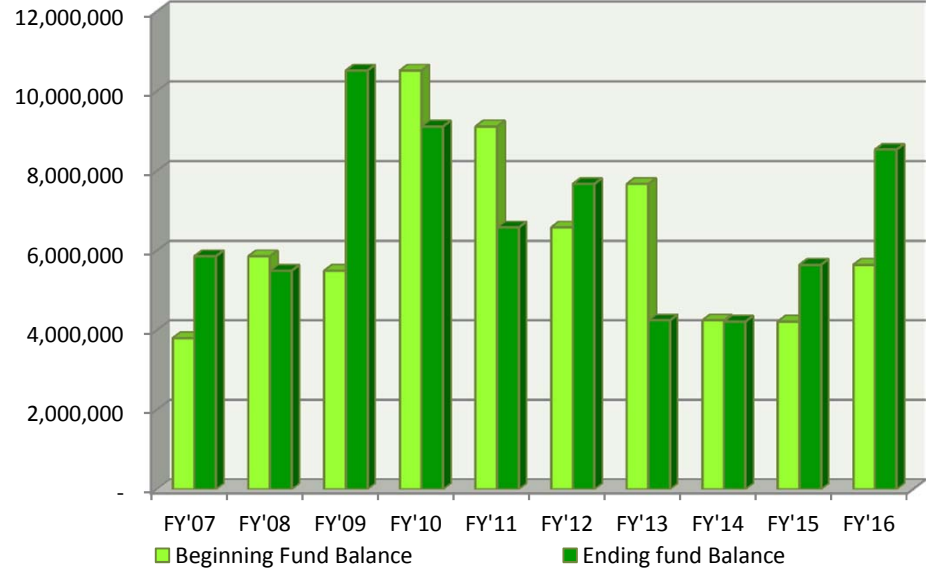
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Total Expenditures**



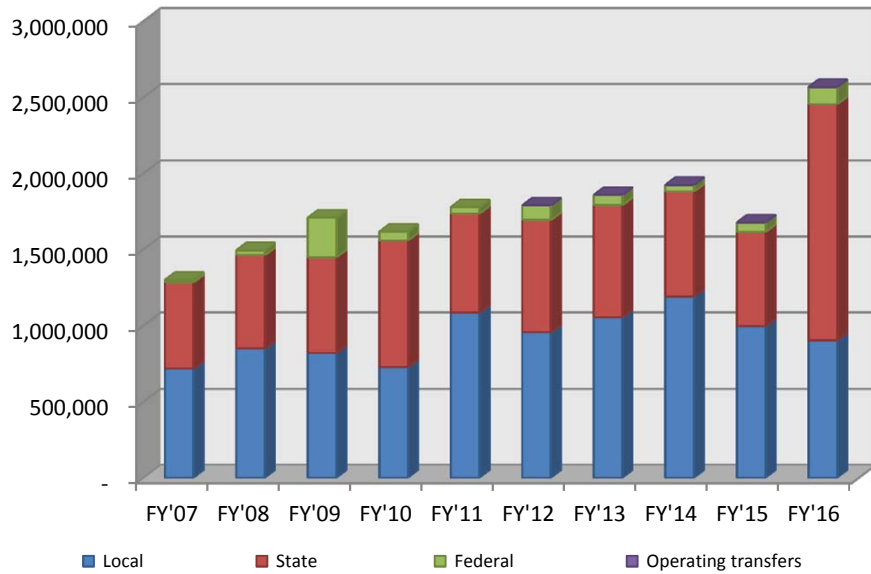
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Total Revenues and Expenditures**



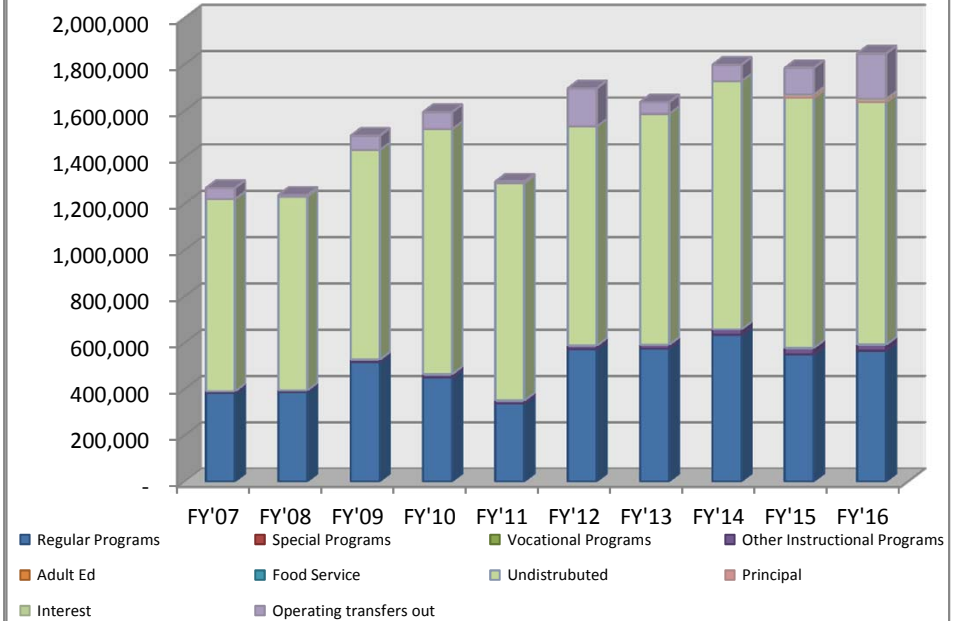
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Beginning and Ending Fund Balance**



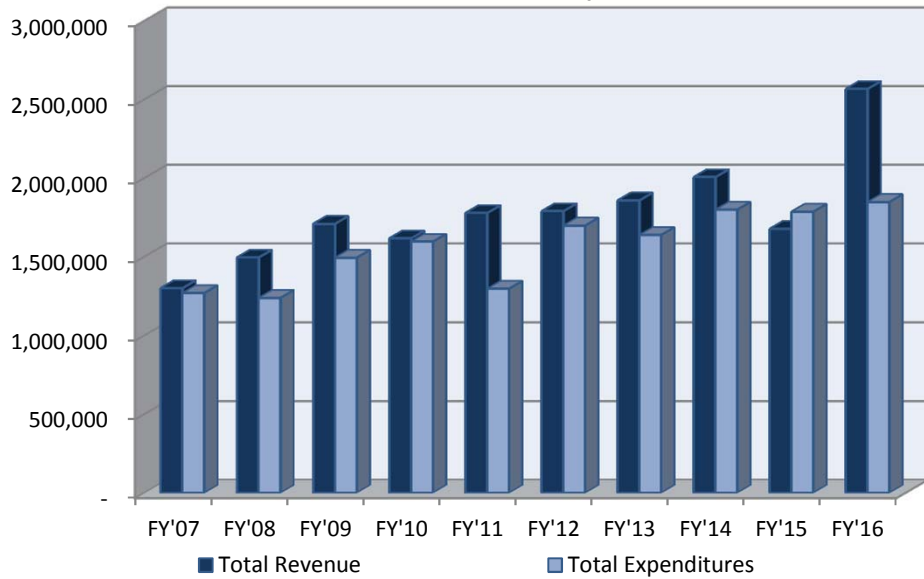
**Esmeralda County School District  
Total Revenues**



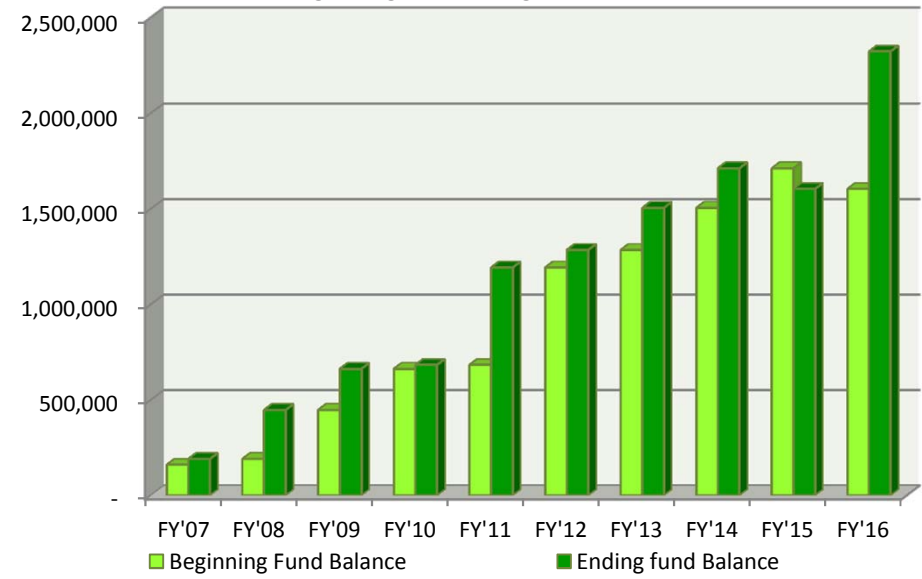
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Total Expenditures**



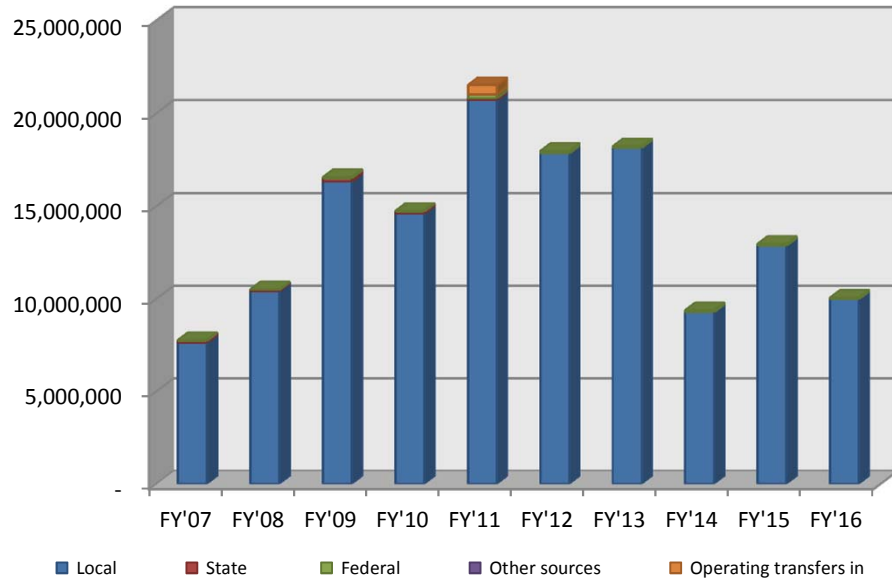
**Esmeralda County School District  
Total Revenues and Expenditures**



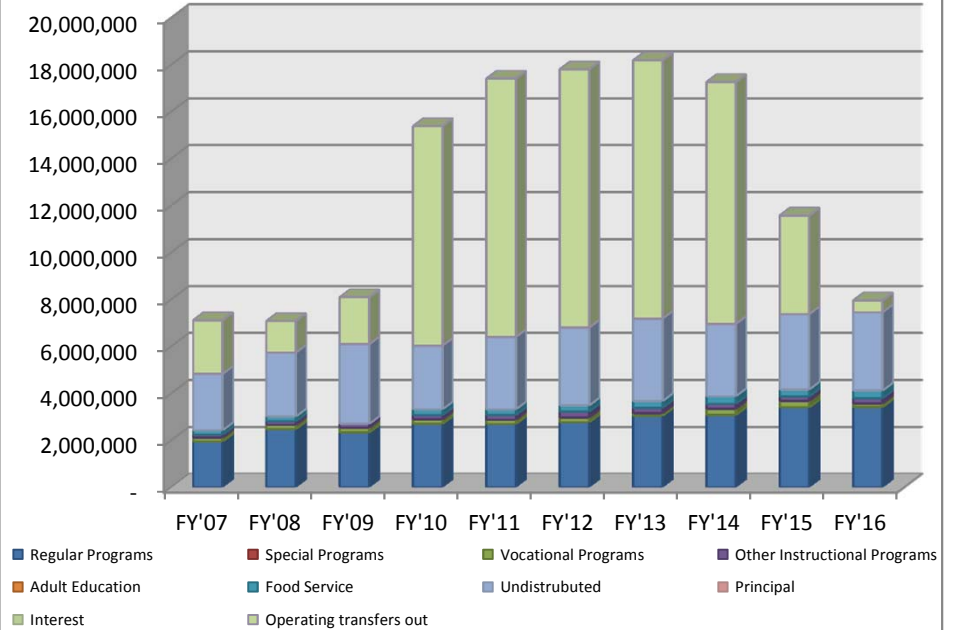
**Esmeralda County School District  
Beginning and Ending Fund Balance**



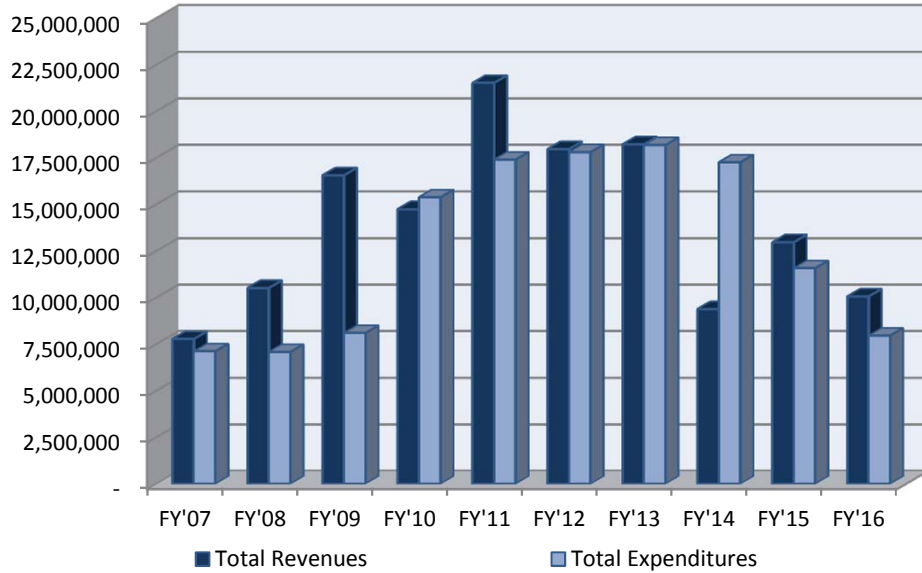
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Total Revenues**



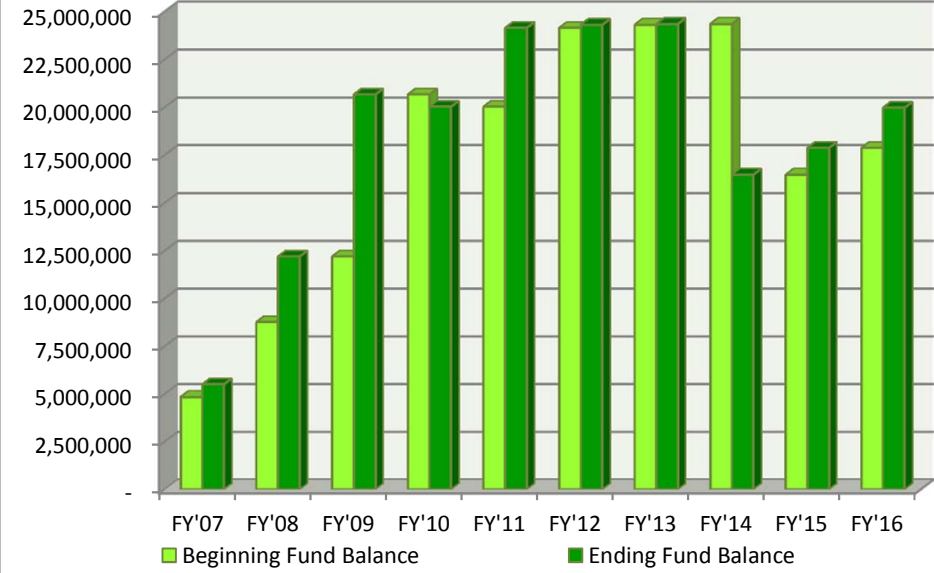
**Eureka County School District  
Total Expenditures**



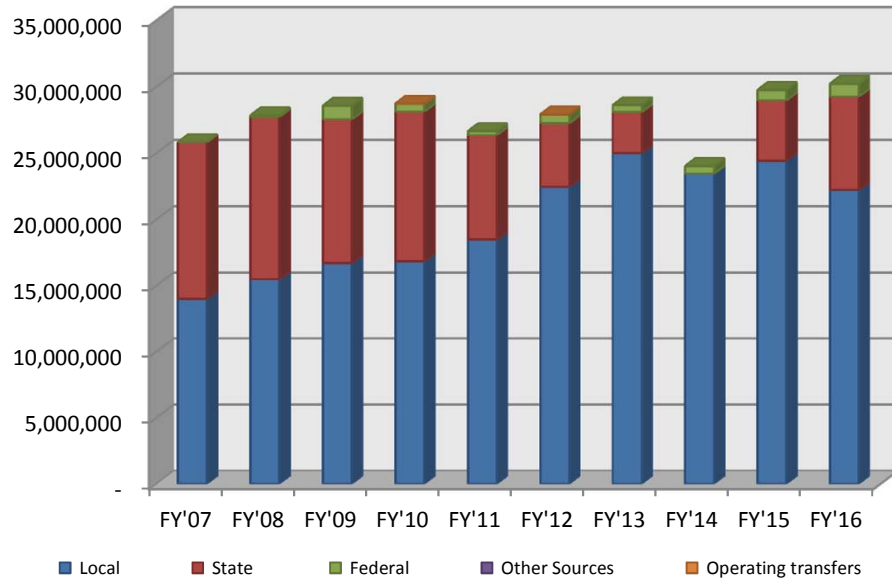
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Total Revenues and Expenditures**



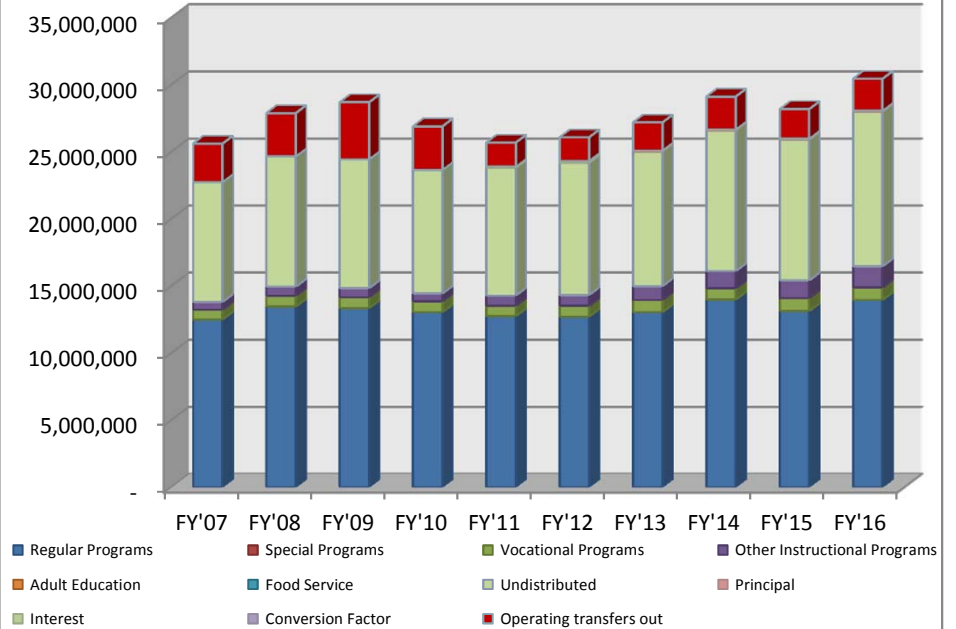
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Beginning and Ending Fund Balance**



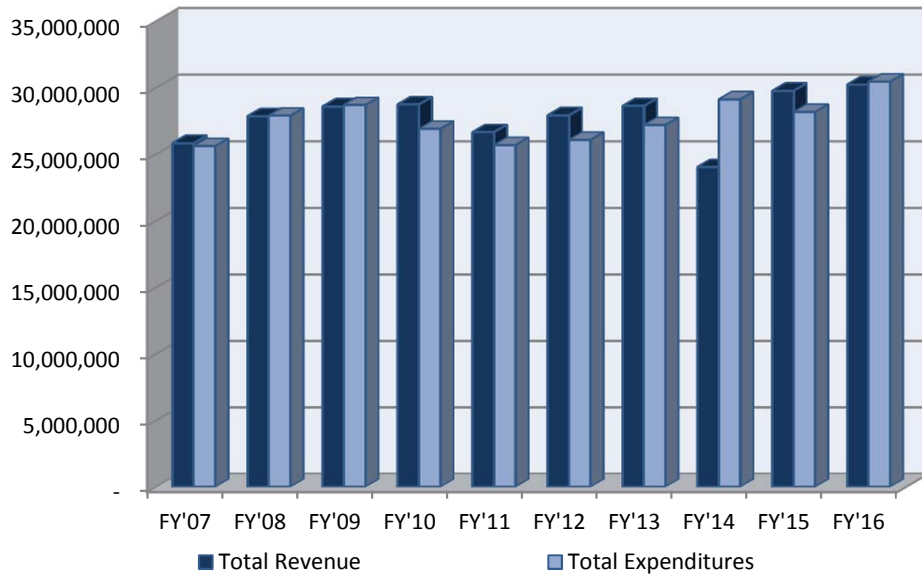
**Humboldt County School District  
Total Revenues**



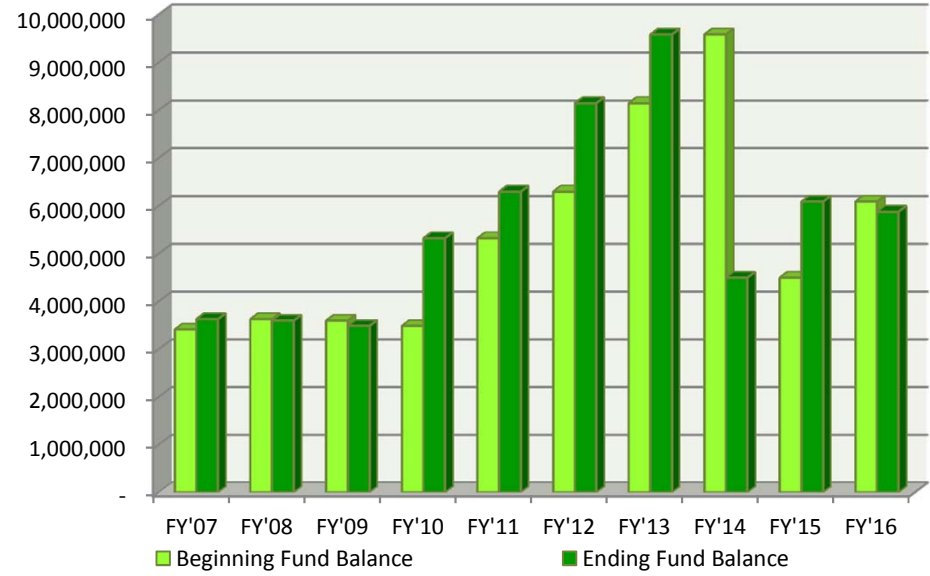
**Humboldt County School District  
Total Expenditures**



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

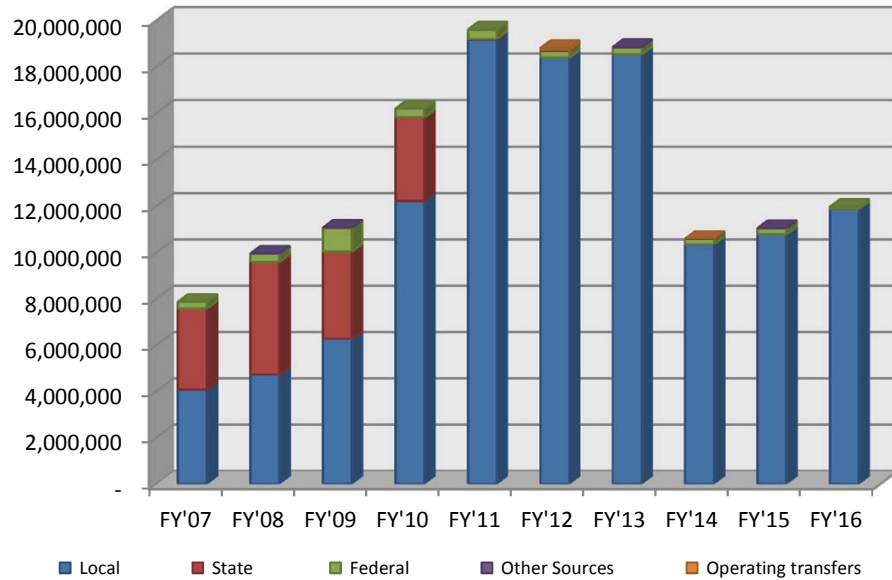


**Humboldt County School District  
Beginning and Ending Fund Balance**

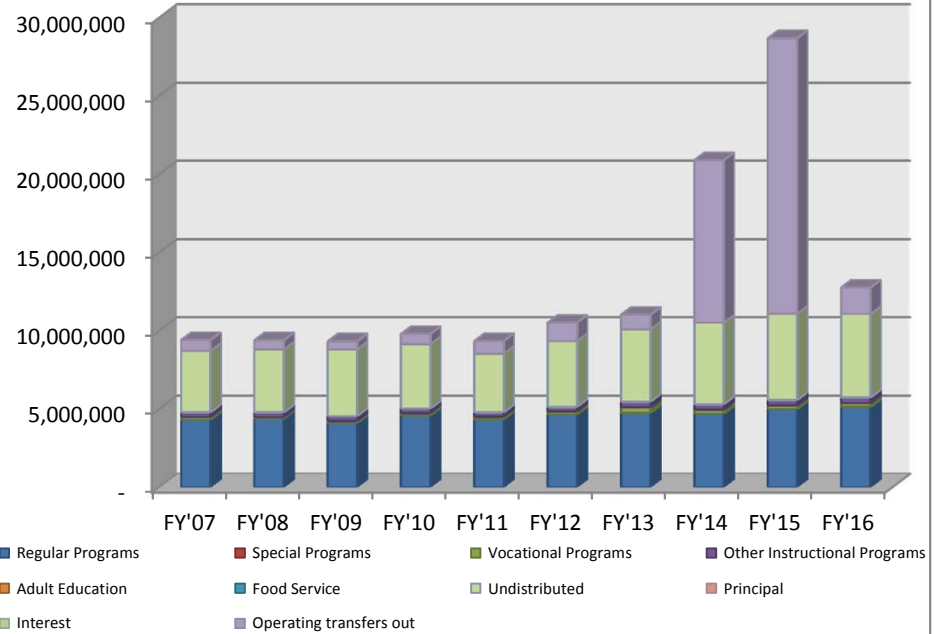




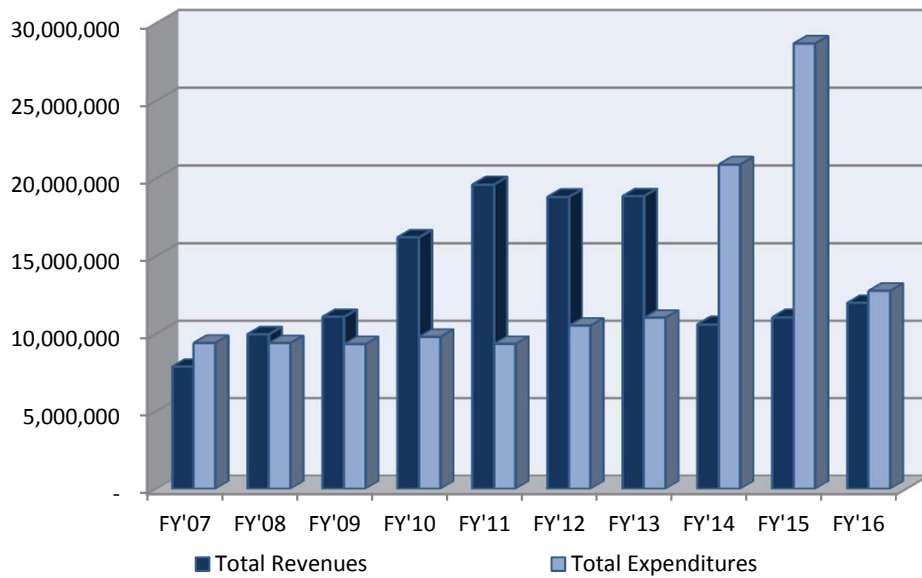
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Total Revenues**



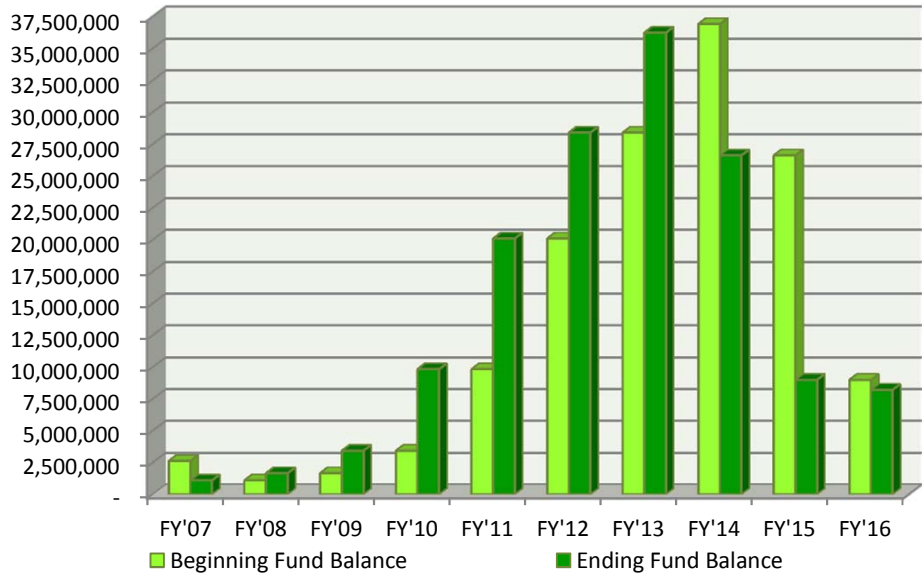
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Total Expenditures**



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

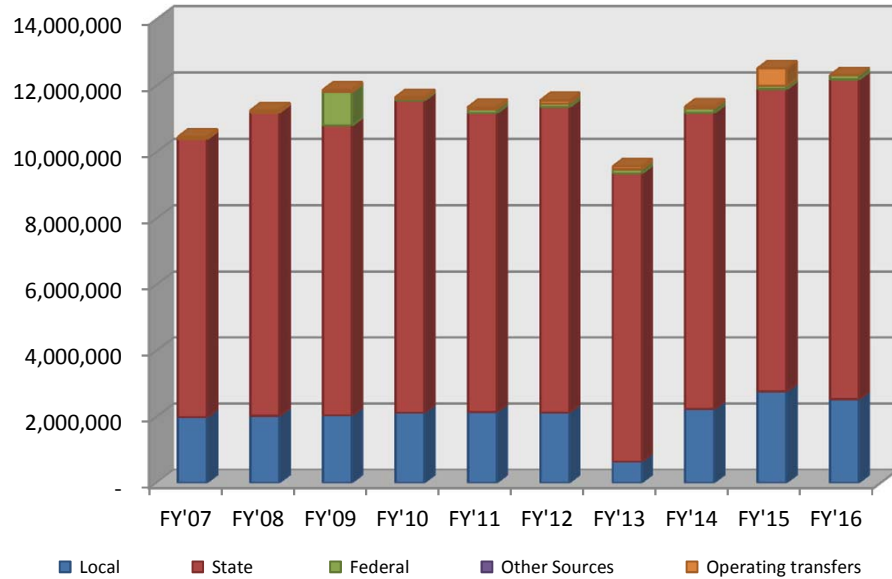


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Beginning and Ending Fund Balance**

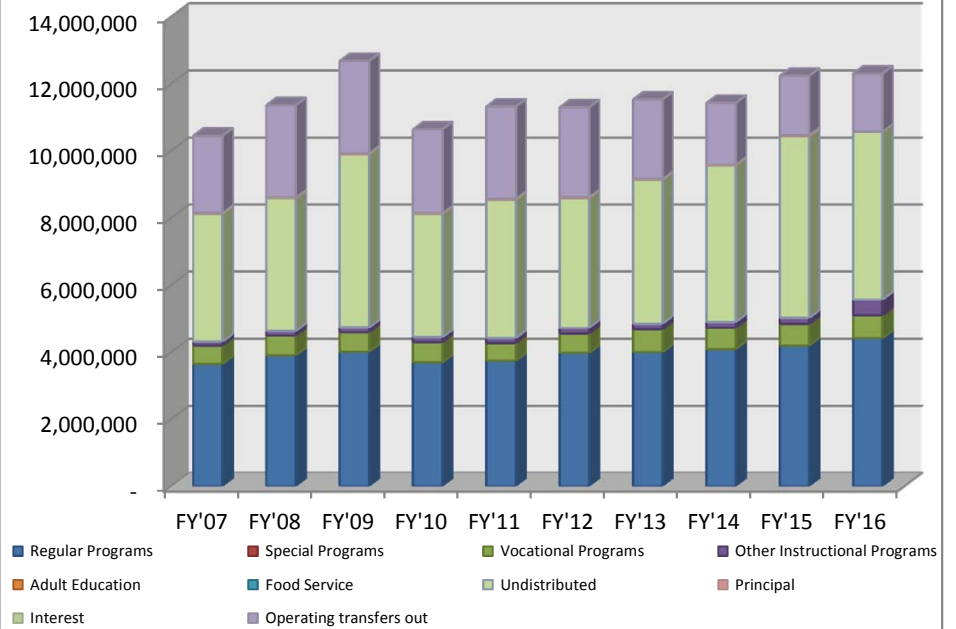




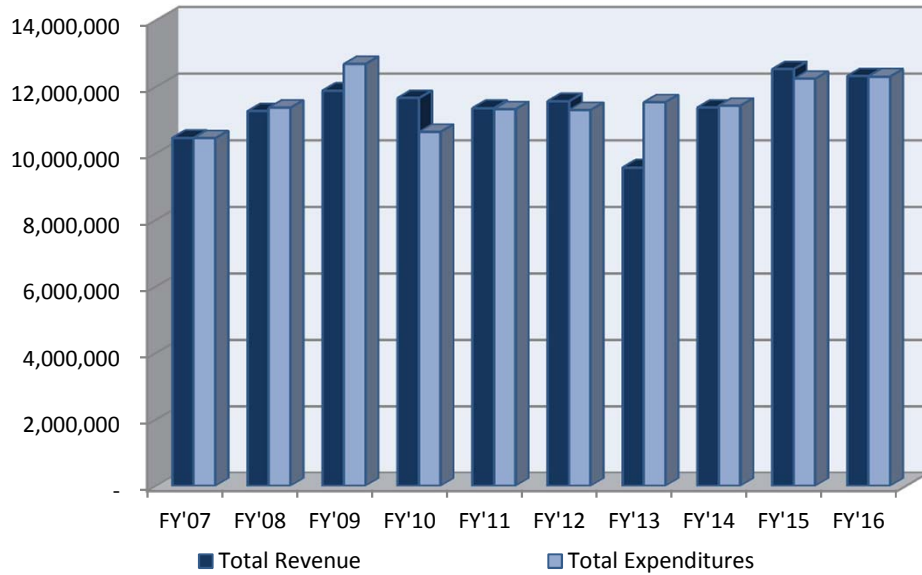
**Lincoln County School District  
Total Revenues**



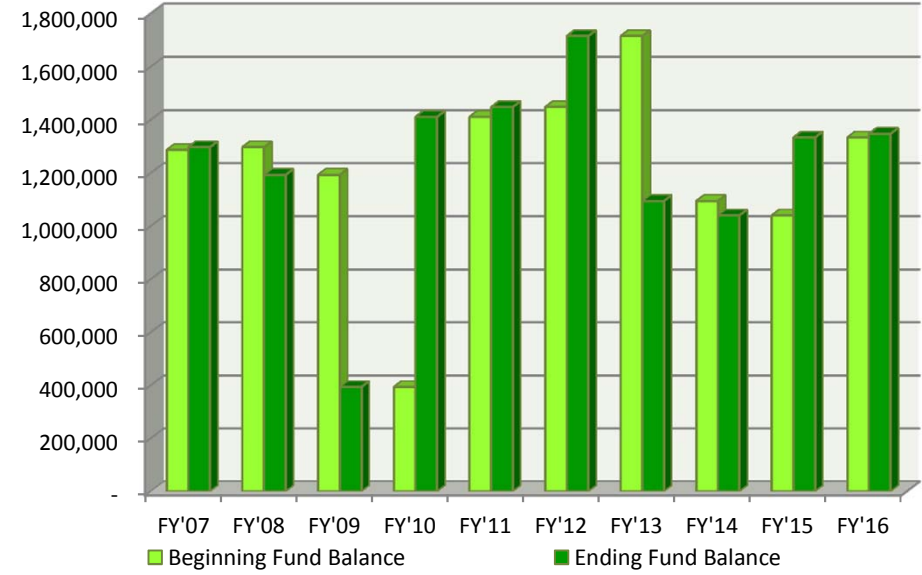
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Total Expenditures**



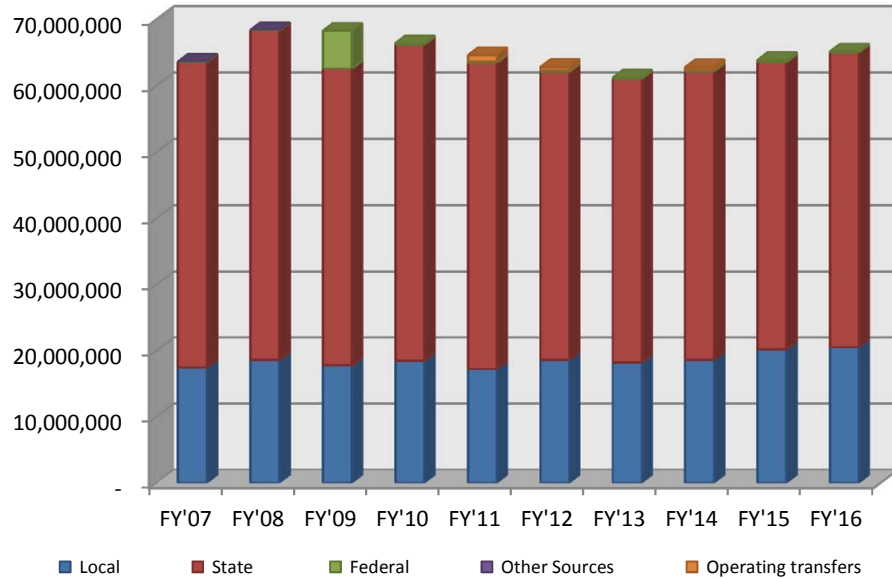
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Total Revenues and Expenditures**



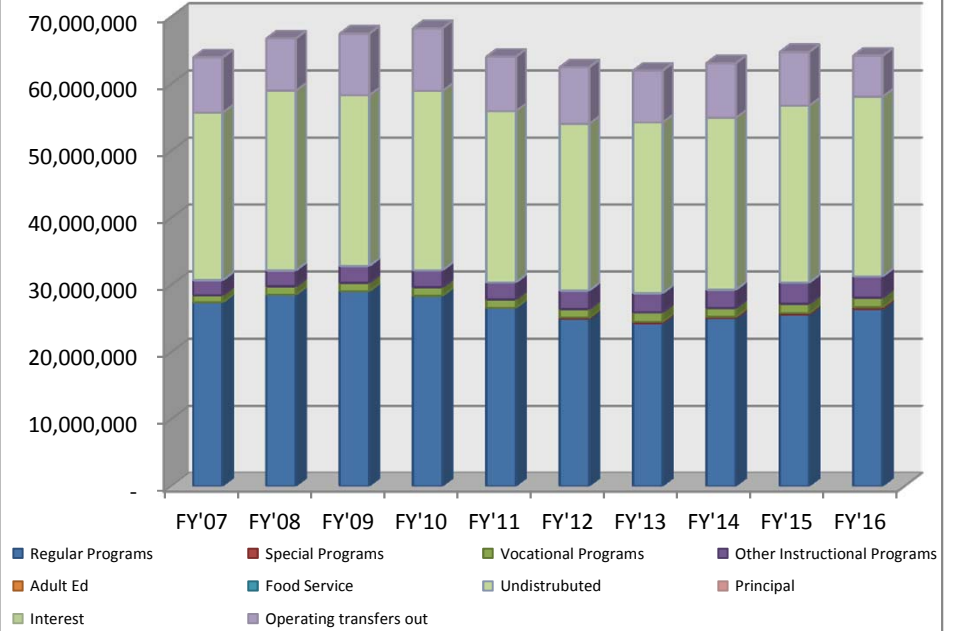
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Beginning and Ending Fund Balance**



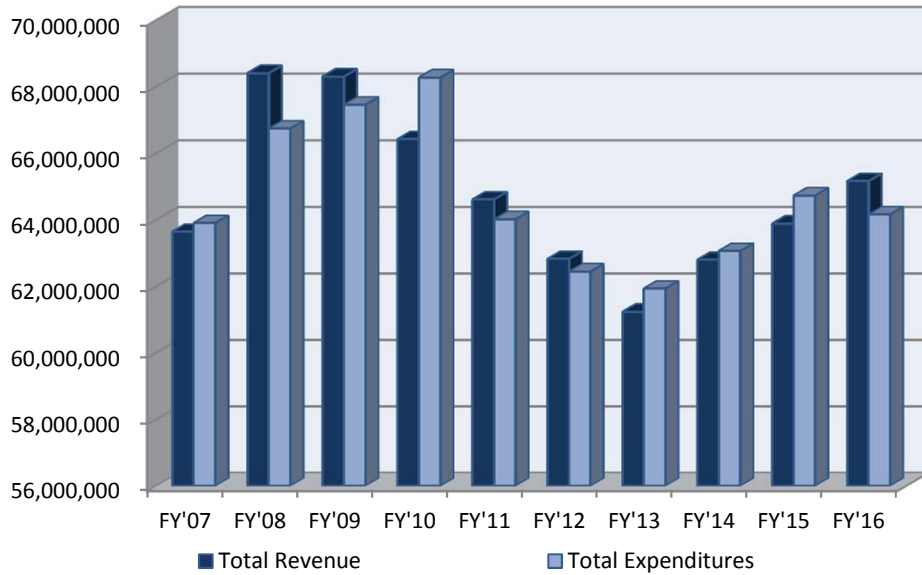
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Total Revenues**



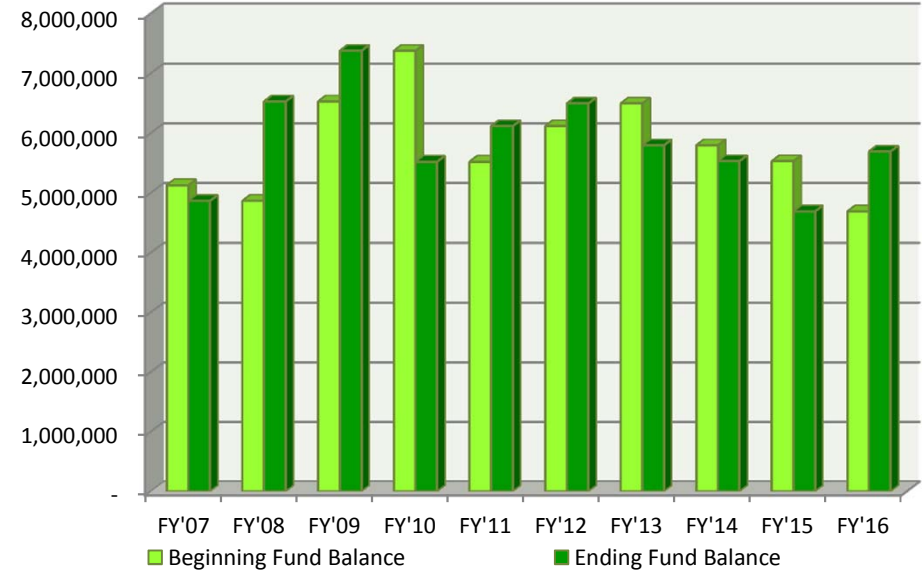
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Total Expenditures**



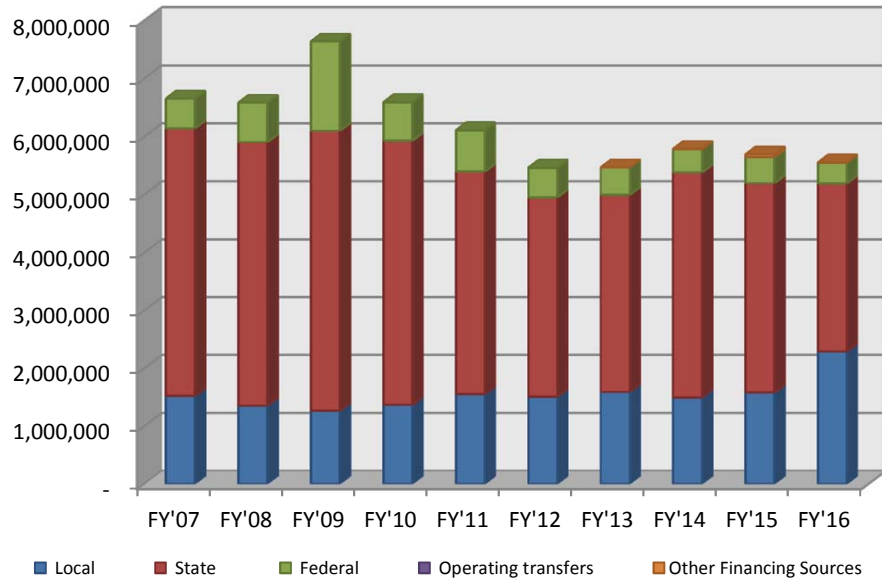
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Total Revenues and Expenditures**



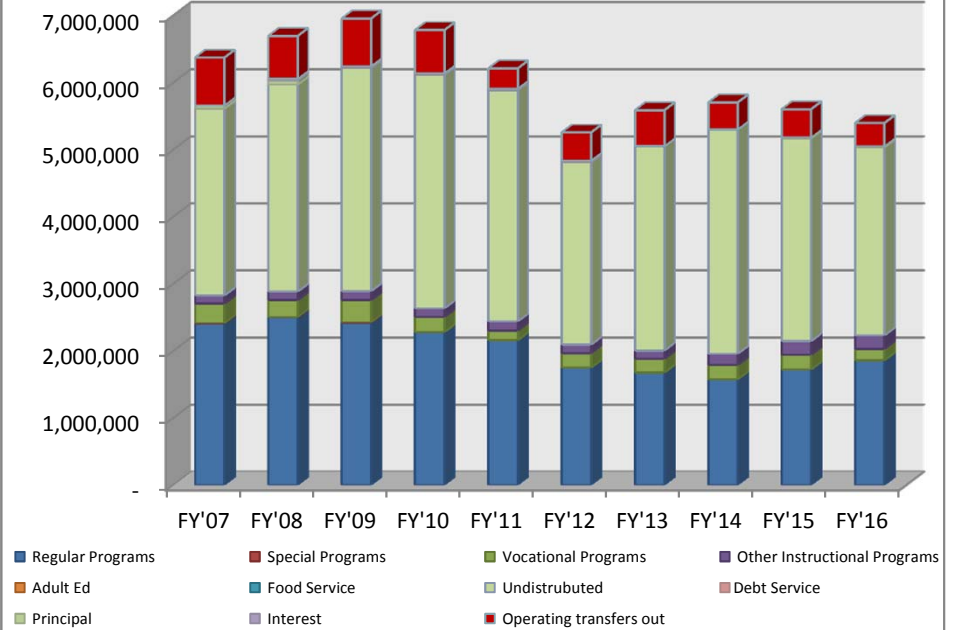
**Lyon County School District  
Beginning and Ending Fund Balance**



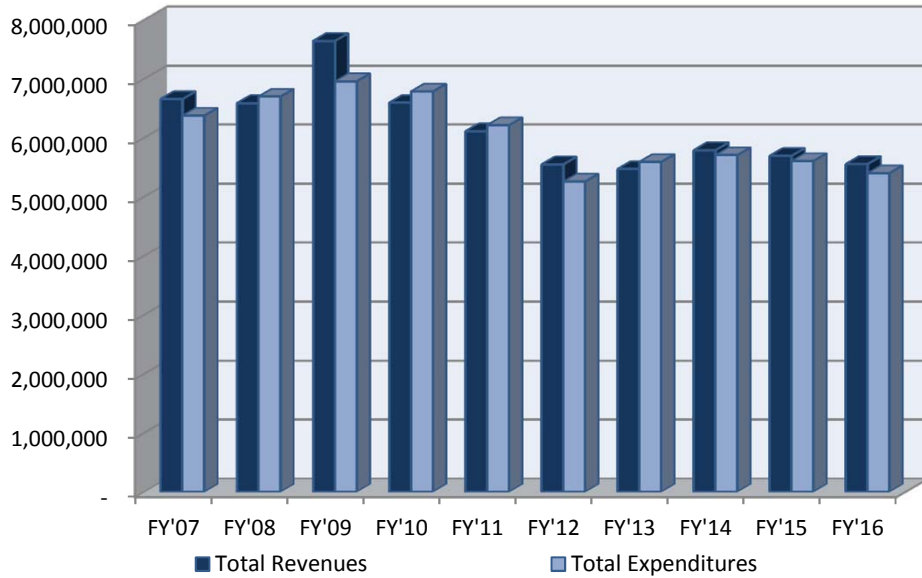
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Total Revenues**



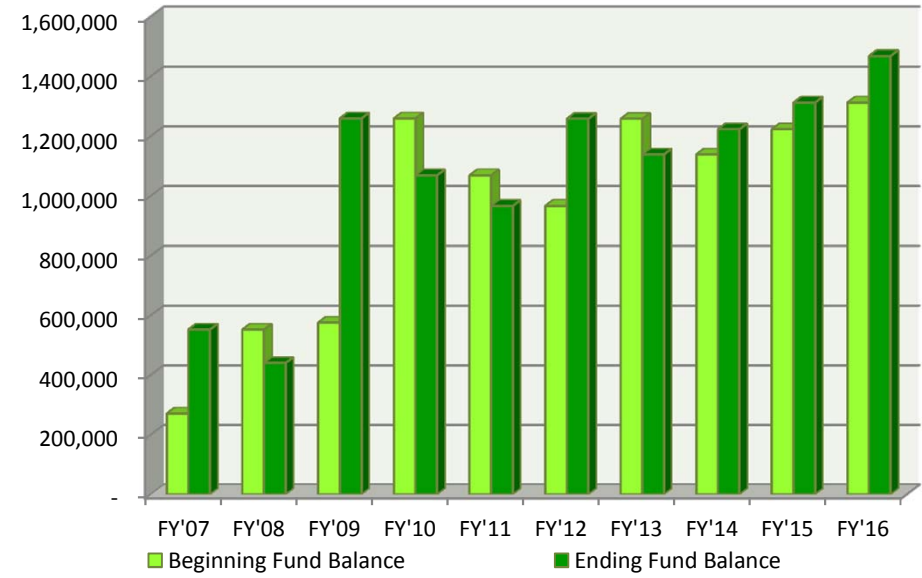
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Total Expenditures**



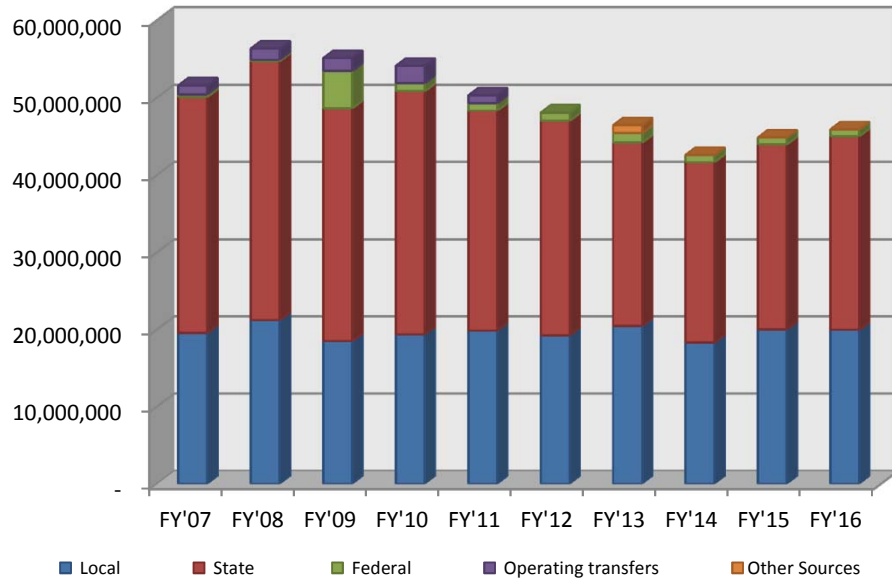
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Total Revenues and Expenditures**



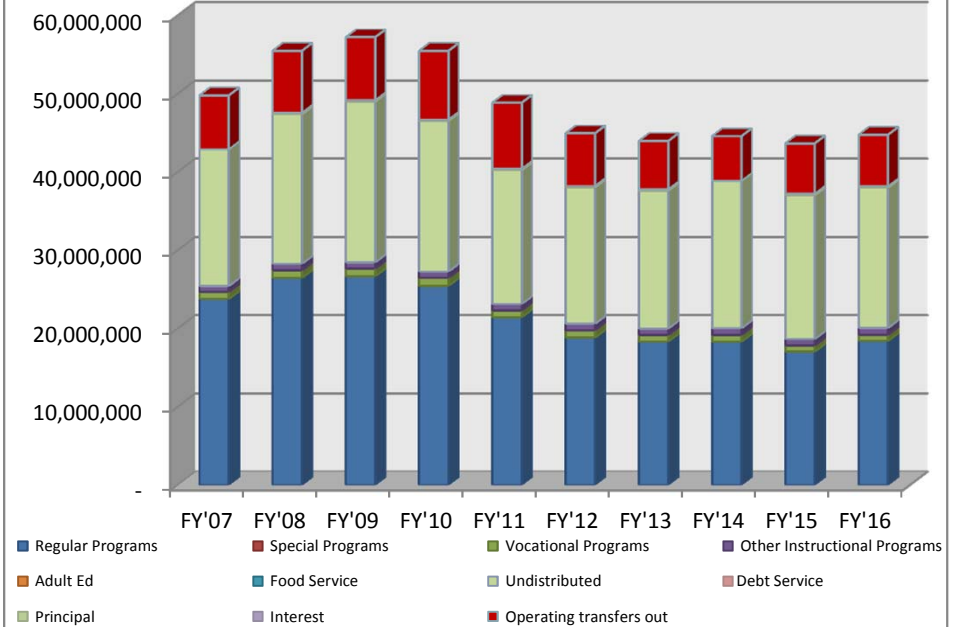
**Mineral County School District  
Beginning and Ending Fund Balance**



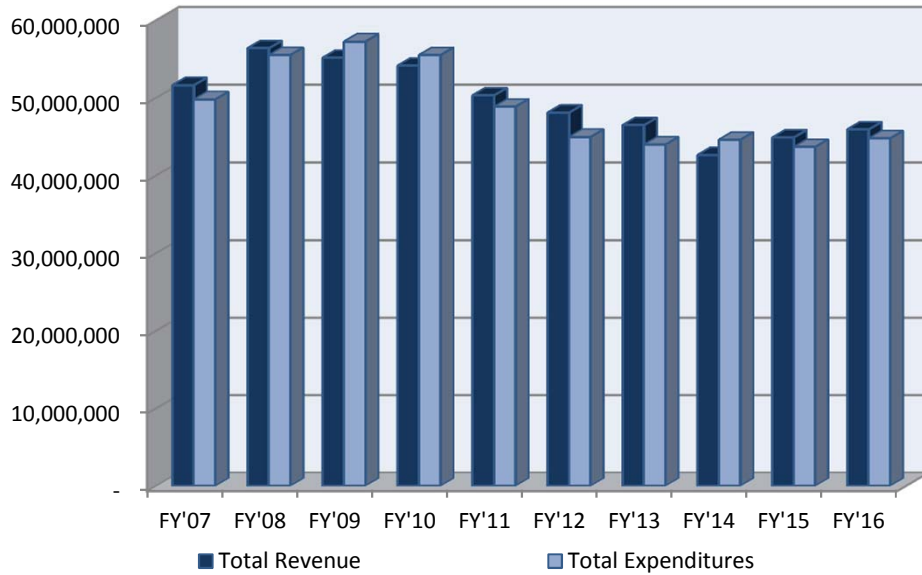
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Total Revenues**



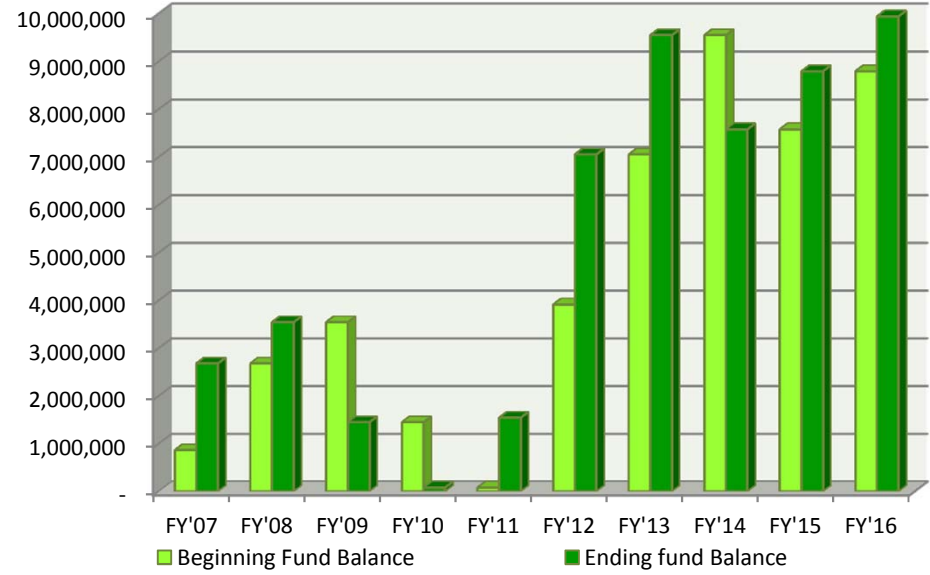
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Total Expenditures**



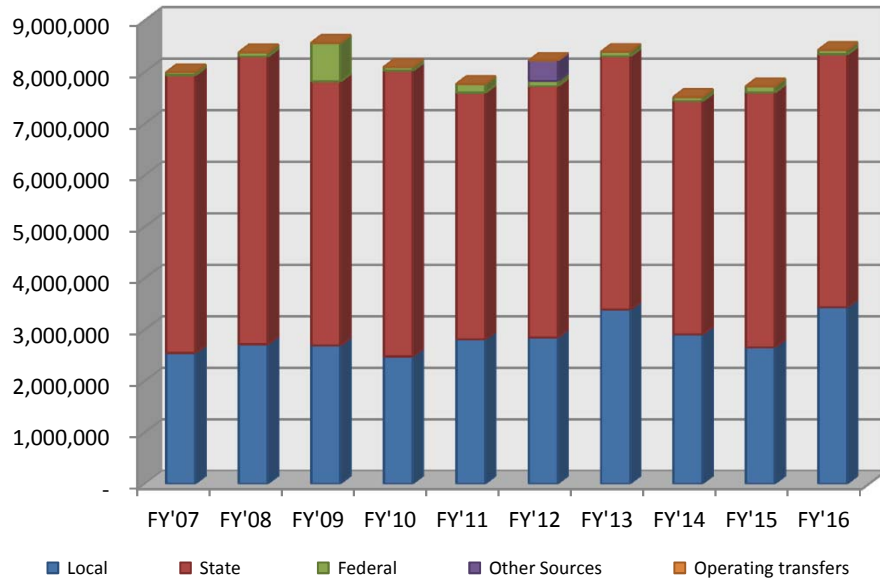
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Total Revenues and Expenditures**



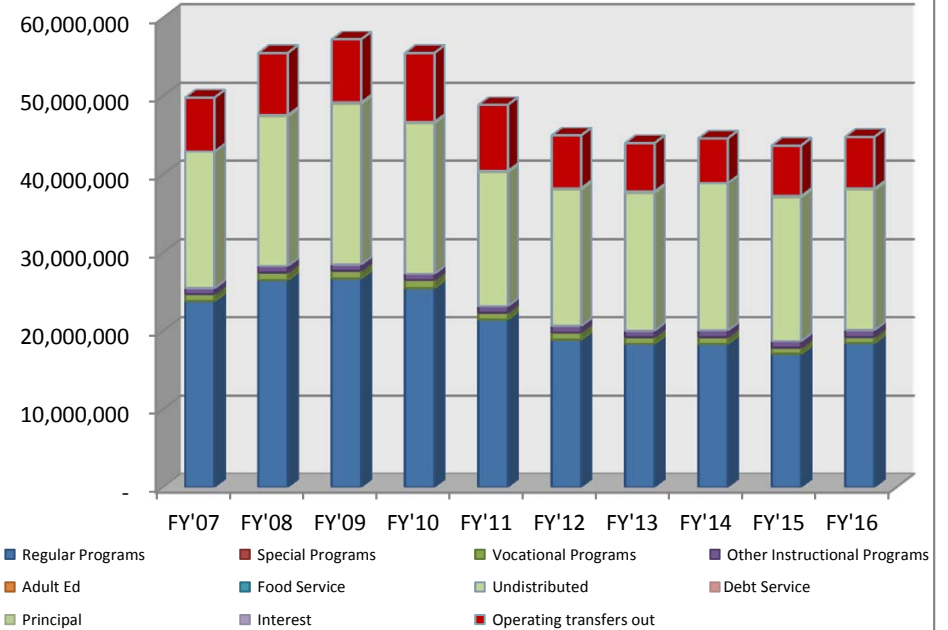
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Beginning and Ending Fund Balance**



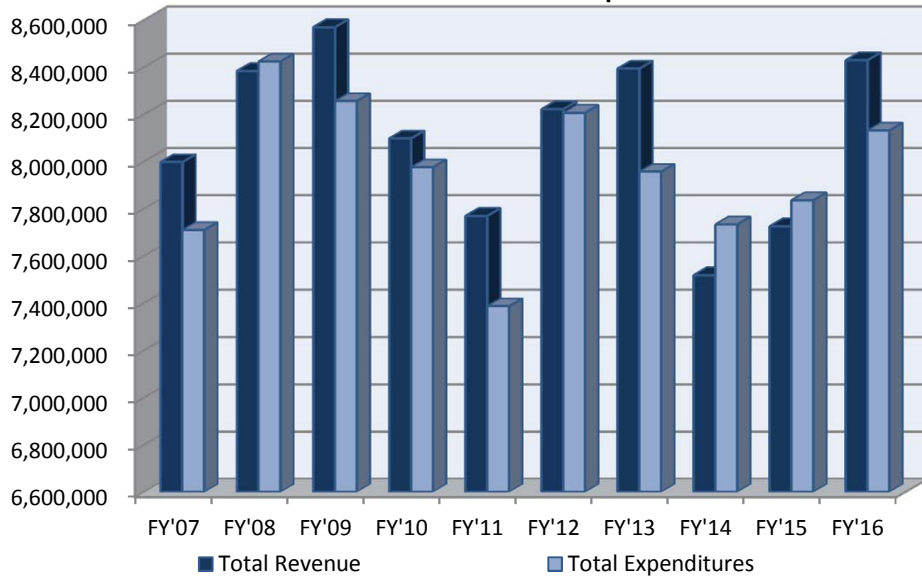
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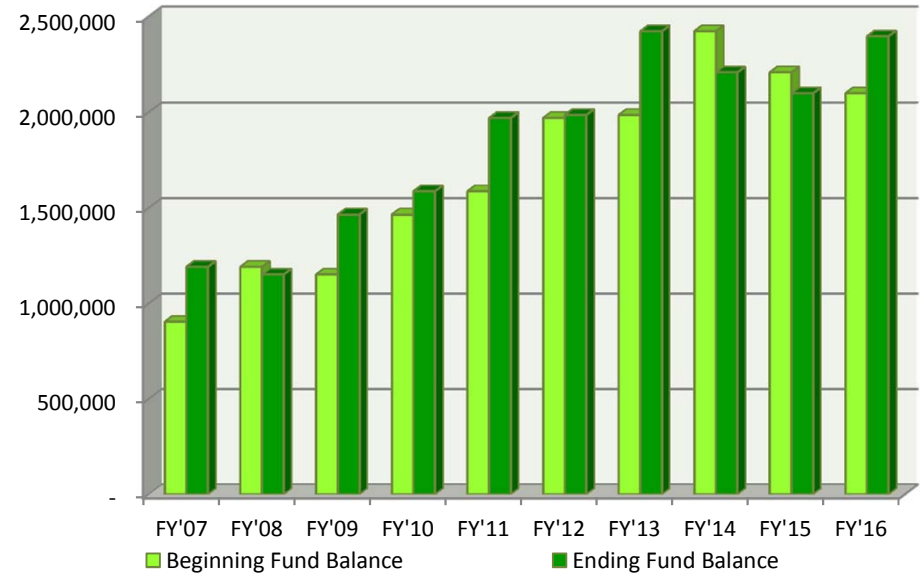
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Total Expenditures**



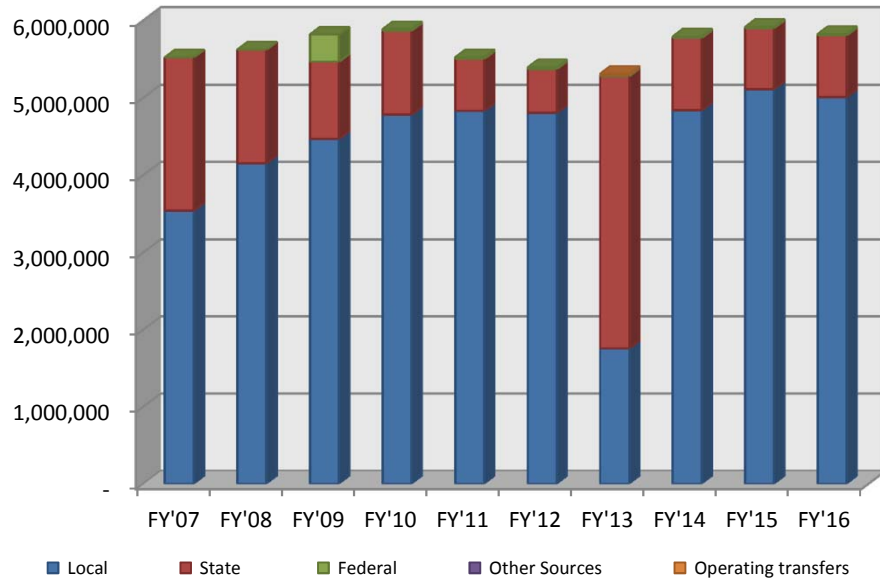
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Total Revenues and Expenditures**



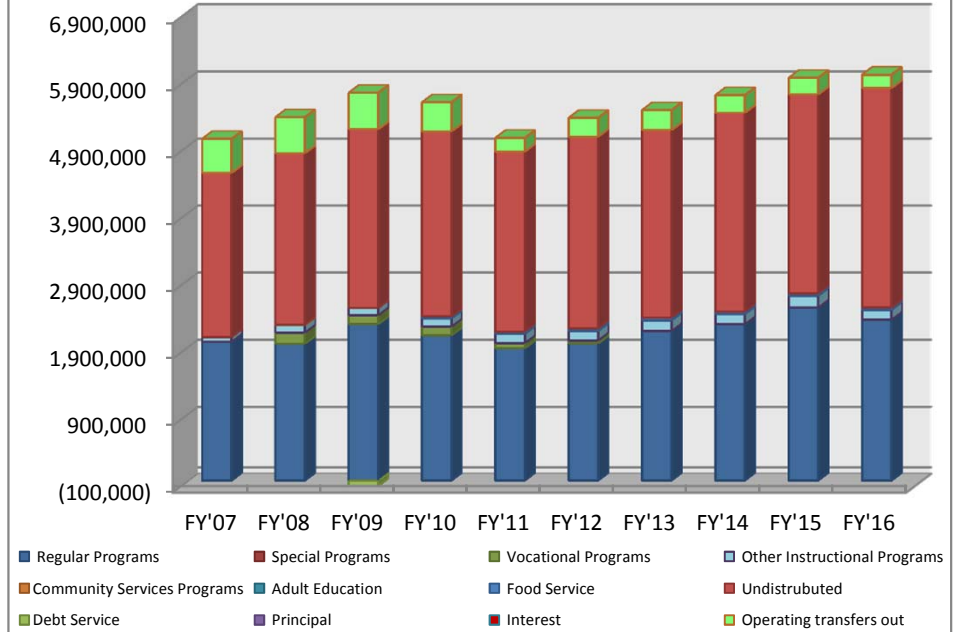
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Beginning and Ending Fund Balance**



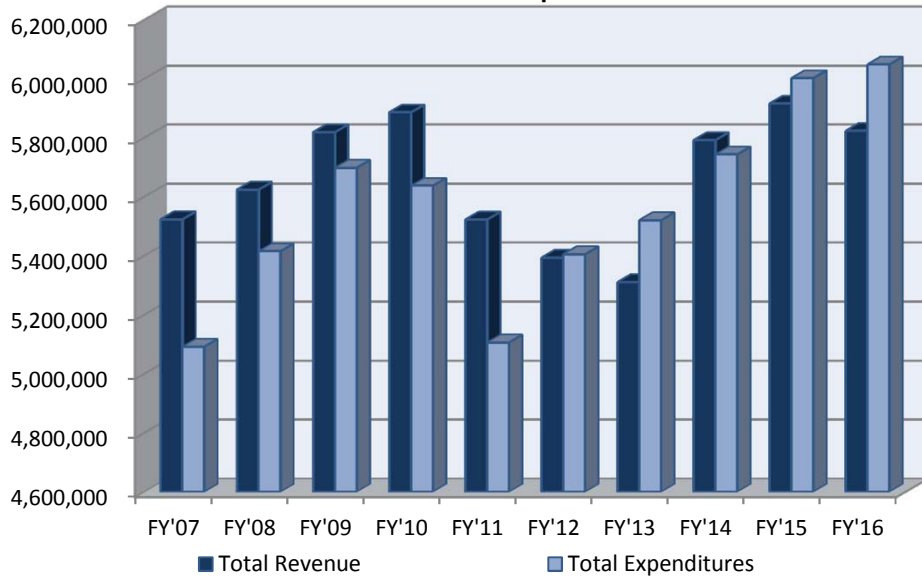
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Total Revenues**



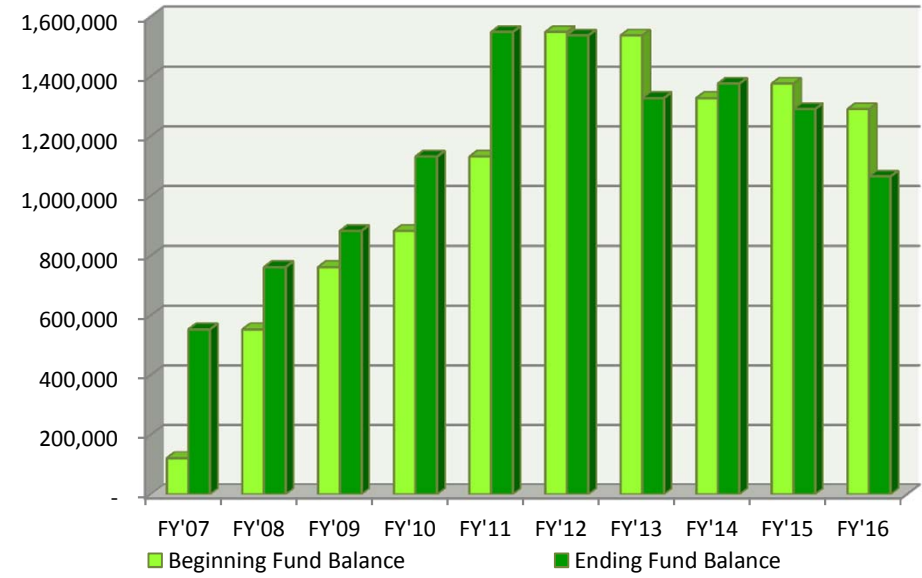
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Total Expenditures**



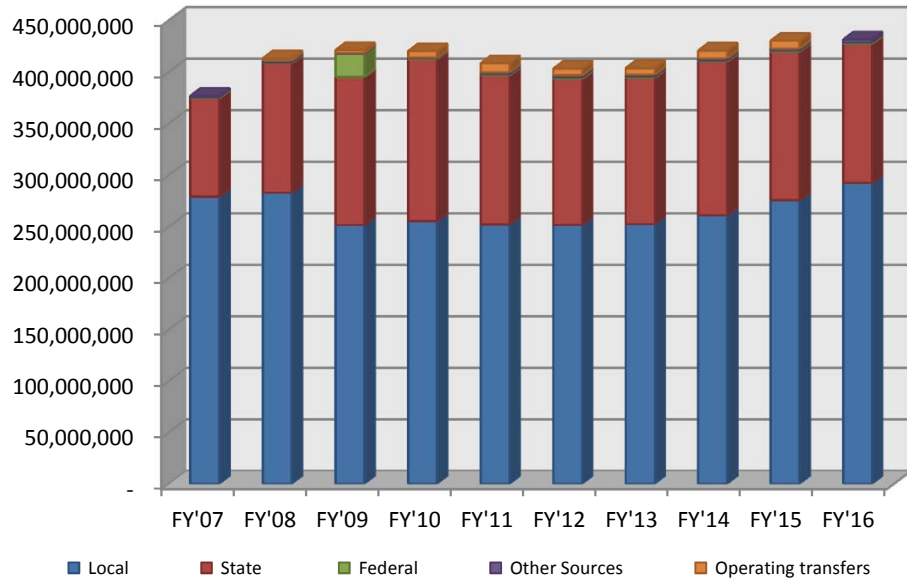
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Total Revenues and Expenditures**



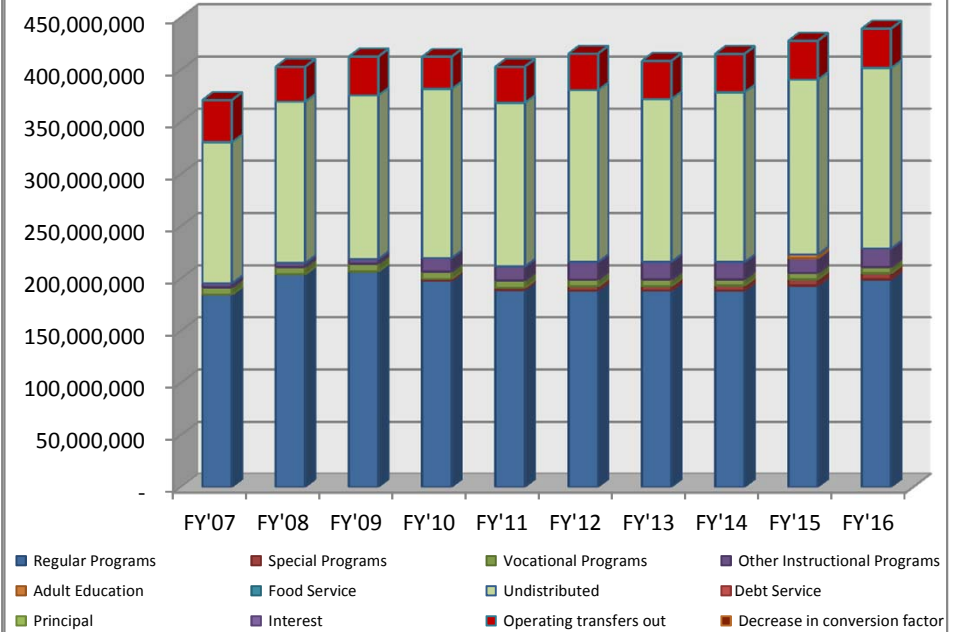
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Beginning and Ending Fund Balance**



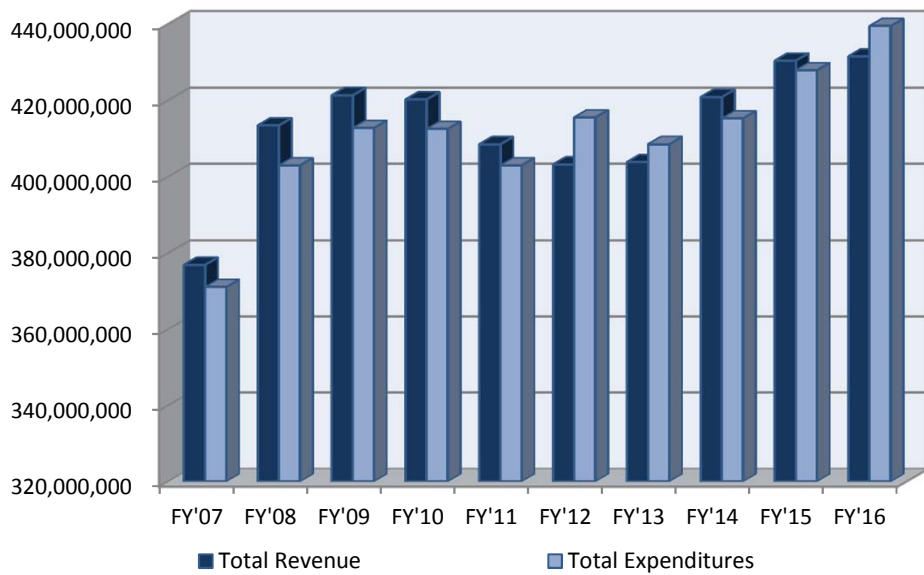
**Washoe County School District  
Total Revenues**



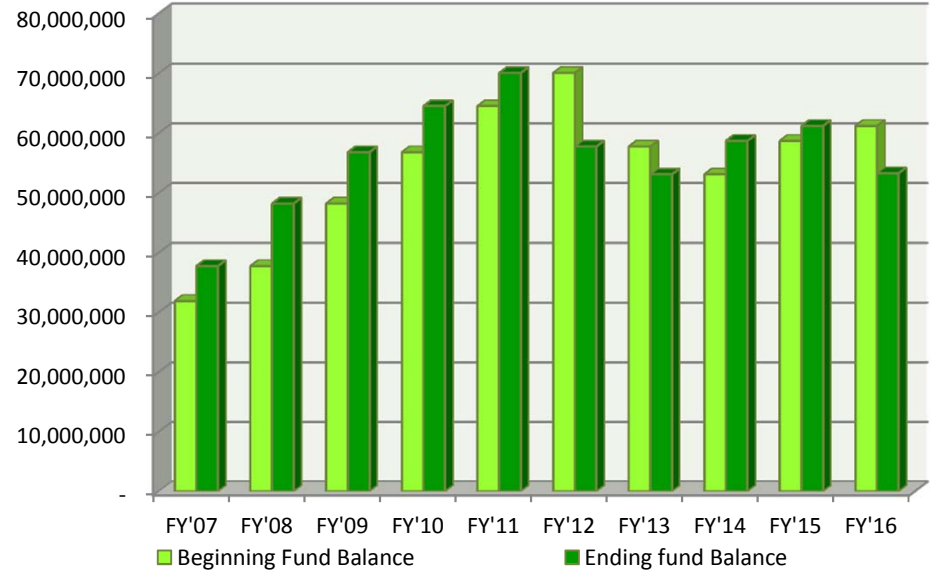
**Washoe County School District  
Total Expenditures**



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

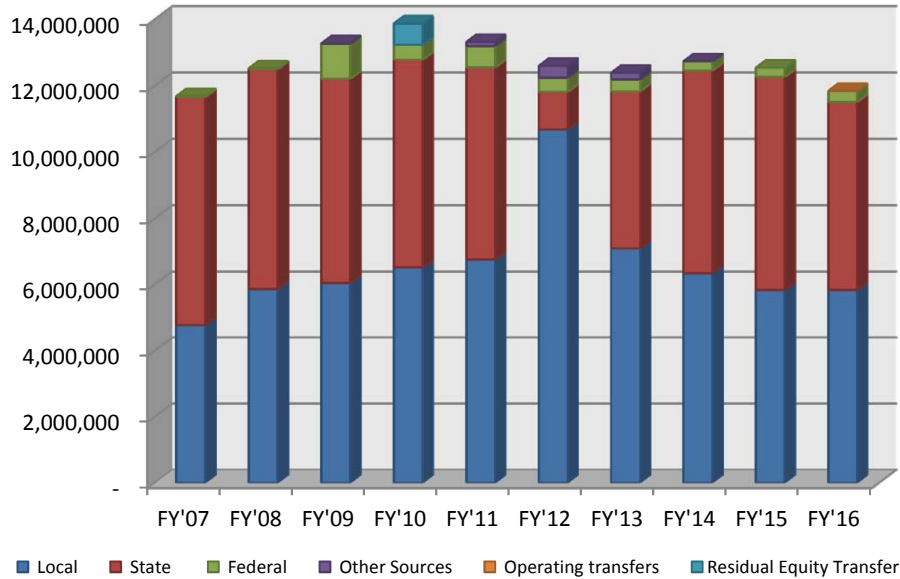


**Washoe County School District  
Beginning and Ending Fund Balance**

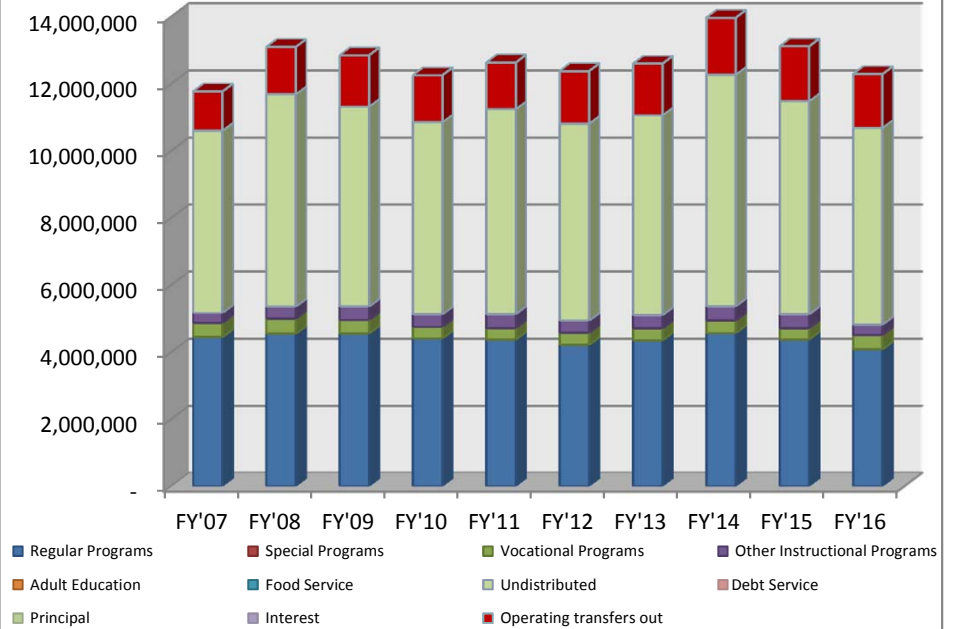




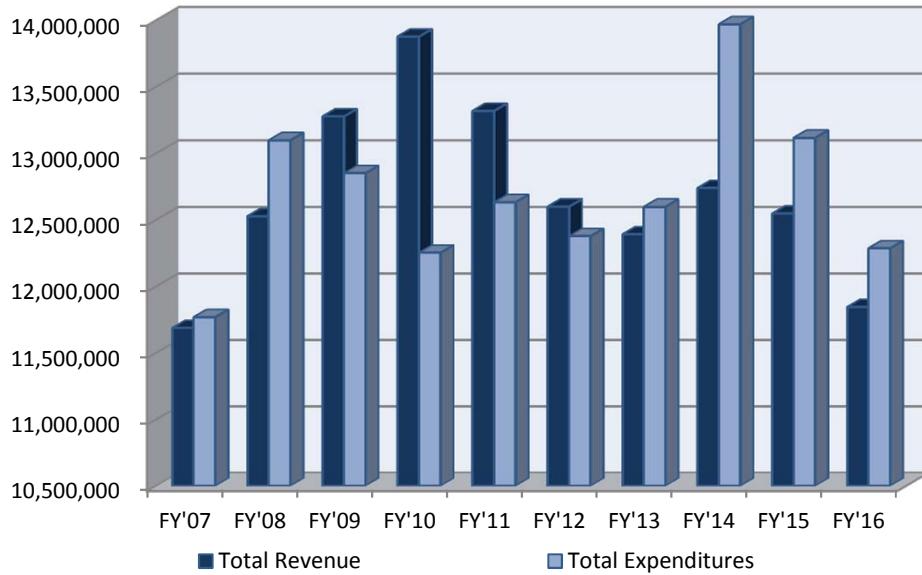
**White Pine County School District  
Total Revenues**



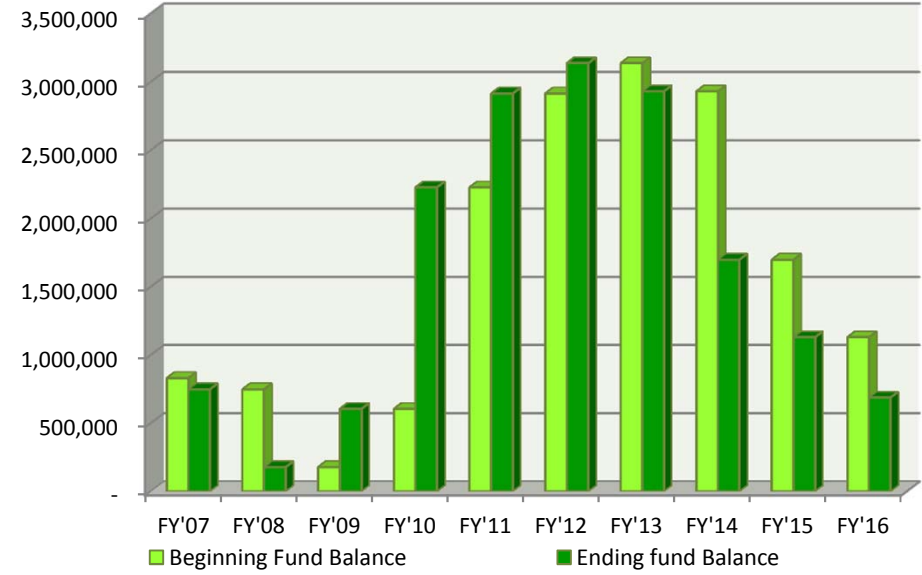
**White Pine County School District  
Total Expenditures**



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



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





	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Carson City</b>										
<b>Revenues</b>										
<i>Property Tax</i>	9,325,316	9,882,354	9,882,354	10,657,076	-	10,528,062	10,146,454	9,014,495	9,150,377	9,634,134
<i>NPM</i>										
Local	39,583,603	35,330,561	27,826,277	28,401,826	28,545,554	28,955,034	29,461,862	29,005,406	30,275,019	33,276,655
State	17,032,106	24,557,198	30,411,176	28,511,616	24,528,324	23,629,294	23,840,782	27,051,261	26,339,365	26,011,999
Federal	80,155	79,886	86,435	88,872	103,211	92,460	92,448	72,004	58,020	77,374
Other Sources	15,636	39,157	4,191		5,267	5,933	17,530	1,226	4,152	
Operating transfers in									47,930	
<b>Total Revenues</b>	56,711,500	60,006,802	58,328,079	57,002,314	53,182,356	52,682,721	53,412,622	56,129,897	56,724,486	59,366,028
<b>Beginning Fund Balance</b>	8,035,584	9,767,672	11,160,787	13,996,312	17,149,057	14,298,994	12,008,354	10,107,829	11,461,557	12,996,333
<b>Total Available Resources</b>	64,747,084	69,774,474	69,488,866	70,998,626	70,331,413	66,981,715	65,420,976	66,237,726	68,186,043	72,362,361
	-									
<b>Expenditures</b>										
Regular Programs	27,087,532	27,736,627	26,917,481	26,349,966	27,294,420	24,669,296	26,609,243	25,017,704	24,079,688	23,356,842
Special Programs	735,823	624,476	562,160	971,066	993,826	53,595	49,671	8,124	3,746	19,367
Vocational Programs	1,156,033	1,342,237	1,143,475	1,125,069	1,130,319	1,819,612	1,969,579	1,727,794	2,371,028	2,492,083
Other Instructional Programs	560,941	588,687	518,607	535,026	609,156	2,304,929	1,689,204	1,551,225	1,697,365	3,584,777
Adult Education										
Food Service	13,908	9,698	51,842	30,950	3,822	3,299				
Community Service									13,554	
Undistributed	18,860,840	21,212,761	19,331,004	19,522,747	19,232,756	18,914,588	19,657,376	19,924,217	19,658,368	20,576,305
Debt Service										
Principal										
Interest										
Operating transfers out	6,564,335	7,099,201	6,967,985	5,314,745	6,768,120	7,208,042	5,338,074	6,547,105	7,365,961	7,572,451
Conversion Factor										
<b>Total Expenditures</b>	54,979,412	58,613,687	55,492,554	53,849,569	56,032,419	54,973,361	55,313,147	54,776,169	55,189,710	57,601,825
<b>Ending Fund Balance</b>	9,767,672	11,160,787	13,996,312	17,149,057	14,298,994	12,008,354	10,107,829	11,461,557	12,996,333	14,760,536
EFB as a % of Expenditures	17.77%	19.04%	25.22%	31.85%	25.52%	21.84%	18.27%	20.92%	23.55%	25.63%
<b>Total</b>	64,747,084	69,774,474	69,488,866	70,998,626	70,331,413	66,981,715	65,420,976	66,237,726	68,186,043	72,362,361

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Churchill</b>										
<i>Property Tax</i>							4,782,802	5,009,982	5,022,742	5,129,654
<i>NPM</i>							36,090	29,922		121,850
<b>Revenues</b>										
Local	12,868,730	11,916,569	12,009,961	11,350,592	12,176,450	12,415,566	11,362,198	11,374,084	11,095,116	11,836,560
State	20,027,203	21,063,842	17,258,093	19,276,780	16,334,265	16,152,928	15,785,326	16,313,799	16,761,460	15,135,929
Federal	1,133,777	1,108,620	3,426,335	975,780	1,100,022	962,608	639,096	544,639	698,760	561,334
Other Sources	1,019	2,300	474	550	13,282	13,887	13,176	2,190	25,801	-
Operating transfers	59,472	403,562	89,488	120,507	10,807	-	-	153,206	-	-
<b>Total Revenues</b>	34,090,201	34,494,893	32,784,351	31,724,209	29,634,826	29,544,989	27,799,796	28,387,918	28,581,137	27,533,823
<b>Beginning Fund Balance</b>	3,618,114	3,790,577	3,634,379	4,625,739	5,916,804	6,098,657	5,293,363	2,226,835	1,092,561	984,666
<b>Total Available Resources</b>	37,708,315	38,285,470	36,418,730	36,349,948	35,551,630	35,643,646	33,093,159	30,614,753	29,673,698	28,518,489
<b>Expenditures</b>										
Regular Programs	15,708,356	15,470,299	14,206,907	13,766,283	12,756,451	12,907,484	13,238,661	12,631,955	11,887,565	10,386,644
Special Programs										
Vocational Programs	882,784	852,594	874,583	750,778	709,620	830,725	734,979	709,425	740,872	614,442
Other Instructional Programs	835,360	806,713	695,454	601,833	705,671	750,657	814,801	741,519	762,842	735,507
Adult Ed		9,515								
Food Service										
Community Service						338		-		
Undistributed	13,243,627	13,636,280	11,936,821	11,939,526	11,977,551	12,321,381	12,375,079	12,272,293	12,042,753	11,129,833
Debt Service										
Principal										
Interest										
Conversion Factor										
Operating transfers out	3,413,425	3,875,690	4,079,226	3,374,724	3,303,680	3,539,698	3,738,894	3,167,000	3,255,000	2,837,498
<b>Total Expenditures</b>	34,083,552	34,651,091	31,792,991	30,433,144	29,452,973	30,350,283	30,902,414	29,522,192	28,689,032	25,703,924
<b>Ending fund Balance</b>	3,624,763	3,634,379	4,625,739	5,916,804	6,098,657	5,293,363	2,226,835	1,092,561	984,666	2,814,565
EFB as a % of Expenditures	10.63%	10.49%	14.55%	19.44%	20.71%	17.44%	7.21%	3.70%	3.43%	10.95%
<b>Total</b>	37,708,315	38,285,470	36,418,730	36,349,948	35,551,630	35,643,646	33,129,249	30,614,753	29,673,698	28,518,489

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Clark</b>										
<b>Revenues</b>										
Local	1,283,264,538	1,312,431,574	1,269,961,779	1,308,758,750	1,235,566,098	1,249,346,301	1,268,136,939	1,315,378,797	1,377,734,591	1,441,168,816
State	459,871,525	573,448,113	593,271,814	620,435,965	615,046,248	616,045,295	621,805,351	677,169,613	659,619,917	618,990,946
Federal	86,952	547,130	82,625,377	303,570	337,954	839,281	374,155	237,429	340,659	157,399
Other Sources	22,408,023	31,247,995	21,787,262	19,380,873	126,556	253,348	7,452	34,431,637	-	39,730,281
Operating transfers in		12,308,301		10,000,000	77,844,911	47,500,000	44,299,219	25,932,339	36,127,652	-
<b>Total Revenues</b>	<b>1,765,631,038</b>	<b>1,929,983,113</b>	<b>1,967,646,232</b>	<b>1,958,879,158</b>	<b>1,928,921,767</b>	<b>1,913,984,225</b>	<b>1,934,623,116</b>	<b>2,053,149,815</b>	<b>2,073,822,819</b>	<b>2,100,047,442</b>
Change in accounting principle	7,599,240	(6,917,864)								
<b>Beginning Fund Balance</b>	<b>143,564,533</b>	<b>155,623,283</b>	<b>163,474,529</b>	<b>167,310,793</b>	<b>145,055,694</b>	<b>96,620,752</b>	<b>76,982,721</b>	<b>92,596,487</b>	<b>119,902,569</b>	<b>105,624,469</b>
<b>Total Available Resources</b>	<b>1,916,794,811</b>	<b>2,078,688,532</b>	<b>2,131,120,761</b>	<b>2,126,189,951</b>	<b>2,073,977,461</b>	<b>2,010,604,977</b>	<b>2,011,605,837</b>	<b>2,145,746,302</b>	<b>2,193,725,388</b>	<b>2,205,671,911</b>
<b>Expenditures</b>										
Regular Programs	886,013,308	958,044,269	957,026,883	988,346,214	994,439,106	961,824,927	923,458,756	916,139,058	935,599,323	981,257,879
Special Programs	25,458,068	29,382,239	32,620,430	29,711,748	29,428,839	19,382,758	11,358,049	12,190,234	12,788,255	11,506,621
Vocational Programs	7,849,995	8,085,627	9,494,961	9,236,669	8,323,853	6,855,793	6,326,520	6,474,416	6,034,570	6,799,367
Other Instructional Programs	10,783,624	10,847,405	8,926,065	10,576,488	10,196,303	11,568,333	22,027,936	20,932,575	23,672,612	48,150,534
Adult Education					47,911	61,660	101,922	-	-	248,519
Food Service										
Undistributed	619,070,749	671,517,605	697,398,454	685,359,441	678,522,304	667,437,836	669,987,921	767,728,514	797,775,428	756,173,757
Debt Service										
Principal										
Interest										
Operating transfers out	211,995,784	237,336,858	258,343,175	257,903,697	256,398,393	266,490,949	285,748,246	302,378,936	312,230,731	329,700,035
<b>Total Expenditures</b>	<b>1,761,171,528</b>	<b>1,915,214,003</b>	<b>1,963,809,968</b>	<b>1,981,134,257</b>	<b>1,977,356,709</b>	<b>1,933,622,256</b>	<b>1,919,009,350</b>	<b>2,025,843,733</b>	<b>2,088,100,919</b>	<b>2,133,836,712</b>
<b>Ending fund Balance</b>	<b>155,623,283</b>	<b>163,474,529</b>	<b>167,310,793</b>	<b>145,055,694</b>	<b>96,620,752</b>	<b>76,982,721</b>	<b>92,596,487</b>	<b>119,902,569</b>	<b>105,624,469</b>	<b>71,835,199</b>
EFB as a % of Expenditures	8.84%	8.54%	8.52%	7.32%	4.89%	3.98%	4.83%	5.92%	5.06%	3.37%
Total	1,916,794,811	2,078,688,532	2,131,120,761	2,126,189,951	2,073,977,461	2,010,604,977	2,011,605,837	2,145,746,302	2,193,725,388	2,205,671,911

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Douglas</b>										
<i>Property Tax</i>		<i>18,650,707</i>	<i>18,650,707</i>	<i>20,270,880</i>	<i>19,536,074</i>	<i>18,873,441</i>	<i>18,435,312</i>	<i>18,013,836</i>	<i>18,730,925</i>	<i>19,124,053</i>
<b>Revenues</b>										
Local	37,871,932	36,981,283	34,546,425	35,624,649	34,051,243	34,136,891	34,716,005	34,785,692	36,219,518	37,355,817
State	11,763,382	14,907,274	13,944,649	13,828,727	13,791,172	12,856,018	12,128,705	14,736,715	14,118,603	13,518,543
Federal	3,331	2,799	2,256,408	56,115	62,598	71,127	50,831	53,662	52,644	43,384
Other Sources	18,622	325	11,210		8,602	4,982,874	10,175		9,565	9,004
Operating transfers In										
<b>Total Revenues</b>	<b>49,657,267</b>	<b>51,891,681</b>	<b>50,758,692</b>	<b>49,509,491</b>	<b>47,913,615</b>	<b>52,046,910</b>	<b>46,905,716</b>	<b>49,576,069</b>	<b>50,400,330</b>	<b>50,926,748</b>
<b>Beginning Fund Balance</b>	<b>2,887,677</b>	<b>3,894,934</b>	<b>4,769,599</b>	<b>5,153,774</b>	<b>5,446,805</b>	<b>5,347,563</b>	<b>5,486,456</b>	<b>5,318,495</b>	<b>5,129,338</b>	<b>5,113,090</b>
<b>Total Available Resources</b>	<b>52,544,944</b>	<b>55,786,615</b>	<b>55,528,291</b>	<b>54,663,265</b>	<b>53,360,420</b>	<b>57,394,473</b>	<b>52,392,172</b>	<b>54,894,564</b>	<b>55,529,668</b>	<b>56,039,838</b>
<b>Expenditures</b>										
Regular Programs	23,311,539	23,831,143	23,601,836	22,796,354	23,034,711	22,288,885	21,240,036	22,602,627	21,832,519	22,298,368
Special Programs										
Vocational Programs	746,481	643,400	559,656	580,285	540,182	557,906	572,080	618,766	697,563	890,201
Other Instructional Programs	1,408,919	1,520,506	1,481,783	1,761,989	1,826,192	2,070,780	1,914,258	2,023,621	2,050,260	2,113,639
Adult Education	2,632		13,350							
Food Service										
Undistributed	19,240,493	20,647,587	20,190,943	19,735,552	18,439,935	17,447,620	18,517,765	19,545,804	20,138,000	20,663,317
Debt Service										
Principal				103,000	119,000	5,056,920	310,000	324,000	380,000	399,000
Interest			104,957	192,383	204,449	199,449	61,005	103,264	95,660	87,006
Operating transfers out	3,923,528	4,350,000	4,450,000	4,040,000	3,833,392	4,280,095	4,450,000	4,560,000	5,200,000	4,920,000
Increase(Decrease) Reserve For I	(16,418)	(24,380)	28,008	(6,896)	(14,996)	(6,362)	(8,533)	12,856		(9,663)
<b>Total Expenditures</b>	<b>48,650,010</b>	<b>51,017,016</b>	<b>50,430,533</b>	<b>49,216,459</b>	<b>48,012,857</b>	<b>51,908,017</b>	<b>47,073,677</b>	<b>49,765,226</b>	<b>50,394,002</b>	<b>51,381,194</b>
<b>Ending Fund Balance</b>	<b>3,894,934</b>	<b>4,769,599</b>	<b>5,153,774</b>	<b>5,446,806</b>	<b>5,347,563</b>	<b>5,486,456</b>	<b>5,318,495</b>	<b>5,129,338</b>	<b>5,113,090</b>	<b>4,658,644</b>
EFB as a % of Expenditures	8.01%	9.35%	10.22%	11.07%	11.14%	10.57%	11.30%	10.31%	10.15%	9.07%
<b>Total</b>	<b>52,544,944</b>	<b>55,786,615</b>	<b>55,584,307</b>	<b>54,663,265</b>	<b>53,360,420</b>	<b>57,394,473</b>	<b>52,392,172</b>	<b>54,894,564</b>	<b>55,507,092</b>	<b>56,039,838</b>

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Elko</b>										
<b>Revenues</b>										
Local	41,371,776	37,428,607	37,453,191	41,359,362	46,489,965	59,000,071	62,187,195	56,294,454	54,746,592	56,607,894
State	25,702,701	33,407,030	35,735,306	32,460,645	23,150,129	12,447,243	8,323,239	19,869,457	22,161,899	30,125,941
Federal	1,387,363	1,943,559	6,235,037	1,732,061	1,885,978	388,840	49,559	84,070	26,453	19,548
Other Financing Sources						1,044,511	296,521	311,246	222,095	250,747
Operating transfers									41210	
<b>Total Revenue</b>	<b>68,461,840</b>	<b>72,779,196</b>	<b>79,423,534</b>	<b>75,552,068</b>	<b>71,526,072</b>	<b>72,880,665</b>	<b>70,856,514</b>	<b>76,559,227</b>	<b>77,198,249</b>	<b>87,004,130</b>
<b>Beginning Fund Balance</b>	<b>3,801,914</b>	<b>5,862,246</b>	<b>5,496,779</b>	<b>10,521,080</b>	<b>9,119,181</b>	<b>6,585,565</b>	<b>7,676,178</b>	<b>4,247,826</b>	<b>4,219,147</b>	<b>5,647,275</b>
<b>Total Available Resources</b>	<b>72,263,754</b>	<b>78,641,442</b>	<b>84,920,313</b>	<b>86,073,148</b>	<b>80,645,253</b>	<b>79,466,230</b>	<b>78,532,692</b>	<b>80,807,053</b>	<b>81,417,396</b>	<b>92,651,405</b>
<b>Expenditures</b>										
Regular Programs	33,605,094	34,449,511	34,975,478	36,476,669	34,014,749	33,041,580	33,736,644	35,387,788	34,704,365	39,739,044
Special Programs	68,017	309,713	515,326	569,176	715,365		894,211	1,186,421	1,318,875	1,442,236
Vocational Programs	2,502,386	2,712,392	2,722,080	2,905,716	2,927,159	2,426,122	2,627,075	2,691,874	2,682,334	2,744,240
Other Instructional Programs	1,216,415	2,525,558	2,765,392	2,991,537	3,058,910	2,563,681	2,701,082	3,195,259	3,030,136	3,155,679
Non-Public School Programs										
Adult Education	1,664	67,140	73,221							382
Food Service										
Undistributed	26,019,602	29,679,454	30,042,870	30,695,035	30,170,910	29,578,532	30,478,790	30,965,700	30,877,034	33,164,447
Debt Service										
Principal										
Interest										
Operating transfers out	2,988,330	3,400,895	3,304,866	3,315,834	3,172,595	4,180,137	3,847,064	3,160,864	3,157,377	3,868,178
<b>Total Expenditures</b>	<b>66,401,508</b>	<b>73,144,663</b>	<b>74,399,233</b>	<b>76,953,967</b>	<b>74,059,688</b>	<b>71,790,052</b>	<b>74,284,866</b>	<b>76,587,906</b>	<b>75,770,121</b>	<b>84,114,206</b>
<b>Ending fund Balance</b>	<b>5,862,246</b>	<b>5,496,779</b>	<b>10,521,080</b>	<b>9,119,181</b>	<b>6,585,565</b>	<b>7,676,178</b>	<b>4,247,826</b>	<b>4,219,147</b>	<b>5,647,275</b>	<b>8,537,199</b>
EFB as a % of Expenditures	8.83%	7.51%	14.14%	11.85%	8.89%	10.69%	5.72%	5.51%	7.45%	10.15%
<b>Total</b>	<b>72,263,754</b>	<b>78,641,442</b>	<b>84,920,313</b>	<b>86,073,148</b>	<b>80,645,253</b>	<b>79,466,230</b>	<b>78,532,692</b>	<b>80,807,053</b>	<b>81,417,396</b>	<b>92,651,405</b>

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Esmeralda</b>										
<b>Revenues</b>										
<i>Property Tax</i>						364,310	414,852	425,728	515,111	
<i>NPM</i>						43,557	173,290	245,884	84,409	
Local	717,981	850,294	820,526	728,345	1,085,459	957,309	1,054,964	1,191,362	997,086	902,685
State	565,482	612,135	627,938	830,300	649,896	735,423	736,341	689,080	617,591	1,550,666
Federal	16,021	31,648	259,689	57,303	41,986	96,146	66,307	43,069	62,030	112,656
Other Sources								82,137	-	-
Operating transfers						-	-	-	-	-
<b>Total Revenue</b>	1,299,484	1,494,077	1,708,153	1,615,948	1,777,341	1,788,878	1,857,612	2,005,648	1,676,707	2,566,007
<b>Beginning Fund Balance</b>	159,986	191,027	447,570	662,726	683,680	1,194,030	1,285,641	1,505,604	1,712,531	1,604,023
<b>Total Available Resources</b>	1,459,470	1,685,104	2,155,723	2,278,674	2,461,021	2,982,908	3,143,253	3,511,252	3,389,238	4,170,030
<b>Expenditures</b>										
Regular Programs	382,618	388,808	517,526	450,536	337,406	572,260	575,110	634,906	549,494	566,032
Special Programs	-	-	-	-	-	-	-	-	-	-
Vocational Programs	-	-	-	-	-	-	-	-	-	-
Other Instructional Programs	7,926	5,604	9,861	13,836	13,811	15,319	16,131	23,412	28,256	25,792
Adult Ed	-	-	-	-	-	-	-	-	-	-
Food Service	-	-	-	-	-	-	-	-	-	-
Undistributed	830,051	836,461	904,198	1,057,620	937,991	945,938	996,234	1,069,675	1,078,805	1,046,081
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	12,477	12,877
Interest	-	-	-	-	-	-	-	-	2,129	1,729
Operating transfers out	47,848	6,661	61,412	73,002	6,900	163,706	50,174	70,728	114,054	194,506
<b>Total Expenditures</b>	1,268,443	1,237,534	1,492,997	1,594,994	1,296,108	1,697,223	1,637,649	1,798,721	1,785,215	1,847,017
<b>Ending fund Balance</b>	191,027	447,570	662,726	683,680	1,194,030	1,285,641	1,505,604	1,712,531	1,604,023	2,323,013
EFB as a % of Expenditures	15.06%	36.17%	44.39%	42.86%	92.12%	75.75%	91.94%	95.21%	89.85%	125.77%
<b>Total</b>	1,459,470	1,685,104	2,155,723	2,278,674	2,490,138	2,982,864	3,143,253	3,511,252	3,389,238	4,170,030

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Eureka</b>										
<i>Property Tax</i>		3,701,479	4,272,816	3,926,595	4,135,878	4,214,697	4,643,746	5,210,047	5,683,340	6,519,412
<i>Property Tax (NPM)</i>		4,012,341	9,629,168	8,310,311	12,740,513	11,404,332	10,957,369	1,450,207	4,951,585	1,721,651
<b>Revenues</b>										
Local	7,631,216	10,417,637	16,334,866	14,607,093	20,717,942	17,843,678	18,146,639	9,281,981	12,872,965	9,985,600
State	102,646	56,333	170,453	108,060	90,558	169	147	164	141	152
Federal	37,760	38,528	54,389	26,569	209,771	124,395	72,788	98,049	92,286	68,936
Other sources										
Operating transfers in					500,000					
<b>Total Revenues</b>	7,771,622	10,512,498	16,559,708	14,741,722	21,518,271	17,968,242	18,219,574	9,380,194	12,965,392	10,054,688
<b>Beginning Fund Balance</b>	4,839,167	8,762,001	12,196,272	20,664,167	20,026,197	24,143,820	24,312,807	24,353,926	16,478,230	17,870,208
<b>Total Available Resources</b>	12,610,789	19,274,499	28,755,980	35,405,889	41,544,468	42,112,062	42,532,381	33,734,120	29,443,622	27,924,896
<b>Expenditures</b>										
Regular Programs	1,944,774	2,472,146	2,327,334	2,696,875	2,689,694	2,766,008	3,035,522	3,073,685	3,399,900	3,410,250
Special Programs										
Vocational Programs	165,873	180,840	204,106	193,148	181,420	204,907	113,659	265,899	275,132	159,970
Other Instructional Programs	126,738	153,743	164,554	176,400	198,368	247,141	227,602	208,790	185,515	213,734
Adult Education										
Food Service	185,438	206,562		249,693	244,133	263,165	287,855	327,992	300,655	330,467
Undistributed	2,400,925	2,720,185	3,395,819	2,713,576	3,087,033	3,318,034	3,513,823	3,079,524	3,210,351	3,336,216
Debt Service										
Principal										
Interest										
Operating transfers out	2,285,000	1,344,751	2,000,000	9,350,000	11,000,000	11,000,000	11,000,000	10,300,000	4,201,861	500,000
Adjustment										
<b>Total Expenditures</b>	7,108,748	7,078,227	8,091,813	15,379,692	17,400,648	17,799,255	18,178,461	17,255,890	11,573,414	7,950,637
<b>Ending Fund Balance</b>	5,502,041	12,196,272	20,664,167	20,026,197	24,143,820	24,312,807	24,353,920	16,478,230	17,870,208	19,974,259
EFB as a % of Expenditures	77.40%	172.31%	255.37%	130.21%	138.75%	136.59%	133.97%	95.49%	154.41%	251.23%
<b>Total</b>	12,610,789	19,274,499	28,755,980	35,405,889	41,544,468	42,112,062	42,532,381	33,734,120	29,443,622	27,924,896

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Humboldt</b>										
<b>Revenues</b>										
Local	13,994,590	15,487,531	16,712,956	16,849,242	18,480,355	22,467,972	24,993,591	23,457,678	24,428,696	22,222,466
State	11,831,132	12,249,068	10,837,993	11,288,832	7,881,023	4,785,865	3,095,931	-	4,555,218	7,040,841
Federal	913	113,600	1,030,200	582,582	294,648	666,800	530,089	574,178	779,864	966,038
Other Sources										
Operating transfers				13,485		1,045				
<b>Total Revenue</b>	<b>25,826,635</b>	<b>27,850,199</b>	<b>28,581,149</b>	<b>28,734,141</b>	<b>26,656,026</b>	<b>27,921,682</b>	<b>28,619,611</b>	<b>24,031,856</b>	<b>29,763,778</b>	<b>30,229,345</b>
<b>Beginning Fund Balance</b>	<b>3,410,287</b>	<b>3,628,861</b>	<b>3,596,110</b>	<b>3,486,612</b>	<b>5,324,744</b>	<b>6,299,387</b>	<b>8,147,717</b>	<b>9,582,468</b>	<b>4,499,437</b>	<b>6,088,393</b>
<b>Total Available Resources</b>	<b>29,236,922</b>	<b>31,479,060</b>	<b>32,177,259</b>	<b>32,220,753</b>	<b>31,980,770</b>	<b>34,221,069</b>	<b>36,767,328</b>	<b>33,614,324</b>	<b>34,263,215</b>	<b>36,317,738</b>
<b>Expenditures</b>										
Regular Programs	12,507,204	13,468,406	13,353,769	13,046,688	12,747,416	12,707,888	13,046,171	13,984,511	13,126,520	13,957,859
Special Programs										
Vocational Programs	725,875	801,505	802,754	818,756	769,494	814,125	909,787	843,940	962,541	927,399
Other Instructional Programs	573,836	671,882	681,534	570,891	761,948	803,492	1,026,906	1,283,302	1,319,175	1,573,217
Adult Education										
Food Service										
Undistributed	8,936,424	9,715,761	9,602,410	9,213,143	9,538,714	9,857,590	10,029,983	10,474,474	10,485,425	11,524,115
Debt Service										
Principal						535	55,000	57,000	59,000	61,000
Interest					65,028	136,033	22,045	20,258	18,333	16,227
Conversion Factor										
Operating transfers out	2,864,722	3,225,396	4,250,180	3,246,531	1,798,783	1,753,689	2,094,968	2,451,402	2,203,828	2,378,688
<b>Total Expenditures</b>	<b>25,608,061</b>	<b>27,882,950</b>	<b>28,690,647</b>	<b>26,896,009</b>	<b>25,681,383</b>	<b>26,073,352</b>	<b>27,184,860</b>	<b>29,114,887</b>	<b>28,174,822</b>	<b>30,438,505</b>
<b>Ending Fund Balance</b>	<b>3,628,861</b>	<b>3,596,110</b>	<b>3,486,612</b>	<b>5,324,744</b>	<b>6,299,387</b>	<b>8,147,717</b>	<b>9,582,468</b>	<b>4,499,437</b>	<b>6,088,393</b>	<b>5,879,233</b>
EFB as a % of Expenditures	14.17%	12.90%	12.15%	19.80%	24.53%	31.25%	35.25%	15.45%	21.61%	19.32%
Total	29,236,922	31,479,060	32,177,259	32,220,753	31,980,770	34,221,069	36,767,328	33,614,324	34,263,215	36,317,738



	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Lander</b>										
<i>Property Tax</i>		2,435,233								
<i>Property Tax (NPM)</i>										
<b>Revenues</b>										
Local	4,081,767	4,730,374	6,278,086	12,227,708	19,170,073	18,394,380	18,537,005	10,357,314	10,781,755	11,867,802
State	3,492,868	4,868,354	3,765,586	3,598,501	35,532	-	-			
Federal	295,451	357,318	1,026,489	371,326	397,263	293,384	299,681	233,202	267,866	102,337
Other Sources		542	2,042			5,171	12,881	1,581	850	
Operating transfers						115,230		1,705		
<b>Total Revenues</b>	7,870,086	9,956,588	11,072,203	16,197,535	19,602,868	18,808,165	18,849,567	10,593,802	11,050,471	11,970,139
<b>Beginning Fund Balance</b>	2,621,968	1,093,345	1,662,978	3,421,104	9,831,009	20,100,870	28,402,771	36,917,272	26,619,474	8,991,021
<b>Total Available Resources</b>	10,492,054	11,049,933	12,735,181	19,618,639	29,433,877	38,909,035	47,252,338	47,511,074	37,669,945	20,961,160
<b>Expenditures</b>										
Regular Programs	4,315,407	4,388,733	4,095,235	4,586,561	4,344,105	4,648,630	4,751,039	4,701,670	4,990,749	5,118,426
Special Programs										
Vocational Programs	169,030	79,278	140,477	148,675	156,967	195,910	351,048	261,937	226,161	250,189
Other Instructional Programs	298,811	309,028	303,019	290,890	283,182	286,553	356,134	335,045	346,092	357,822
Adult Education										
Food Service										
Undistributed	3,930,851	4,025,170	4,263,028	4,117,686	3,746,935	4,203,666	4,630,462	5,210,982	5,517,346	5,342,328
Debt Service										
Principal										
Interest										
Operating transfers out	684,610	584,746	512,318	643,818	801,818	1,171,505	926,066	10,381,966	17,598,576	1,680,503
<b>Total Expenditures</b>	9,398,709	9,386,955	9,314,077	9,787,630	9,333,007	10,506,264	11,014,749	20,891,600	28,678,924	12,749,268
<b>Ending Fund Balance</b>	1,093,345	1,662,978	3,421,104	9,831,009	20,100,870	28,402,771	36,237,589	26,619,474	8,991,021	8,211,892
EFB as a % of Expenditures	11.63%	17.72%	36.73%	100.44%	215.37%	270.34%	328.99%	127.42%	31.35%	64.41%
Total	10,492,054	11,049,933	12,735,181	19,618,639	29,433,877	38,909,035	47,252,338	47,511,074	37,669,945	20,961,160

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Lincoln</b>										
<b>Revenues</b>										
Property Tax							1,341,297	1,572,930	1,908,134	1,754,020
Property Tax (NPM)							-	-	-	
Local	1,990,055	2,031,907	2,043,364	2,123,854	2,145,608	2,125,714	643,566	2,232,742	2,764,500	2,532,041
State	8,398,553	9,160,837	8,759,288	9,431,527	9,034,092	9,232,794	8,714,512	8,948,556	9,133,558	9,657,154
Federal			1,006,705	35,742	111,042	103,421	124,245	129,200	99,580	125,637
Other Sources							0	0	0	0
Operating transfers	70,113	65,824	67,813	65,000	65,000	100,000	85,000	60,000	527,467	0
<b>Total Revenue</b>	<b>10,458,721</b>	<b>11,258,568</b>	<b>11,877,170</b>	<b>11,656,123</b>	<b>11,355,742</b>	<b>11,561,929</b>	<b>9,567,323</b>	<b>11,370,498</b>	<b>12,525,105</b>	<b>12,314,832</b>
<b>Beginning Fund Balance</b>	<b>1,286,596</b>	<b>1,297,493</b>	<b>1,193,295</b>	<b>393,761</b>	<b>1,411,398</b>	<b>1,448,127</b>	<b>1,715,652</b>	<b>1,094,683</b>	<b>1,040,693</b>	<b>1,333,771</b>
<b>Total Available Resources</b>	<b>11,745,317</b>	<b>12,556,061</b>	<b>13,070,465</b>	<b>12,049,884</b>	<b>12,767,140</b>	<b>13,010,056</b>	<b>11,282,975</b>	<b>12,465,181</b>	<b>13,565,798</b>	<b>13,648,603</b>
<b>Expenditures</b>										
Regular Programs	3,647,755	3,904,971	4,011,840	3,693,184	3,739,208	3,973,916	3,996,275	4,087,490	4,195,186	4,414,484
Special Programs										
Vocational Programs	546,374	583,889	578,864	604,591	527,554	576,330	681,842	634,988	641,937	678,906
Other Instructional Programs	116,730	137,189	140,859	145,920	149,330	171,300	165,048	172,810	180,008	467,282
Adult Education										
Food Service										
Undistributed	3,813,170	3,960,189	5,170,677	3,672,915	4,123,191	3,873,588	4,290,274	4,670,715	5,424,072	5,011,875
Debt Service										
Principal	18,000	18,000	20,000	20,000	21,000	22,000	23,000	24,000	25,000	0
Interest	7,460	6,740	6,000	5,200	4,400	3,540	2,660	1,720	760	0
Operating transfers out	2,298,335	2,751,788	2,748,464	2,496,676	2,754,330	2,673,730	2,370,490	1,832,765	1,765,064	1,728,215
<b>Total Expenditures</b>	<b>10,447,824</b>	<b>11,362,766</b>	<b>12,676,704</b>	<b>10,638,486</b>	<b>11,319,013</b>	<b>11,294,404</b>	<b>11,529,589</b>	<b>11,424,488</b>	<b>12,232,027</b>	<b>12,300,762</b>
<b>Ending Fund Balance</b>	<b>1,297,493</b>	<b>1,193,295</b>	<b>393,761</b>	<b>1,411,398</b>	<b>1,448,127</b>	<b>1,715,652</b>	<b>1,094,683</b>	<b>1,040,693</b>	<b>1,333,771</b>	<b>1,347,841</b>
EFB as a % of Expenditures	12.42%	10.50%	3.11%	13.27%	12.79%	15.19%	9.49%	9.11%	10.90%	10.96%
<b>Total</b>	<b>11,745,317</b>	<b>12,556,061</b>	<b>13,070,465</b>	<b>12,049,884</b>	<b>12,767,140</b>	<b>13,010,056</b>	<b>12,624,272</b>	<b>12,465,181</b>	<b>13,565,798</b>	<b>13,648,603</b>

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Lyon</b>										
<b>Revenues</b>										
Property Tax										
Property Tax (NPM)										
Local	17,463,289	18,619,780	17,785,659	18,479,246	17,229,092	18,638,192	18,220,347	18,614,522	20,212,658	20,527,234
State	46,149,509	49,765,464	44,815,754	47,754,105	46,259,279	43,479,592	42,849,751	43,558,821	43,368,113	44,499,368
Federal	25,958	7,029	5,700,332	185,469	170,917	163,970	161,350	193,202	303,369	132,665
Other Sources	1,224	13,976								
Operating transfers					950,000	540,000		429,244		
<b>Total Revenue</b>	<b>63,639,980</b>	<b>68,406,249</b>	<b>68,301,745</b>	<b>66,418,820</b>	<b>64,609,288</b>	<b>62,821,754</b>	<b>61,231,448</b>	<b>62,795,789</b>	<b>63,884,140</b>	<b>65,159,267</b>
<b>Beginning Fund Balance</b>	<b>5,129,014</b>	<b>4,867,507</b>	<b>6,530,492</b>	<b>7,376,910</b>	<b>5,522,300</b>	<b>6,117,609</b>	<b>6,496,701</b>	<b>5,796,615</b>	<b>5,531,670</b>	<b>4,690,464</b>
<b>Total Available Resources</b>	<b>68,768,994</b>	<b>73,273,756</b>	<b>74,832,237</b>	<b>73,795,730</b>	<b>70,131,588</b>	<b>68,939,363</b>	<b>67,728,149</b>	<b>68,592,404</b>	<b>69,415,810</b>	<b>69,849,731</b>
<b>Expenditures</b>										
Regular Programs	27,408,729	28,549,865	29,070,501	28,392,516	26,603,943	25,012,368	24,332,419	25,062,558	25,631,018	26,448,832
Special Programs						84,834	160,038	158,336	168,793	227,485
Vocational Programs	1,047,063	1,254,201	1,277,660	1,289,376	1,263,007	1,310,488	1,445,117	1,355,268	1,409,608	1,436,643
Other Instructional Programs	2,241,408	2,364,986	2,488,014	2,513,924	2,514,496	2,761,547	2,822,541	2,706,930	3,151,711	3,168,822
Adult Ed										
Food Service										
Undistributed	24,994,287	26,799,212	25,444,152	26,737,614	25,532,533	24,853,702	25,471,419	25,637,642	26,364,216	26,803,987
Debt Service										
Principal										
Interest										
Operating transfers out	8,210,000	7,775,000	9,175,000	9,340,000	8,100,000	8,419,723	7,700,000	8,140,000	8,000,000	6,070,812
<b>Total Expenditures</b>	<b>63,901,487</b>	<b>66,743,264</b>	<b>67,455,327</b>	<b>68,273,430</b>	<b>64,013,979</b>	<b>62,442,662</b>	<b>61,931,534</b>	<b>63,060,734</b>	<b>64,725,346</b>	<b>64,156,581</b>
<b>Ending Fund Balance</b>	<b>4,867,507</b>	<b>6,530,492</b>	<b>7,376,910</b>	<b>5,522,300</b>	<b>6,117,609</b>	<b>6,496,701</b>	<b>5,796,615</b>	<b>5,531,670</b>	<b>4,690,464</b>	<b>5,693,150</b>
EFB as a % of Expenditures	7.62%	9.78%	10.94%	8.09%	9.56%	10.40%	9.36%	8.77%	7.25%	8.87%
<b>Total</b>	<b>68,768,994</b>	<b>73,273,756</b>	<b>74,832,237</b>	<b>73,795,730</b>	<b>70,131,588</b>	<b>68,939,363</b>	<b>67,728,149</b>	<b>68,592,404</b>	<b>69,415,810</b>	<b>69,849,731</b>

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Mineral</b>										
<b>Revenues</b>										
Local	1,520,659	1,350,949	1,268,829	1,367,005	1,554,664	1,506,815	1,589,879	1,494,474	1,579,599	2,289,038
State	4,621,483	4,553,800	4,830,686	4,561,519	3,842,055	3,444,770	3,404,508	3,886,667	3,618,137	2,904,928
Federal	512,764	678,957	1,539,508	663,172	711,830	511,920	473,130	400,868	449,065	355,361
Operating transfers										
Other Financing Sources							1,469	5,674	45,500	3,278
Prior Year Adjustment						83,072				
<b>Total Revenues</b>	6,654,906	6,583,706	7,639,023	6,591,696	6,108,549	5,546,577	5,468,986	5,787,683	5,692,301	5,552,605
<b>Beginning Fund Balance</b>	270,846	552,562	575,601	1,259,251	1,069,005	966,669	1,257,926	1,138,892	1,222,953	1,312,223
<b>Total Available Resources</b>	6,925,752	7,136,268	8,214,624	7,850,947	7,177,554	6,513,246	6,726,912	6,926,575	6,915,254	6,864,828
<b>Expenditures</b>										
Regular Programs	2,411,377	2,503,837	2,423,496	2,280,401	2,158,886	1,750,756	1,676,224	1,577,491	1,723,742	1,860,220
Special Programs	893	374	609							
Vocational Programs	293,465	253,089	333,041	224,916	143,338	216,694	205,073	212,572	219,408	169,311
Other Instructional Programs	121,922	127,502	134,506	129,187	137,561	125,538	123,837	167,183	203,160	202,146
Adult Ed										
Food Service										
Undistributed	2,785,503	3,086,908	3,326,602	3,481,440	3,446,354	2,721,242	3,044,563	3,343,299	3,022,870	2,805,160
Debt Service										
Principal	44,843	61,435							7,539	8,450
Interest	481	21,091	23,408	21,090	21,090	21,090	0		2,100	2,065
Operating transfers out	714,706	641,560	713,711	644,908	303,656	420,000	538,323	403,077	424,212	349,375
<b>Total Expenditures</b>	6,373,190	6,695,796	6,955,373	6,781,942	6,210,885	5,255,320	5,588,020	5,703,622	5,603,031	5,396,727
<b>Ending Fund Balance</b>	552,562	440,472	1,259,251	1,069,005	966,669	1,257,926	1,138,892	1,222,953	1,312,223	1,468,101
EFB as a % of Expenditures	8.67%	6.58%	18.10%	15.76%	15.56%	23.94%	20.38%	21.44%	23.42%	27.20%
<b>Total</b>	6,925,752	7,136,268	8,214,624	7,850,947	7,177,554	6,513,246	6,726,912	6,926,575	6,915,254	6,864,828

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Nye</b>										
<b>Revenues</b>										
Property Tax							-	-	7,772,508	7,972,612
Net Proceeds							-	-	1,685,858	798,759
Local	19,583,879	21,227,153	18,507,549	19,387,081	19,873,822	19,262,795	20,457,152	18,315,859	20,036,249	19,989,650
State	30,532,359	33,526,522	30,144,251	31,480,836	28,479,001	27,760,425	23,752,430	23,365,103	23,944,022	25,045,304
Federal	330,584	149,945	4,825,224	1,024,053	949,935	1,054,621	1,239,382	907,392	884,661	869,939
Operating transfers	1,152,152	1,455,855	1,648,467	2,224,925	1,000,000			-	-	-
Other Sources							1,000,000	18,477	-	-
<b>Total Revenue</b>	<b>51,598,974</b>	<b>56,359,475</b>	<b>55,125,491</b>	<b>54,116,895</b>	<b>50,302,758</b>	<b>48,077,841</b>	<b>46,448,964</b>	<b>42,606,831</b>	<b>44,864,932</b>	<b>45,904,893</b>
<b>Beginning Fund Balance</b>	<b>862,290</b>	<b>2,680,385</b>	<b>3,545,238</b>	<b>1,446,701</b>	<b>79,747</b>	<b>3,914,469</b>	<b>7,055,227</b>	<b>9,549,009</b>	<b>7,581,413</b>	<b>8,793,199</b>
Residual Equity Transfer										
<b>Total Available Resources</b>	<b>52,461,264</b>	<b>59,039,860</b>	<b>58,670,729</b>	<b>55,563,596</b>	<b>50,382,505</b>	<b>51,992,310</b>	<b>53,504,191</b>	<b>52,155,840</b>	<b>52,446,345</b>	<b>54,698,092</b>
<b>Expenditures</b>										
Regular Programs	23,790,439	26,480,018	26,687,890	25,454,204	21,437,983	18,838,082	18,331,730	18,325,447	17,041,924	18,429,303
Special Programs										
Vocational Programs	898,879	963,795	977,778	1,026,464	877,947	938,886	856,331	872,618	794,603	780,250
Other Instructional Programs	740,614	828,401	799,238	791,368	817,997	821,558	800,311	832,334	825,598	865,203
Adult Ed										
Food Service										
Undistributed	17,474,823	19,123,102	20,540,633	19,256,240	17,101,427	17,447,021	17,630,939	18,839,699	18,391,912	17,932,892
Debt Service										
Principal		159,911	154,000	160,000	166,000	171,000	176,000	-	176,000	176,000
Interest		27,524	21,884	16,333	10,567	4,587				-
Operating transfers out	6,876,124	7,911,870	8,042,605	8,779,241	8,426,374	6,715,949	6,159,871	5,704,329	6,423,109	6,573,059
<b>Total Expenditures</b>	<b>49,780,879</b>	<b>55,494,621</b>	<b>57,224,028</b>	<b>55,483,850</b>	<b>48,838,295</b>	<b>44,937,083</b>	<b>43,955,182</b>	<b>44,574,427</b>	<b>43,653,146</b>	<b>44,756,707</b>
<b>Ending fund Balance</b>	<b>2,680,385</b>	<b>3,545,239</b>	<b>1,446,701</b>	<b>79,746</b>	<b>1,544,210</b>	<b>7,055,227</b>	<b>9,549,009</b>	<b>7,581,413</b>	<b>8,793,199</b>	<b>9,941,385</b>
EFB as a % of Expenditures	5.38%	6.39%	2.53%	0.14%	3.16%	15.70%	21.72%	17.01%	20.14%	22.21%
Total	52,461,264	59,039,860	58,670,729	55,563,596	50,382,505	51,992,310	53,504,191	52,155,840	52,446,345	54,698,092

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Pershing</b>										
<b>Revenues</b>										
<i>Property Tax</i>							1,261,700			1,625,567
<i>NPM</i>							1,042,648			369,447
Local	2,545,489	2,716,999	2,692,183	2,479,986	2,810,213	2,845,774	3,390,099	2,909,266	2,654,976	3,437,588
State	5,393,298	5,585,218	5,123,948	5,547,759	4,788,054	4,880,900	4,913,671	4,528,109	4,950,033	4,904,213
Federal	57,764	80,481	752,265	69,056	170,211	100,194	89,295	80,269	119,661	86,775
Other Sources						394,300				-
Operating transfers	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	7,996,551	8,382,698	8,568,396	8,096,801	7,768,478	8,221,168	8,393,065	7,517,644	7,724,670	8,428,576
<b>Beginning Fund Balance</b>	903,542	1,191,549	1,151,463	1,464,995	1,587,238	1,969,765	1,985,663	2,423,033	2,208,336	2,098,303
(Restatement Adjustment)										
<b>Total Available Resources</b>	8,900,093	9,574,247	9,719,859	9,561,796	9,355,716	10,190,933	10,378,728	9,940,677	9,933,006	10,526,879
<b>Expenditures</b>										
Regular Programs	3,143,530	3,272,788	3,180,575	3,108,389	3,140,903	3,351,810	3,565,714	3,318,622	3,450,167	3,761,163
Special Programs			-	-	-	-	-	-	-	-
Vocational Programs	305,104	326,312	315,107	184,321	106,475	177,389	186,245	188,484	195,871	143,201
Other Instructional Programs	127,263	156,020	153,724	152,183	146,814	150,189	152,559	135,412	148,907	144,447
Adult Education			-	-	-	-	-	-	-	-
Food Service										
Undistributed	2,808,438	3,128,027	3,051,738	2,903,359	2,983,349	3,556,536	3,082,047	3,232,593	3,108,086	3,155,922
Debt Service										
Principal	161,965	167,351	172,392	172,738	174,182	85,341	183,802	193,831	202,297	211,861
Interest	39,763	36,756	33,498	30,045	26,656	23,099	29,302	22,803	15,970	8,851
Operating transfers out	1,122,481	1,335,530	1,347,830	1,423,523	807,572	860,906	756,026	640,596	713,405	704,983
<b>Total Expenditures</b>	7,708,544	8,422,784	8,254,864	7,974,558	7,385,951	8,205,270	7,955,695	7,732,341	7,834,703	8,130,428
<b>Ending Fund Balance</b>	1,191,549	1,151,463	1,464,995	1,587,238	1,969,765	1,985,663	2,423,033	2,208,336	2,098,303	2,396,451
EFB as a % of Expenditures	15.46%	13.67%	17.75%	19.90%	26.67%	24.20%	30.46%	28.56%	26.78%	29.48%
<b>Total</b>	8,900,093	9,574,247	9,719,859	9,561,796	9,355,716	10,190,933	10,378,728	9,940,677	9,933,006	10,526,879

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Storey</b>										
<b>Revenues</b>										
<i>Property Tax</i>							-	3,521,586	3,773,537	3,714,771
<i>Net Proceeds</i>							-	6,893	45,485	17,788
Local	3,544,132	4,155,433	4,470,732	4,783,654	4,833,447	4805443	1,757,790	4,840,168	5,113,992	5,011,203
State	1,978,960	1,468,120	997,038	1,084,673	670,693	567348	3,521,628	933,803	788,683	795,820
Federal	-	-	350,714	17,628	18,325	20542	9,853	17,844	13,364	16,195
Other Sources							96			
Operating transfers							21,143			
<b>Total Revenue</b>	5,523,092	5,623,553	5,818,484	5,885,955	5,522,465	5,393,333	5,310,510	5,791,815	5,916,039	5,823,218
<b>Beginning Fund Balance</b>	121,434	553,136	762,031	882,700	1,131,837	1,548,225	1,537,045	1,327,385	1,375,907	1,290,190
<b>Total Available Resources</b>	5,644,526	6,176,689	6,580,515	6,768,655	6,654,302	6,941,558	6,847,555	7,119,200	7,291,946	7,113,408
<b>Expenditures</b>										
Regular Programs	2,068,084	2,037,459	2,330,749	2,162,842	1,971,851	2,042,306	2,228,192.00	2,329,425.00	2,577,699.00	2396765
Special Programs										
Vocational Programs		166,897	132,963	132,051	76,679	45,216	-	-	-	
Other Instructional Programs	70,685	110,849	109,277	120,466	135,119	140,922	158,209.00	150,639.00	175,202.00	146,328
Community Services Programs	-	8,616			206	-	-	-	-	
Adult Education										
Food Service				31,694	35,390	41,174	41,754.00	38,736.00	37,725.00	35,286
Undistributed	2,445,252	2,554,588	2,662,538	2,756,572	2,682,105	2,855,396	2,793,973.00	2,962,005.00	2,964,628.00	3,271,830
Debt Service			(81,847)							
Principal										
Interest										
Operating transfers out	507,369	536,249	544,135	433,193	204,727	279,499	298,042.00	262,488.00	246,502.00	198,034
<b>Total Expenditures</b>	5,091,390	5,414,658	5,697,815	5,636,818	5,106,077	5,404,513	5,520,170.00	5,743,293.00	6,001,756.00	6,048,243
<b>Ending Fund Balance</b>	553,136	762,031	882,700	1,131,837	1,548,225	1,537,045	1,327,385.00	1,375,907.00	1,290,190.00	1,065,165.00
EFB as a % of Expenditures	10.86%	14.07%	15.49%	20.08%	30.32%	28.44%	24.05%	23.96%	21.50%	17.61%
<b>Total</b>	5,644,526	6,176,689	6,580,515	6,768,655	6,654,302	6,941,558	6,847,555	7,119,200	7,291,946	7,113,408

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Washoe</b>										
<b>Revenues</b>										
<i>Property Tax</i>										
<i>Net Proceeds</i>										
Local	279,242,321	283,053,724	251,687,260	255,530,695	252,368,787	251,767,904	252,561,414	261,112,709	275,661,420	292,481,483
State	95,209,218	125,502,463	143,541,679	156,915,831	144,481,420	141,507,977	141,901,726	148,966,152	144,117,760	134,836,971
Federal	696,715	520,616	22,814,646	348,266	638,097	1,158,557	644,921	905,381	539,532	995,019
Other Sources	1,737,032	2,276,635	245,070	898,533	2,242,630	2,356,801	2,402,845	2,396,502	2,469,060	3,191,235
Operating transfers		2,045,888	3,000,000	6,500,000	8,735,074	6,402,194	6,291,851	7,462,122	7,541,296	
<b>Total Revenue</b>	<b>376,885,286</b>	<b>413,399,326</b>	<b>421,288,655</b>	<b>420,193,325</b>	<b>408,466,008</b>	<b>403,193,433</b>	<b>403,802,757</b>	<b>420,842,866</b>	<b>430,329,068</b>	<b>431,504,708</b>
<b>Beginning Fund Balance</b>	<b>31,901,194</b>	<b>37,761,015</b>	<b>48,227,132</b>	<b>56,805,041</b>	<b>64,532,881</b>	<b>70,063,491</b>	<b>57,763,921</b>	<b>53,102,845</b>	<b>58,709,668</b>	<b>61,206,550</b>
<b>Total Available Resources</b>	<b>408,786,480</b>	<b>451,160,341</b>	<b>469,515,787</b>	<b>476,998,366</b>	<b>472,998,889</b>	<b>473,256,924</b>	<b>461,566,678</b>	<b>473,945,711</b>	<b>489,038,736</b>	<b>492,711,258</b>
<b>Expenditures</b>										
Regular Programs	184,526,365	203,912,732	206,770,100	198,009,040	189,167,013	188,529,450	188,562,255	188,471,958	193,410,036	199,255,819
Special Programs				1,525,824	1,913,637	3,819,511	4,052,113	4,724,350	5,821,347	5,657,811
Vocational Programs	6,925,974	7,103,556	7,501,464	7,084,206	6,993,595	6,516,975	6,365,189	6,082,196	6,071,959	6,116,359
Other Instructional Programs	3,917,914	3,839,555	4,408,490	12,962,701	13,366,855	16,907,613	16,997,249	16,433,655	14,100,705	17,749,159
Adult Education							-		3,655,940	
Food Service							-			
Undistributed	135,263,019	154,619,469	156,781,302	162,031,184	156,878,663	164,739,694	155,970,873	162,750,126	167,487,854	172,938,860
Debt Service										
Principal										
Interest										
Operating transfers out	40,392,193	33,457,897	37,249,390	30,852,530	34,615,635	34,979,760	36,516,154	36,773,758	37,284,345	37,701,518
Decrease in conversion factor										
<b>Total Expenditures</b>	<b>371,025,465</b>	<b>402,933,209</b>	<b>412,710,746</b>	<b>412,465,485</b>	<b>402,935,398</b>	<b>415,493,003</b>	<b>408,463,833</b>	<b>415,236,043</b>	<b>427,832,186</b>	<b>439,419,526</b>
<b>Ending fund Balance</b>	<b>37,761,015</b>	<b>48,227,132</b>	<b>56,805,041</b>	<b>64,532,881</b>	<b>70,063,491</b>	<b>57,763,921</b>	<b>53,102,845</b>	<b>58,709,668</b>	<b>61,206,550</b>	<b>53,291,732</b>
EFB as a % of Expenditures	10.18%	11.97%	13.76%	15.65%	17.39%	13.90%	13.00%	14.14%	14.31%	12.13%
<b>Total</b>	<b>408,786,480</b>	<b>451,160,341</b>	<b>469,515,787</b>	<b>476,998,366</b>	<b>472,998,889</b>	<b>473,256,924</b>	<b>461,566,678</b>	<b>473,945,711</b>	<b>489,038,736</b>	<b>492,711,258</b>



	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>White Pine</b>										
<b>Revenues</b>										
Local	4,772,322	5,867,497	6,053,468	6,518,769	6,755,488	10,681,064	7,095,986	6,346,385	5,830,146	5,835,027
State	6,882,635	6,632,111	6,154,195	6,267,722	5,797,130	1,131,194	4,731,880	6,109,580	6,433,425	5,676,104
Federal	30,471	25,786	1,056,538	450,227	645,815	427,160	360,217	280,880	282,211	324,645
Other Sources			10,873		118,904	358,078	201,248	-		
Operating transfers										7,005
Residual Equity Transfer				638,584						
<b>Total Revenue</b>	11,685,428	12,525,394	13,275,074	13,875,302	13,317,337	12,597,496	12,389,331	12,736,845	12,545,782	11,842,781
<b>Beginning Fund Balance</b>	830,560	748,563	177,848	604,687	2,228,550	2,915,492	3,137,330	2,930,588	1,699,351	1,130,336
<b>Total Available Resources</b>	12,515,988	13,273,957	13,452,922	14,479,989	15,545,887	15,512,988	15,526,661	15,667,433	14,245,133	12,973,117
<b>Expenditures</b>										
Regular Programs	4,444,674	4,546,255	4,554,676	4,405,869	4,370,471	4,210,905	4,345,904	4,564,189	4,375,062	4,080,853
Special Programs										
Vocational Programs	427,261	450,076	401,441	342,529	344,073	360,800	359,657	375,720	338,226	428,146
Other Instructional Programs	293,761	356,510	398,954	375,086	414,281	362,697	390,986	424,392	410,323	306,539
Adult Education										
Food Service										
Undistributed	5,437,813	6,333,449	5,963,394	5,729,495	6,113,291	5,874,562	5,960,229	6,906,598	6,355,898	5,869,542
Debt Service										
Principal										
Interest										
Operating transfers out	1,163,916	1,409,819	1,529,770	1,398,460	1,388,279	1,566,694	1,539,297	1,697,183	1,635,288	1,600,044
<b>Total Expenditures</b>	11,767,425	13,096,109	12,848,235	12,251,439	12,630,395	12,375,658	12,596,073	13,968,082	13,114,797	12,285,124
<b>Ending fund Balance</b>	748,563	177,848	604,687	2,228,550	2,915,492	3,137,330	2,930,588	1,699,351	1,130,336	687,993
EFB as a % of Expenditures	6.36%	1.36%	4.71%	18.19%	23.08%	25.35%	23.27%	12.17%	8.62%	5.60%
<b>Total</b>	12,515,988	13,273,957	13,452,922	14,479,989	15,545,887	15,512,988	15,526,661	15,667,433	14,245,133	12,973,117

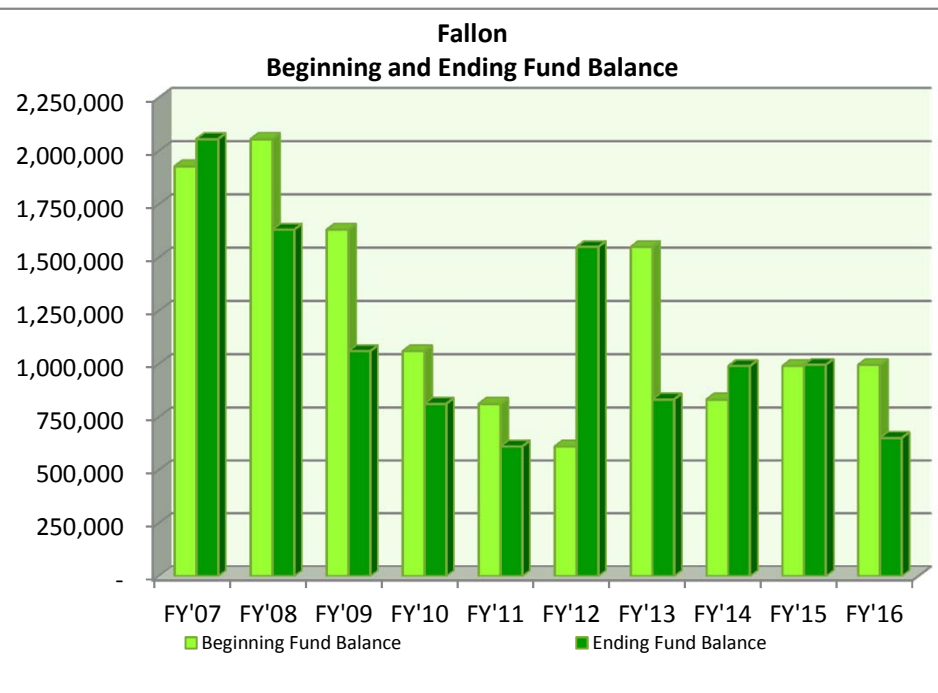
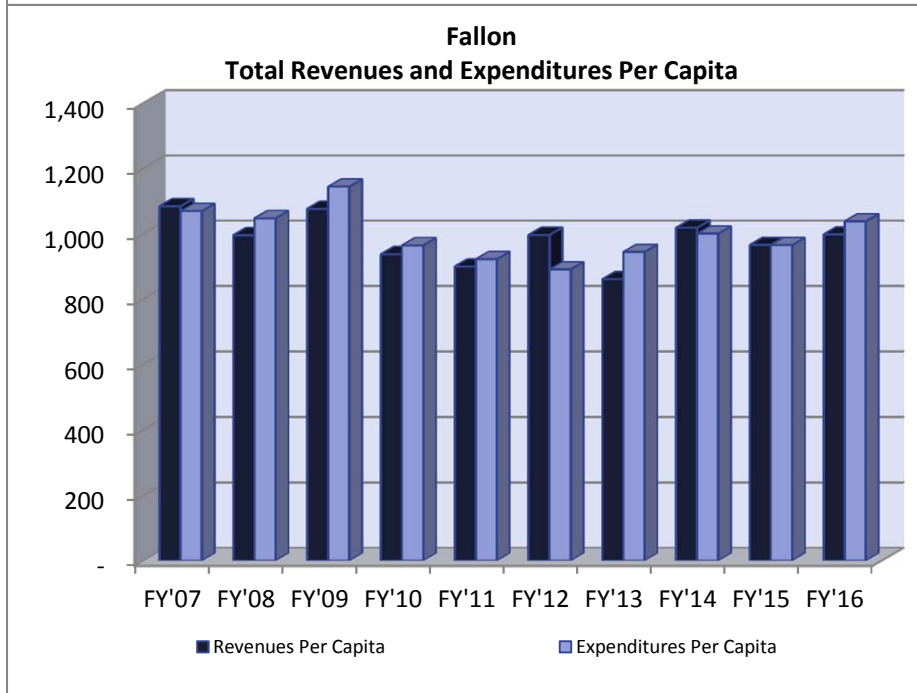
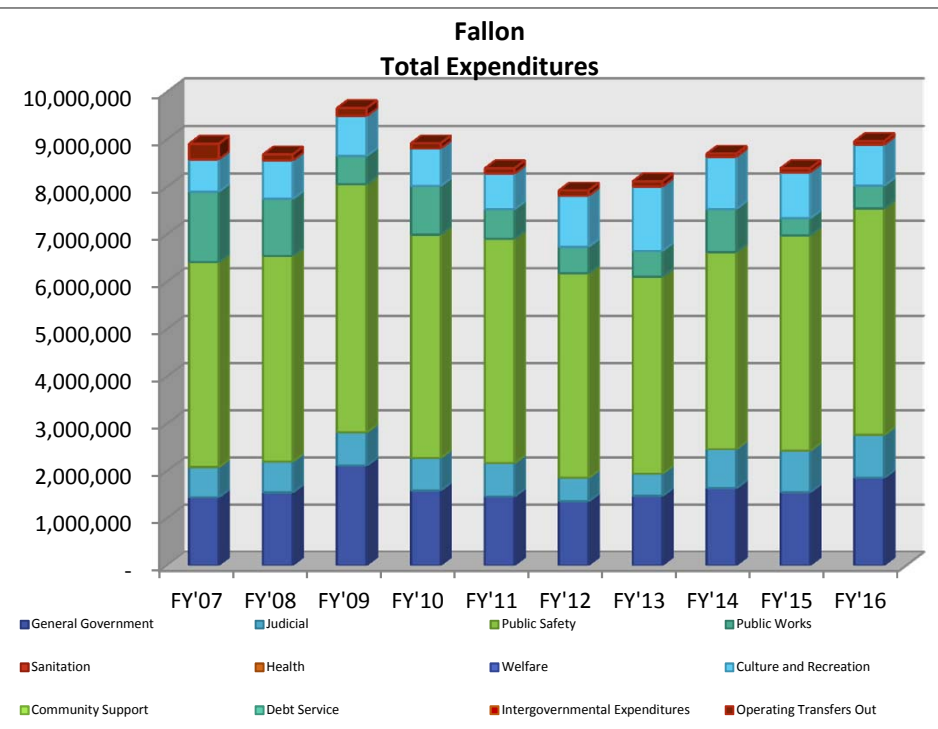
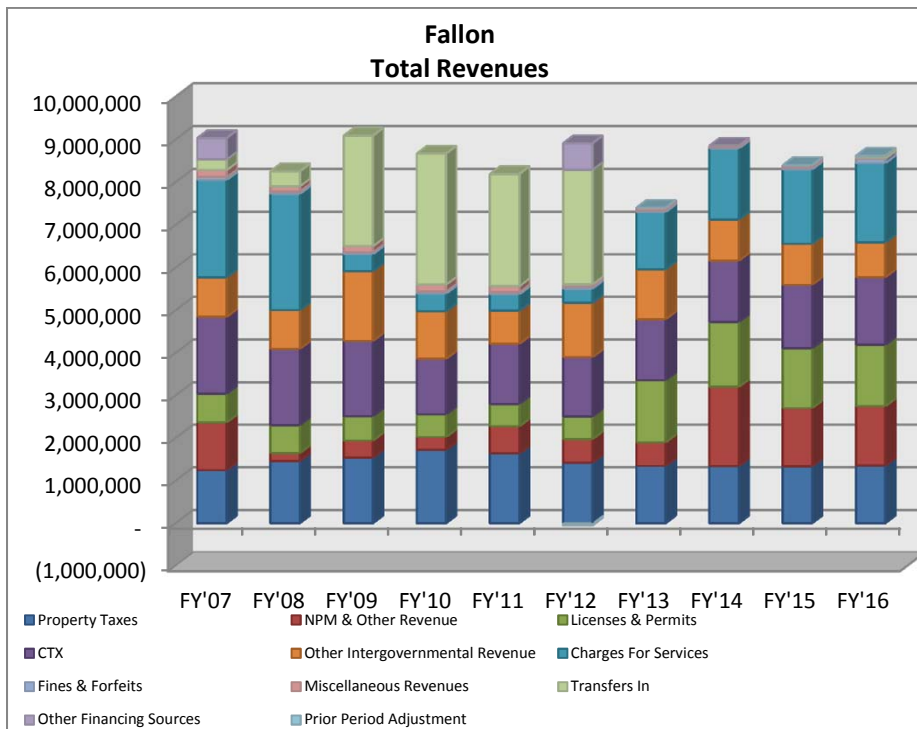
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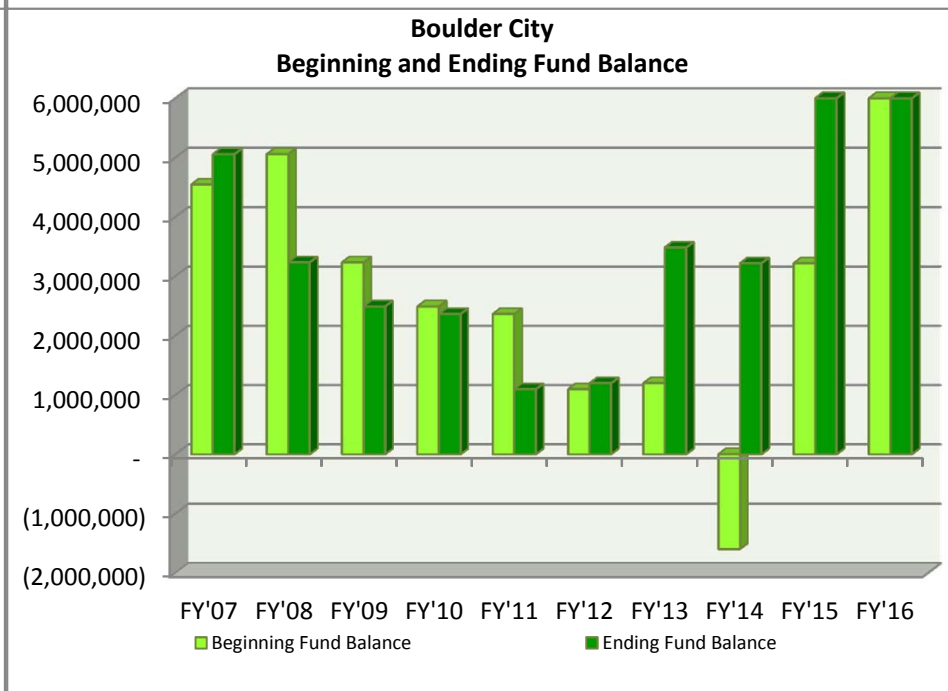
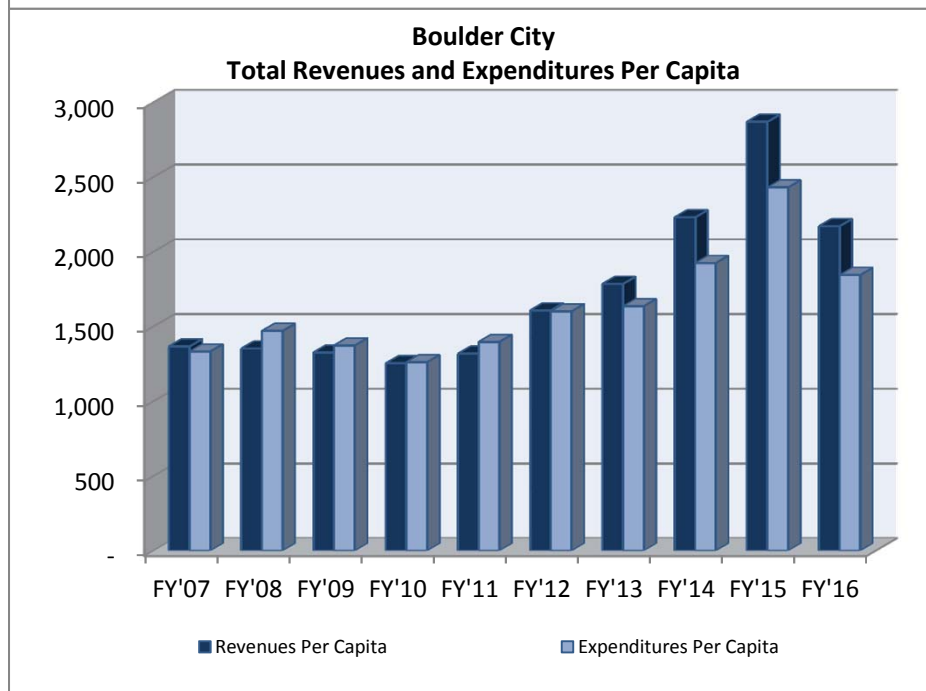
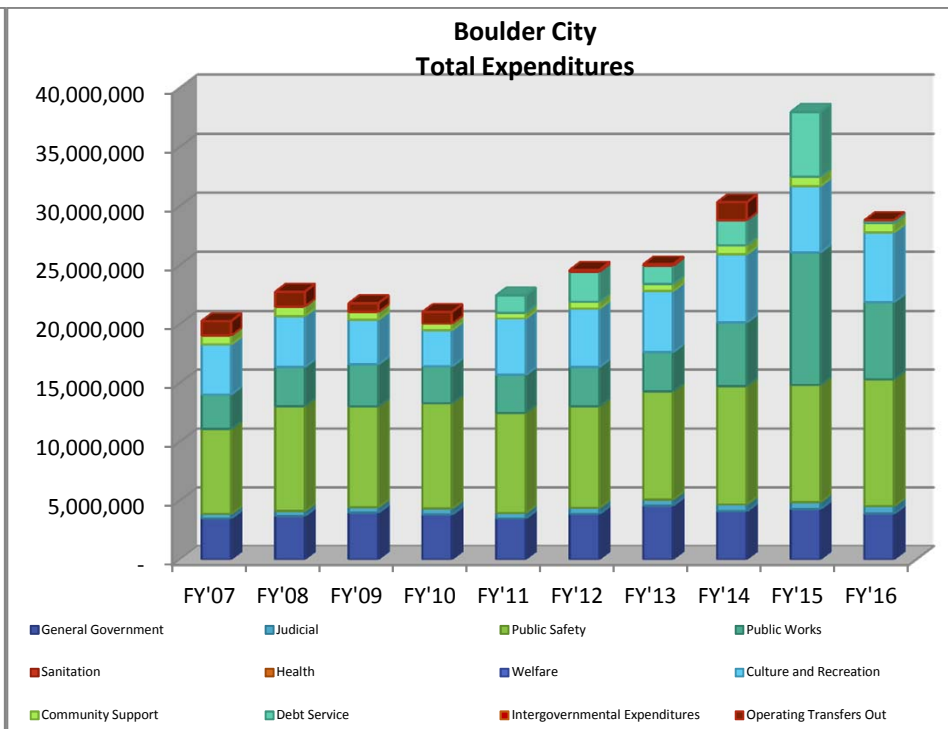
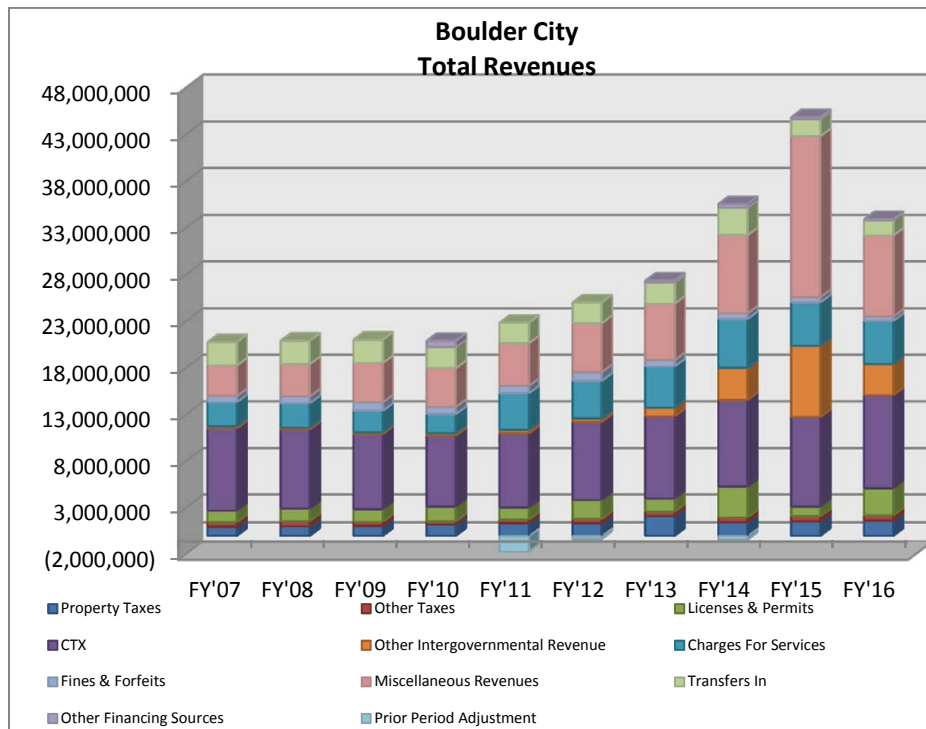
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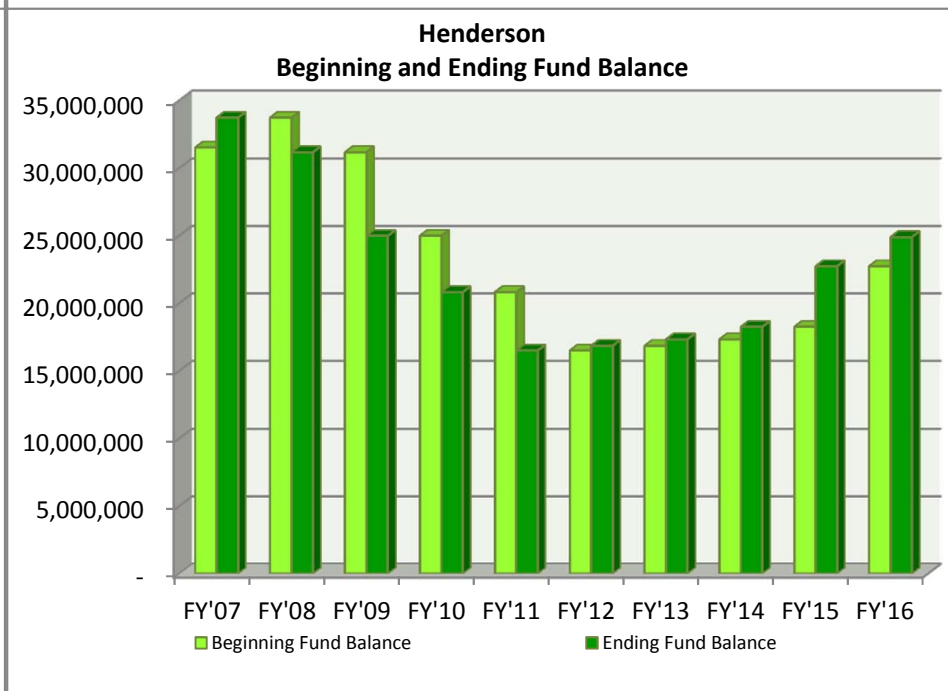
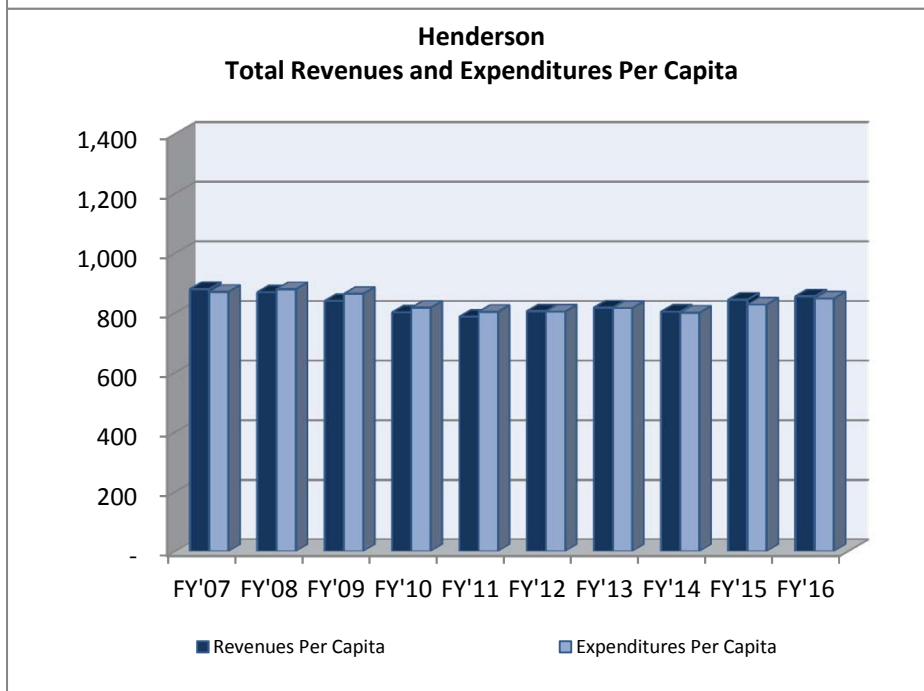
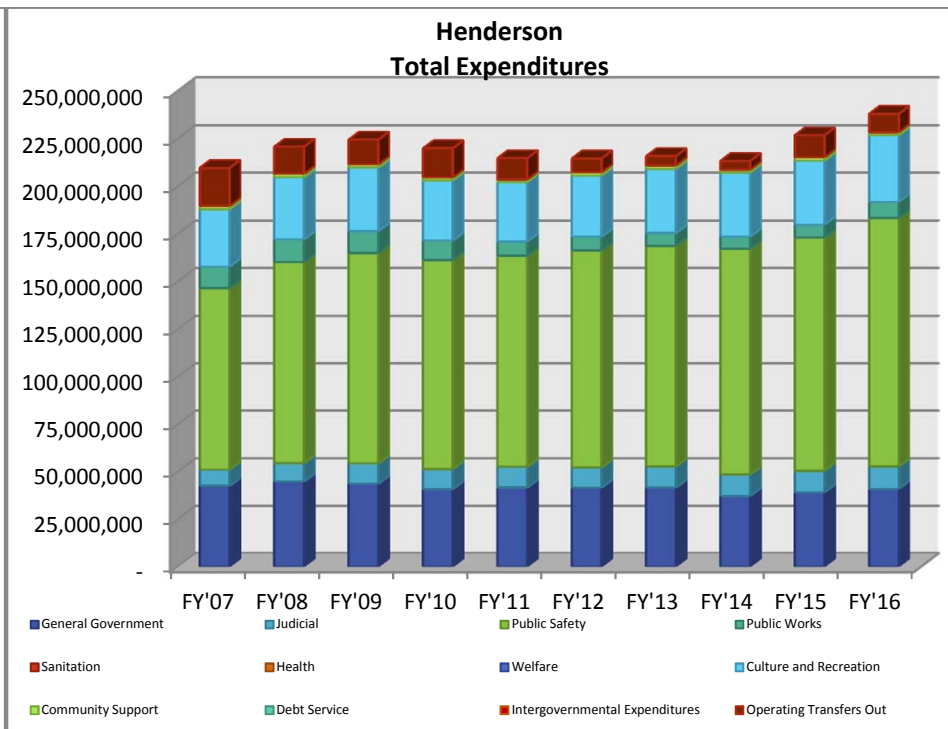
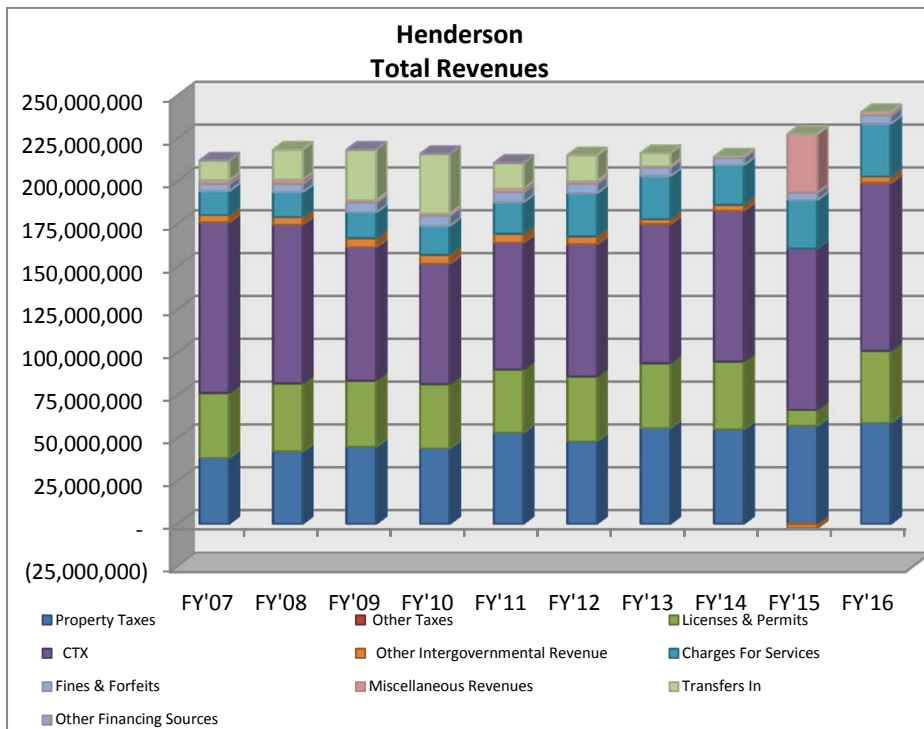
## Section 4

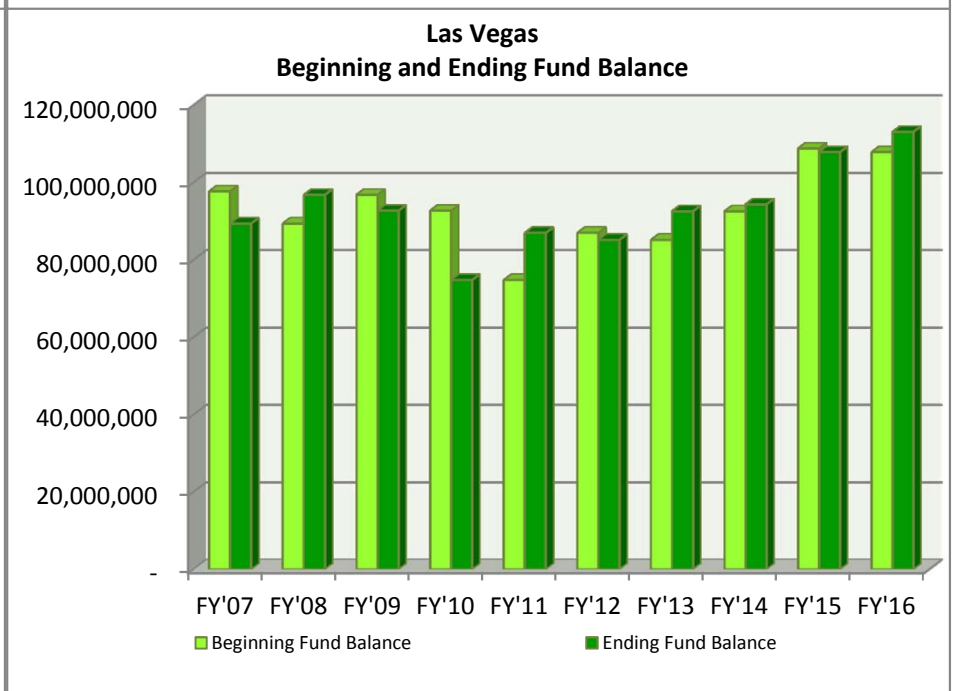
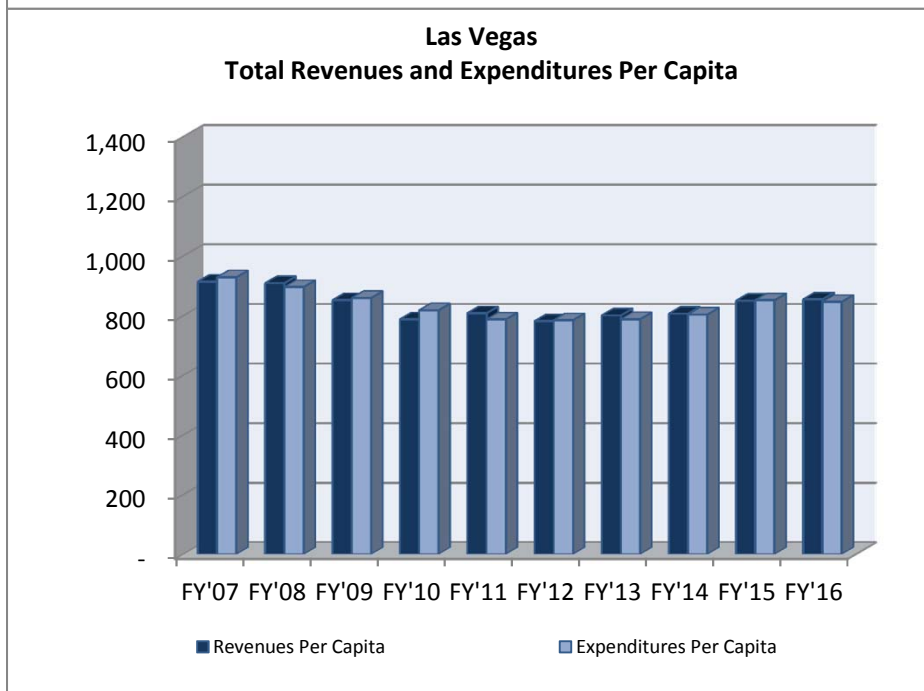
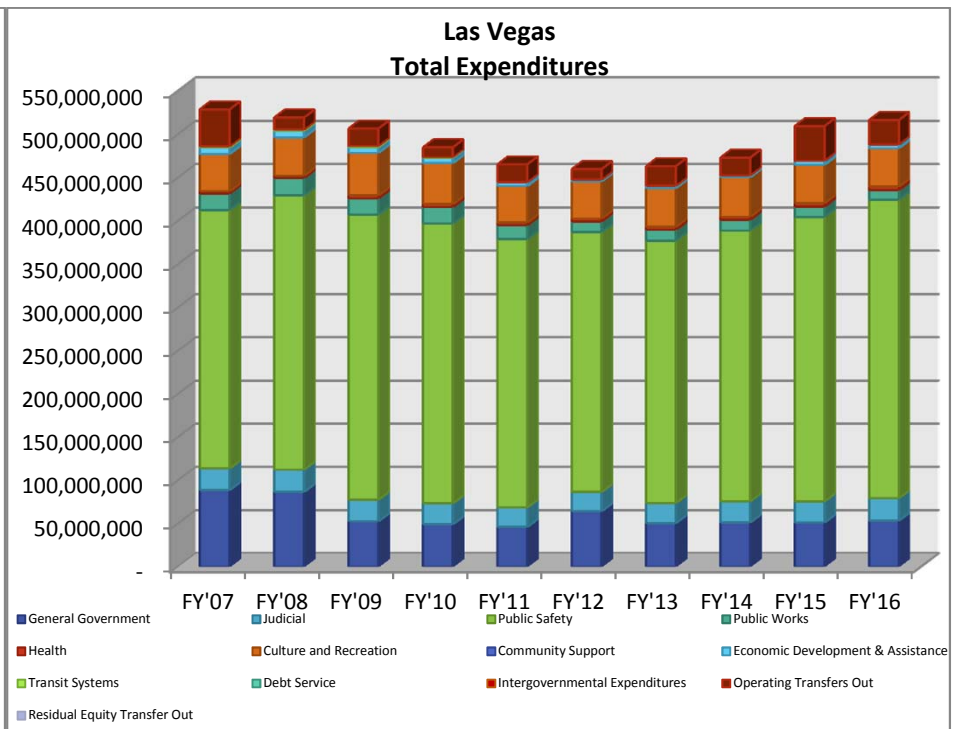
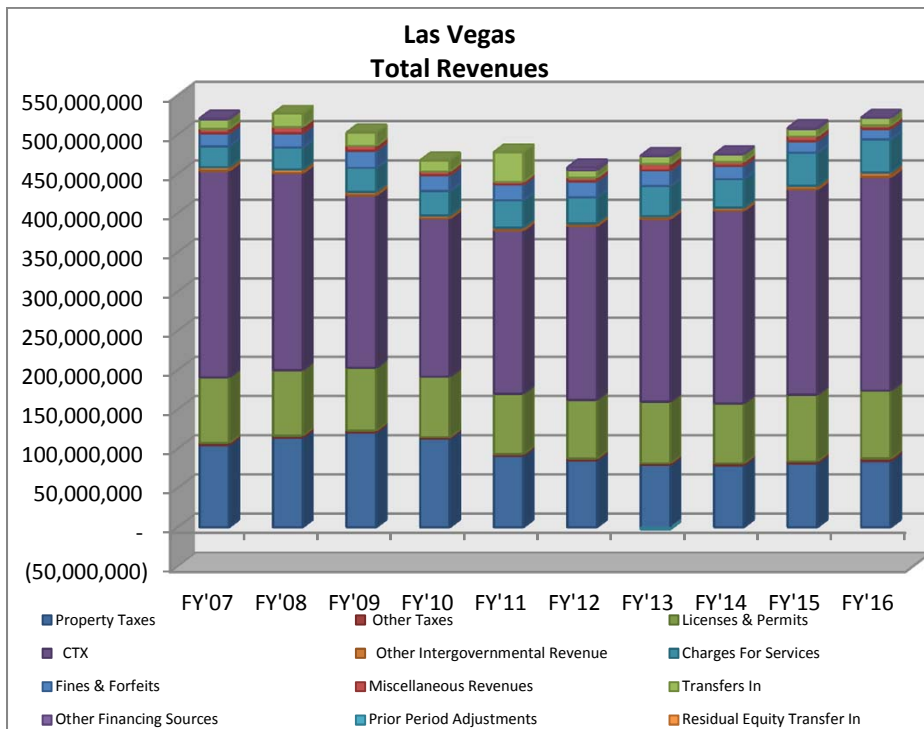
# CITIES

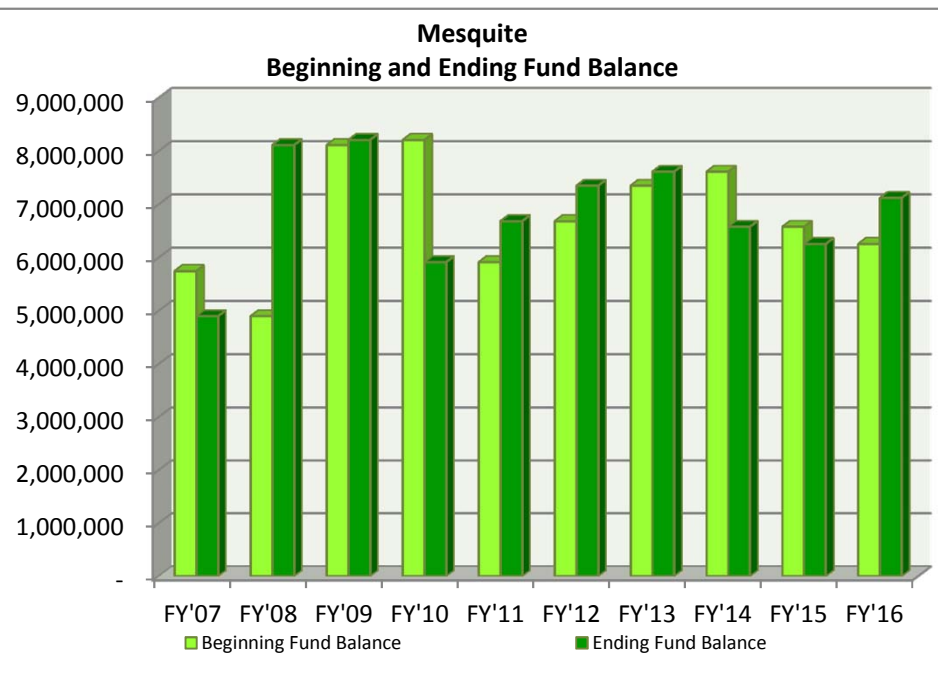
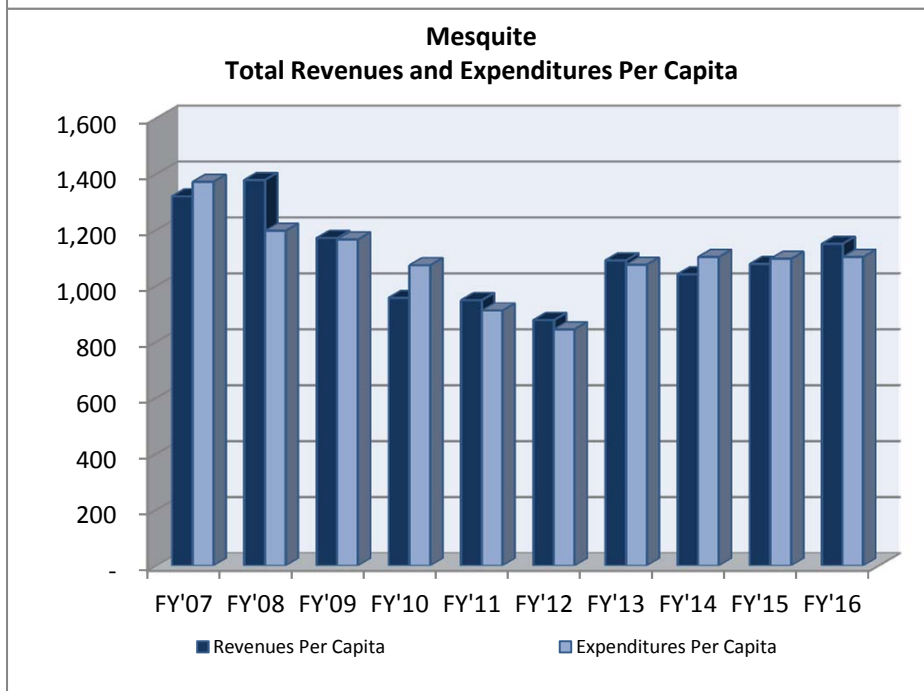
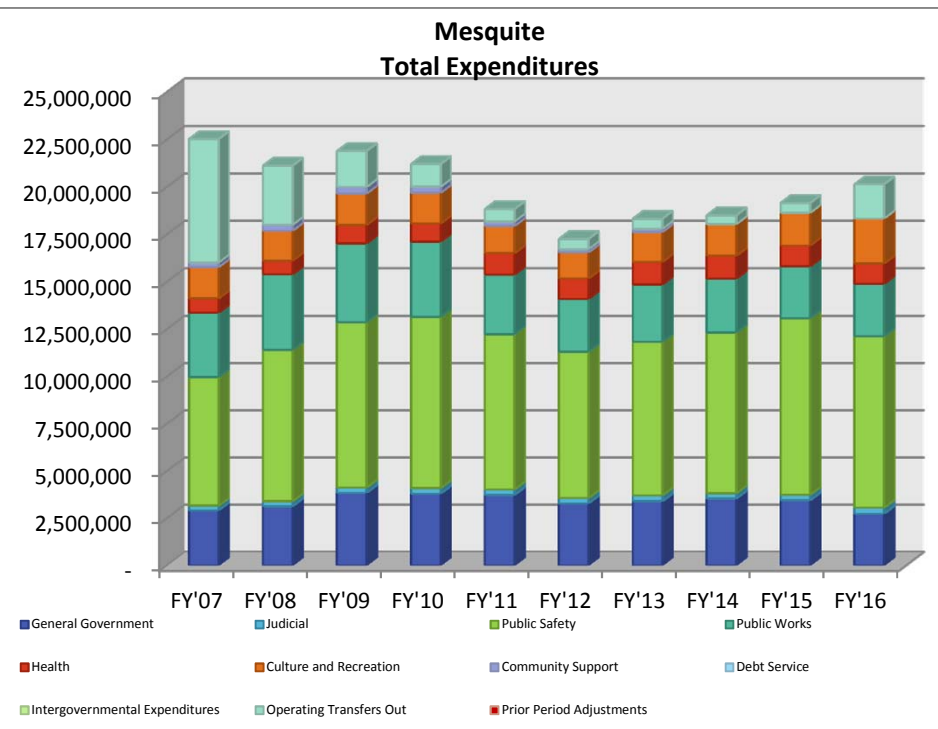
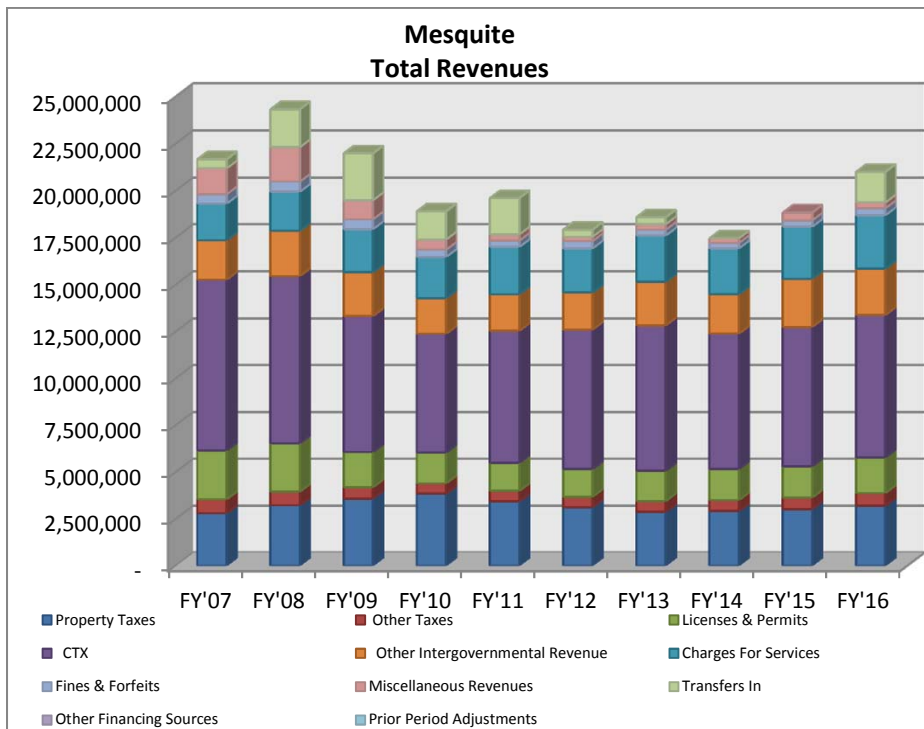
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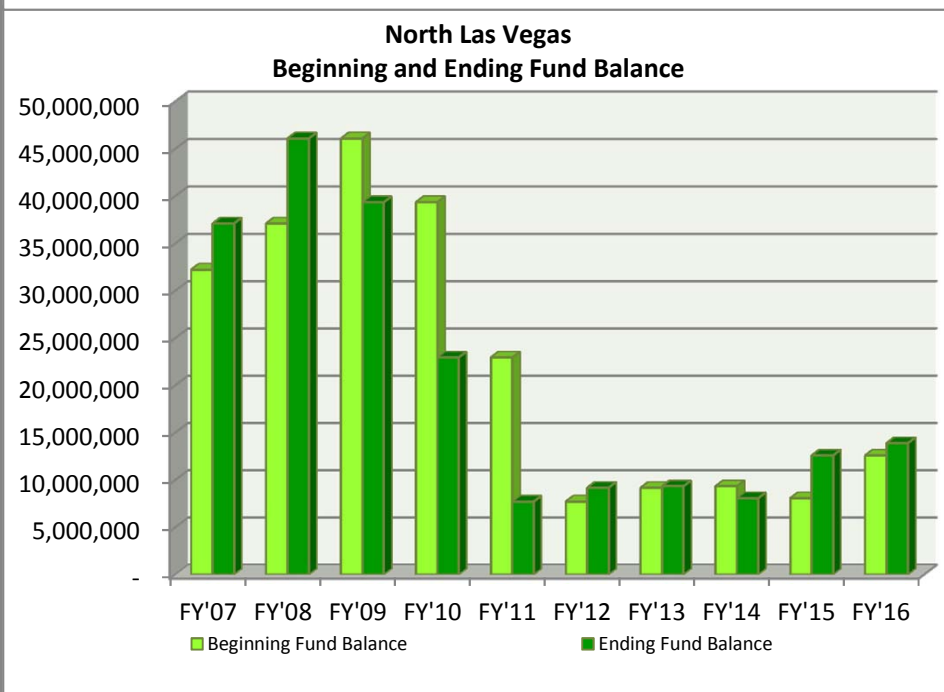
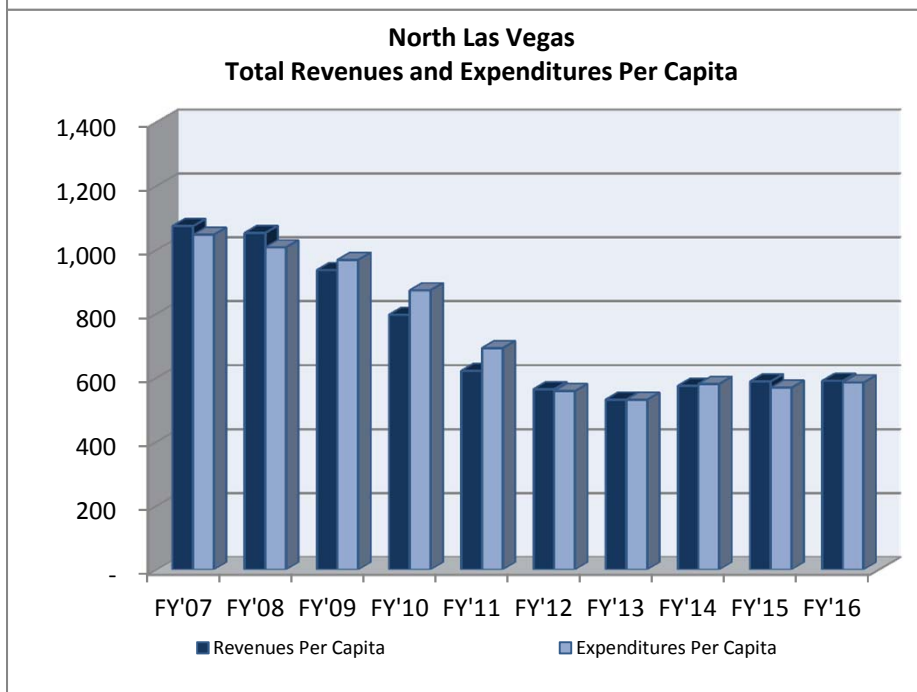
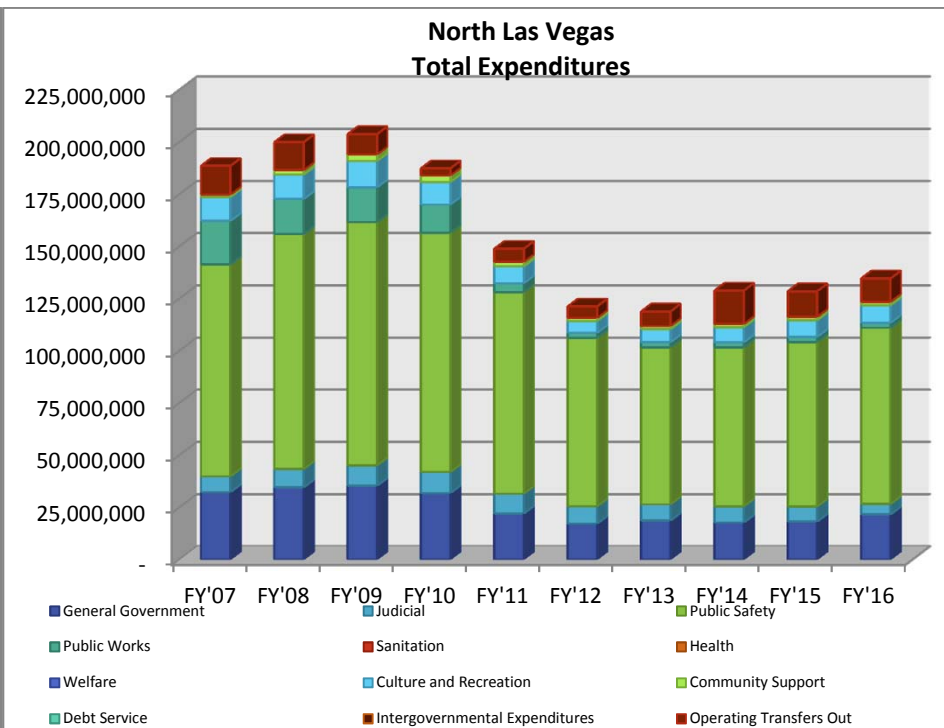
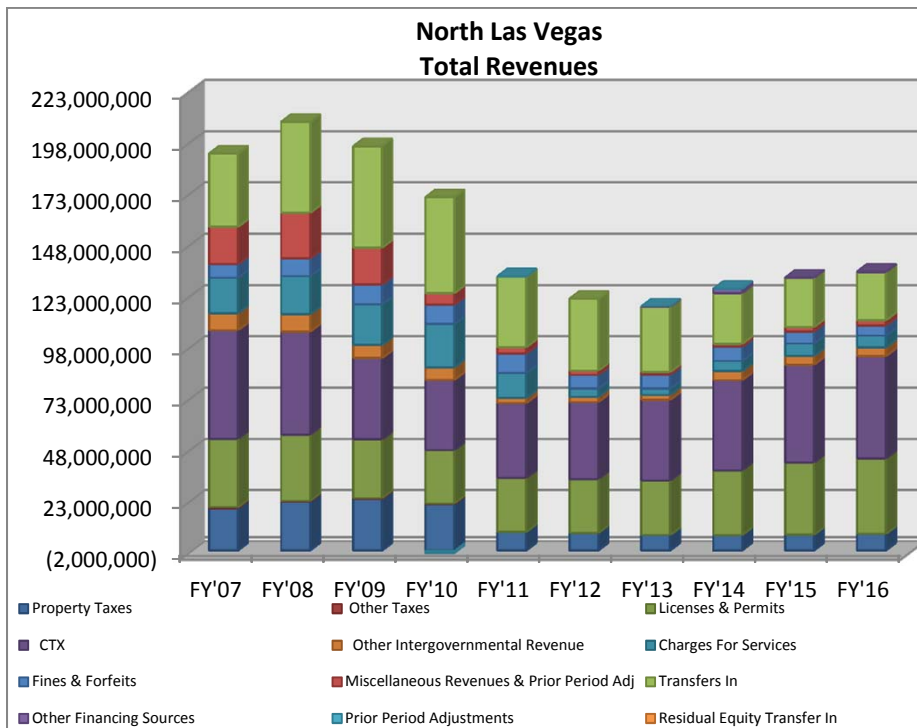




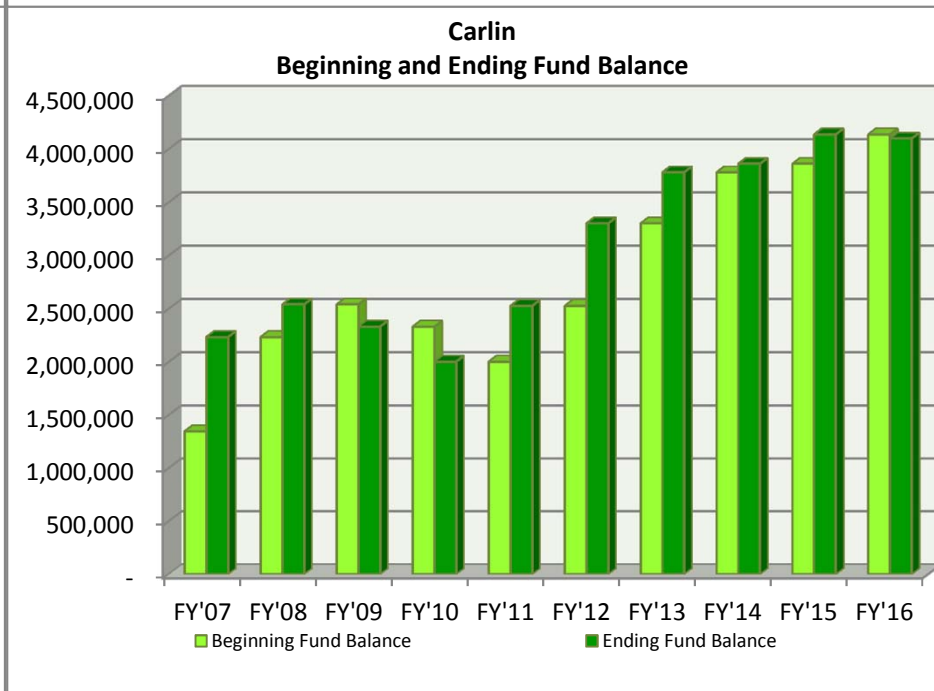
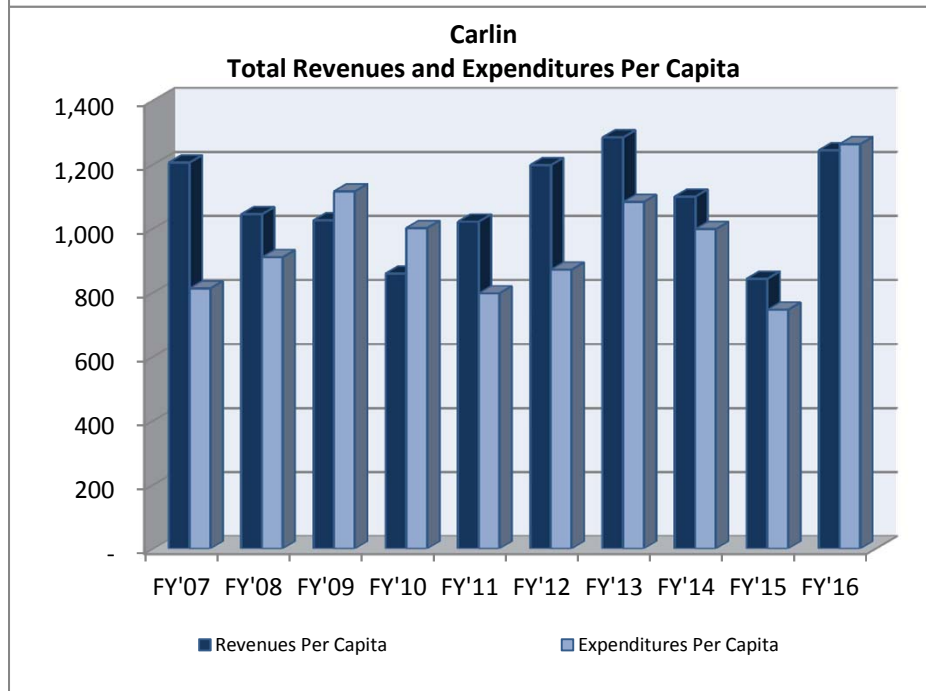
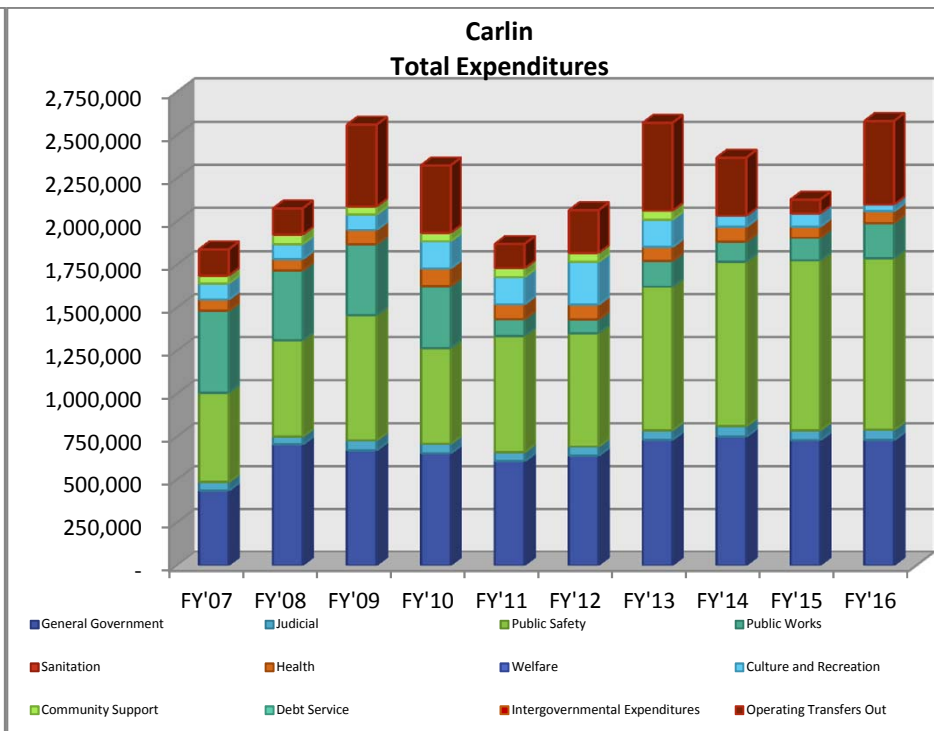
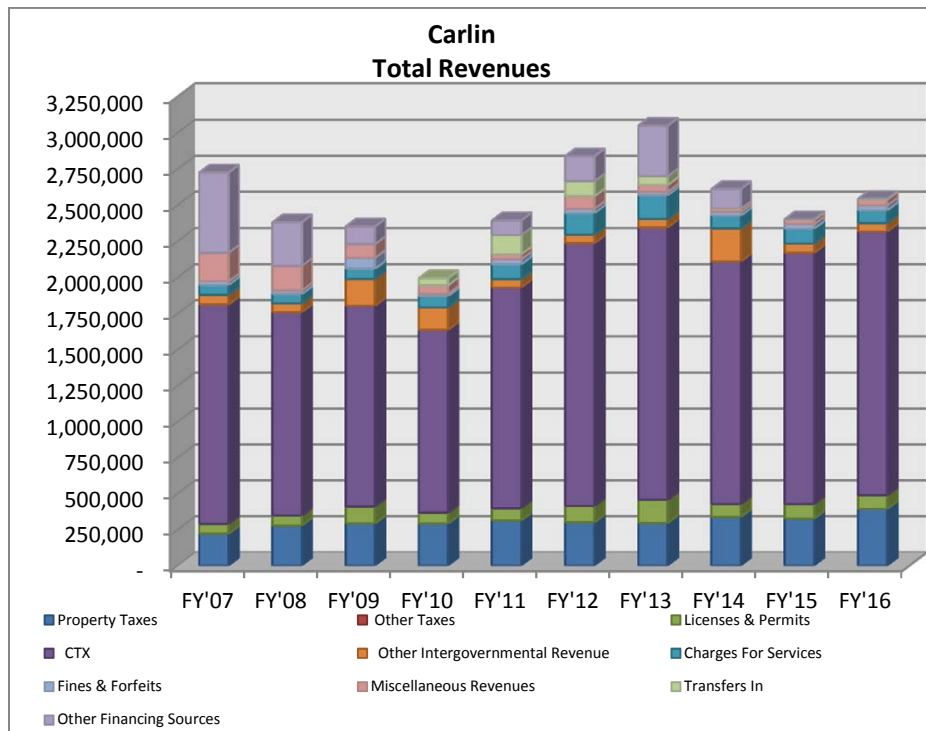


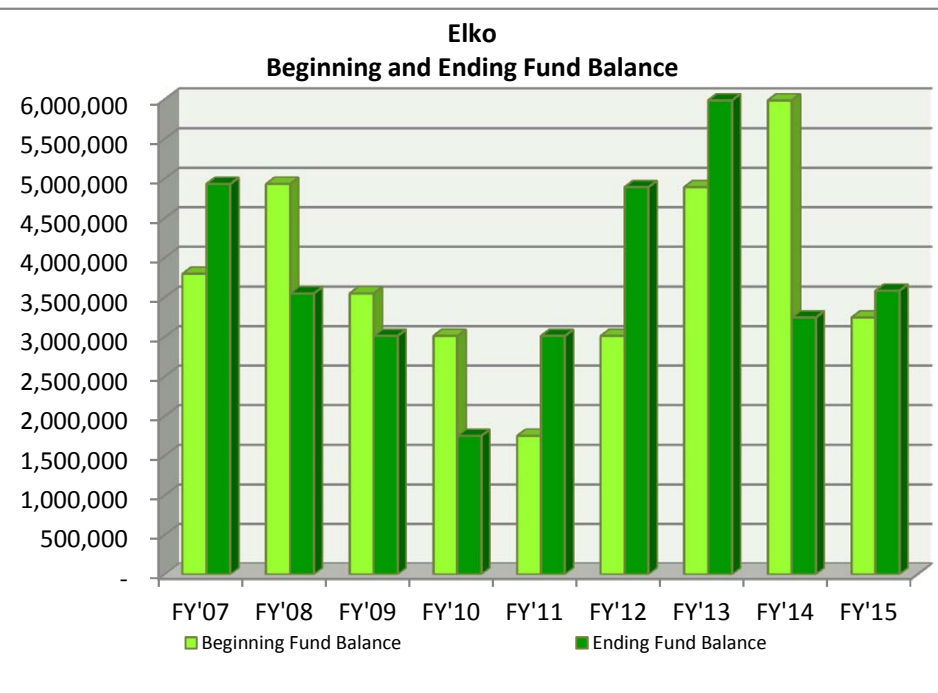
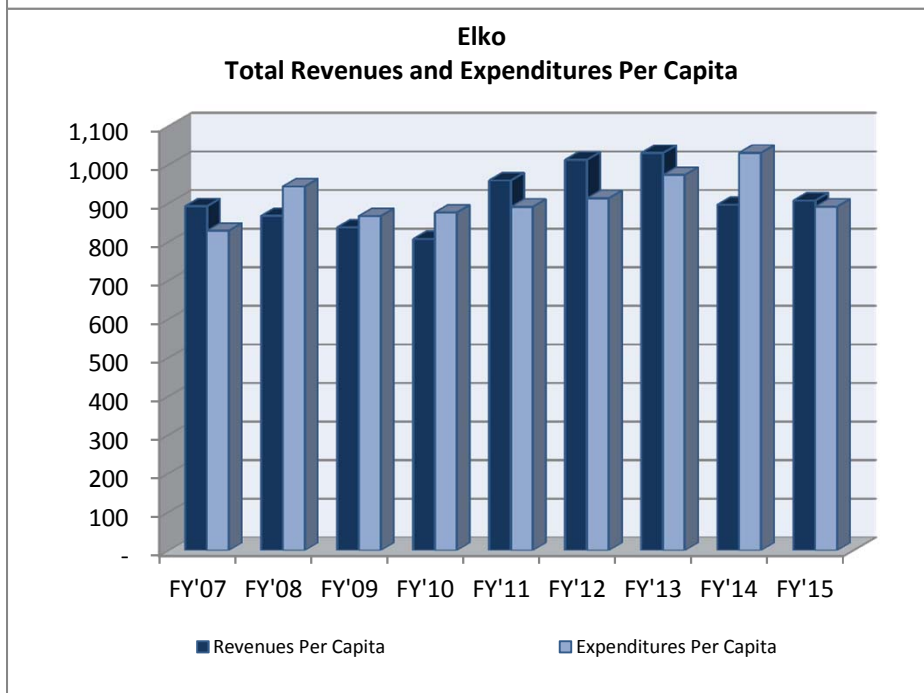
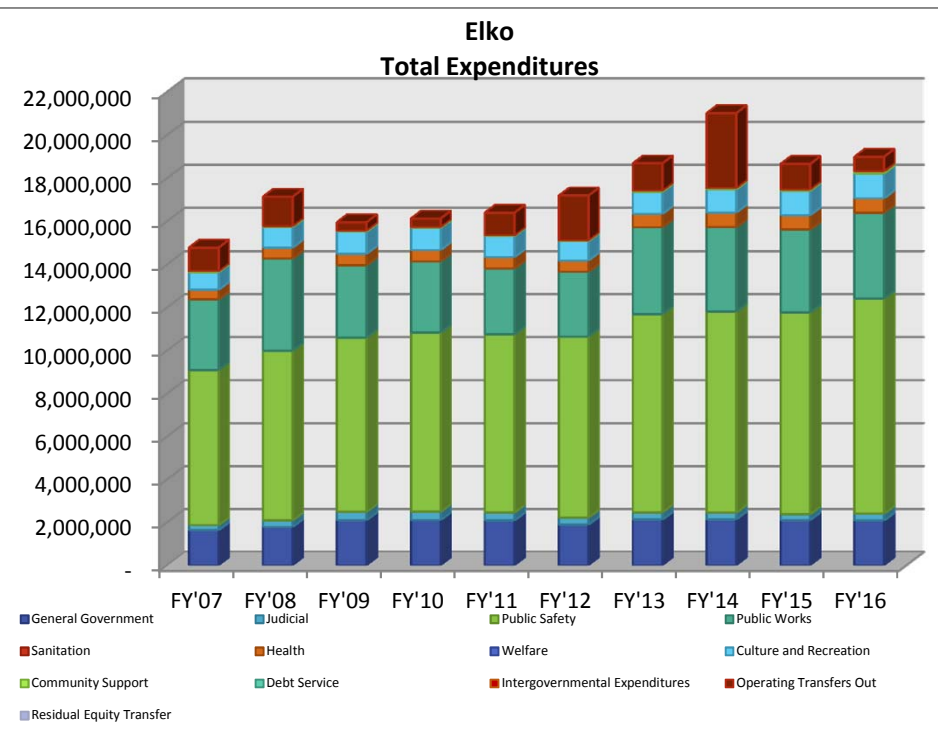
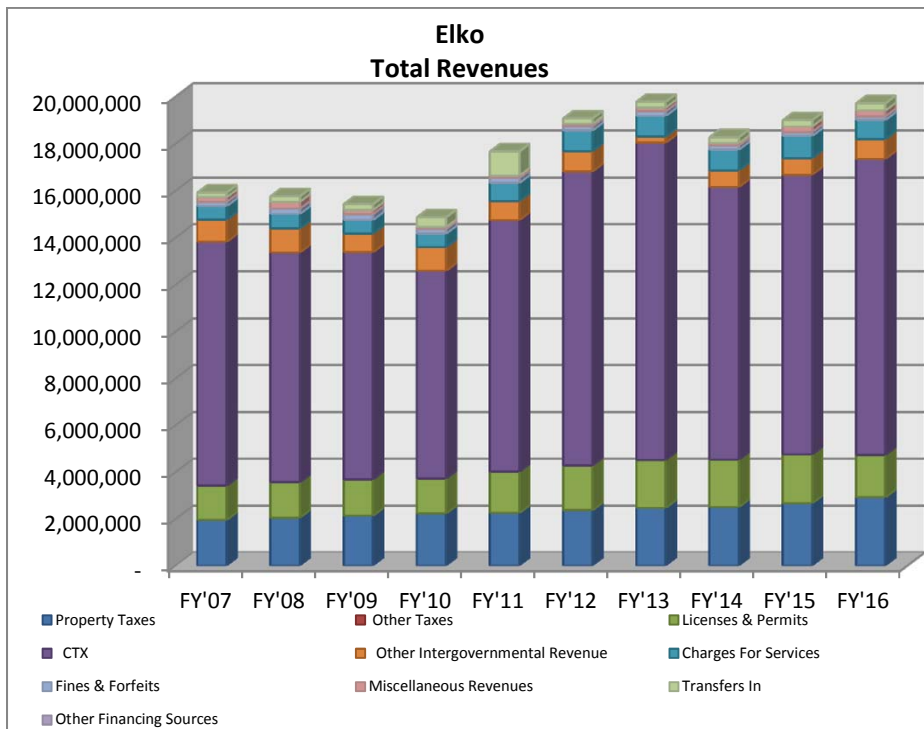




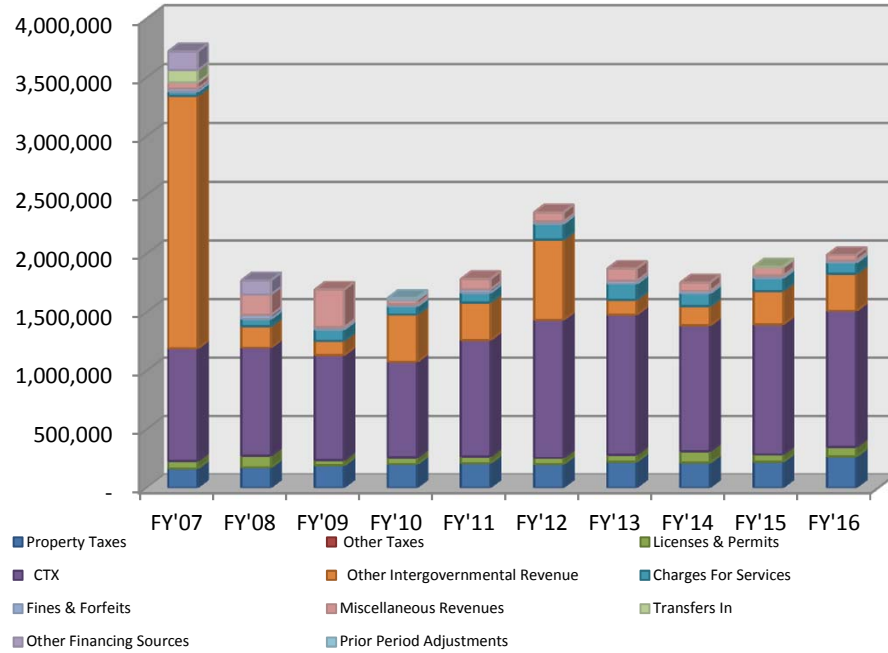




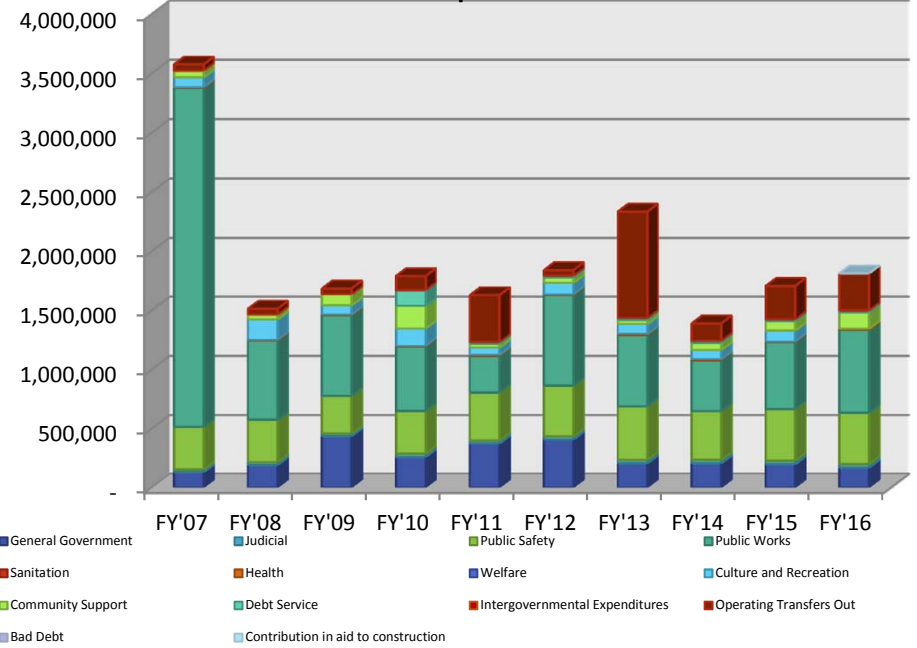




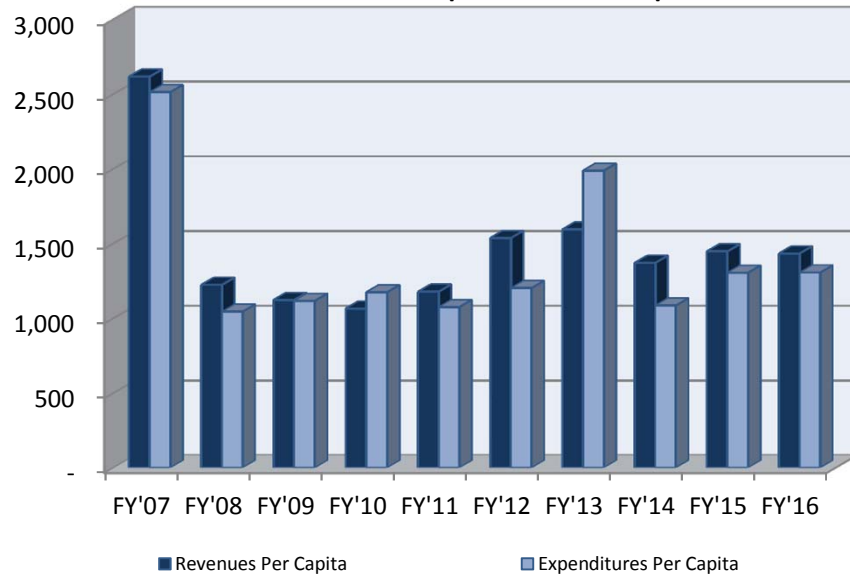
**Wells  
Total Revenues**



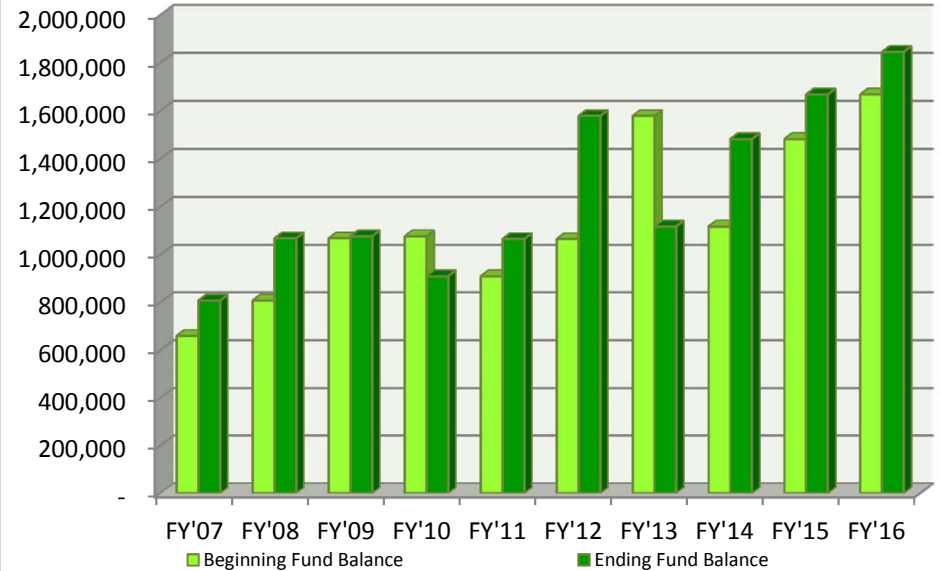
**Wells  
Total Expenditures**



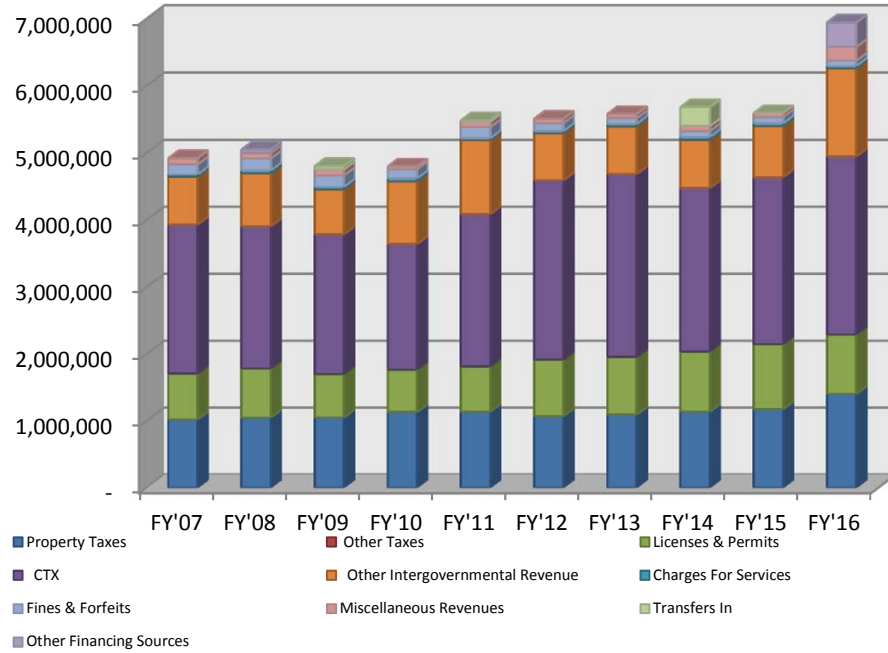
**Wells  
Total Revenues and Expenditures Per Capita**



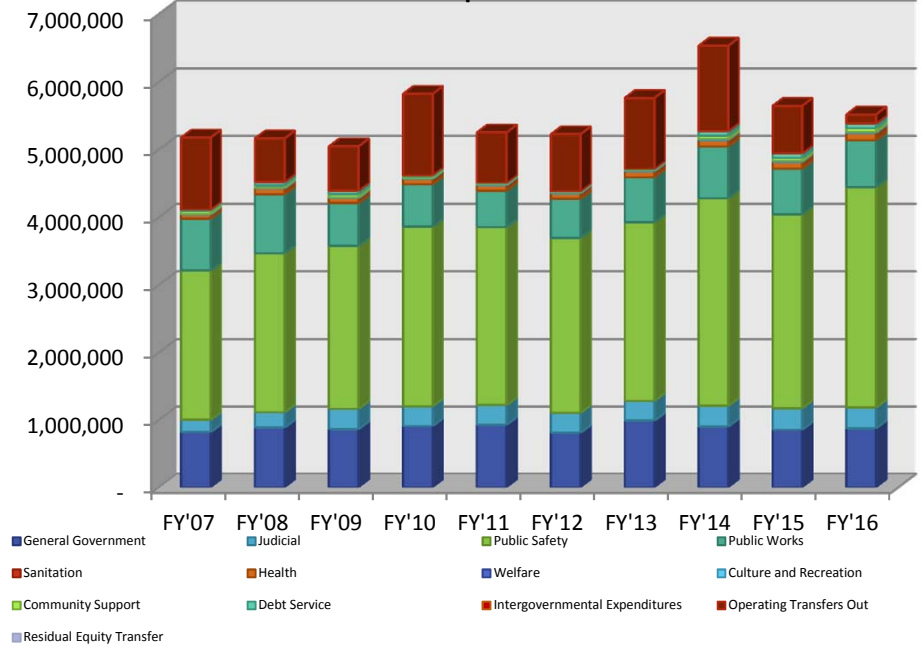
**Wells  
Beginning and Ending Fund Balance**



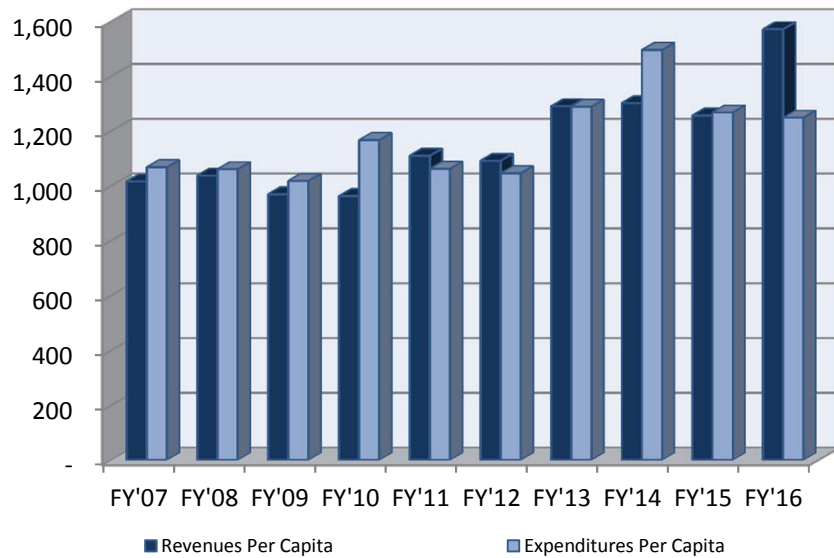
**West Wendover  
Total Revenues**



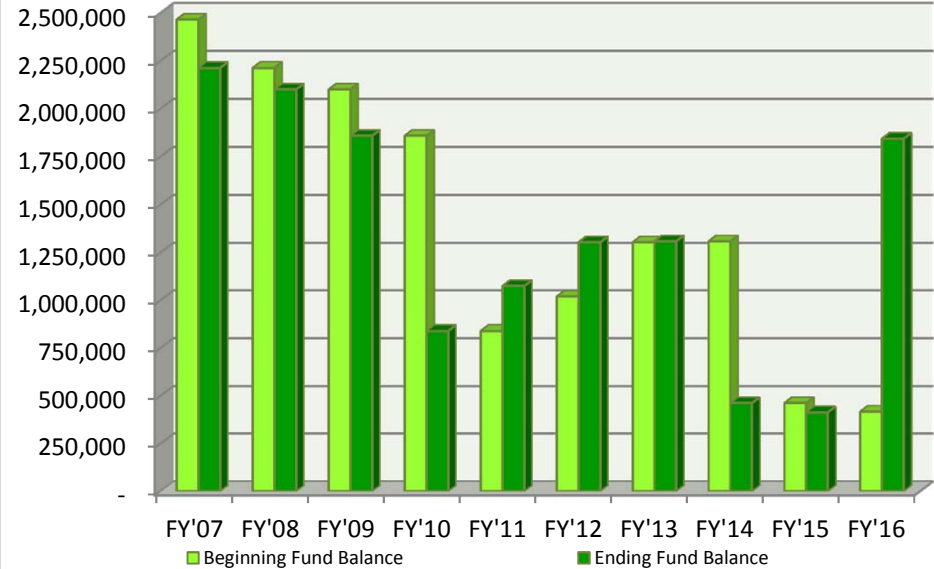
**West Wendover  
Total Expenditures**

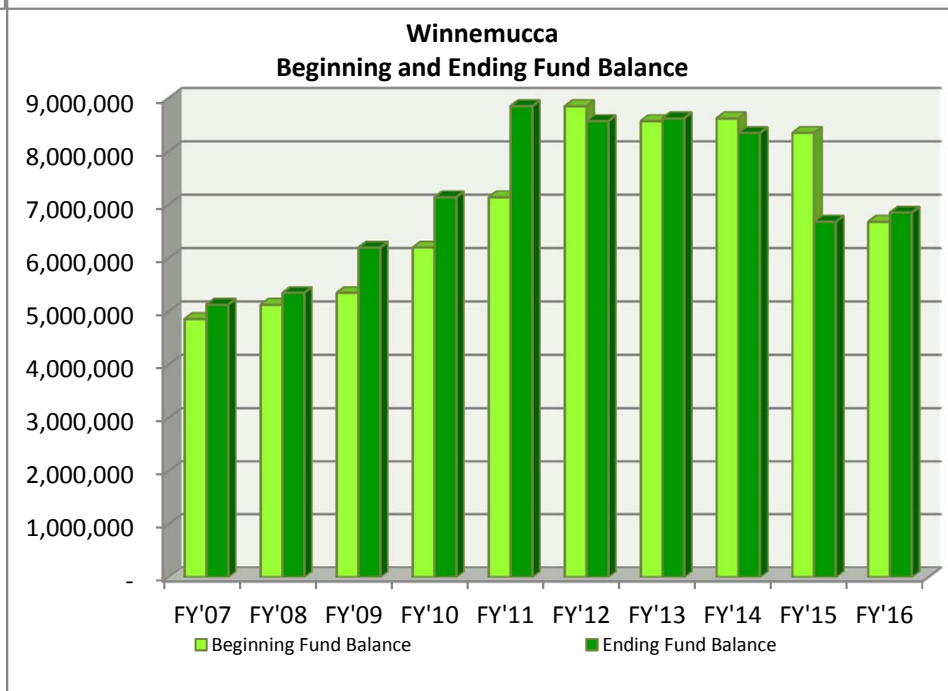
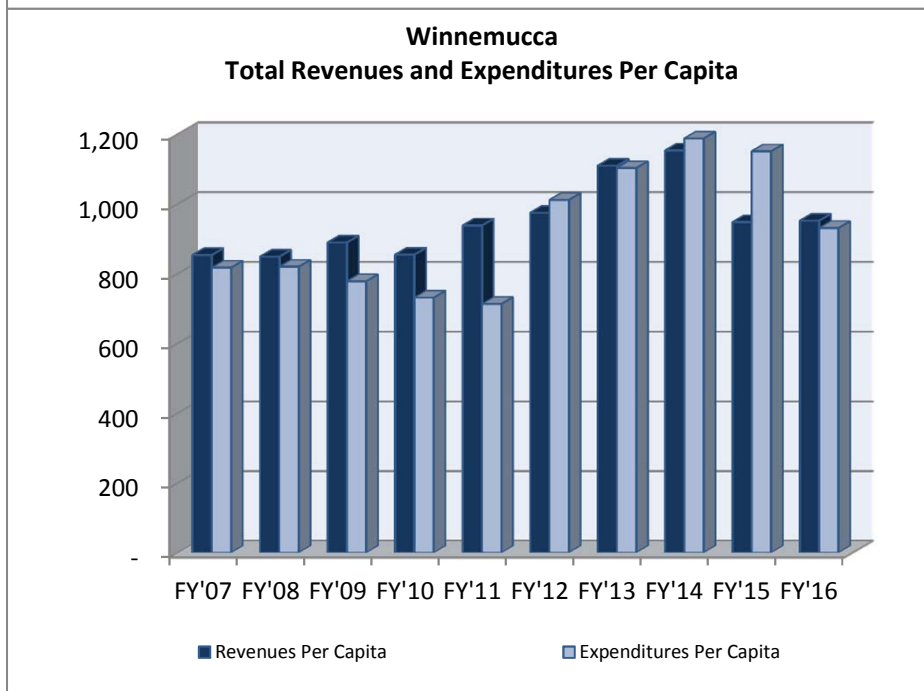
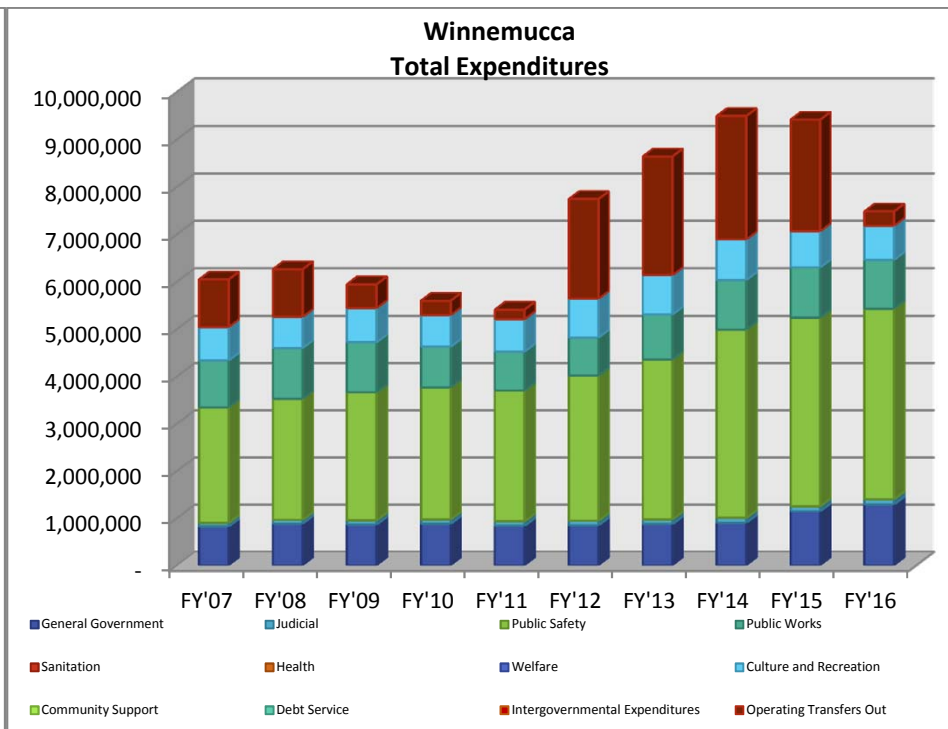
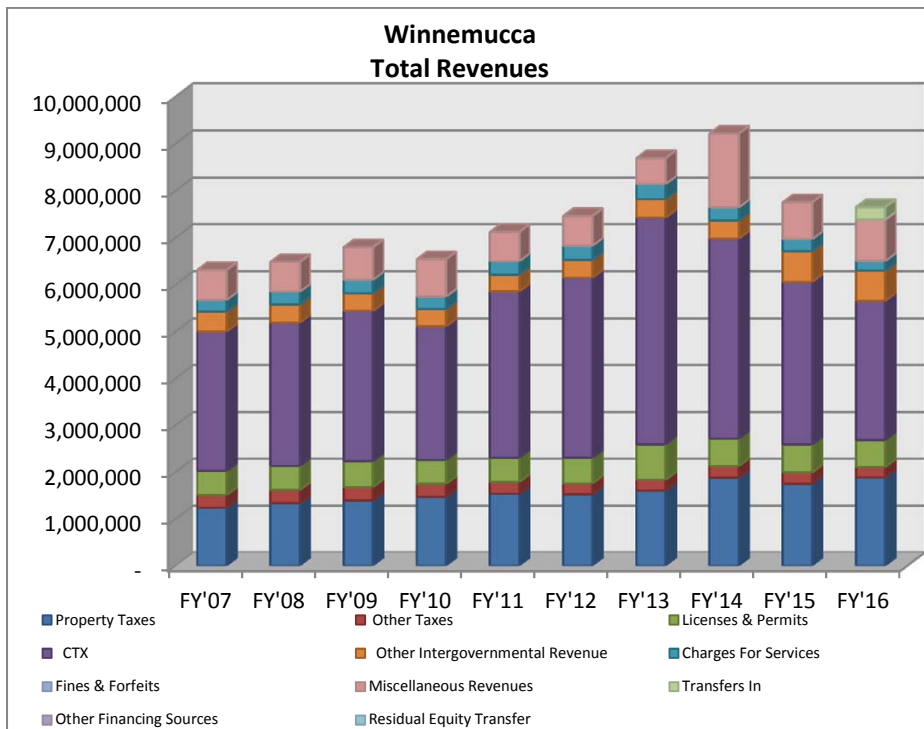


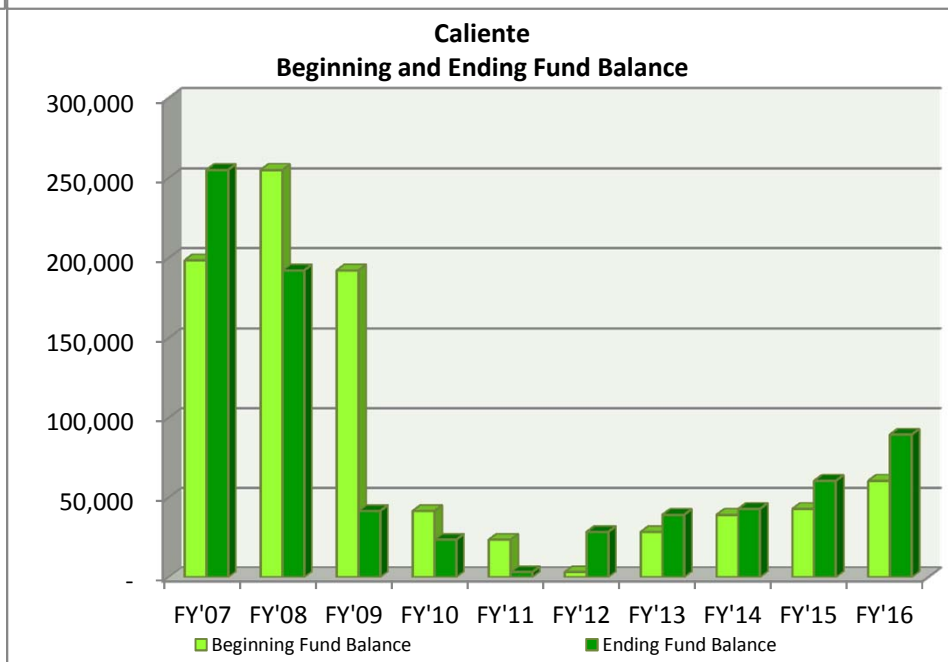
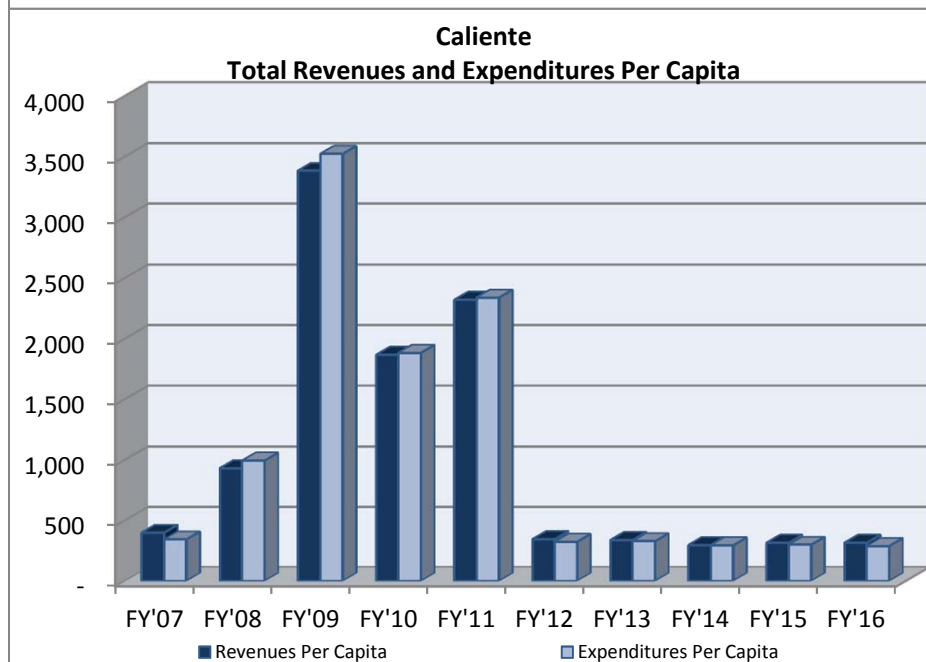
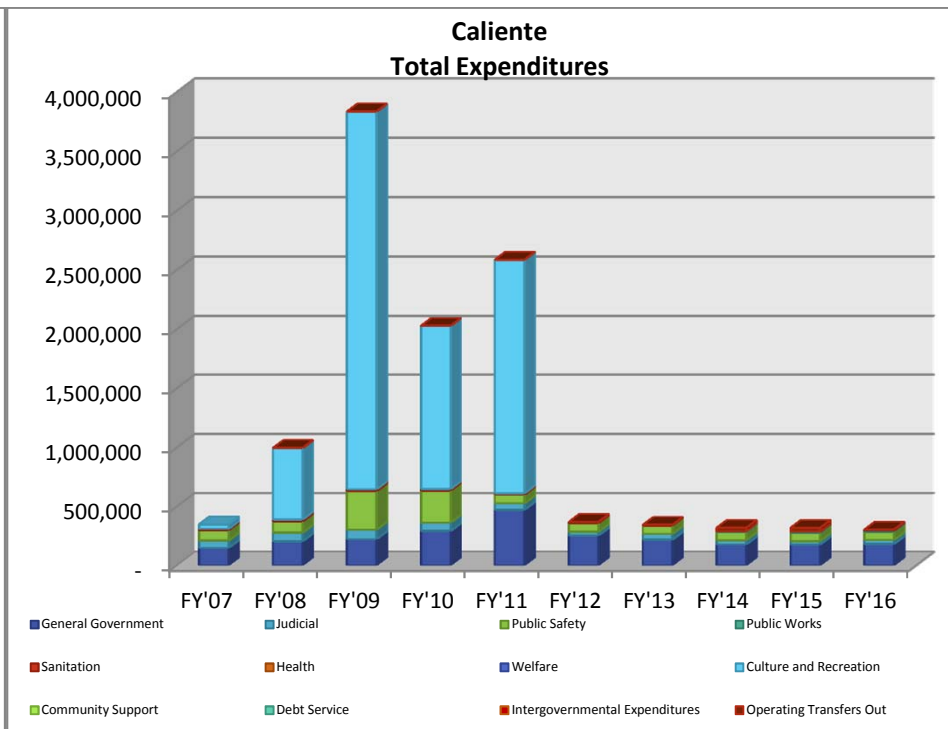
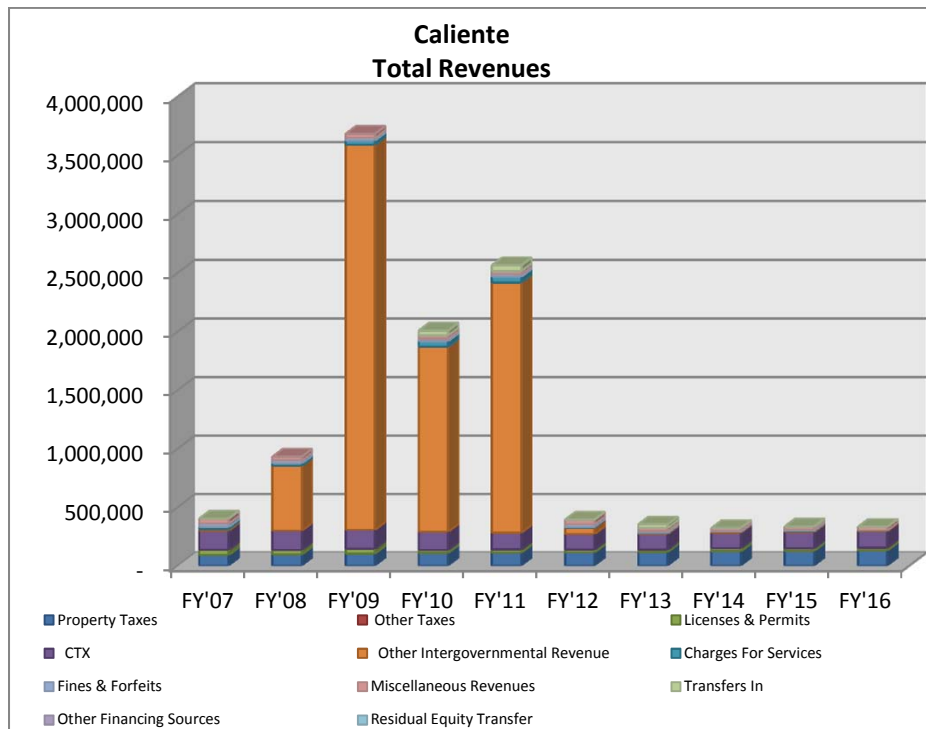
**West Wendover  
Total Revenues and Expenditures Per Capita**



**West Wendover  
Beginning and Ending Fund Balance**

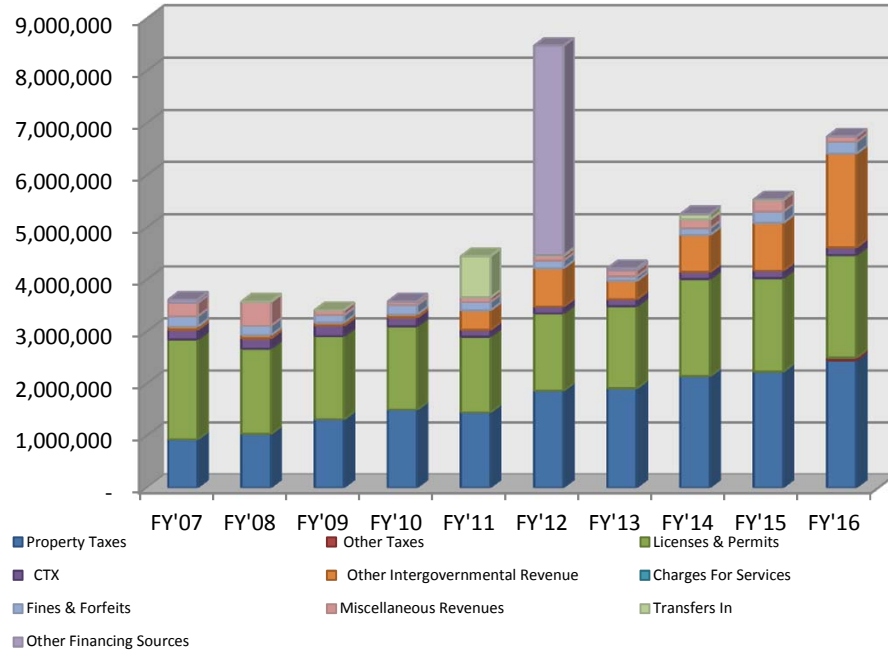




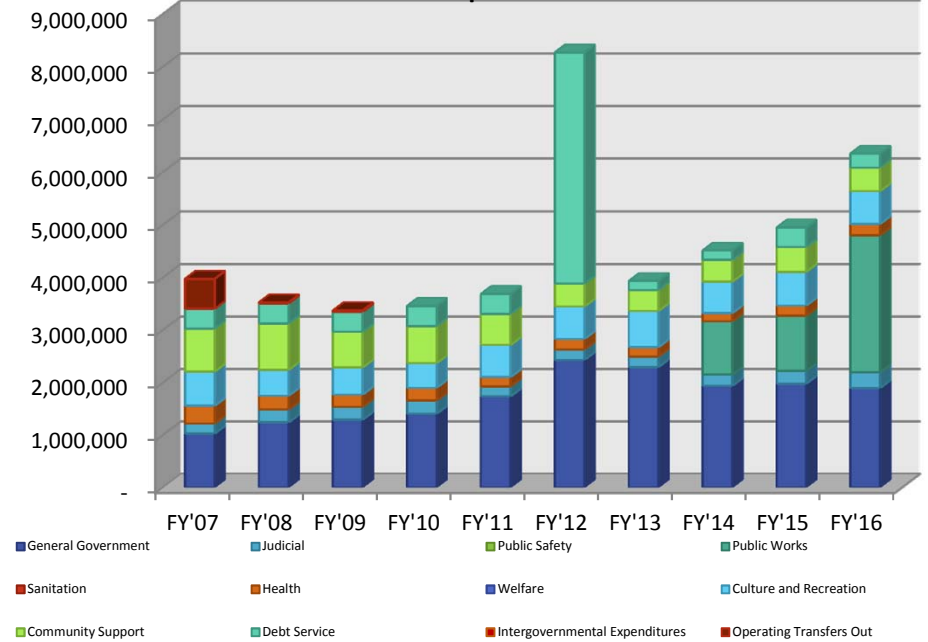




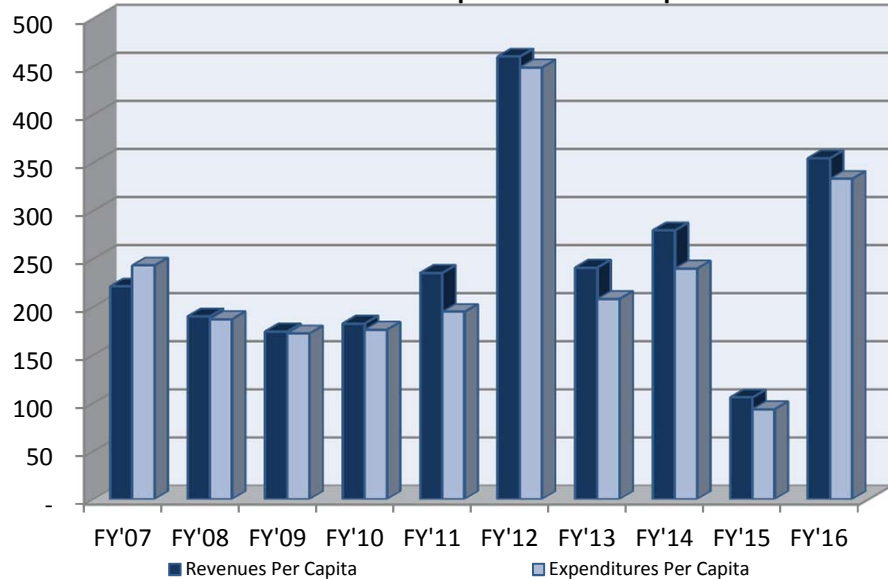
**Fernley  
Total Revenues**



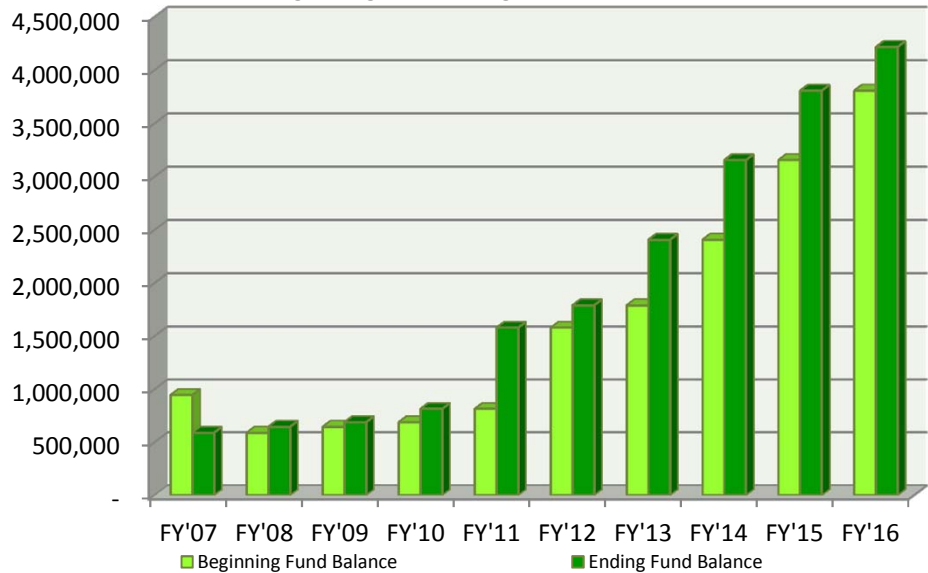
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Total Expenditures**

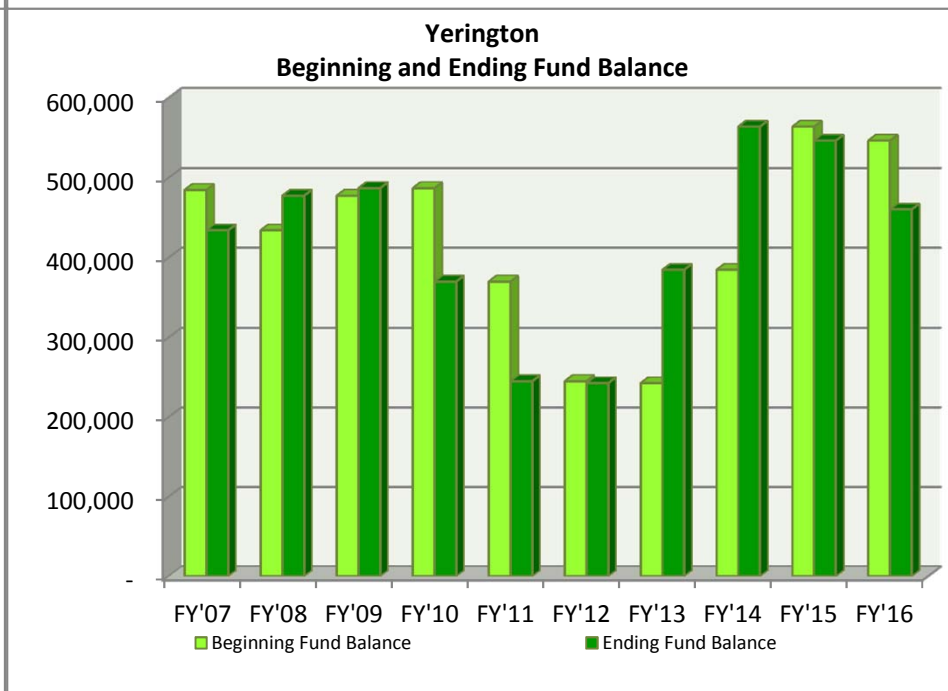
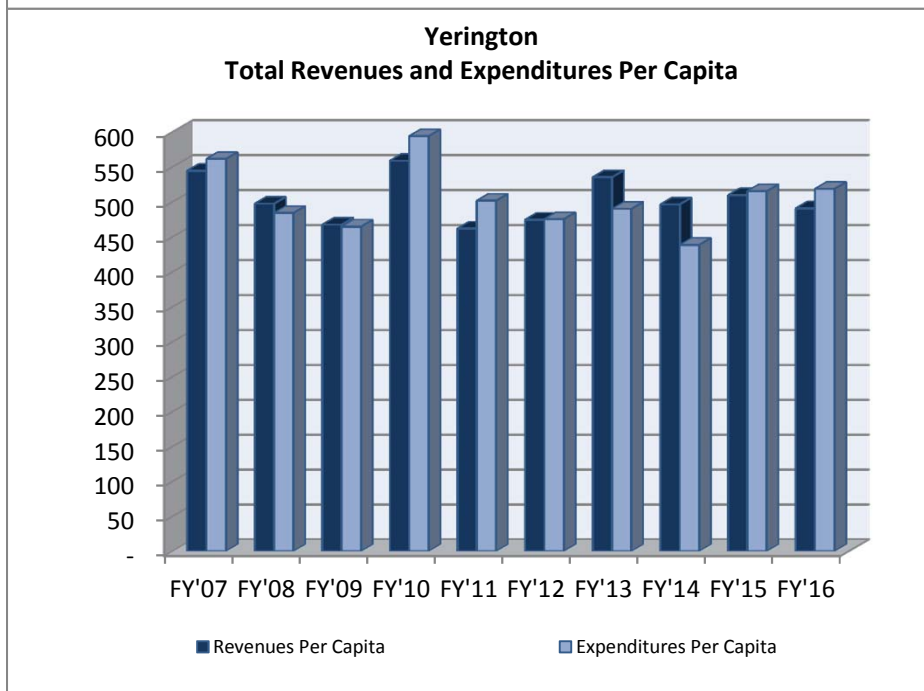
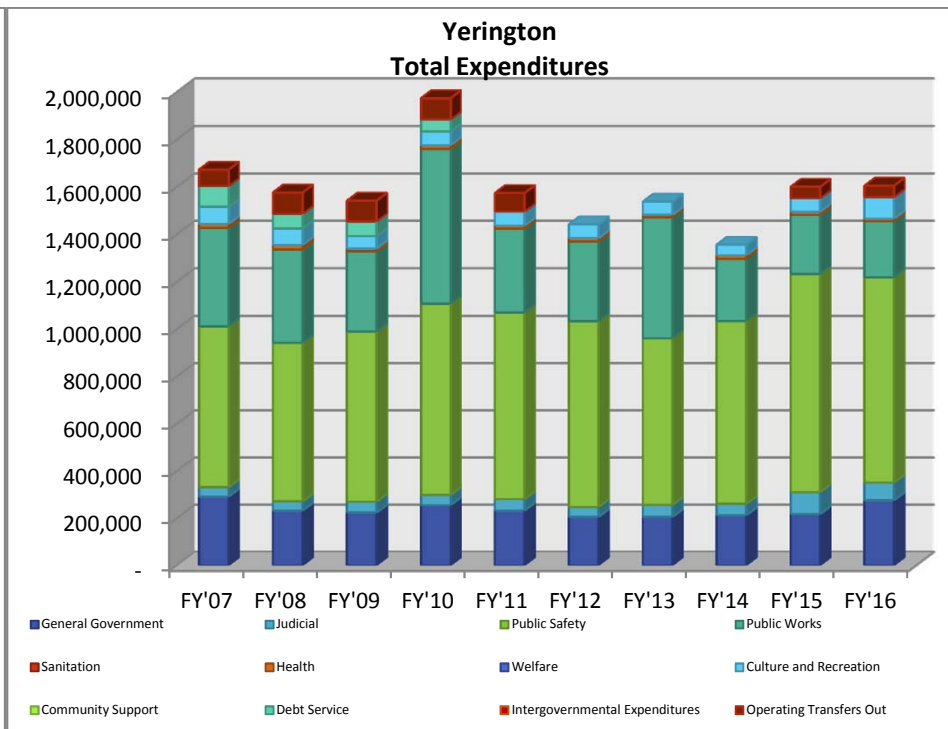
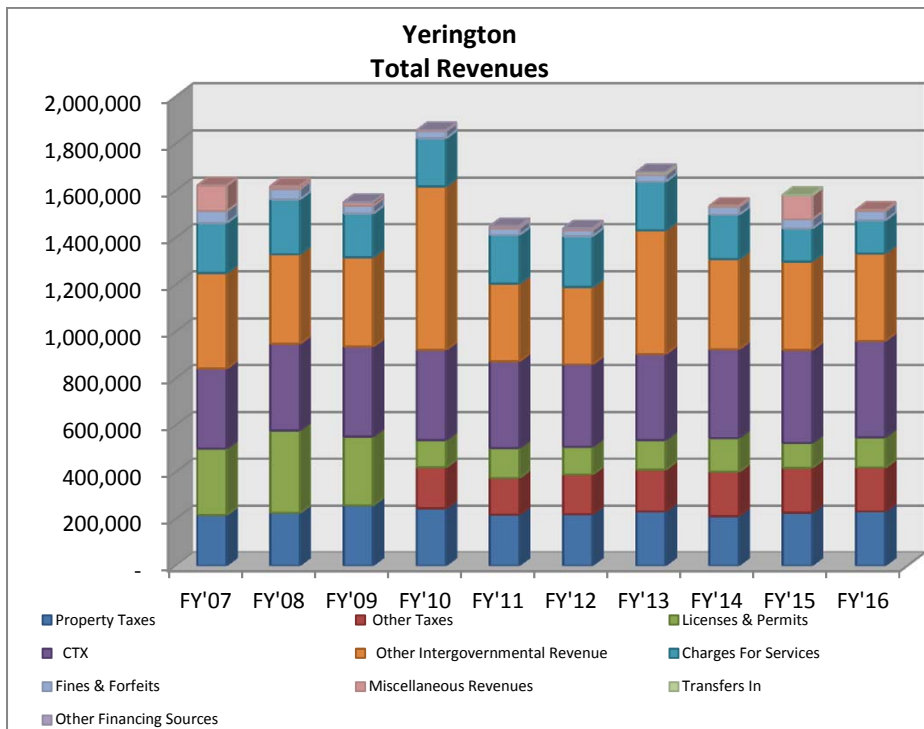


**Fernley  
Total Revenues and Expenditures Per Capita**

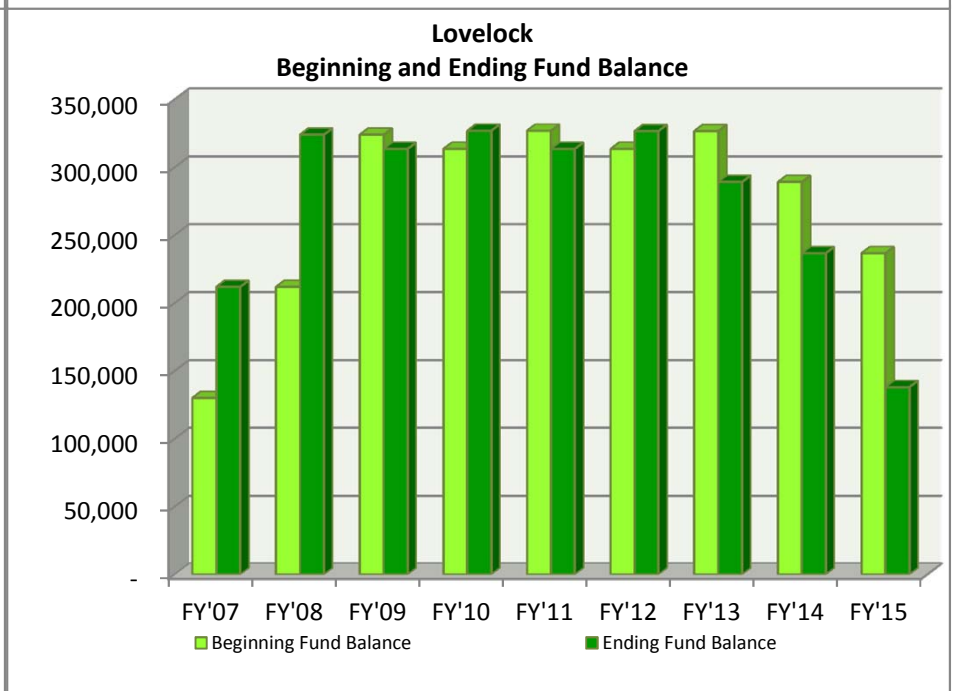
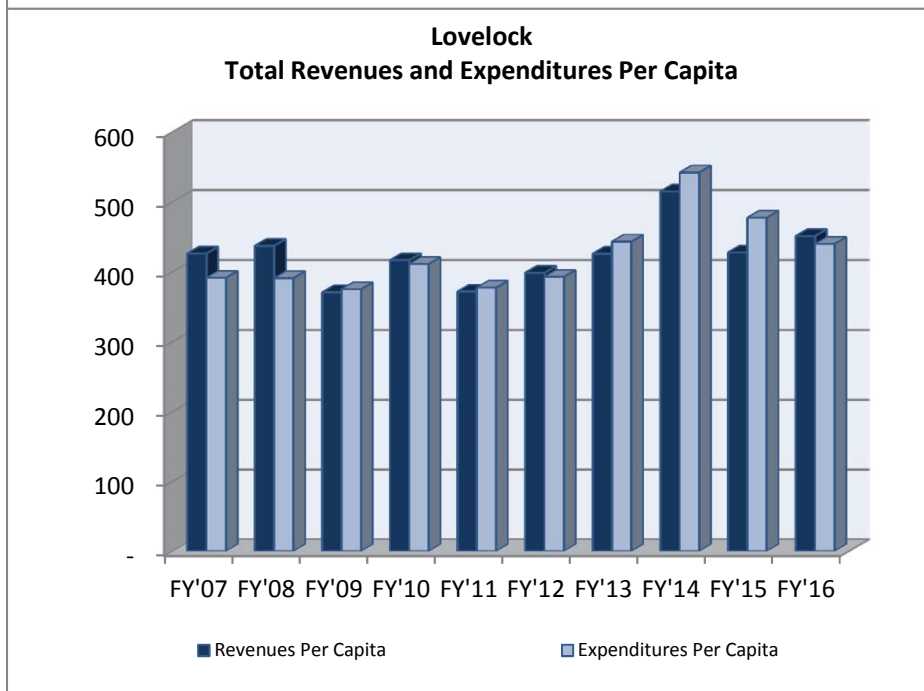
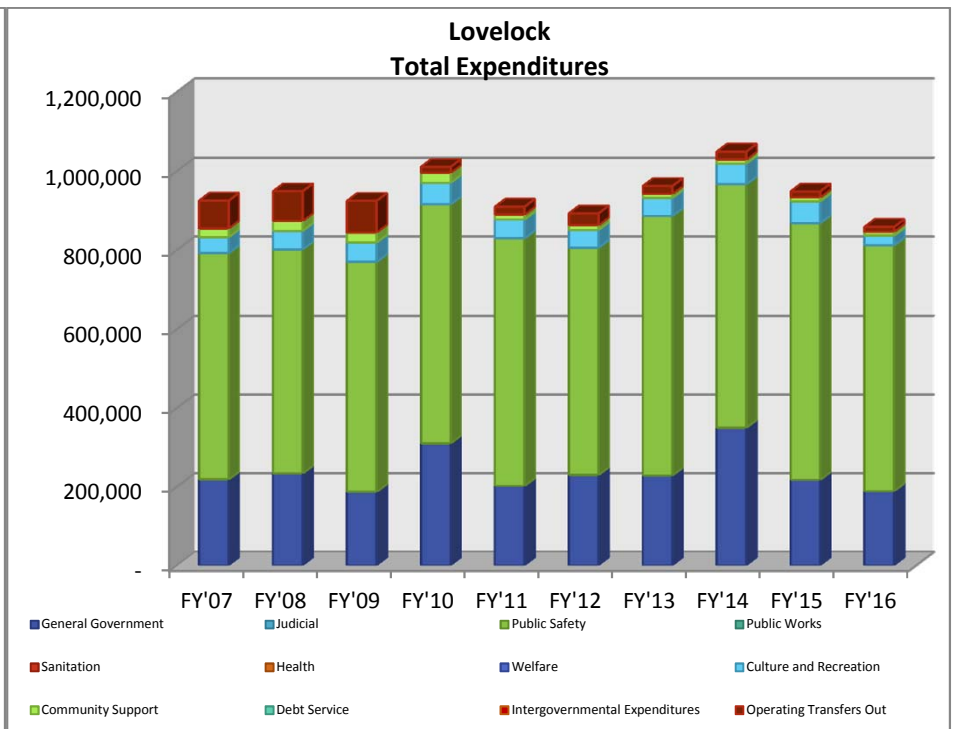
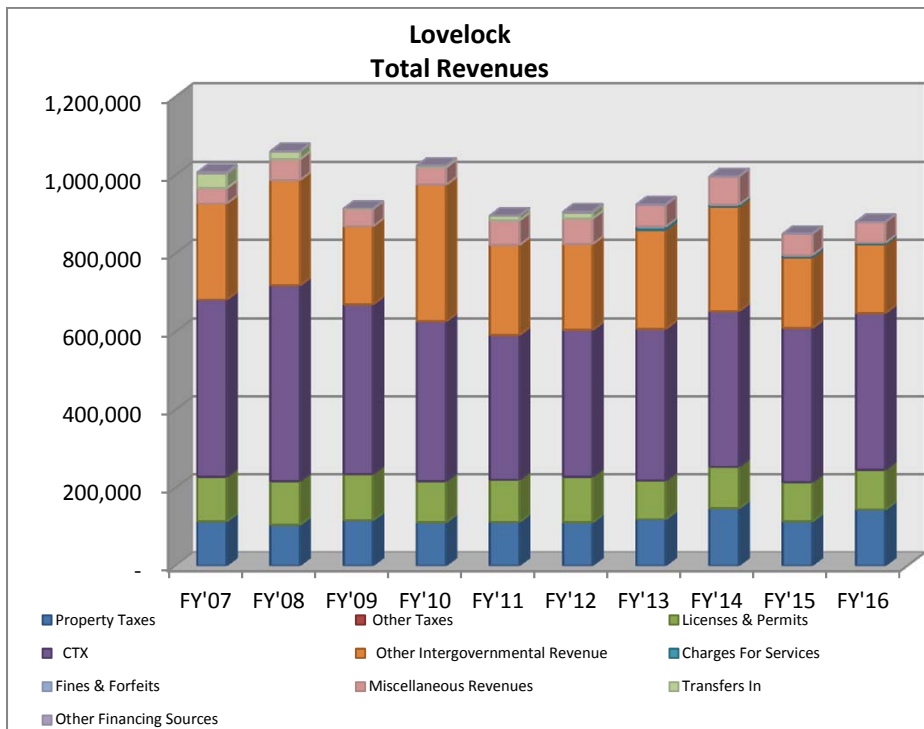


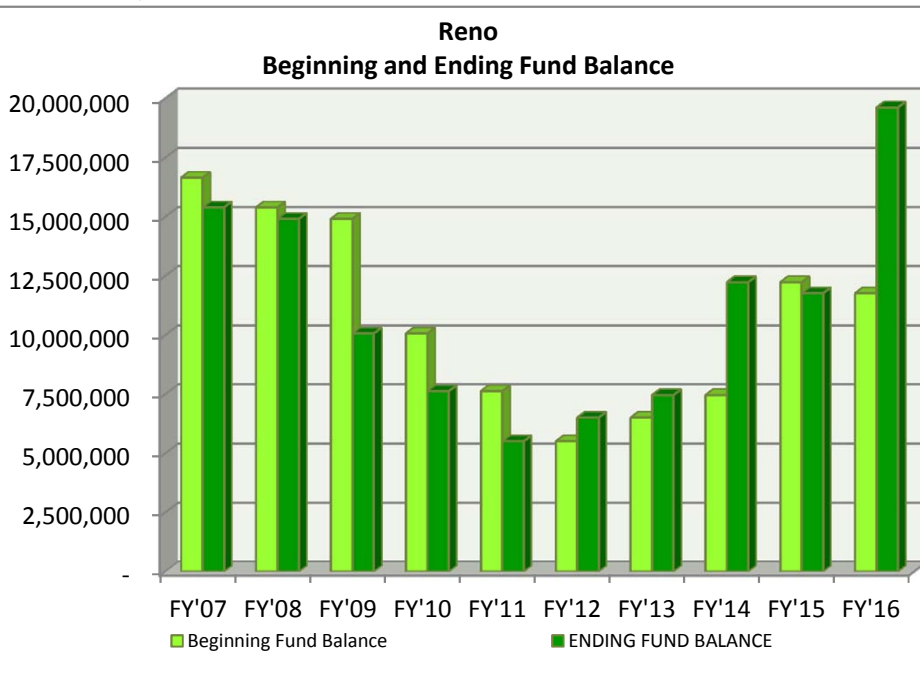
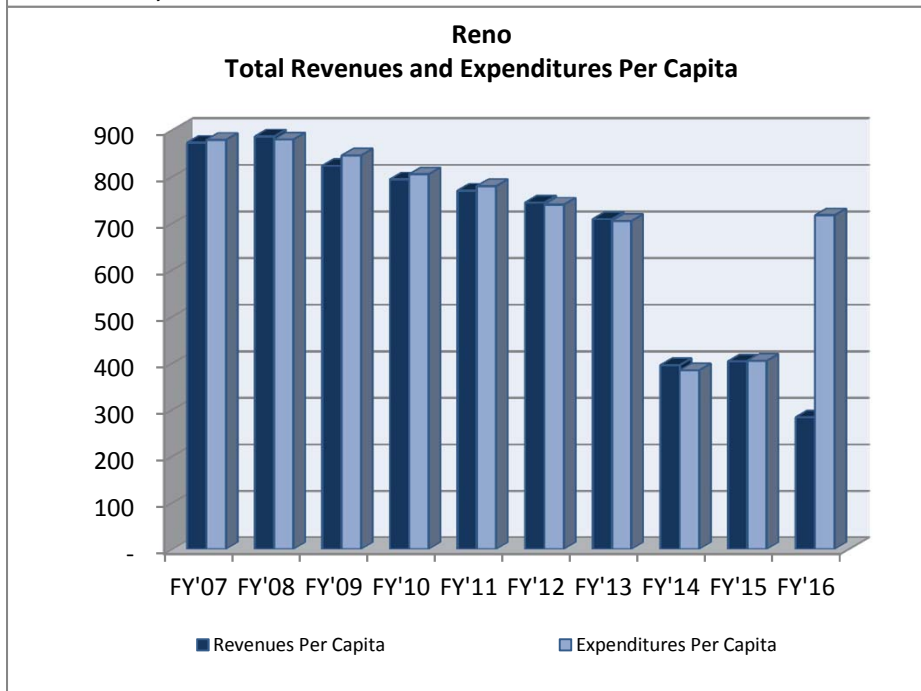
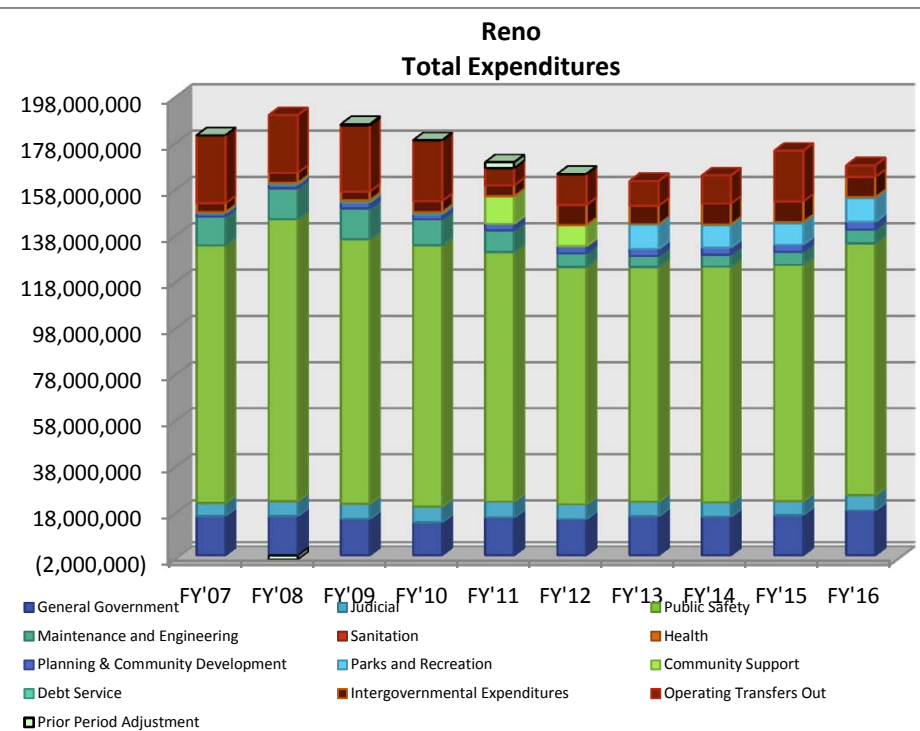
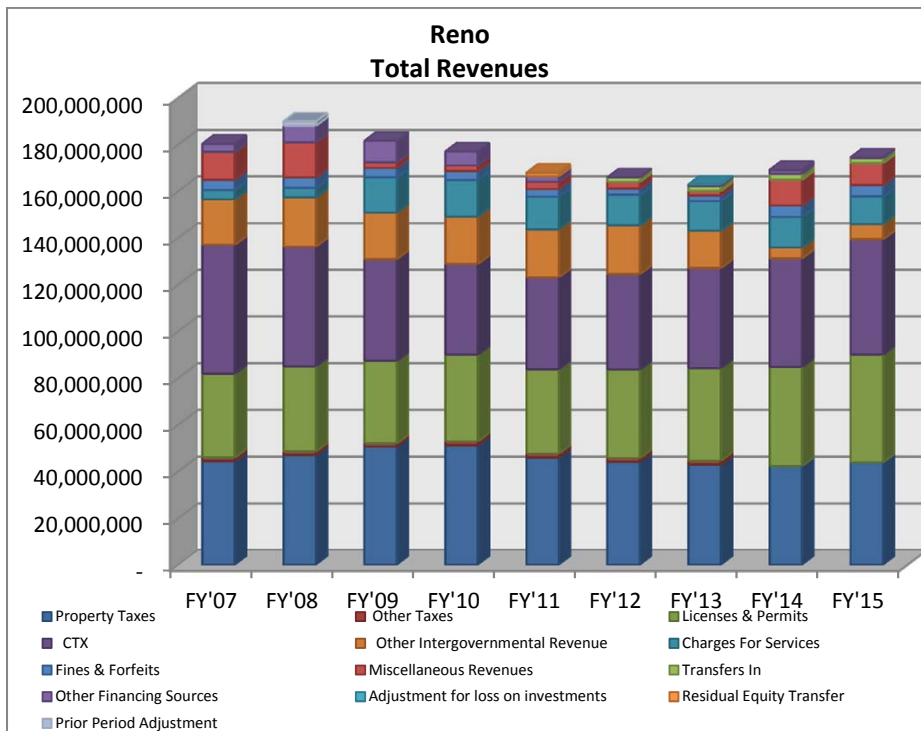
**Fernley  
Beginning and Ending Fund Balance**

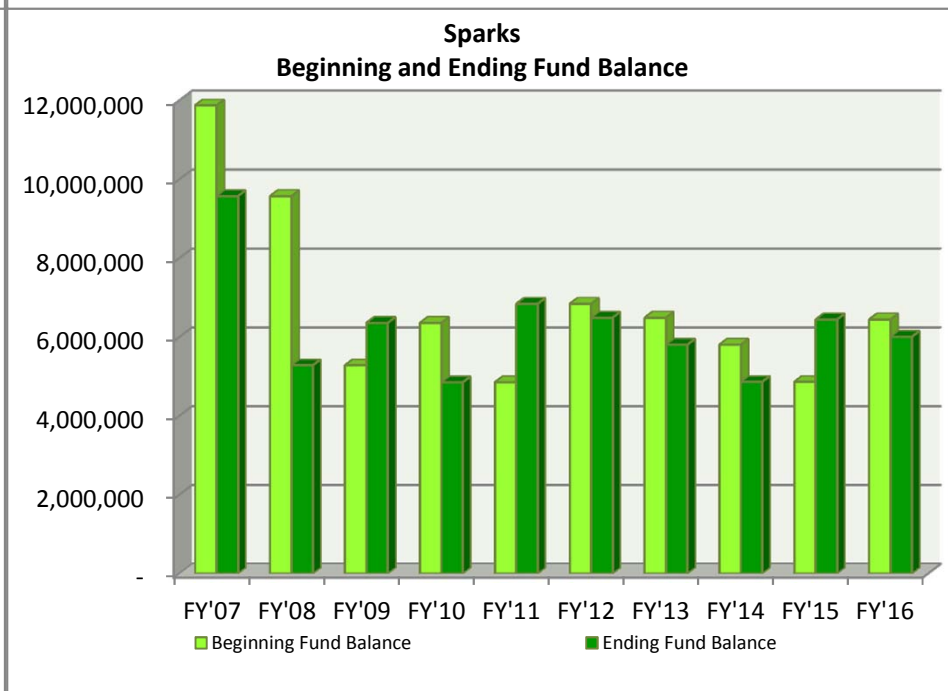
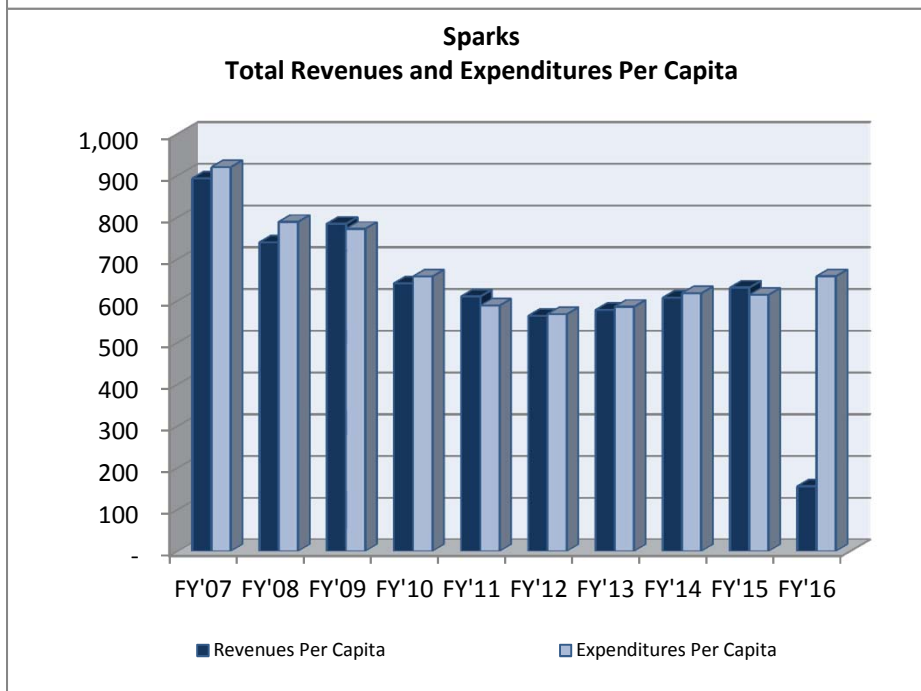
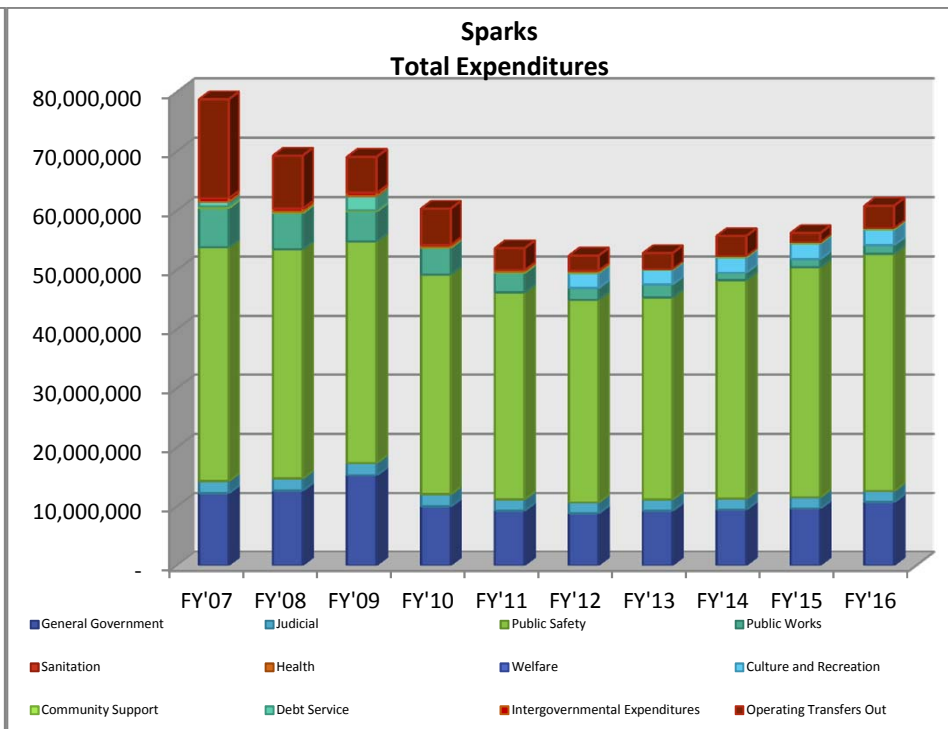
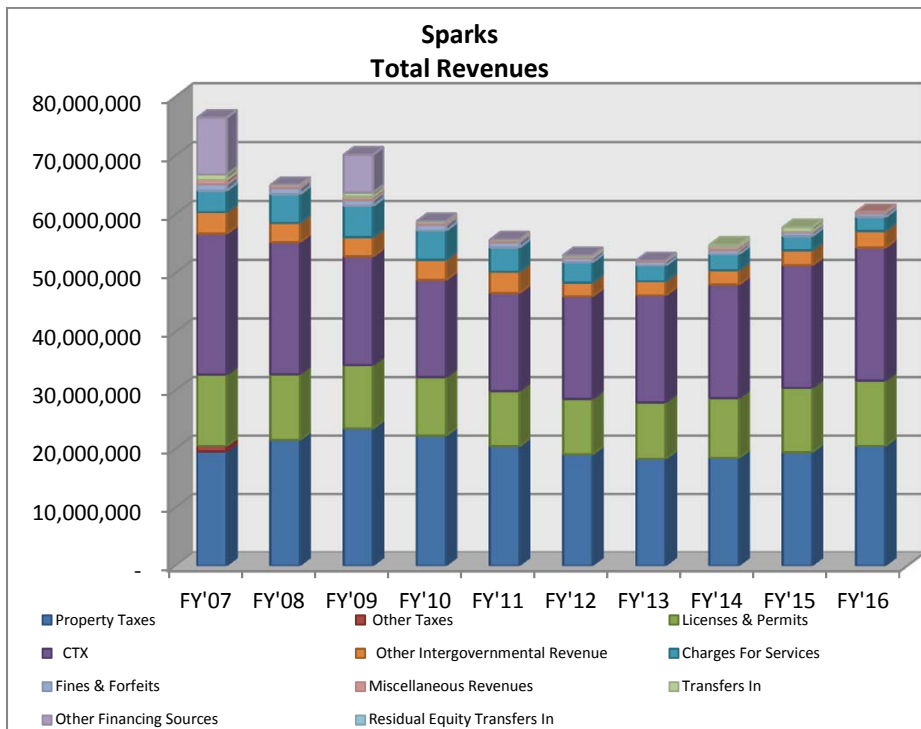


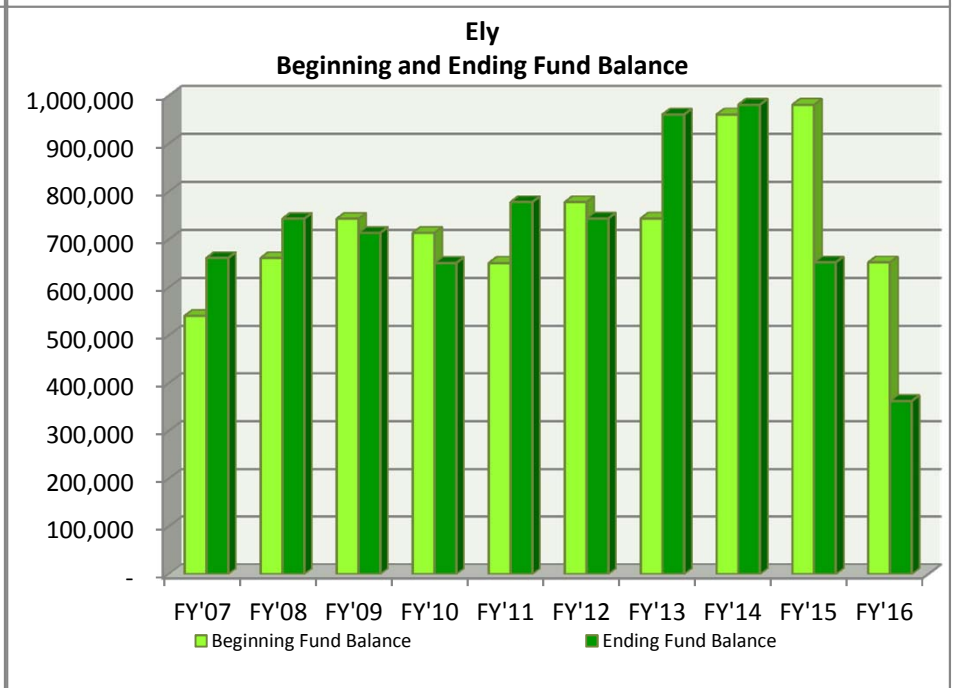
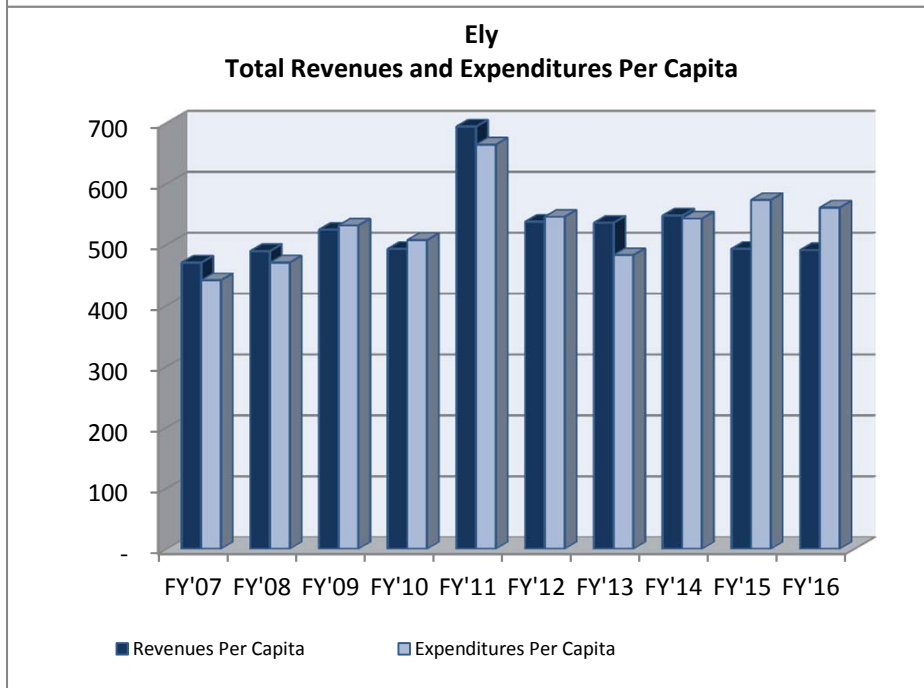
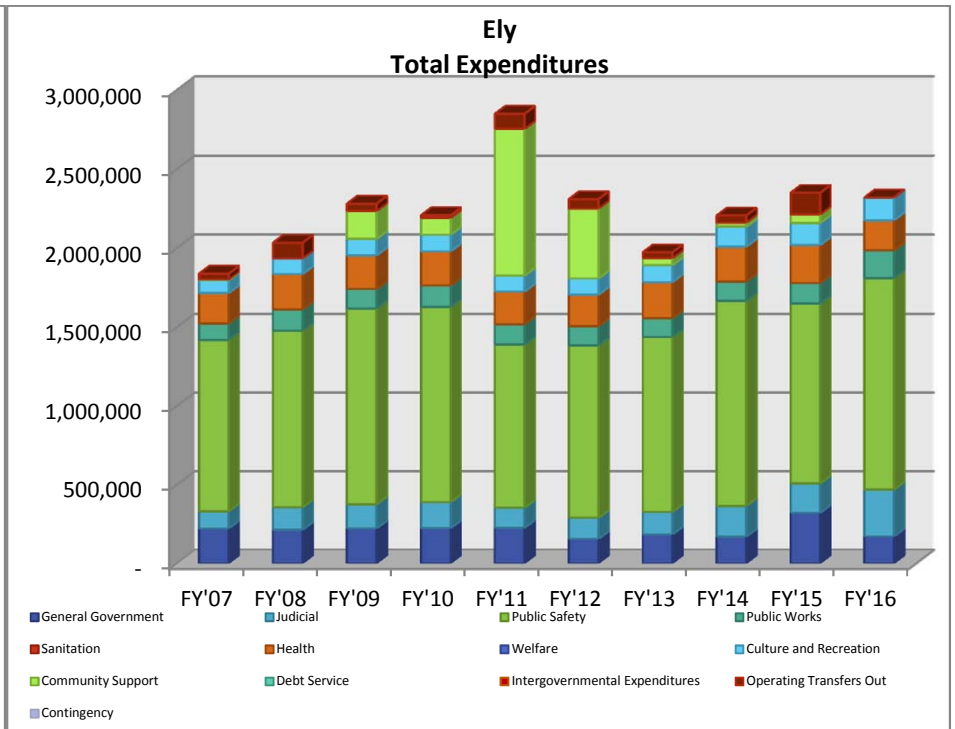
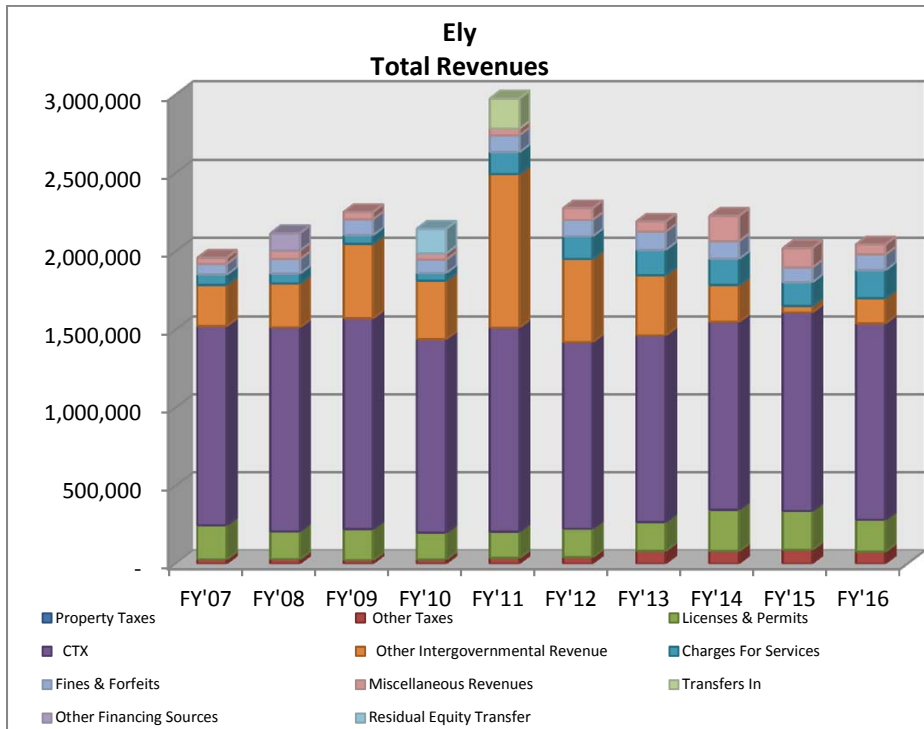












	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Churchill</b>										
<b>Fallon</b>										
Property Taxes	1,245,859	1,459,880	1,540,135	1,721,571	1,639,608	1,424,791	1,346,834	1,344,249	1,337,644	1,351,792
NPM & Other Revenue	1,123,517	188,111	400,989	303,520	635,393	550,648	552,021	1,859,617	1,365,626	1,396,477
Licenses & Permits	672,594	657,254	574,099	532,469	526,965	531,647	1,461,653	1,526,056	1,407,668	1,443,031
<b>Intergovernmental Revenue</b>										
CTX	1,805,644	1,790,153	1,768,295	1,304,992	1,409,770	1,391,714	1,432,793	1,433,364	1,486,672	1,586,731
Other Intergovernmental Revenue	924,355	909,123	1,638,096	1,118,051	779,394	1,278,653	1,167,973	961,037	961,201	813,783
<b>Total Intergovernmental</b>	2,729,999	2,699,276	3,406,391	2,423,043	2,189,164	2,670,367	2,600,766	2,394,401	2,447,873	2,400,514
Charges For Services	2,280,634	2,721,421	395,554	412,461	382,581	331,914	1,340,669	1,666,114	1,740,281	1,854,267
Fines & Forfeits	67,542	56,752	42,343	47,024	46,663	48,050	38,469	28,816	44,310	99,612
Miscellaneous Revenues	163,573	123,127	142,740	163,084	146,107	50,845	59,455	36,299	54,320	13,817
Transfers In	250,000	350,000	2,586,569	3,066,666	2,624,000	2,684,515	-	-	-	57,867
Other Financing Sources	500,000					617,786	-	-	-	-
Prior Period Adjustment						(49,193)	-	-	-	-
<b>Total Revenues</b>	9,033,718	8,255,821	9,088,820	8,669,838	8,190,481	8,861,370	7,399,867	8,855,552	8,397,722	8,617,377
<b>Beginning Fund Balance</b>	1,929,321	2,057,060	1,631,419	1,060,940	813,022	612,021	1,550,338	833,575	990,933	996,714
<b>Total Available Resources</b>	10,963,039	10,312,881	10,720,239	9,730,778	9,003,503	9,473,391	8,950,205	9,689,127	9,388,655	9,614,091
General Government	1,442,102	1,544,278	2,111,905	1,588,179	1,461,102	1,355,864	1,472,303	1,633,444	1,550,842	1,853,743
Judicial	636,528	654,741	702,890	687,304	704,646	497,257	470,456	827,158	875,768	906,461
Public Safety	4,334,758	4,342,657	5,240,607	4,720,745	4,740,982	4,323,866	4,161,411	4,165,318	4,552,583	4,782,509
Public Works	1,485,688	1,203,227	597,816	1,022,472	625,021	560,333	546,528	907,562	358,634	480,270
Sanitation										
Health										
Welfare										
Culture and Recreation	681,722	809,074	839,649	788,517	749,455	1,075,050	1,355,249	1,099,430	968,046	864,388
Community Support										
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	325,181	127,476	166,432	110,539	110,276	110,683	110,683	65,282	86,068	74,649
<b>Total Expenditures</b>	8,905,979	8,681,453	9,659,299	8,917,756	8,391,482	7,923,053	8,116,630	8,698,194	8,391,941	8,962,020
<b>Ending Fund Balance</b>	2,057,060	1,631,428	1,060,940	813,022	612,021	1,550,338	833,575	990,933	996,714	652,071
<b>Total</b>	10,963,039	10,312,881	10,720,239	9,730,778	9,003,503	9,473,391	8,950,205	9,689,127	9,388,655	9,614,091
Fund Balance as a % of Expenditure	23.1%	18.8%	11.0%	9.1%	7.3%	19.6%	10.3%	11.4%	11.88%	7.28%
Population ( as of July 1 )	8,339	8,299	8,452	9,258	9,113	8,903	8,609	8,706	8,706	8,645
Revenues Per Capita	1,083	995	1,075	936	899	995	860	1,017	965	997
Expenditures Per Capita	1,068	1,046	1,143	963	921	890	943	999	964	1,037

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Clark</b>										
<b>Boulder City</b>										
Property Taxes	991,780	1,027,403	1,059,991	1,210,587	1,340,878	1,362,558	2,128,517	1,468,830	1,559,455	1,643,598
Other Taxes	469,713	544,660	435,502	339,051	378,197	439,933	450,213	495,223	527,497	534,641
Licenses & Permits	1,240,755	1,343,199	1,372,592	1,575,765	1,307,594	2,030,996	1,430,857	3,307,428	1,051,228	2,934,692
<b>Intergovernmental Revenue</b>										
CTX	8,819,003	8,498,661	8,048,687	7,627,245	7,968,549	8,386,757	8,808,292	9,303,748	9,612,900	9,972,510
Other Intergovernmental Revenue	221,186	190,458	175,233	266,236	376,685	364,736	927,166	3,433,357	7,645,898	3,341,235
<b>Total Intergovernmental</b>	9,040,189	8,689,119	8,223,920	7,893,481	8,345,234	8,751,493	9,735,458	12,737,105	17,258,798	13,313,745
Charges For Services	2,582,636	2,617,065	2,317,833	2,045,261	3,918,959	4,039,325	4,421,323	5,252,794	4,644,438	4,623,847
Fines & Forfeits	680,447	754,024	911,568	775,981	806,497	937,507	683,913	608,222	571,512	481,193
Miscellaneous Revenues	3,271,977	3,451,475	4,218,487	4,154,815	4,551,695	5,253,797	6,048,914	8,359,138	17,226,331	8,669,527
Transfers In	2,496,000	2,496,000	2,496,000	2,246,000	2,205,000	2,205,000	2,249,433	2,944,741	1,799,392	1,631,690
Other Financing Sources				664,238			216,243	379,242	210,379	86,300
Prior Period Adjustment					(1,686,263)	(328,000)		(415,279)		
<b>Total Revenues</b>	20,773,497	20,922,945	21,035,893	20,905,179	21,167,791	24,692,609	27,364,871	35,137,444	44,849,030	33,919,233
<b>Beginning Fund Balance</b>	4,544,745	5,056,249	3,232,839	2,488,855	2,361,072	1,094,655	1,195,358	(1,594,338)	3,217,137	10,081,501
<b>Total Available Resources</b>	25,318,242	25,979,194	24,268,732	23,394,034	23,528,863	25,787,264	28,560,229	33,543,106	48,066,167	44,000,734
General Government	3,497,553	3,706,004	3,984,590	3,816,770	3,499,692	3,874,709	4,587,129	4,103,540	4,297,912	3,900,828
Judicial	378,836	415,922	466,974	519,365	452,169	523,786	523,168	582,898	593,513	644,143
Public Safety	7,221,840	8,917,233	8,556,807	8,952,181	8,511,558	8,619,219	9,176,037	10,065,645	9,952,817	10,762,868
Public Works	2,931,356	3,322,603	3,579,580	3,133,791	3,227,136	3,349,259	3,342,825	5,398,053	11,242,581	6,572,015
Sanitation										
Health										
Welfare										
Culture and Recreation	4,246,119	4,328,996	3,794,683	3,081,620	4,799,030	4,952,014	5,177,396	5,772,287	5,618,551	5,900,877
Community Support	756,501	809,059	657,582	541,335	462,445	581,860	591,563	770,744	780,585	778,256
Debt Service					1,482,178	2,529,193	1,538,276	2,115,105	5,498,707	247,517
Intergovernmental Expenditures										
Operating Transfers Out	1,229,788	1,246,538	739,661	987,900		161,866	140,925	1,517,697		-
<b>Total Expenditures</b>	20,261,993	22,746,355	21,779,877	21,032,962	22,434,208	24,591,906	25,077,319	30,325,969	37,984,666	28,806,504
<b>Ending Fund Balance</b>	5,056,249	3,232,839	2,488,855	2,361,072	1,094,655	1,195,358	3,482,910	3,217,137	10,081,501	15,194,230
<b>Total</b>	25,318,242	25,979,194	24,268,732	23,394,034	23,528,863	25,787,264	28,560,229	33,543,106	48,066,167	44,000,734
Fund Balance as a % of Expenditure	25.0%	14.2%	11.4%	11.2%	4.9%	4.9%	13.9%	10.6%	26.5%	52.7%
Population ( as of July 1 )	15,203	15,478	15,863	16,684	16,064	15,359	15,335	15,759	15,635	15,627
Revenues Per Capita	1,366	1,352	1,326	1,253	1,318	1,608	1,784	2,230	2,869	2,171
Expenditures Per Capita	1,333	1,470	1,373	1,261	1,397	1,601	1,635	1,924	2,429	1,843

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

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Henderson</b>										
Property Taxes	38,262,370	42,014,837	44,779,299	43,870,612	52,988,585	47,973,841	55,642,041	54,993,388	56,905,962	58,704,114
Other Taxes										
Licenses & Permits	37,932,916	39,893,783	38,724,319	37,611,703	36,893,362	37,834,929	38,074,950	39,561,512	9,469,188	42,192,825
<b>Intergovernmental Revenue</b>										
CTX	99,587,194	92,537,034	77,752,314	70,110,772	73,965,376	77,115,178	81,088,044	88,013,859	94,093,208	97,764,145
Other Intergovernmental Revenue	4,338,495	4,567,724	5,226,659	5,352,083	5,286,842	4,753,063	2,854,071	3,570,976	(2,508,373)	3,937,558
<b>Total Intergovernmental</b>	103,925,689	97,104,758	82,978,973	75,462,855	79,252,218	81,868,241	83,942,115	91,584,835	97,812,733	101,701,703
Charges For Services	13,895,992	14,397,244	15,163,227	16,879,141	18,345,451	25,122,078	25,128,181	23,064,070	28,365,652	30,835,680
Fines & Forfeits	4,249,662	4,910,610	5,748,134	6,059,997	5,932,466	5,620,408	5,078,530	4,353,572	4,308,262	4,836,051
Miscellaneous Revenues	2,023,232	2,333,187	1,351,176	1,176,157	2,051,329	1,570,996	603,809	678,957	34,212,429	1,809,551
Transfers In	11,578,913	17,558,534	29,538,608	34,722,303	14,975,580	14,967,744	7,800,000	-	150,000	-
Other Financing Sources	9,090		5,425	1,558	4,782					
<b>Total Revenues</b>	211,877,864	218,212,953	218,289,161	215,784,326	210,443,773	214,958,237	216,269,626	214,236,334	231,224,226	240,079,924
<b>Beginning Fund Balance</b>	31,514,689	33,726,188	31,170,506	24,988,638	20,819,668	16,495,371	16,851,962	17,328,221	18,250,450	22,740,756
<b>Total Available Resources</b>	243,392,553	251,939,141	249,459,667	240,772,964	231,263,441	231,453,608	233,121,588	231,564,555	249,474,676	262,820,680
General Government	42,583,241	44,772,307	43,732,337	40,812,879	41,660,586	41,558,631	41,591,200	37,202,718	39,096,148	40,934,315
Judicial	8,579,796	9,729,648	10,666,651	10,673,401	10,952,997	10,638,919	11,225,522	11,290,399	11,461,622	11,860,113
Public Safety	95,414,072	105,699,700	110,650,948	109,832,744	111,039,062	114,192,308	115,990,891	118,681,510	122,536,522	130,677,127
Public Works	11,319,305	11,958,515	11,541,120	10,347,289	7,400,739	7,181,356	6,676,259	6,396,438	6,781,537	8,388,692
Sanitation										
Health										
Welfare										
Culture and Recreation	30,139,976	32,610,642	33,261,415	31,440,829	31,231,470	32,040,478	33,723,767	33,625,419	33,578,052	34,977,815
Community Support	1,633,351	1,785,173	1,722,170	1,571,009	1,272,700	1,785,234	1,781,027	1,512,649	1,770,944	1,534,411
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	19,996,624	14,212,650	12,896,388	15,275,145	11,210,516	7,204,720	4,804,701	4,604,972	11,509,095	9,556,223
<b>Total Expenditures</b>	209,666,365	220,768,635	224,471,029	219,953,296	214,768,070	214,601,646	215,793,367	213,314,105	226,733,920	237,928,696
<b>Ending Fund Balance</b>	33,726,188	31,170,506	24,988,638	20,819,668	16,495,371	16,851,962	17,328,221	18,250,450	22,740,756	24,891,984
<b>Total</b>	243,392,553	251,939,141	249,459,667	240,772,964	231,263,441	231,453,608	233,121,588	231,564,555	249,474,676	262,820,680
Fund Balance as a % of Expenditure	16.1%	14.1%	11.1%	9.5%	7.7%	7.9%	8.0%	8.6%	10.0%	10.5%
Population ( as of July 1 )	241,134	251,321	260,161	269,538	267,687	267,270	264,839	266,846	274,270	280,928
Revenues Per Capita	879	868	839	801	786	804	817	803	843	855
Expenditures Per Capita	870	878	863	816	802	803	815	799	827	847



	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Las Vegas</b>										
Property Taxes	104,642,849	113,965,913	120,857,061	112,653,226	91,198,906	85,345,221	79,286,945	78,950,880	81,222,408	84,505,819
Other Taxes	2,516,070	2,608,512	1,936,100	1,660,201	1,714,411	1,924,662	1,935,629	2,191,275	2,469,221	2,872,503
Licenses & Permits	83,429,429	83,402,354	80,022,859	77,241,337	77,158,559	74,793,925	78,580,650	76,173,424	84,831,131	86,467,484
<b>Intergovernmental Revenue</b>										
CTX	263,249,775	250,913,934	219,964,997	201,518,649	207,962,167	221,315,602	232,872,708	245,701,878	261,542,225	271,991,653
Other Intergovernmental Revenue	4,824,574	4,698,027	4,443,198	3,967,781	3,561,309	3,683,186	3,448,378	3,955,057	4,591,386	5,982,317
<b>Total Intergovernmental</b>	<b>268,074,349</b>	<b>255,611,961</b>	<b>224,408,195</b>	<b>205,486,430</b>	<b>211,523,476</b>	<b>224,998,788</b>	<b>236,321,086</b>	<b>249,656,935</b>	<b>266,133,611</b>	<b>277,973,970</b>
Charges For Services	26,389,278	27,844,553	30,468,507	31,125,047	34,816,648	32,958,376	38,360,750	36,270,268	42,158,795	42,282,632
Fines & Forfeits	16,406,342	18,038,379	21,737,862	20,349,142	20,008,474	20,490,413	19,965,049	16,815,188	14,991,525	13,053,844
Miscellaneous Revenues	5,725,804	8,334,441	6,136,854	4,666,082	3,400,002	4,606,713	7,934,375	5,233,924	5,975,772	4,420,464
Transfers In	12,460,609	16,951,561	17,116,924	13,965,843	37,777,817	9,402,894	10,520,000	9,387,721	9,550,000	10,021,260
Other Financing Sources	945,377					3,613,445	302,797	229,475	1,208,773	-
Prior Period Adjustments							(2,506,770)			
Residual Equity Transfer In										
<b>Total Revenues</b>	<b>520,590,107</b>	<b>526,757,674</b>	<b>502,684,362</b>	<b>467,147,308</b>	<b>477,598,293</b>	<b>458,134,437</b>	<b>470,700,511</b>	<b>474,909,090</b>	<b>508,541,236</b>	<b>521,597,976</b>
<b>Beginning Fund Balance</b>	<b>97,699,827</b>	<b>89,392,037</b>	<b>96,798,926</b>	<b>92,694,437</b>	<b>74,770,921</b>	<b>86,962,090</b>	<b>85,144,511</b>	<b>92,544,831</b>	<b>108,777,784</b>	<b>107,830,064</b>
<b>Total Available Resources</b>	<b>618,289,934</b>	<b>616,149,711</b>	<b>599,483,288</b>	<b>559,841,745</b>	<b>552,369,214</b>	<b>545,096,527</b>	<b>555,845,022</b>	<b>567,453,921</b>	<b>617,319,020</b>	<b>629,428,040</b>
General Government	88,676,944	86,525,003	52,640,787	49,034,775	46,118,945	64,208,260	50,438,953	51,186,319	51,004,679	53,172,766
Judicial	25,109,315	25,930,320	24,928,427	24,388,080	22,679,577	22,328,077	23,366,352	24,601,623	24,581,122	26,109,553
Public Safety	298,908,798	317,165,831	329,644,660	323,578,261	310,409,067	300,664,468	303,463,944	313,046,613	329,120,882	345,051,422
Public Works	19,079,359	19,931,689	18,822,710	19,029,401	15,789,510	12,241,645	12,586,505	12,433,825	11,758,542	11,082,459
Health	2,589,911	2,717,579	3,477,423	3,369,009	3,191,898	3,383,146	3,459,785	3,563,429	4,103,042	4,149,919
Culture and Recreation	42,974,813	44,215,535	49,075,995	47,360,934	42,130,034	42,757,083	44,670,677	45,569,377	44,078,659	44,171,247
Community Support										-
Economic Development & Assistance	7,383,601	7,490,063	6,680,341	6,419,948	4,584,176	2,050,954	2,633,975	2,147,368	4,827,701	4,571,852
Transit Systems	1,270,899	1,290,881	1,256,554	236,052	14,442	13,383				
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	42,904,257	14,083,884	20,261,954	11,654,364	20,489,475	12,305,000	22,680,000	20,565,567	40,014,329	28,030,950
Residual Equity Transfer Out										
<b>Total Expenditures</b>	<b>528,897,897</b>	<b>519,350,785</b>	<b>506,788,851</b>	<b>485,070,824</b>	<b>465,407,124</b>	<b>459,952,016</b>	<b>463,300,191</b>	<b>473,114,121</b>	<b>509,488,956</b>	<b>516,340,168</b>
<b>Ending Fund Balance</b>	<b>89,392,037</b>	<b>96,798,926</b>	<b>92,694,437</b>	<b>74,770,921</b>	<b>86,962,090</b>	<b>85,144,511</b>	<b>92,544,831</b>	<b>94,339,800</b>	<b>107,830,064</b>	<b>113,087,872</b>
<b>Total</b>	<b>618,289,934</b>	<b>616,149,711</b>	<b>599,483,288</b>	<b>559,841,745</b>	<b>552,369,214</b>	<b>545,096,527</b>	<b>555,845,022</b>	<b>567,453,921</b>	<b>617,319,020</b>	<b>629,428,040</b>
Fund Balance as a % of Expenditures	16.9%	18.6%	18.3%	15.4%	18.7%	18.5%	20.0%	19.9%	21.2%	21.9%
Population ( as of July 1 )	569,838	579,840	590,321	593,528	591,422	586,536	588,274	589,156	598,520	610,637
Revenues Per Capita	914	908	852	787	808	781	800	806	850	854
Expenditures Per Capita	928	896	858	817	787	784	788	803	851	846



	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Mesquite</b>										
Property Taxes	2,807,663	3,232,244	3,591,315	3,851,733	3,443,882	3,129,176	2,879,765	2,930,629	3,024,729	3,205,257
Other Taxes	744,769	721,560	603,299	547,733	553,823	556,104	576,048	576,012	615,089	677,387
Licenses & Permits	2,610,919	2,588,074	1,882,664	1,643,691	1,503,976	1,476,684	1,613,019	1,658,566	1,675,249	1,907,624
<b>Intergovernmental Revenue</b>										
CTX	9,108,527	8,913,962	7,253,618	6,346,507	7,046,689	7,446,320	7,767,183	7,227,896	7,431,454	7,594,325
Other Intergovernmental Revenue	2,095,936	2,418,176	2,330,928	1,895,871	1,939,077	1,981,550	2,317,323	2,097,982	2,567,615	2,468,950
<b>Total Intergovernmental</b>	11,204,463	11,332,138	9,584,546	8,242,378	8,985,766	9,427,870	10,084,506	9,325,878	9,999,069	10,063,275
Charges For Services	1,951,617	2,071,989	2,297,104	2,193,157	2,522,205	2,341,293	2,460,500	2,443,854	2,768,660	2,844,183
Fines & Forfeits	497,997	544,211	526,704	384,503	337,444	390,239	311,601	287,386	341,413	371,924
Miscellaneous Revenues	1,374,763	1,829,383	1,011,867	543,483	329,662	228,255	292,327	243,926	404,594	308,354
Transfers In	478,519	2,010,947	2,486,148	1,495,330	1,927,500	371,700	364,934	-		1,619,206
Other Financing Sources										
Prior Period Adjustments										
<b>Total Revenues</b>	21,670,710	24,330,546	21,983,647	18,902,008	19,604,258	17,921,321	18,582,700	17,466,251	18,828,803	20,997,210
<b>Beginning Fund Balance</b>	5,749,890	4,901,510	8,115,699	8,212,581	5,916,933	6,686,982	7,353,413	7,615,599	6,581,833	6,260,603
<b>Total Available Resources</b>	27,420,600	29,232,056	30,099,346	27,114,589	25,521,191	24,608,303	25,936,113	25,081,850	25,410,636	27,257,813
General Government	2,915,508	3,132,082	3,839,856	3,794,032	3,731,565	3,281,805	3,392,867	3,534,747	3,443,636	2,731,166
Judicial	245,591	265,007	282,183	302,454	290,014	285,027	312,690	281,970	298,403	326,635
Public Safety	6,809,068	8,013,339	8,737,702	9,044,857	8,210,763	7,738,959	8,126,223	8,502,748	9,334,983	9,063,290
Public Works	3,398,235	3,976,393	4,162,977	3,975,435	3,146,434	2,788,309	3,025,709	2,842,858	2,735,513	2,763,546
Health	746,080	719,226	970,215	948,327	1,122,492	1,069,668	1,181,614	1,200,171	1,091,460	1,073,939
Culture and Recreation	1,650,618	1,580,432	1,656,750	1,618,951	1,439,871	1,381,095	1,581,084	1,674,200	1,731,525	2,374,147
Community Support	250,557	317,930	346,545	323,360	240,068	172,332	167,498	-		
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	6,503,433	3,111,948	1,890,537	1,190,240	653,002	537,695	532,829	463,323	514,513	1,799,845
Prior Period Adjustments										
<b>Total Expenditures</b>	22,519,090	21,116,357	21,886,765	21,197,656	18,834,209	17,254,890	18,320,514	18,500,017	19,150,033	20,132,568
<b>Ending Fund Balance</b>	4,901,510	8,115,699	8,212,581	5,916,933	6,686,982	7,353,413	7,615,599	6,581,833	6,260,603	7,125,245
<b>Total</b>	27,420,600	29,232,056	30,099,346	27,114,589	25,521,191	24,608,303	25,936,113	25,081,850	25,410,636	27,257,813
Fund Balance as a % of Expenditures	21.8%	38.4%	37.5%	27.9%	35.5%	42.6%	41.6%	35.6%	32.7%	35.4%
Population ( as of July 1 )	16,423	17,656	18,787	19,754	20,677	20,440	17,038	16,778	17,477	18,262
Revenues Per Capita	1,320	1,378	1,170	957	948	877	1,091	1,041	1,077	1,150
Expenditures Per Capita	1,371	1,196	1,165	1,073	911	844	1,075	1,103	1,096	1,102

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>North Las Vegas</b>										
Property Taxes	20,595,593	23,754,838	25,138,858	22,523,158	9,056,731	8,491,299	7,537,599	7,489,422	7,684,226	8,052,022
Other Taxes	357,956	345,952	300,678	330,333					-	-
Licenses & Permits	33,416,360	32,347,464	28,734,711	26,062,330	26,271,308	26,274,983	26,491,882	31,537,737	35,182,873	36,778,344
<b>Intergovernmental Revenue</b>										
CTX	52,955,745	50,199,861	39,642,953	34,179,293	36,538,629	37,565,290	39,434,352	43,976,942	47,685,565	49,903,290
Other Intergovernmental Revenue	8,293,800	8,490,005	6,353,022	6,167,143	2,521,605	2,528,412	2,342,535	4,417,933	4,291,395	4,278,389
<b>Total Intergovernmental</b>	61,249,545	58,689,866	45,995,975	40,346,436	39,060,234	40,093,702	41,776,887	48,394,875	51,976,960	54,181,679
Charges For Services	17,317,963	18,609,634	19,861,703	21,127,646	12,116,338	4,046,341	3,146,630	4,978,360	6,076,810	5,724,957
Fines & Forfeits	6,669,330	8,621,657	9,696,168	9,392,310	9,505,810	6,653,848	6,799,910	6,905,762	5,795,494	4,926,011
Miscellaneous Revenues & Prior Pe	18,138,542	22,171,452	17,874,250	5,578,261	3,075,519	2,073,940	1,198,448	1,365,566	2,156,275	2,515,541
Transfers In	35,732,558	44,385,210	49,427,464	46,795,701	34,527,046	35,029,309	31,822,119	24,812,933	23,986,762	23,522,649
Other Financing Sources							115,151	2,034,128	121,210	226,042
Prior Period Adjustments				(1,178,636)	-		59,732	-		
Residual Equity Transfer In										
<b>Total Revenues</b>	193,477,847	208,926,073	197,029,807	170,977,539	133,612,986	122,663,422	118,948,358	127,518,783	132,980,610	135,927,245
<b>Beginning Fund Balance</b>	32,228,809	37,109,959	46,094,939	39,361,189	22,953,382	7,724,198	9,180,610	9,338,944	8,078,700	12,596,352
<b>Total Available Resources</b>	225,706,656	246,036,032	243,124,746	210,338,728	156,566,368	130,387,620	128,128,968	136,857,727	141,059,310	148,523,597
General Government	32,326,863	34,634,185	35,370,281	31,866,059	21,991,037	17,228,576	18,690,083	17,735,087	18,207,478	21,625,273
Judicial	7,570,317	8,849,562	9,809,507	10,139,590	9,568,676	8,346,323	7,799,232	7,789,274	7,297,895	5,077,945
Public Safety	101,463,360	112,479,200	116,538,282	114,614,157	96,588,477	80,586,257	75,134,666	76,165,971	78,736,590	84,378,262
Public Works	20,897,805	16,784,252	16,635,618	13,480,023	4,209,164	2,487,263	2,480,513	2,380,904	2,444,849	2,361,534
Sanitation										
Health										
Welfare										
Culture and Recreation	11,476,814	11,671,031	12,622,349	10,784,624	8,125,709	5,663,445	6,275,643	7,247,546	7,992,264	8,416,312
Community Support	1,076,101	2,176,149	3,075,340	3,095,353	2,103,029	1,441,646	1,513,325	1,537,972	1,619,921	1,645,556
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	13,785,431	13,346,719	9,712,180	3,405,540	6,256,078	5,453,500	6,896,562	15,922,273	12,163,961	11,122,441
<b>Total Expenditures</b>	188,596,691	199,941,098	203,763,557	187,385,346	148,842,170	121,207,010	118,790,024	128,779,027	128,462,958	134,627,323
<b>Ending Fund Balance</b>	37,109,965	46,094,934	39,361,189	22,953,382	7,724,198	9,180,610	9,338,944	8,078,700	12,596,352	13,896,274
<b>Total</b>	225,706,656	246,036,032	243,124,746	210,338,728	156,566,368	130,387,620	128,128,968	136,857,727	141,059,310	148,523,597
Fund Balance as a % of Expenditure	19.7%	23.1%	19.3%	12.2%	5.2%	7.6%	7.9%	6.3%	9.8%	10.3%
Population ( as of July 1 )	180,219	198,516	210,472	214,661	215,022	217,482	223,873	222,009	226,199	230,491
Revenues Per Capita	1,074	1,052	936	797	621	564	531	574	588	590
Expenditures Per Capita	1,046	1,007	968	873	692	557	531	580	568	584

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Elko</b>										
<b>Carlin</b>										
Property Taxes	223,248	279,231	293,507	293,553	314,770	301,439	297,013	339,023	327,850	395,453
Other Taxes										
Licenses & Permits	68,034	68,975	117,489	74,242	85,133	113,101	160,300	88,095	99,821	93,592
<b>Intergovernmental Revenue</b>										
CTX	1,522,107	1,412,009	1,393,636	1,270,195	1,531,325	1,822,546	1,888,631	1,684,429	1,743,163	1,829,419
Other Intergovernmental Revenue	67,311	61,298	186,007	154,692	56,647	58,093	58,408	228,163	63,331	57,610
<b>Total Intergovernmental</b>	<b>1,589,418</b>	<b>1,473,307</b>	<b>1,579,643</b>	<b>1,424,887</b>	<b>1,587,972</b>	<b>1,880,639</b>	<b>1,947,039</b>	<b>1,912,592</b>	<b>1,806,494</b>	<b>1,887,029</b>
Charges For Services	67,609	63,595	70,107	79,100	103,801	150,383	164,887	88,091	103,062	88,641
Fines & Forfeits	25,475	25,364	75,337	15,811	34,070	29,661	22,593	25,449	31,211	34,339
Miscellaneous Revenues	197,537	170,255	94,687	59,057	35,233	86,844	47,914	22,525	29,386	41,320
Transfers In				48,000	133,143	104,279	61,058	500	4,200	3,000
Other Financing Sources	554,308	300,465	121,282		100,000	172,154	349,380	135,109	500	-
<b>Total Revenues</b>	<b>2,725,629</b>	<b>2,381,192</b>	<b>2,352,052</b>	<b>1,994,650</b>	<b>2,394,122</b>	<b>2,838,500</b>	<b>3,050,184</b>	<b>2,611,384</b>	<b>2,402,524</b>	<b>2,543,374</b>
<b>Beginning Fund Balance</b>	<b>1,347,569</b>	<b>2,235,850</b>	<b>2,542,267</b>	<b>2,334,254</b>	<b>2,004,200</b>	<b>2,529,224</b>	<b>3,303,591</b>	<b>3,782,869</b>	<b>3,862,916</b>	<b>4,139,523</b>
<b>Total Available Resources</b>	<b>4,073,198</b>	<b>4,617,042</b>	<b>4,894,319</b>	<b>4,328,904</b>	<b>4,398,322</b>	<b>5,367,724</b>	<b>6,353,775</b>	<b>6,394,253</b>	<b>6,265,440</b>	<b>6,682,897</b>
General Government	435,621	703,607	670,106	652,130	606,867	638,502	730,687	749,220	728,421	729,397
Judicial	49,796	45,621	57,577	55,608	52,269	53,403	55,969	61,050	57,363	60,018
Public Safety	519,600	561,752	727,893	557,517	676,995	659,536	834,918	956,410	988,063	997,339
Public Works	476,906	404,090	412,382	359,853	97,220	80,407	148,798	114,852	131,424	203,563
Sanitation										
Health	64,579	66,611	82,841	102,136	86,338	85,564	80,791	86,836	64,186	68,542
Welfare										
Culture and Recreation	93,691	86,515	88,700	157,413	157,522	247,081	158,576	63,902	76,460	38,639
Community Support	45,162	54,586	46,884	49,047	50,887	52,640	52,167	-	-	-
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	151,993	151,993	473,682	391,000	141,000	247,000	509,000	337,570	80,000	484,673
<b>Total Expenditures</b>	<b>1,837,348</b>	<b>2,074,775</b>	<b>2,560,065</b>	<b>2,324,704</b>	<b>1,869,098</b>	<b>2,064,133</b>	<b>2,570,906</b>	<b>2,369,840</b>	<b>2,125,917</b>	<b>2,582,171</b>
<b>Ending Fund Balance</b>	<b>2,235,850</b>	<b>2,542,267</b>	<b>2,334,254</b>	<b>2,004,200</b>	<b>2,529,224</b>	<b>3,303,591</b>	<b>3,782,869</b>	<b>3,862,916</b>	<b>4,139,523</b>	<b>4,100,726</b>
<b>Total</b>	<b>4,073,198</b>	<b>4,617,042</b>	<b>4,894,319</b>	<b>4,328,904</b>	<b>4,398,322</b>	<b>5,367,724</b>	<b>6,353,775</b>	<b>6,232,756</b>	<b>6,265,440</b>	<b>6,682,897</b>
Fund Balance as a % of Expenditure	121.7%	122.5%	91.2%	86.2%	135.3%	160.0%	147.1%	163.0%	194.7%	158.8%
Population ( as of July 1)	2,261	2,281	2,295	2,322	2,345	2,370	2,376	2,376	2,851	2,045
Revenues Per Capita	1,205	1,044	1,025	859	1,021	1,198	1,284	1,099	843	1,244
Expenditures Per Capita	813	910	1,115	1,001	797	871	1,082	997	746	1,263

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Elko</b>										
Property Taxes	1,954,914	2,053,557	2,138,384	2,239,938	2,253,941	2,373,842	2,473,737	2,509,838	2,666,813	2,926,547
Other Taxes										
Licenses & Permits	1,464,666	1,517,248	1,555,808	1,491,501	1,765,089	1,913,770	2,048,308	2,022,603	2,087,384	1,805,306
<b>Intergovernmental Revenue</b>										
CTX	10,406,596	9,800,573	9,688,428	8,861,992	10,730,855	12,531,604	13,521,336	11,628,247	11,927,181	12,623,872
Other Intergovernmental Revenue	940,844	1,022,077	795,261	1,006,380	812,173	867,626	269,931	706,295	706,767	837,236
<b>Total Intergovernmental</b>	11,347,440	10,822,650	10,483,689	9,868,372	11,543,028	13,399,230	13,791,267	12,334,542	12,633,948	13,461,108
Charges For Services	580,481	619,864	577,488	575,031	769,662	876,366	870,660	883,422	943,598	818,959
Fines & Forfeits	177,703	225,240	250,115	199,207	209,940	185,480	199,833	171,437	169,913	155,581
Miscellaneous Revenues	201,580	287,861	171,484	86,388	105,473	101,462	161,538	110,615	235,327	245,931
Transfers In	191,581	234,298	246,256	406,136	1,021,168	223,508	239,464	243,582	262,647	304,109
Other Financing Sources										
<b>Total Revenues</b>	15,918,365	15,760,718	15,423,224	14,866,573	17,668,301	19,073,658	19,784,807	18,276,039	18,999,630	19,717,541
<b>Beginning Fund Balance</b>	3,795,412	4,931,270	3,548,933	3,011,482	1,748,609	3,011,563	4,891,754	5,988,734	3,244,245	3,582,747
<b>Total Available Resources</b>	19,713,777	20,691,988	18,972,157	17,878,055	19,416,910	22,085,221	24,676,561	24,264,773	22,243,875	23,300,288
General Government	1,640,946	1,793,403	2,108,515	2,111,813	2,099,734	1,895,752	2,131,446	2,147,213	2,110,308	2,087,961
Judicial	237,848	301,401	386,154	387,548	364,974	335,305	339,637	306,058	271,025	321,366
Public Safety	7,221,831	7,905,349	8,116,542	8,339,502	8,294,481	8,423,606	9,226,056	9,365,562	9,388,271	10,005,524
Public Works	3,286,535	4,273,874	3,362,015	3,307,233	3,059,259	3,008,660	4,031,364	3,914,165	3,854,165	3,983,393
Sanitation										
Health	441,913	507,835	525,658	525,384	526,608	518,702	615,350	674,668	664,070	668,458
Welfare										
Culture and Recreation	817,790	952,538	1,028,101	1,027,251	977,659	900,388	1,026,925	1,074,605	1,131,856	1,157,473
Community Support	28,000	36,000	36,000	32,000	21,000	29,500	45,000	57,000	53,827	98,964
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	1,107,644	1,372,655	397,690	398,715	1,061,631	2,081,554	1,272,049	3,481,257	1,187,606	671,390
Residual Equity Transfer										
<b>Total Expenditures</b>	14,782,507	17,143,055	15,960,675	16,129,446	16,405,346	17,193,467	18,687,827	21,020,528	18,661,128	18,994,529
<b>Ending Fund Balance</b>	4,931,270	3,548,933	3,011,482	1,748,609	3,011,564	4,891,754	5,988,734	3,244,245	3,582,747	4,305,759
<b>Total</b>	19,713,777	20,691,988	18,972,157	17,878,055	19,416,910	22,085,221	24,676,561	24,264,773	22,243,875	23,300,288
Fund Balance as a % of Expenditures	33.4%	20.7%	18.9%	10.8%	18.4%	28.5%	32.0%	15.4%	19.2%	22.7%
Population (as of July 1)	17,850	18,183	18,427	18,424	18,428	18,842	19,209	20,406	20,958	20,704
Revenues Per Capita	892	867	837	807	959	1,012	1,030	896	907	952
Expenditures Per Capita	828	943	866	875	890	913	973	1,030	890	917

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Wells</b>										
Property Taxes	164,957	173,952	190,514	202,443	209,839	202,384	223,229	213,757	221,519	267,816
Other Taxes										
Licenses & Permits	63,135	100,015	45,689	55,997	57,212	53,126	58,852	97,624	63,379	80,455
<b>Intergovernmental Revenue</b>										
CTX	962,596	923,171	896,683	817,876	994,754	1,179,051	1,197,528	1,074,922	1,110,978	1,163,450
Other Intergovernmental Revenue	2,153,467	182,585	122,829	404,269	321,542	684,671	127,143	164,503	285,564	315,835
<b>Total Intergovernmental</b>	<b>3,116,063</b>	<b>1,105,756</b>	<b>1,019,512</b>	<b>1,222,145</b>	<b>1,316,296</b>	<b>1,863,722</b>	<b>1,324,671</b>	<b>1,239,425</b>	<b>1,396,542</b>	<b>1,479,285</b>
Charges For Services	35,663	62,608	96,549	68,562	81,966	136,358	136,155	109,542	110,371	95,823
Fines & Forfeits	26,368	35,045	20,079	19,586	30,572	19,464	24,929	22,093	20,578	20,014
Miscellaneous Revenues	51,619	174,532	319,595	35,611	87,486	77,370	103,734	70,789	71,009	45,479
Transfers In	105,000								7,294	
Other Financing Sources	159,600	120,000								
Prior Period Adjustments				17,683						
<b>Total Revenues</b>	<b>3,722,405</b>	<b>1,771,908</b>	<b>1,691,938</b>	<b>1,622,027</b>	<b>1,783,371</b>	<b>2,352,424</b>	<b>1,871,570</b>	<b>1,753,230</b>	<b>1,890,692</b>	<b>1,988,872</b>
<b>Beginning Fund Balance</b>	<b>659,465</b>	<b>807,243</b>	<b>1,067,576</b>	<b>1,076,506</b>	<b>909,486</b>	<b>1,065,175</b>	<b>1,578,363</b>	<b>1,117,145</b>	<b>1,482,347</b>	<b>1,668,550</b>
<b>Total Available Resources</b>	<b>4,381,870</b>	<b>2,579,151</b>	<b>2,759,514</b>	<b>2,698,533</b>	<b>2,692,857</b>	<b>3,417,599</b>	<b>3,449,933</b>	<b>2,870,375</b>	<b>3,373,039</b>	<b>3,657,422</b>
General Government	129,723	190,488	434,504	257,631	372,622	406,653	204,818	205,187	196,623	167,652
Judicial	22,775	23,817	23,041	26,409	25,754	24,867	27,264	27,136	28,362	29,459
Public Safety	359,600	358,081	318,272	362,496	406,090	429,525	455,432	412,943	439,332	433,695
Public Works	2,865,038	671,199	681,099	546,575	310,711	767,505	603,794	432,158	563,919	702,058
Sanitation										
Health	5,902	5,048	6,037	5,023	5,013	6,143	5,866	6,338	6,110	9,035
Welfare										
Culture and Recreation	82,709	172,821	77,955	147,797	64,143	97,051	86,686	79,194	92,932	-
Community Support	56,080	42,321	94,300	192,287	31,461	45,604	34,816	63,184	79,751	141,768
Debt Service				132,029	14,888	14,888	14,888	14,888	14,888	14,888
Intergovernmental Expenditures										
Operating Transfers Out	52,800	47,800	47,800	118,800	397,000	47,000	899,224	147,000	282,572	312,800
Bad Debt										
Contribution in aid to construction										-
<b>Total Expenditures</b>	<b>3,574,627</b>	<b>1,511,575</b>	<b>1,683,008</b>	<b>1,789,047</b>	<b>1,627,682</b>	<b>1,839,236</b>	<b>2,332,788</b>	<b>1,388,028</b>	<b>1,704,489</b>	<b>1,811,355</b>
<b>Ending Fund Balance</b>	<b>807,243</b>	<b>1,067,576</b>	<b>1,076,506</b>	<b>909,486</b>	<b>1,065,175</b>	<b>1,578,363</b>	<b>1,117,145</b>	<b>1,482,347</b>	<b>1,668,550</b>	<b>1,846,067</b>
<b>Total</b>	<b>4,381,870</b>	<b>2,579,151</b>	<b>2,759,514</b>	<b>2,698,533</b>	<b>2,692,857</b>	<b>3,417,599</b>	<b>3,449,933</b>	<b>2,870,375</b>	<b>3,373,039</b>	<b>3,657,422</b>
Fund Balance as a % of Expenditure	22.6%	70.6%	64.0%	50.8%	65.4%	85.8%	47.9%	106.8%	97.9%	101.9%
Population (as of July 1)	1,423	1,449	1,508	1,524	1,515	1,531	1,174	1,280	1,307	1,388
Revenues Per Capita	2,616	1,223	1,122	1,064	1,177	1,537	1,594	1,370	1,447	1,433
Expenditures Per Capita	2,512	1,043	1,116	1,174	1,074	1,201	1,987	1,084	1,304	1,305

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>West Wendover</b>										
Property Taxes	1,020,887	1,047,384	1,049,969	1,131,693	1,137,625	1,069,841	1,092,137	1,137,733	1,174,142	1,402,986
Other Taxes										
Licenses & Permits	686,142	735,104	650,525	634,447	678,164	845,131	864,314	901,254	973,028	887,776
<b>Intergovernmental Revenue</b>										
CTX	2,226,465	2,124,846	2,088,625	1,878,737	2,275,011	2,676,355	2,728,320	2,438,541	2,490,960	2,658,461
Other Intergovernmental Revenue	714,483	789,188	668,465	931,743	1,100,070	701,308	710,768	718,707	760,222	1,310,064
<b>Total Intergovernmental</b>	2,940,948	2,914,034	2,757,090	2,810,480	3,375,081	3,377,663	3,439,088	3,157,248	3,251,182	3,968,525
Charges For Services	33,089	43,209	39,830	47,488	30,999	34,703	38,790	42,248	44,771	37,822
Fines & Forfeits	150,127	177,857	169,162	133,507	163,740	119,032	85,881	90,077	92,786	79,239
Miscellaneous Revenues	90,809	83,458	87,457	42,032	80,712	62,988	59,976	74,592	58,485	206,620
Transfers In			50,000		20,000			281,059	-	-
Other Financing Sources		50,000								361,000
Prior Period Adjustment						(55,406)	185,413	-	-	-
<b>Total Revenues</b>	4,922,002	5,051,046	4,804,033	4,799,647	5,486,321	5,453,952	5,765,599	5,684,211	5,594,394	6,943,968
<b>Beginning Fund Balance</b>	2,465,344	2,213,182	2,100,918	1,859,314	839,687	1,019,478	1,303,806	1,308,552	462,060	417,449
<b>Residual Equity Transfer</b>										
<b>Total Available Resources</b>	7,387,346	7,264,228	6,904,951	6,658,961	6,326,008	6,473,430	7,069,405	6,992,763	6,056,454	7,361,417
General Government	819,421	886,551	863,756	907,986	928,306	810,347	988,757	901,430	854,714	876,141
Judicial	183,155	227,703	301,780	294,112	292,268	293,551	293,314	308,361	317,877	308,856
Public Safety	2,211,122	2,354,383	2,412,926	2,658,932	2,635,718	2,591,056	2,643,835	3,071,561	2,871,503	3,262,208
Public Works	765,898	868,462	631,894	626,942	537,557	577,006	665,315	762,813	674,830	688,129
Sanitation										
Health	59,422	87,416	72,590	77,426	80,479	83,939	89,245	96,079	99,920	111,063
Welfare										
Culture and Recreation	10,276	12,745	10,239	12,061	12,770	11,511	15,699	12,195	12,111	15,053
Community Support	46,623	33,800	46,233	27,988	11,842	8,789	8,426	51,638	45,552	53,233
Debt Service	13,747	48,250	52,019	12,527	5,083	3,831	3,795	67,620	66,931	67,503
Intergovernmental Expenditures										
Operating Transfers Out	1,064,500	644,000	654,200	1,201,300	747,100	845,000	1,052,467	1,259,006	699,561	135,000
Residual Equity Transfer										
<b>Total Expenditures</b>	5,174,164	5,163,310	5,045,637	5,819,274	5,251,123	5,225,030	5,760,853	6,530,703	5,642,999	5,517,186
<b>Ending Fund Balance</b>	2,213,182	2,100,918	1,859,314	839,687	1,074,885	1,303,806	1,308,552	462,060	413,455	1,844,231
<b>Total</b>	7,387,346	7,264,228	6,904,951	6,658,961	6,326,008	6,528,836	7,069,405	6,992,763	6,056,454	7,361,417
Fund Balance as a % of Expenditures	42.8%	40.7%	36.8%	14.4%	20.5%	25.0%	22.7%	7.1%	7.3%	33.4%
Population (as of July 1)	4,848	4,871	4,958	4,990	4,945	4,999	4,470	4,367	4,453	4,420
Revenues Per Capita	1,015	1,037	969	962	1,109	1,091	1,290	1,302	1,256	1,571
Expenditures Per Capita	1,067	1,060	1,018	1,166	1,062	1,045	1,289	1,495	1,267	1,248

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Humboldt</b>										
<b>Winnemucca</b>										
Property Taxes	1,237,136	1,334,507	1,396,959	1,475,289	1,537,110	1,529,587	1,607,704	1,884,956	1,753,104	1,888,364
Other Taxes	275,962	281,745	283,691	275,794	250,994	229,260	227,441	245,094	238,004	223,331
Licenses & Permits	511,637	515,604	550,198	509,688	517,320	547,502	760,048	584,799	596,445	572,619
<b>Intergovernmental Revenue</b>										
CTX	2,980,797	3,061,867	3,212,258	2,855,300	3,552,393	3,842,289	4,836,119	4,267,447	3,468,653	2,974,595
Other Intergovernmental Revenue	419,286	382,134	372,418	363,393	356,393	383,843	390,560	383,821	654,765	640,432
<b>Total Intergovernmental</b>	<b>3,400,083</b>	<b>3,444,001</b>	<b>3,584,676</b>	<b>3,218,693</b>	<b>3,908,786</b>	<b>4,226,132</b>	<b>5,226,679</b>	<b>4,651,268</b>	<b>4,123,418</b>	<b>3,615,027</b>
Charges For Services	252,162	275,960	290,869	269,806	285,132	297,619	321,174	281,053	257,762	206,387
Fines & Forfeits										
Miscellaneous Revenues	634,954	630,701	689,404	791,747	620,180	630,260	549,171	1,570,358	783,653	880,410
Transfers In										264,669
Other Financing Sources										
Residual Equity Transfer										
<b>Total Revenues</b>	<b>6,311,934</b>	<b>6,482,518</b>	<b>6,795,797</b>	<b>6,541,017</b>	<b>7,119,522</b>	<b>7,460,360</b>	<b>8,692,217</b>	<b>9,217,528</b>	<b>7,752,386</b>	<b>7,650,807</b>
<b>Beginning Fund Balance</b>	<b>4,860,835</b>	<b>5,128,031</b>	<b>5,348,346</b>	<b>6,198,044</b>	<b>7,141,682</b>	<b>8,850,468</b>	<b>8,569,384</b>	<b>8,621,984</b>	<b>8,347,509</b>	<b>6,684,721</b>
<b>Total Available Resources</b>	<b>11,172,769</b>	<b>11,610,549</b>	<b>12,144,143</b>	<b>12,739,061</b>	<b>14,261,204</b>	<b>16,310,828</b>	<b>17,261,601</b>	<b>17,839,512</b>	<b>16,099,895</b>	<b>14,335,528</b>
General Government	825,647	885,012	867,081	881,157	839,169	849,175	874,612	903,472	1,146,705	1,291,584
Judicial	76,637	79,899	89,688	92,549	94,127	97,000	100,175	103,041	105,411	110,480
Public Safety	2,443,739	2,563,624	2,706,005	2,795,119	2,766,684	3,069,626	3,386,453	3,984,545	3,987,513	4,030,189
Public Works	992,428	1,072,204	1,060,697	859,594	826,082	806,670	948,491	1,046,566	1,063,058	1,030,917
Sanitation										
Health										
Welfare										
Culture and Recreation	706,287	661,464	722,628	668,960	684,674	818,973	829,886	854,379	762,356	718,002
Community Support										
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	1,000,000	1,000,000	500,000	300,000	200,000	2,100,000	2,500,000	2,600,000	2,350,131	300,000
<b>Total Expenditures</b>	<b>6,044,738</b>	<b>6,262,203</b>	<b>5,946,099</b>	<b>5,597,379</b>	<b>5,410,736</b>	<b>7,741,444</b>	<b>8,639,617</b>	<b>9,492,003</b>	<b>9,415,174</b>	<b>7,481,172</b>
<b>Ending Fund Balance</b>	<b>5,128,031</b>	<b>5,348,346</b>	<b>6,198,044</b>	<b>7,141,682</b>	<b>8,850,468</b>	<b>8,569,384</b>	<b>8,621,984</b>	<b>8,347,509</b>	<b>6,684,721</b>	<b>6,854,356</b>
<b>Total</b>	<b>11,172,769</b>	<b>11,610,549</b>	<b>12,144,143</b>	<b>12,739,061</b>	<b>14,261,204</b>	<b>16,310,828</b>	<b>17,261,601</b>	<b>17,839,512</b>	<b>16,099,895</b>	<b>14,335,528</b>
Fund Balance as a % of Expenditures	84.8%	85.4%	104.2%	127.6%	163.6%	110.7%	99.8%	87.9%	71.0%	91.6%
Population ( as of July 1 )	7401	7643	7646	7659	7593	7659	7,839	7,997	8,185	8,042
Revenues Per Capita	853	848	889	854	938	974	1109	1153	947	951
Expenditures Per Capita	817	819	778	731	713	1011	1102	1187	1150	930

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Lincoln</b>										
<b>Caliente</b>										
Property Taxes	91,789	96852	104,454	110,417	112,063	113,952	118,269	123,731	126,912	130,581
Other Taxes										
Licenses & Permits	44,623	38602	40,332	24,814	26,747	23,695	19,243	26,474	22,970	24,409
<b>Intergovernmental Revenue</b>										
CTX	163,073	164,795	163,124	156,338	143,741	133,379	133,219	133,116	138,074	139,879
Other Intergovernmental Revenue	11,391	553,578	3,283,733	1,579,314	2,136,929	55,872	4,253	3,038	5,062	2,925
<b>Total Intergovernmental</b>	174,464	718,373	3,446,857	1,735,652	2,280,670	189,251	137,472	136,154	143,136	142,804
Charges For Services	21,137	21,687	36,199	49,093	48,037	1,490	2,531	1,236	2,668	2,308
Fines & Forfeits	28,470	24,780	22,841	20,503	21,378	24,876	18,653	9,590	12,718	0
Miscellaneous Revenues	42,627	31,093	33,141	27,575	27,118	39,838	27,010	24,984	24,099	31,984
Transfers In	250			41,000	49,000	0	30,000	0	2,816	0
Other Financing Sources										
Residual Equity Transfer										
<b>Total Revenues</b>	403,360	931,387	3,683,824	2,009,054	2,565,013	393,102	353,178	322,169	335,319	332,086
<b>Beginning Fund Balance</b>	198,619	255,072	192,313	41,598	23,591	3,290	28,410	39,224	42,932	60,553
<b>Total Available Resources</b>	601,979	1,186,459	3,876,137	2,050,652	2,588,604	396,392	381,588	361,393	378,251	392,639
General Government	148,338	204807	222,554	291,530	471,451	253,300	217,441	178,290	177,242	181,799
Judicial	62,497	72637	80,675	71,154	55,149	31,965	49,867	35,309	29,004	33,651
Public Safety	87,521	95113	325,722	271,249	73,171	73,767	70,921	71,068	72,741	71,072
Public Works								2,500	3,000	5,591
Sanitation	9,775	15925	15,593	12,162	8,977	8,950	4,135	2,294	5,972	10,965
Health										
Welfare										
Culture and Recreation	38,776	604094	3,189,995	1,380,966	1,976,566	0	0	0	0	0
Community Support										
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out		1570	0	0	0	0	0	29,000	29,739	0
<b>Total Expenditures</b>	346,907	994,146	3,834,539	2,027,061	2,585,314	367,982	342,364	318,461	317,698	303,078
<b>Ending Fund Balance</b>	255,072	192,313	41,598	23,591	3,290	28,410	39,224	42,932	60,553	89,561
<b>Total</b>	601,979	1,186,459	3,876,137	2,050,652	2,588,604	396,392	381,588	361,393	378,251	392,639
Fund Balance as a % of Expenditures	73.5%	19.3%	1.1%	1.2%	0.1%	7.7%	11.5%	13.5%	19.1%	29.6%
Population ( as of July 1 )	1,015	1002	1,089	1,077	1,106	1,144	1,047	1,089	1,068	1,056
Revenues Per Capita	397	930	3,383	1,865	2,319	344	337	296	314	314
Expenditures Per Capita	342	992	3,521	1,882	2,338	322	327	292	297	287



	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Lyon</b>										
<b>Fernley</b>										
Property Taxes	929,276	1,033,501	1,315,878	1,501,315	1,449,538	1,867,711	1,909,538	2,143,338	2,231,326	2,451,455
Other Taxes										49,000
Licenses & Permits	1,920,189	1,640,724	1,598,061	1,600,283	1,455,105	1,483,489	1,578,429	1,867,564	1,798,242	1,973,548
<b>Intergovernmental Revenue</b>										
CTX	188,128	197,040	202,188	170,186	130,215	131,372	132,962	136,402	143,389	148,249
Other Intergovernmental Revenue	60,000	60,000	60,000	60,000	375,841	737,837	355,607	711,810	915,678	1,796,210
<b>Total Intergovernmental</b>	<b>248,128</b>	<b>257,040</b>	<b>262,188</b>	<b>230,186</b>	<b>506,056</b>	<b>869,209</b>	<b>488,569</b>	<b>848,212</b>	<b>1,059,067</b>	<b>1,944,459</b>
Charges For Services										
Fines & Forfeits	199,723	183,108	142,030	183,808	157,638	147,010	85,638	124,395	217,404	223,166
Miscellaneous Revenues	256,871	455,841	94,662	55,461	89,640	91,422	112,572	170,331	220,218	100,135
Transfers In		10,000	0		791,178	13,780		105,507	11,051	
Other Financing Sources	61,450			7,984		4,010,000	40,625	0	0	0
Prior Year Adjustment							332,379	0	61,092	19,656
<b>Total Revenues</b>	<b>3,615,637</b>	<b>3,580,214</b>	<b>3,412,819</b>	<b>3,579,037</b>	<b>4,449,155</b>	<b>8,482,621</b>	<b>4,547,750</b>	<b>5,259,347</b>	<b>5,598,400</b>	<b>6,761,419</b>
<b>Beginning Fund Balance</b>	<b>944,996</b>	<b>588,946</b>	<b>645,867</b>	<b>688,868</b>	<b>814,316</b>	<b>1,579,376</b>	<b>1790530</b>	<b>2408436</b>	<b>3156136</b>	<b>3,808,619</b>
<b>Total Available Resources</b>	<b>4,560,633</b>	<b>4,169,160</b>	<b>4,058,686</b>	<b>4,267,905</b>	<b>5,263,471</b>	<b>10,061,997</b>	<b>6,338,280</b>	<b>7,667,783</b>	<b>8,754,536</b>	<b>10,570,038</b>
General Government	1,025,295	1,238,982	1,290,272	1,402,434	1,734,551	2,428,352	2,291,912	1,933,656	1,974,369	1,894,419
Judicial	192,468	245,907	243,866	253,101	190,732	200,220	201,618	216,305	244,702	301,785
Public Safety										
Public Works								1,013,580	1,053,634	2,607,595
Sanitation										
Health	337,051	262,526	232,843	242,279	176,488	200,427	176,523	154,897	191,041	212,740
Welfare										
Culture and Recreation	653,083	491,254	517,945	468,468	612,681	617,960	692,015	600,093	642,673	623,578
Community Support	817,441	885,308	679,800	708,163	590,807	434,379	397,563	414,701	471,438	444,875
Debt Service	379,032	379,326	379,092	379,144	378,836	4,390,129	171,015	178,415	368,060	265,800
Intergovernmental Expenditures										
Operating Transfers Out	567,317	20,000	26,000							
<b>Total Expenditures</b>	<b>3,971,687</b>	<b>3,523,303</b>	<b>3,369,818</b>	<b>3,453,589</b>	<b>3,684,095</b>	<b>8,271,467</b>	<b>3,930,646</b>	<b>4,511,647</b>	<b>4,945,917</b>	<b>6,350,792</b>
<b>Ending Fund Balance</b>	<b>588,946</b>	<b>645,857</b>	<b>688,868</b>	<b>814,316</b>	<b>1,579,376</b>	<b>1,790,530</b>	<b>2,407,634</b>	<b>3,156,136</b>	<b>3,808,619</b>	<b>4,219,246</b>
<b>Total</b>	<b>4,560,633</b>	<b>4,169,160</b>	<b>4,058,686</b>	<b>4,267,905</b>	<b>5,263,471</b>	<b>10,061,997</b>	<b>6,338,280</b>	<b>7,667,783</b>	<b>8,754,536</b>	<b>10,570,038</b>
Fund Balance as a % of Expenditures	14.8%	18.3%	20.4%	23.6%	42.9%	21.6%	61.3%	70.0%	77.0%	66.4%
Population ( as of July 1 )	16,357	18,850	19,585	19,609	18,929	18,434	18,896	18,831	52,960	19,077
Revenues Per Capita	221	190	174	183	235	460	241	279	106	354
Expenditures Per Capita	243	187	172	176	195	449	208	240	93	333

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Yerington</b>										
Property Taxes	216,973	225,625	257,917	245,629	217,891	220,515	232,112	212,611	226,847	232,366
Other Taxes				174,477	156,720	169,080	178,718	188,552	191,398	187,026
Licenses & Permits	283,797	352,353	293,438	116,941	127,717	118,890	126,735	144,627	105,794	129,657
<b>Intergovernmental Revenue</b>										
CTX	341,517	370,284	384,461	385,781	371,467	351,779	367,007	378,616	397,396	411,463
Other Intergovernmental Revenue	406,876	381,488	381,349	696,210	330,436	329,710	526,557	384,242	377,539	372,803
<b>Total Intergovernmental</b>	<b>748,393</b>	<b>751,772</b>	<b>765,810</b>	<b>1,081,991</b>	<b>701,903</b>	<b>681,489</b>	<b>893,564</b>	<b>762,858</b>	<b>774,935</b>	<b>784,266</b>
Charges For Services	214,155	233,732	185,083	204,772	207,546	216,665	207,627	189,037	139,547	141,187
Fines & Forfeits	49,953	43,652	33,344	30,746	28,734	26,063	29,422	33,045	40,100	39,286
Miscellaneous Revenues	108,680	12,493	15,402	2,177	8,402	6,411	5,979	4,693	101,279	4,518
Transfers In							5,114		2,549	
Other Financing Sources			-	-	-	-	-			
<b>Total Revenues</b>	<b>1,621,951</b>	<b>1,619,627</b>	<b>1,550,994</b>	<b>1,856,733</b>	<b>1,448,913</b>	<b>1,439,113</b>	<b>1,679,271</b>	<b>1,535,423</b>	<b>1,582,449</b>	<b>1,518,306</b>
<b>Beginning Fund Balance</b>	<b>484,849</b>	<b>434,264</b>	<b>477,598</b>	<b>487,083</b>	<b>370,127</b>	<b>245,208</b>	<b>242,728</b>	<b>384,792</b>	<b>564,093</b>	<b>546,656</b>
<b>Total Available Resources</b>	<b>2,106,800</b>	<b>2,053,891</b>	<b>2,028,592</b>	<b>2,343,816</b>	<b>1,819,040</b>	<b>1,684,321</b>	<b>1,921,999</b>	<b>1,920,215</b>	<b>2,146,542</b>	<b>2,064,962</b>
General Government	291,578	232,071	223,782	255,189	232,420	205,478	205,154	212,079	217,486	275,988
Judicial	40,227	39,127	46,427	43,668	48,778	42,045	51,054	48,790	93,035	74,947
Public Safety	679,874	671,422	720,309	808,669	788,522	785,880	705,351	773,743	922,395	868,074
Public Works	414,937	393,874	338,242	653,124	353,761	336,465	509,862	262,048	248,874	236,420
Sanitation										
Health	17,377	18,763	11,505	14,951	13,518	13,621	10,882	14,950	13,447	11,036
Welfare										
Culture and Recreation	72,497	69,535	52,425	58,669	59,046	58,104	54,904	44,512	56,505	89,828
Community Support										
Debt Service	86,697	61,377	61,913	49,655						
Intergovernmental Expenditures										
Operating Transfers Out	69,349	90,124	86,906	89,764	77,787				48,144	48,247
<b>Total Expenditures</b>	<b>1,672,536</b>	<b>1,576,293</b>	<b>1,541,509</b>	<b>1,973,689</b>	<b>1,573,832</b>	<b>1,441,593</b>	<b>1,537,207</b>	<b>1,356,122</b>	<b>1,599,886</b>	<b>1,604,540</b>
<b>Ending Fund Balance</b>	<b>434,264</b>	<b>477,598</b>	<b>487,083</b>	<b>370,127</b>	<b>245,208</b>	<b>242,728</b>	<b>384,792</b>	<b>564,093</b>	<b>546,656</b>	<b>460,422</b>
<b>Total</b>	<b>2,106,800</b>	<b>2,053,891</b>	<b>2,028,592</b>	<b>2,343,816</b>	<b>1,819,040</b>	<b>1,684,321</b>	<b>1,921,999</b>	<b>1,920,215</b>	<b>2,146,542</b>	<b>2,064,962</b>
Fund Balance as a % of Expenditures	26.0%	30.3%	31.6%	18.8%	15.6%	16.8%	25.0%	41.6%	34.2%	28.7%
Population ( as of July 1 )	2,980	3,257	3,319	3,324	3,138	3,034	3,138	3,094	3,106	3,095
Revenues Per Capita	544	497	467	559	462	474	535	496	509	491
Expenditures Per Capita	561	484	464	594	502	475	490	438	515	518

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Pershing</b>										
<b>Lovelock</b>										
Property Taxes	113,583	104,728	116,652	111,536	112,208	111,333	119,288	146,833	113,277	144,079
Other Taxes										
Licenses & Permits	114,346	112,203	118,657	105,494	108,059	116,719	98,954	106,829	100,698	102,311
<b>Intergovernmental Revenue</b>										
CTX	453,876	501,180	434,408	409,541	370,971	376,224	389,039	398,569	395,105	401,193
Other Intergovernmental Revenue	245,680	268,976	199,551	348,949	230,085	219,378	252,761	267,163	180,270	175,259
<b>Total Intergovernmental</b>	699,556	770,156	633,959	758,490	601,056	595,602	641,800	665,732	575,375	576,452
Charges For Services							8,445	5,281	5,762	4,320
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	39,101	53,101	44,544	44,571	62,999	65,352	55,963	71,797	54,529	53,098
Transfers In	37,500	20,500	100	3,656	11,880	15,600	-	-	-	-
Other Financing Sources	2,500	-	-	-	-	1,466	-	-	-	-
<b>Total Revenues</b>	1,006,586	1,060,688	913,912	1,023,747	896,202	906,072	924,450	996,472	849,641	880,260
<b>Beginning Fund Balance</b>	130,095	211,888	323,954	313,446	326,896	313,470	326,653	289,101	236,657	137,990
<b>Total Available Resources</b>	1,136,681	1,272,576	1,237,866	1,337,193	1,223,098	1,219,542	1,251,103	1,285,573	1,086,298	1,018,250
General Government	218,407	233,482	186,881	310,133	202,137	229,895	228,440	349,729	217,588	188,770
Judicial	-	-	-	-	-	-	-	-	-	-
Public Safety	573,823	568,406	583,278	605,751	627,771	576,161	658,187	616,984	650,913	623,157
Public Works										
Sanitation										
Health										
Welfare										
Culture and Recreation	40,563	46,734	49,261	54,414	47,720	44,833	45,375	52,203	54,807	24,529
Community Support	22,000	25,000	25,000	25,000	12,000	12,000	10,000	10,000	10,000	10,000
Debt Service										
Intergovernmental Expenditures		-	-	-	-	-	-	-	-	-
Operating Transfers Out	70,000	75,000	80,000	15,000	20,000	30,000	20,000	20,000	15,000	12,000
<b>Total Expenditures</b>	924,793	948,622	924,420	1,010,298	909,628	892,889	962,002	1,048,916	948,308	858,456
<b>Ending Fund Balance</b>	211,888	323,954	313,446	326,895	313,470	326,653	289,101	236,657	137,990	159,794
<b>Total</b>	1,136,681	1,272,576	1,237,866	1,337,193	1,223,098	1,219,542	1,251,103	1,285,573	1,086,298	1,018,250
Fund Balance as a % of Expenditures	22.9%	34.1%	33.9%	32.4%	34.5%	36.6%	30.1%	22.6%	14.6%	18.6%
Population ( as of July 1 )	2,363	2,427	2,465	2,458	2,411	2,274	2,171	1,936	1,987	1,952
Revenues Per Capita	426	437	371	416	372	398	426	515	428	451
Expenditures Per Capita	391	391	375	411	377	393	443	542	477	440

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Washoe</b>										
<b>Reno</b>										
Property Taxes	44,438,035	47,035,412	50,632,981	51,221,724	45,940,827	44,186,879	42,919,974	42,298,694	43,870,204	46,362,918
Other Taxes	1,473,201	1,487,512	1,392,965	1,618,530	1,667,220	1,520,212	1,663,519			
Licenses & Permits	35,874,449	36,427,149	35,308,525	37,126,468	36,166,016	37,863,784	39,607,436	42,378,778	46,079,644	46,352,317
<b>Intergovernmental Revenue</b>										
CTX	55,256,937	51,266,041	43,552,723	38,859,576	39,326,558	40,909,269	42,849,236	46,470,929	49,416,367	56,213,644
Other Intergovernmental Revenue	19,444,281	21,073,516	19,921,663	20,200,127	20,548,835	20,832,964	16,022,216	4,731,571	6,566,798	7,262,162
<b>Total Intergovernmental</b>	74,701,218	72,339,557	63,474,386	59,059,703	59,875,393	61,742,233	58,871,452	51,202,500	55,983,165	63,475,806
Charges For Services	4,041,548	4,109,739	15,111,270	15,723,897	13,972,806	13,158,940	12,689,763	13,077,003	11,769,143	11,908,501
Fines & Forfeits	4,347,193	4,492,220	4,050,660	3,864,147	3,294,637	2,635,287	2,358,497	4,907,803	4,859,488	6,420,842
Miscellaneous Revenues	11,925,159	14,972,558	2,427,898	2,446,031	3,036,620	2,842,734	1,948,043	10,993,608	9,426,071	
Transfers In						1,946,742	2,084,606	2,544,575	2,186,077	1,869,870
Other Financing Sources	3,530,915	7,140,038	9,141,378	5,939,027	2,470,414	20,182	696,258	1,657,723	296,949	153,966
Adjustment for loss on investments							27,583			
Residual Equity Transfer					1434330					
Prior Period Adjustment		1,854,671								
<b>Total Revenues</b>	180,331,718	189,858,856	181,540,063	176,999,527	167,858,263	165,916,993	162,867,131	169,060,684	174,470,741	66,705,496
<b>Beginning Fund Balance</b>	16,651,915	15,396,160	14,913,404	10,067,050	7,627,949	5,505,253	6,506,292	7,459,659	12,231,061	11,765,565
<b>Total Available Resources</b>	196,983,633	205,255,016	196,453,467	187,066,577	175,486,212	171,422,246	169,373,423	176,520,343	186,701,802	78,471,061
General Government	17,009,468	16,898,001	15,678,623	14,186,774	16,310,889	15,597,700	16,826,375	16,646,897	17,360,728	19,382,264
Judicial	5,551,760	6,452,189	6,617,523	6,836,892	6,876,938	6,425,982	6,307,363	6,237,048	6,069,615	6,608,473
Public Safety	111,545,635	122,057,664	114,462,142	113,146,207	108,124,303	102,800,240	101,633,514	102,110,122	102,333,959	109,024,131
Maintenance and Engineering	12,449,948	13,361,298	13,399,388	11,194,086	9,257,450	5,854,207	4,773,938	5,136,615	5,569,956	5,919,174
Sanitation										
Health										
Planning & Community Developer	1,436,189	1,648,939	2,513,702	2,175,384	2,873,971	3,093,685	3,050,325	3,049,968	3,077,203	3,394,333
Parks and Recreation							10,499,638	9,658,433	9,304,756	10,230,237
Community Support					11,867,021	9,041,888	-			
Debt Service	462,515	630,470	917,757	917,757	-	-	92,216	293,587	491,145	363,362
Intergovernmental Expenditures	3,872,818	4,365,179	3,773,363	4,784,752	4,728,491	8,772,774	8,080,474	9,034,265	8,835,194	8,777,586
Operating Transfers Out	29,255,340	24,927,872	28,563,604	26,196,776	7,475,754	13,329,478	10,649,921	12,122,347	21,893,681	4,990,733
Prior Period Adjustment	3,800	(1,854,671)	460,315	-	2,466,142	-				
<b>Total Expenditures</b>	181,587,473	188,486,941	186,386,417	179,438,628	169,980,959	164,915,954	161,913,764	164,289,282	174,936,237	168,690,293
<b>ENDING FUND BALANCE</b>	15,396,160	14,913,404	10,067,050	7,627,949	5,505,253	6,506,292	7,459,659	12,231,061	11,765,565	19,619,492
<b>Total</b>	196,983,633	203,400,345	196,453,467	187,066,577	175,486,212	171,422,246	169,373,423	176,520,343	186,701,802	188,309,785
Fund Balance as a % of Expenditure	8.5%	7.9%	5.4%	4.3%	3.2%	3.9%	4.6%	7.4%	6.7%	11.6%
Population ( as of July 1 )	206,735	214,371	220,613	223,012	218,143	223,012	229,859	427,704	432,324	235,371
Revenues Per Capita	872	886	823	794	769	744	709	395	404	283
Expenditures Per Capita	878	879	845	805	779	739	704	384	405	717

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>Sparks</b>										
Property Taxes	19,538,442	21,518,866	23,471,888	22,252,948	20,444,707	19,040,250	18,273,139	18,428,572	19,388,525	20,497,045
Other Taxes	948,462	-	-	-	-	-	-	-	-	-
Licenses & Permits	12,165,228	11,202,323	10,816,357	9,982,677	9,417,526	9,474,514	9,662,207	10,234,089	10,994,922	11,126,507
<b>Intergovernmental Revenue</b>										
CTX	24,028,490	22,526,073	18,521,203	16,582,398	16,725,697	17,513,809	18,252,243	19,356,294	20,916,103	22,695,286
Other Intergovernmental Revenue	3,671,861	3,289,742	3,273,819	3,423,629	3,619,295	2,335,123	2,395,595	2,466,349	2,566,734	2,829,023
<b>Total Intergovernmental</b>	27,700,351	25,815,815	21,795,022	20,006,027	20,344,992	19,848,932	20,647,838	21,822,643	23,482,837	25,524,309
Charges For Services	3,675,347	4,888,188	5,325,469	4,977,572	4,114,199	3,459,703	2,679,816	2,707,491	2,396,355	2,355,528
Fines & Forfeits	1,072,402	1,030,249	994,119	965,408	921,084	707,145	686,356	661,907	653,313	663,882
Miscellaneous Revenues	763,239	486,442	584,517	499,464	396,736	158,166	106,231	561,027	148,887	200,849
Transfers In	902,473	31,122	723,271	110,000	6,009	311,572	60,000	352,000	711,500	-
Other Financing Sources	9,668,900	-	6,405,363	-	-	-	-	-	-	-
Residual Equity Transfers In										
Prior Period Adjustment						(967,486)				
<b>Total Revenues</b>	76,434,844	64,973,005	70,116,006	58,794,096	55,645,253	52,032,796	52,115,587	54,767,729	57,776,339	14,346,766
<b>Beginning Fund Balance</b>	11,877,568	9,576,198	5,285,877	6,361,035	4,853,316	6,844,803	6,492,291	5,807,762	4,864,271	6,446,616
<b>Total Available Resources</b>	88,312,412	74,549,203	75,401,883	65,155,131	60,498,569	58,877,599	58,607,878	60,575,491	62,640,610	20,793,382
General Government	12,225,117	12,653,302	15,257,082	9,982,249	9,285,849	8,822,149	9,247,095	9,458,261	9,643,249	10,721,146
Judicial	2,058,327	2,058,000	2,073,257	2,055,940	1,912,603	1,842,291	1,899,949	1,834,800	1,898,372	1,881,161
Public Safety	39,525,014	38,771,257	37,490,073	37,175,255	34,986,439	34,290,402	34,217,429	36,972,288	38,897,960	40,129,773
Public Works	6,594,930	6,086,252	5,038,204	4,525,184	3,318,740	1,991,113	2,170,923	1,265,889	1,384,832	1,453,066
Sanitation							-			
Health							-			
Welfare							-			
Culture and Recreation						2,522,154	2,455,934	2,600,198	2,611,281	2,629,784
Community Support	284,281	197,206	163,801	72,800	159,166	122,350	124,408	172,133	186,300	205,986
Debt Service	781,925	-	2,446,984	-	-	-	-			
Intergovernmental Expenditures	602,197	555,090	522,230	378,557	295,331	259,051	-			
Operating Transfers Out	16,664,423	8,942,219	6,049,217	6,111,830	3,695,638	2,535,798	2,684,378	3,407,651	1,572,000	3,786,414
<b>Total Expenditures</b>	78,736,214	69,263,326	69,040,848	60,301,815	53,653,766	52,385,308	52,800,116	55,711,220	56,193,994	60,807,330
<b>Ending Fund Balance</b>	9,576,198	5,285,877	6,361,035	4,853,316	6,844,803	6,492,291	5,807,762	4,864,271	6,446,616	6,007,406
<b>Total</b>	88,312,412	74,549,203	75,401,883	65,155,131	60,498,569	58,877,599	58,607,878	60,575,491	62,640,610	66,814,736
Fund Balance as a % of Expenditure	12.2%	7.6%	9.2%	8.0%	12.8%	12.4%	11.0%	8.7%	11.5%	9.9%
Population ( as of July 1 )	85,618	87,846	89,449	91,684	91,237	92,331	90,214	90,214	91,551	92,396
Revenues Per Capita	893	740	784	641	610	564	578	607	631	155
Expenditures Per Capita	920	788	772	658	588	567	585	618	614	658

	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12	FY'13	FY'14	FY'15	FY'16
<b>White Pine</b>										
<b>Ely</b>										
Property Taxes										
Other Taxes	28,715	29,247	23,567	27,950	36,743	41,598	83,058	81,132	89,159	78,214
Licenses & Permits	218,234	178,100	197,867	170,752	169,214	183,234	184,918	265,724	248,748	203,490
<b>Intergovernmental Revenue</b>										
CTX	1,275,872	1,307,656	1,351,453	1,240,750	1,307,824	1,195,504	1,195,929	1,202,833	1,271,756	1,257,879
Other Intergovernmental Revenue	262,971	279,754	475,044	372,641	979,009	530,663	384,541	234,930	41,937	160,930
<b>Total Intergovernmental</b>	<b>1,538,843</b>	<b>1,587,410</b>	<b>1,826,497</b>	<b>1,613,391</b>	<b>2,286,833</b>	<b>1,726,167</b>	<b>1,580,470</b>	<b>1,437,763</b>	<b>1,313,693</b>	<b>1,418,809</b>
Charges For Services	65,834	63,845	56,248	49,820	140,822	144,901	161,698	167,701	150,861	179,466
Fines & Forfeits	68,630	92,560	101,314	86,216	108,235	105,307	116,280	113,316	93,933	99,962
Miscellaneous Revenues	38,460	54,306	45,717	39,715	41,884	74,259	63,764	160,704	124,106	64,392
Transfers In					192,724					
Other Financing Sources		110,100								
Residual Equity Transfer				156,458						
<b>Total Revenues</b>	<b>1,958,716</b>	<b>2,115,568</b>	<b>2,251,210</b>	<b>2,144,302</b>	<b>2,976,455</b>	<b>2,275,466</b>	<b>2,190,188</b>	<b>2,226,340</b>	<b>2,020,500</b>	<b>2,044,333</b>
<b>Beginning Fund Balance</b>	<b>540,916</b>	<b>661,835</b>	<b>743,733</b>	<b>714,163</b>	<b>651,474</b>	<b>778,602</b>	<b>744,277</b>	<b>961,279</b>	<b>981,802</b>	<b>652,838</b>
<b>Total Available Resources</b>	<b>2,499,632</b>	<b>2,777,403</b>	<b>2,994,943</b>	<b>2,858,465</b>	<b>3,627,929</b>	<b>3,054,068</b>	<b>2,934,465</b>	<b>3,187,619</b>	<b>3,002,302</b>	<b>2,697,171</b>
General Government	222,276	213,499	222,770	223,698	226,478	156,304	183,837	170,595	321,738	172,515
Judicial	108,527	142,687	153,097	165,684	128,127	133,386	143,668	194,848	186,128	296,917
Public Safety	1,088,424	1,120,525	1,242,759	1,238,344	1,034,209	1,094,186	1,110,087	1,300,572	1,142,030	1,341,071
Public Works	103,964	136,035	123,065	135,848	130,016	122,416	120,186	121,476	129,720	175,390
Sanitation										
Health	192,242	222,773	212,295	215,555	206,051	199,205	226,915	221,544	239,479	190,425
Welfare										
Culture and Recreation	81,316	99,007	104,676	105,343	100,471	102,377	107,029	126,432	140,274	143,953
Community Support	2,588	115	175,777	106,120	928,615	441,852	43,744	25,350	53,201	-
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	38,460	99,029	46,341	16,399	95,360	60,065	37,720	45,000	136,895	-
Contingency										13,953
<b>Total Expenditures</b>	<b>1,837,797</b>	<b>2,033,670</b>	<b>2,280,780</b>	<b>2,206,991</b>	<b>2,849,327</b>	<b>2,309,791</b>	<b>1,973,186</b>	<b>2,205,817</b>	<b>2,349,465</b>	<b>2,334,224</b>
<b>Ending Fund Balance</b>	<b>661,835</b>	<b>743,733</b>	<b>714,163</b>	<b>651,474</b>	<b>778,602</b>	<b>744,277</b>	<b>961,279</b>	<b>981,802</b>	<b>652,837</b>	<b>362,947</b>
<b>Total</b>	<b>2,499,632</b>	<b>2,777,403</b>	<b>2,994,943</b>	<b>2,858,465</b>	<b>3,627,929</b>	<b>3,054,068</b>	<b>2,934,465</b>	<b>3,187,619</b>	<b>3,002,302</b>	<b>2,697,171</b>
Fund Balance as a % of Expenditure	36.01%	36.57%	31.31%	29.52%	27.33%	32.22%	48.72%	44.51%	27.79%	15.55%
Population ( as of July 1 )	4,166	4,325	4,294	4,352	4,291	4,235	4,089	4,066	4,100	4,165
Revenues Per Capita	470	489	524	493	694	537	536	548	493	491
Expenditures Per Capita	441	470	531	507	664	545	483	543	573	560

**Minutes of the Subcommittee Meeting  
COMMITTEE ON LOCAL GOVERNMENT  
FINANCE**

**June 9, 2017, 9:00 a.m.**

The meeting was held at the Nevada Gaming Control Board, 1919 College Pkwy, Carson City, Nevada, and video-conferenced to the Nevada Gaming Control Board, Grant Sawyer State Office Building, 555 E Washington Ave, Second Floor, Room 2450, Las Vegas, Nevada. This meeting was also part of a teleconference.

**COMMITTEE MEMBERS PRESENT:**

Marvin Leavitt, Chairman  
Alan Kalt  
Beth Kohn-Cole  
Marty Johnson  
Christine Vuletich  
Tom Ciesynski  
Jeff Cronk

**COUNSEL TO COMMITTEE**

Peter Keegan

**DEPT OF TAXATION STAFF PRESENT:**

Heather Drake  
Kelly Langley  
Keri Gransbery  
Susan Lewis  
Penny Hampton  
Heidi Rose  
Chali Spurlock  
Denesa Johnston

**MEMBERS OF THE PUBLIC PRESENT:**

<b>Name</b>	<b>Representing</b>
Paul Johnson	White Pine County School District
Savannah Rucker	Nye County
Lorinda A. Wichman	Nye County
Susan Estes	Douglas County School District
Teri White	Douglas County School District
Kendall Swensen	Winnemucca Conv & Visitor Auth
Danielle Drevdahl	Nye County
Betty Johnson	Lander County School District
Lavraina Bavdry	Nye County
Darren Adair	North Las Vegas
Arnold Knightly	Nye County
Rhonda Garlick	North Las Vegas
Linda Poleski	North Las Vegas
Deborah Burton	North Las Vegas
Rich Hoggan	Las Vegas Metro Police Dept
Velma Gamble	Lander County School District
Mike Metkovich	Mt. Grant Hospital

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

Chairman Leavitt called the meeting to order at 9:02 a.m. Members Mary Walker, Jessica Colvin, and Jim McIntosh were absent.

**ITEM 2. PUBLIC COMMENT**

There was none.

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

**(a) For Possible Action: Discussion and Consideration of City of North Las Vegas Financial Condition:**

Member Beth Kohn-Cole recused herself from discussions regarding North Las Vegas. Member Marty Johnson disclosed that he does own some bonds issued by North Las Vegas, however any decisions he makes will not have any bearing on that and he will participate.

- 1. Report by City on the following matters: FY 17/18 Final Budget including revenue, expenditures, cash flow analysis and scheduled debt repayments; including impact on fund balances of enterprise funds due to recent approval of SB78.**

Darren Adair, with the City of North Las Vegas, explained the City has appeared in front of the committee for a number of years and were put before the Committee to develop a strategy for financial recovery. They project to resolve the structural deficit, excluding their dependency on the transfer from the water/wastewater enterprise, of \$152 million by 2021.

Mr. Adair went over the highlights of the material provided. They believe the deficit on last year's budget was largely due to staffing levels. In the final budget they reduced staffing levels to critical positions. About 191 vacant positions were previously identified by the city directors to support growth in the city. 57-58 were identified as critical; the other 134 were eliminated from the proposed budget.

He explained the Critical Justification Committee they created. It determined the difference between wants, needs, and critical needs. It was involved in evaluating the positions that came before the city for hiring, only filling positions deemed critical.

They believe they will end in the positive of \$3.4 million on the FY17 estimated budget. Some funds are still in the deficit and are being subsidized by the capital fund.

Chairman Leavitt asked Mr. Adair to address the financial condition of the enterprise fund.

Mr. Adair explained how the positive cash flow generated by the utility fund was attractive to use to subsidize the general fund. They learned it isn't appropriate to do that. The City Council approved an annual increase of rates and fees for services of 3% per year so the utility fund has been able to support that transfer.

He noted they depleted reserves and those need to be restored before the 5 year warranties are up. The wastewater utility enterprise is healthy and would have sufficient capacity to serve existing and additional debt if it wasn't for the general fund transfers.

They identified that the \$24 million the citizens were paying for water/wastewater services was almost equal to the reduction in property taxes they were receiving. The city recognizes the need to fix their dependency. New properties won't be subject to those caps and abatements and should allow the city to develop a plan to reduce its dependency on the utility fund transfers. They restored the reserves to a minimum level, but adequate level, to ensure services are covered.

Chairman Leavitt stated that answered his question.

Mr. Adair explained that they have identified and resolved shortfalls, staffing reductions, and concessions with their bargaining groups. Participation in the cities healthcare plan resulted in a \$1 million savings.

In 2015 they realized they were solving the structural deficit at the expense of potentially less service. They also identified that the PILT was a challenge and began to develop a plan addressing an alternate path, known as SB78. They will work closely with the Committee to follow that path.

He explained how they hope to take the revenues from APEX proposing that as a dollar for dollar reduction in their dependency on PILT to bring it back in balance, just the Garnet Valley. They need to use the growth in the Las Vegas Valley to responsibly add to the critical staffing positions to support continued growth. The governor signed SB78 and the legislature supported it. They want to begin working on the finalization of that plan with input from the Committee and the Department. The plan requires an annual review by CLGF.

They need to gain state approval of SB78 and keep costs down while growing their base revenue. The next four or five years will be spent on staffing the service level, addressing the service level insolvency, and non-critical positions for 2018, that will be critical in 2019 to 2021, as the city grows.



They are excited about SB78, as well as the passing of SB79 which gave the city back its purveyor rights in the Garnet Valley. They worked closely with the Governor's office on a common development to get the improvements to SB1 approved and corrected under SB42. Those things are necessary to financial solutions for putting infrastructure up at APEX.

FY18 budget highlights show a positive trend in assessed valuations and the budget is balanced. In FY18, they identified that they can include the 58 critical positions, provided they don't have unexpected increases. They looked at areas where they temporarily outsource services traditionally handled in house. Those decisions resulted in savings.

Mr. Adair provided an update on the seven year forecast through 2021. They still have work to do in the upcoming years to manage a tight budget.

Regarding recovery of the general fund balance, he has some concern with NRS 354.160. As the City worked with the Committee, they were down to 6%, and have climbed back up to a 10-12 percent range. They'd like to see it in the 18-20 percent range but probably not for the next four or five years. Those dollars will be needed to slowly reduce dependency on the transfers of the enterprise and restore staffing levels to support recovery.

They are working on renewal contracts with the fire fighters and will work on the other renewals next year. Their discussions have been on a plan that addresses standard of living and working issues, but largely holds the financial impact near zero.

They met their financial obligations, and continue to be current on their PERS contributions. They understand, have followed, and implemented the new GASB 68 reporting requirements. On their OPEP responsibility, they are in the process of updating their study to maintain understanding.

Chairman Leavitt elaborated that North Las Vegas was unique. They experienced maybe the largest growth in the state, with a lot of residential property coming online and during the early part of the recession; they didn't respond to it, they increased their expenditures, added staff, etc. When the Committee originally had the City in, the City was hesitant. Since Darren and the new elected officials have taken over, they respond and do what they're asked to do. He told Mr. Adair they will have North Las Vegas before the committee for the first meeting after their audit report is filed and their final budget is submitted. He believes they are under control of their finances, and just need to be sure services are maintained.

Mr. Adair agreed, adding they have to appear in front of the committee to present a responsible plan with annual oversight by the Committee, working with the Department, while weaning off their dependency on PILT and are grateful this committee gave them a forum to report their progress, and thanked all those involved.

Member Cronk asked about SB78, and their plans relating to the new regulations.

Mr. Adair believes they need an approved plan before July 1<sup>st</sup>, 2018. He has talked with the Department. They'd like to immediately engage in that plan, the form it needs to take, and what the committee would like to see on an annual basis.

Kelly Langley, with the Department of Taxation, added the Department heard from him about scheduling some meetings to review their proposed plan. Her thought is to work with him in the coming month, and request they come back to seek approval from the Committee at the next meeting. Chairman Leavitt agreed.

Ms. Langley continued, stating she believes Darren will be ready; he has documents to share, but suggested they wait until the Department was done with final budgets. She believes they will be prepared and ready to request approval at the next meeting.

Member Kalt congratulated Mr. Adair for the admiral job and thinks they are the poster child for the impact property tax abatement has. He appreciates them sharing their lessons learned and believes other local governments will be facing the same challenges. He thanked them for taking an active role. Member Ciesynski also applauded their efforts, adding they obviously took the necessary steps to get their ship back in order.

Chairman Leavitt announced that the Committee has new legal counsel noting Dawn was an excellent service to the committee for many years. Peter Keegan, Deputy Attorney General, introduced himself.

Chairman Leavitt requested Mr. Keegan relay our appreciation for the service Dawn provided on a professional and personal basis. He then asked Ms. Langley to introduce her staff.

Ms. Langley introduced Penny Hampton, Heidi Rose, Susan Lewis, and Keri Gransberry.

**(b) For Possible Action: Discussion and Consideration of Nye County Financial Condition:**

Chairman Leavitt moved on to Nye County Financial Condition. Member Beth Kohn-Cole recused herself from discussions regarding Nye County.

- 1. Report by the County regarding FY 17/18 Final Budget including revenue and expenditures, and cash flow analysis.**
- 2. Update on Northern Nye County Regional Hospital District and the 17/18 Budget impacts;**
- 3. Update on Financial condition of the County and the Northern Nye County Regional Hospital District, including ending fund balance of the General Fund;**
- 4. Review of the Nye County "More Cop" reporting requirement in accordance with Public Safety Sales and Use Tax pursuant to Chapter 545, Statutes of Nevada 2007**

Savanna Rucker, Comptroller for Nye County, explained that Nye County has been under fiscal watch for the last year. For multiple years expenditures exceeded revenues; the county lived off ending fund balances, dropping below the threshold putting them in fiscal watch.

She went over the Cash Flow Analysis. Nye County had significant increases in consolidated tax, additional licensing and fees, and other revenues that helped stabilize the county. They project ending revenues of \$32,873,000.

Nye County is looking at a \$34 million revenue collection in the FY17 general fund. They believe they will come in at or above the actual revenues for the month of May. Expenditures show \$32,752,000. They had positive monthly cash flow for the entire year. Ending cash balance in August was \$7.7 million, a significant change from previous years.

Chairman Leavitt asked about the sheriff situation, recalling the past budget issues over expenditures, and where they stand now.

Ms. Rucker replied that they have had a new sheriff, since January 2015, who is working to streamline expenditures and has made significant progress.

Chairman Leavitt clarified that his concern was if the previous situation of the sheriff spending without regard to the budget still existed. She assured him it does not. The sheriff's office and her office work well together to maintain those expenditures.

She discussed the highlights of their FY18 final budget. They received net proceeds again this year and property taxes are up. It's their intention to pull metro seats from the general fund expenditure budget, move it to capital funds, and start working on facilities and buildings. Some of their vehicles have 100+ thousand miles on them.

Chairman Leavitt agreed. In his experience there has been more grief and headaches before this committee with state finances in general when net proceeds are used for operating, and when it decreases or is eliminated it creates huge problems.

Ms. Rucker noted in FY17 they had zero net proceeds. They're pulling and transferring it to capital. Any projects being paid out of this revenue will be taken to the board for approval and transferred to capital. The transfer out is \$1.65 million, not the full \$1.8 million of net proceeds. The \$1.65 million will be a buffer in the event that revenues don't come in or they have a drastic change or crisis. Their revenues were budgeted for historical average increases. Nye County is seeing a lot of projects and growth.

They're increasing expenditures, adding positions, and have new contracts with a few companies. The increase in expenditures from FY17 to FY18 is \$1.5 million. They're funding senior nutrition for the first time in several years. The ending fund balance for FY17 is projected to be \$7.3 million, FY18 \$7.1 million, which is a deficit from FY17, however they have the \$1.65 million buffer as a transfer out to the capital fund.

Member Cronk asked what the \$5.8 million committed ending fund balance is. Ms. Rucker answered that they closed out their PILT funds and transferred them to the general funds. The County Commissioners requested that be committed as an ending fund balance and not utilized moving forward.

Chairman Leavitt asked for an update on the medical services.

Lorinda Wichman, Nye County Commissioner, explained what happened to the hospital and that the county was directed by the court to establish a hospital district to bring services back, because it affects the entire center of the state.

The Department of Taxation assisted in establishing the hospital district. She explained the conflicts they had over the 11 months it took to establish it and even though they had a hospital district established and collected taxes, that they couldn't spend the money.

A complete Board of Trustees has been established and elected as of January 1, 2017 for Nye County Hospital District. They have had six meetings with the new board and have been working forward for the last six months.

They currently have TeleMed, provided by Renown. Chairman Leavitt asked where it was located, and she replied that it was in Tonopah, where the existing hospital is.

Ms. Wichman mentioned the hospital district budget that shows money collected, but not much going out. They were afraid to spend it. They got the new board up to speed with classes, training, etc. On their agenda for the 20<sup>th</sup> there are substantial things taking place. One is the possibility of hiring an administrator for the Board, to have the advantage this Committee has. She figures it will be about \$60,000 to \$80,000 a year for a contract.

Attracting providers is hard as there is no place to live in Nye County. She asked the Board for approval to renegotiate the lease on the property. For the past 16 months they have only had TeleMed. They hoped to have an emergency room situation to help their town wide EMT situation that is still suffering. She will be talking with the representative in the next couple weeks about the lease. A few things can happen; nothing, they can reduce the size of the lease so Nye County can negotiate with other providers to use the emergency room, or they can provide the emergency room and solve the problem.

The board seems to want to fill the gap on housing and is looking at opportunities to house providers, possibly a subsidy. They are also willing to help with the hospital itself to bring it up to the shape a provider may want.

She noted that people are happy with the movements they are taking. She traveled to Washington DC in January with NACO, and had an opportunity to sit with some of the transition teams and discuss the situation in Nye County.

Her biggest concern, as commissioner, is the vibrant volunteer emergency service system throughout the county they had. EMT's have to turn patients over to a qualified provider.

Most EMT's were on a run for 2 to 3 hours, since losing the emergency room the run can be up to 12 hours. They had 20 men, now they have six because they can't take that much time away from their home or jobs. They have the budget in and plans solidified by the Board of Trustees.

Chairman Leavitt requested they talk about the finances for the hospital district.

Ms. Rucker referred the committee to page 192. The Board of Trustees is still working on an action plan so the cash flow report is mostly revenues received, and little expenditures. She doesn't anticipate June expenditures to come in at the \$213,000 projected when they first came before this committee. The cash flow is positive, they have no current expenditures.

She went over the FY18 budget on page 181. Revenues match C-tax projections and they have interest incomes. Page 184 shows the budgeted amount is max so the Board can put any plan in place that they need. They gave them an expenditure budget of the \$2.35 million the Board approved to allow full functionality for 2018. She asked if there were questions for the hospital district on the cash flow or the budget.

Chairman Leavitt asked if they anticipate, or are aware of, any over expenditure violations in the audit report.

Ms. Rucker replied that she did not. They are currently working on calculating any potential augmentations as required, particularly in the general fund. There are a couple other funds that need to be addressed. The date is not set for the augmentation meeting, but it will be towards the end of the month.

Chairman Leavitt asked if there are any other violations they will see in the auditor's report.

She answered that they have worked down the list on the auditor's finding to ensure efforts have been made for every audit finding. They are addressing all of those items. It is their intent to not have audit findings.

Member Ciesynski asked about transfer of proceeds to capital funds, his assumption is they are using those pay as you go funds not looking to leverage those, which Ms. Rucker confirmed.

Chairman Leavitt asked how the hospital building in Tonopah was, and if they would have to incur a lot of expenditures to bring it back.

Ms. Wichman replied that they have been working on it for the last two years. Phase 1 and Phase 2 evaluations are complete. There is asbestos tile in some of the building, however the evaluation looks like if they are not disturbed they are ok, unless a remodel begins but she has not read the whole report yet. It is old, has cosmetic issues, but is structurally sound. A new roof will be coming soon.

Chairman Leavitt remembers before it was private, they had problems when it was publicly run. Supposedly private was a solution. He asked Ms. Rucker to continue.

Ms. Rucker discussed the More Cop Report for Nye County which was supplied at the meeting. She explained the More Cop Tax Act, and that they have to allocate expenses per area, based on population. The expenditures can be spent on recruiting, employing, and equipping new personnel as well as improving existing equipment or facilities, or constructing new public safety facilities.

The Act specifies the county must have special revenue funds for each area. The form provided from the Department of Taxation was modified for it to work. She explained the handout provided. They had confusion on the funding and brought the questions to their District Attorney, who brought it to the Attorney General. The end result shows the comparisons from previous to current years.

She explained the spreadsheet and that this is the best information currently available. She briefly went through the towns in the handout, noting Gabbs FY17 came in just short, however, she mentioned they do have a plan in place.

Chairman Leavitt asked what was happening in Gabbs, he had a lot of grief when they were disincorporated.

Ms. Wichman responded that Gabbs is in her district, noting it has taken many years financially to get away from the idea that they are a city. Chairman Leavitt and Ms. Wichman discussed Gabbs, she commented they are the 1<sup>st</sup> disincorporated city in Nevada, and are doing well, population is maintaining, depending on the mine. She asked if he had a specific question, and he stated he was just curious.

Member Kalt asked how the mining was doing there. She replied it is excellent and has been the single continuously operating mine since World War II without a shutdown.

Chairman Leavitt apologized for the interruption.

Ms. Rucker went over some of the remaining towns, as well as the pages for fire. Most of the firemen are volunteers and most towns do not have general fund expenditure for fire, however, public safety sales tax is collected to fund the volunteer fire departments.

Chairman Leavitt asked if the fire expenditures are through the towns or separate fire districts. She replied they are through the towns.

She continued through the remaining towns and asked if there were questions noting that she will be submitting it to LCB to meet their requirements.

Chairman Leavitt stated he is pleased to see the direction they are going.

She stated they had a lot of turnover in the finance department and are still recovering from the recession and the recent downturn. Her office has stabilized and she thinks that is filtering through the entire county. She asked if Nye County and the Hospital District are still in fiscal watch and Chairman Leavitt responded that they were, definitely through this next audit. They will see where they stand afterward. She added she is looking forward to a great audit this year.

***The next item was heard out of order.***

**(d) For Possible Action: Discussion Regarding Winnemucca Convention and Visitors Authority untimely audit:**

**1. Report by Winnemucca Convention and Visitors Authority regarding untimely audit filing for FY 15/16.**

Keri Gransbery, with Department of Taxation, explained that during the past seven years, Winnemucca Convention and Visitors Authority (WCVA) has failed to file their audit timely pursuant to NRS 354.624. The Department is concerned that this appears to be habitual.

Apparently, there is an agreement with their auditor as a way of savings to WCVA. The office prepares all work papers, trial balance, and audit written before delivery to the auditors. The WCVA doesn't have any full time positions. Mr. Kendall has been unable to complete this in a timely fashion to ensure the audit is filed by the deadline. The Department gave him extensions for various reasons.

Two extensions were requested this year, extending the date to provide the audit by February 15, 2017. The Department did not receive it. Ms. Gransbery emailed reminders to WCVA on March 24, 2017. At this time they realized the work papers had not been delivered to the auditors.

The audit was dated April 24, 2017 and a special meeting on May 3, 2017 where the auditor delivered the report to the Board. It was approved by the governing body and hand delivered to the Department on May 4, 2017. It should be noted that the auditor noted in 2016-2015 findings (pg. 248-249) as significant deficiencies, no internal control over financial reporting. The recommendation both years was that the administrator should endeavor to reconcile the accounting records in a timelier manner. Due to the inability to file timely in the past 7 years, the Department feels this is an issue.

Chairman Leavitt commented that the structure of the local government is designed so there are certain steps through the process. The tentative budget, final budget, auditor's report, and back to a tentative budget. The logic is for the citizens to have an audit report before the tentative budget so they have something to comment on. In this case, the 2016 auditor's report comes in after the 2016 budget. He thinks a letter should go to the governing board, wanting them to take action so there are no more delays. No more extensions in the future. It's become a regular occurrence over time. Essentially, they are not doing accounting records throughout the year, just letting the auditor do it. He is not sympathetic to them ignoring the statutes.

Ms. Gransbery noted that Mr. Swensen was available for comment.

Member Kalt stated he thinks transparency and timeliness are important. Transparency to the taxpayers to get the financial information, and the whole accounting cycle is predicated on timeliness and transparency. He thinks it is important and he is frustrated as well.

Kendall Swensen, with WCVA, stated as far as the information being conveyed to the board it is always done in the same timely manner, he is very transparent with the board on his circumstances. For example, when he talked to Keri and Kelly, they told him he may have to come before the committee. When he received the letter, he let the board know. There is no cover up everything is conveyed to the board. The timeliness of the audit was his responsibility. There were circumstances at that time that kept him from getting it done accurately and completely.

Chairman Leavitt questioned what happened with his entity regarding the November 30, 2018 audit report.

He replied that is why he is here, to acknowledge responsibility and reassure the board of compliance in the future.

Member Kalt asked about his most recent bank reconciliation.

Mr. Swensen replied that every bank reconciliation is done. They give a printout of financial information to the board monthly. The staff does the accounting. He is administrator part time and he reviews the information and makes corrections. Some unimportant things are done once a year. He has been part time administrator with the board since 1984 doing the same function, although it has grown. There is good history as well as what has happened recently. He has been compliant with exceptions before, but never this late.

Chairman Leavitt mentioned the year closes on June 30 and goes to the middle of May of the next year, that's 11 months. Mr. Swensen said they don't get receipts for their June information until August. Chairman Leavitt stated everyone has an accrual of those, and they record them in August or whatever, Mr. Swensen agreed.

Chairman Leavitt stated they will put this item on the Agenda for the first meeting after November 30<sup>th</sup> and will talk about the audit report that has been submitted at that time.

Mr. Swensen noted the auditor's report is usually given to him by November 30<sup>th</sup> and presented to the board in December.

Chairman Leavitt assured him he would have time to take it before his board prior to bringing it to the Committee and he confirmed Mr. Swensen is clear on this, he agreed.

**(c) For Possible Action: Discussion and Consideration of School Districts reporting a 3rd Year of Decline in General Fund Ending Balances pursuant to NRS 387.3045:**

**1. Report by the Department regarding the following school districts reporting a 3rd year of decline in General Fund Balances pursuant to NRS 387.3045**

Ms. Langley explained the budget analysts will speak, as well as a representative for each of the schools. She added that statutorily, they are required to report it if they have a 3 year declining balance, each of these are in their 4<sup>th</sup> year. She believes Douglas County stated to this committee last year they expected it to be declining again. The other two had suggested they would be able to cure it this year, but are declining again.

Chairman Leavitt believes this requirement is in place as a prelude to avoid severe financial emergency. He understands there are compelling reasons why they see declining balances, the problem is when it continues for multiple years, they eventually reach a point where they're unable to meet their obligations and the things that go with it. He referred to the earlier discussions on Nye County and North Las Vegas, and their unpleasant situation. He requested the School Districts tell the committee what they intend to do so this does not happen anymore as opposed to justifying why they got there. What the Committee is trying to do is stop it so they don't end up in these severe financial situations, adding he has dealt with enough of them over the years, and would prefer not to see any more of them.

**2. Response by the White Pine County School District (4th year)**

Susan Lewis, with the Department of Taxation, introduced Paul Johnson to speak about what he intends to do in the future.

Paul Johnson, with White Pine County School District, explained he has been Chief Financial Officer since March of 1997. Since then they had a number of significant economic events the school board has had to adapt to. The information that explains their declining fund balance is in their packets. They have been in a series of decline since 2011, and have slowly progressed from a budget of about \$13.5 million to \$11.5 million. He wanted to answer questions regarding how they address budget crises and make financial decisions so the committee can understand they have a process in place to make sure they don't suffer a deficit fund balance in their accounting fund. Their school board is very conscience about the educational and financial side of things.

He added that Chairman Leavitt has been with the Committee long enough to remember the history of White Pine County, recalling back in 1995 White Pine County was in receivership through the Department due to the economic situation.

Chairman Leavitt added the law, as it's written, was written because of White Pine County, prior to Mr. Johnson being hired. Chairman Leavitt was involved in writing those laws.

Mr. Johnson continued, stating he was hired by the Nevada Department of Taxation at the time to help facilitate proper fiscal controls. They were able to petition to be released from oversight two years earlier than the statute provides.

Mr. Johnson uses the Grand Jury Investigation from that time as an education tool. Every new board member gets a copy so they understand the significance of making proper financial decisions. He explained the school boards do not always take their financial advisors recommendations. He has a lot of trust with the board in terms of communicating and they make good fiscal decisions, even when they aren't popular.

Training and education is provided to ensure the Board understands fiscal consequences and makes the right decisions. They have cooperative labor groups, and over the past 8 years their teachers have taken a net increase of 2%. One year, they reduced their wages by 2%. The labor groups helped them pay off their deficit in their partially funded self-insurance plan by \$250 month per paycheck. They have a relationship with their labor groups and that helps on the fiscal side of things.

Part of the conditions of the receivership, or lease, was his position as CFO, it did not exist prior to his employment. The CFO reports to the Board of Trustees, not the superintendent. It is a check and balance so if the superintendent is too aggressive, the CFO can go directly to the board to discuss things. They have a large 40 member community budget committee. The last couple years they have been cutting their budget, they cut about \$1.5 million off their FY16 budget. They were completely transparent as they worked on what should be cut. They're athletic budget for the middle school, as well as three of their athletic sports in the high school are done completely with community fundraising, they have a lot of community engagement.

In addition to that, they also have the Board Finance Committee. It is a smaller committee able to do things on a more frequent basis as it is hard to get a quorum with 40 members.

85% of their revenue is tied up in the Nevada Plan consisting of estimates from the Department of Education and the Department of Taxation. About 98% of the revenue from the state is pretty predictable, coming from the Departments of Education and Taxation. They have clean audits and are considered a low risk. They had financial complications in the past, but have exhibited an ability to adapt to those changes.

They sustained some continuing declining revenue, partly from a reduction in net proceeds and minerals (NPM). From 2008 to 2012 they averaged about 1.4 million in NPM. He believes a couple of years ago they were down to \$24,000-\$25,000, and are up to \$250,000 for FY18, however they budgeted zero.

In places that are growing, the decrease in enrollment can be helpful to relieve some of the financial growing pains. Small areas can realize a net decrease of such a significant amount that is hard to adapt to. The legislature also changed the hold harmless provision to a shorter window that they had to adapt to a year early.

They could have one more year of declining enrollment. He does not recall previously saying they would definitely remedy that in the next year but will not go below the negative fund balance. They have exhibited the ability to do that.

Chairman Leavitt asked how they expect the fund balance from June 30, 2017 to compare with the fund balance of June 30, 2016.

Mr. Johnson believes it will go down, that it depends on expenditures; they can make sure they are more conservative on expenditures. They are hoping to get more on the side of revenue, if they don't, it will at least be the same or lower.

Chairman Leavitt asked him for the comparison with the June 30, 2018 ending fund balance.

Mr. Johnson stated it should increase. Since the legislation session ended, it looks like they will have a \$400 per student increase in per pupil funding. They will have an operating deficit instead of a surplus.

Member Vuletich asked what he sees going forward, and if they are doing any kind of projections, noting she probably should have commented on the earlier presentation from North Las Vegas. She really liked their management policy showing a seven year projection. There are a lot of variables, declining enrollment, proceeds of mines. She wanted to know if they will be able to sustain without continuing to cut into their fund balance.



He explained that 85% of the money in their general fund is tied up with legislature decisions and projections from the Department. They look at flat revenue growth and go forward. They roll up their expenditures based on range progressions without wage increases on labor or staff and figure out what impact that would have on their expenditures. In addition to wage concessions, there is also modified health insurance. It is tough to do long range planning when such a large amount of revenue is given to them in two year increments based on legislative decisions. It was a lot more difficult in 2008 when they went through the fiscal crisis. Fortunately for them, they had NPM that leveled that out.

They try to slow the erosion of programs and services to the students and maintain as much of a level of programs and services as possible.

Member Kohn-Cole noted with the 11.5 million, the fund balance for FY16 was approximately 6%, and asked if they are expecting it to go below 4% for FY17.

He confirmed that it will. The budget they submitted to the Department shows 2.5%. He believes it will be more than that. The FY18 amended budget will have an increased fund balance of at least 4%.

Member Kohn-Cole asked if they have had any issues paying PERS or any other related expenditures.

He answered no, adding this is not the first time their fund balance has gone that low. For an entity their size, they are able to control expenditures easier than a larger entity. They haven't had any cash flow problems. Years ago, the Department of Education changed how they pay certain category programs so school districts don't suffer in July and August. The charter school enrollment is at max capacity, so they won't see another decrease. The education savings account did not go through this session. Mining is headed the other direction, so they are hopeful they will start seeing NPM.

Chairman Leavitt commented that after the audit report in November or December, he would like them to come back for another meeting. At that time discuss what that shows as well as where they stand for 2018. They have to get a handle on these before they get into further financial difficulty. He suggested they watch it carefully, and take any steps necessary to make certain they do not continue this decline. He doesn't want them to be on watch or under severe financial emergency. He said we will plan on the first part of January having another discussion on where they stand.

Member Ciesynski asked what their process is for the next school year, how they are planning as far as staffing.

Mr. Johnson agreed their largest chunk is wages. They have reduced positions, and have cut 25% of their labor force in the general fund. They are prepared to take additional cuts if necessary. They eliminate things they can work without.

Member Ciesynski commented that he knows school districts get paid by Average Daily Enrollment (ADE), and that ADE usually goes down at the end of each quarter as they get to the end of each year. He wanted to know what they were doing to compensate for that.

Mr. Johnson stated they file a budget based on a certain enrollment. At the start of the year they look at enrollment. As their revenue reduces they have make changes in the middle of the year if they need to. They haven't had significant changes. A 1 or 2% decrease would be pretty significant.

Member Johnson noted the Nevada Association of School Boards (NASB) has a conference every November, generally well attended by school board members. He has been in school board meetings and realizes the board sometimes goes against the advice of their finance people. He wonders if it would be a good idea to reach out to the Executive Director of NASB

and ask them to consider having a presentation on finances at their November conference explaining why it is critical they maintain some fund balance. Chairman Leavitt agreed that was a good idea.

Mr. Johnson agreed also, adding he has been a speaker and has spoken to the school board a couple of times, as well as the superintendent from Elko County School District. They spoke about the Nevada Plan formula and how the funding mechanism works. He believes it would be helpful for the more fiscal prudence things and how the Nevada plan works. They do that at their own school on a micro level, but he thinks it would be good to do it with them all in the same place, at the same time.

Member Johnson clarified, not the mechanics, but why they need to keep cash in the bank.

Mr. Johnson agreed adding that someone who is not in finance may not understand the cash flow of things. Even though the Department provides the revenue projections, they are projections and could be different. Elko County had an issue with their sales tax so they ran into cash flow issues during the year.

He thinks they are all good suggestions, noting there isn't anyone in the room with more at stake in the fiscal well-being of the school district than him. If they fell into receivership, it would be the end of his career as CFO. The school board understands how important fund balance is and it is their priority to build that in the correct direction. He is comfortable that this entity will not end up in fund balance deficit situation.

Chairman Leavitt asked him about the comparison between cash and fund balance, commenting that the Committee did an analysis several years ago to see how that compared. They found that some fund balance was substantially larger than cash balance, but in other cases it was reversed. He asked how their cash stands, and how it compares to fund balance.

Mr. Johnson stated they are pretty similar. They have problems with cash balance in the early months before they receive quarterly payments. There is not a huge fluctuation in that.

Member Ciesynski added, from the Washoe County perspective, July and August are usually challenging months for cash flow.

Chairman Leavitt suggested if there is an ending fund balance of less than 2%, and there are cash flow problems at the beginning of the year, that wouldn't be a good situation.

Mr. Johnson noted it is less than ideal, and he has offered the board members to make the trip with him to come before the Committee. He doesn't get to make the ultimate decision, he gives advice. The board can be persuaded with pleas from the public to keep soccer, etc. His position is to increase the fund balance, and that is usually not the most popular choice.

He moved to White Pine County in 1997, in 1999 the mine closed. They lost 25% of their student population, 20% of their entire county population, 45% of their support tax, 1/3 of their support tax. They were able to adapt, and they will again. He appreciates the guarded view the Committee has for local government, it is part of this watchdog process that helps fiscal directors reinforce why school districts need to make the right fiscal decisions.

### **3. Response by Lander County School District (4th year)**

Velma Gamble, with Lander County, commented by phone. She stated they have made steps to improve their ending fund. The majority of the decline was due to the building projects in Lander. When they had assessment proceeds, they built a new elementary school, revised and expanded their middle school gym, and built a new athletic field. Those projects are complete and they are now working to rebuild their ending fund balance.

Currently, for FY17 they have an estimated ending fund of \$134,633. They have implemented hiring freezes and expense cuts. They estimate they will have an ending fund of \$1.8 million audited. Going into FY18 they used their net proceed estimate as part of the FY18 budget, not understanding that it needed to be held for FY19. They have further cut \$2 million out of their FY18 budget and have an expected ending fund of \$680,000.

Chairman Leavitt asked her to compare in actual numbers the FY16 to FY17 ending fund balances.

She replied FY16 ending fund balance was \$74,000, they increased that, audited they came in at \$2.3 million. They implemented expenditure freezes, hiring freezes, and have been able to increase that audited ending fund balance to come into the following school year. With NPM this year they expect only \$1.8 million rather than \$6 million, so they implemented a severe expenditure cut and freeze. They estimate their ending fund for FY17 to be \$1.8 million.

Chairman Leavitt asked about the ending fund balance for FY18.

She responded they have cut \$2 million out of the FY18 budget and currently stand at \$680,000 for their ending fund. They are looking at further cuts if needed. They are also in talks about their GSA as they have not received it because of their wealth factor for the last five years. They have relied on net proceeds as their main funding source.

Chairman Leavitt asked what their total general fund expenditures for 2018 are to end up with the \$680,000?

She answered \$13,782,873, 70% of that was budgeted for salaries. They made several staffing cuts and intend to redo the final budget to be submitted to Taxation.

Chairman Leavitt commented that in FY18 they are about as low as they can go without cash flow problems.

Ms. Gamble noted that on paper that is correct. They have \$5.4 million in reserve they could draw on to supplement cash flow. Chairman Leavitt asked her where that reserve is on their budget and she replied that it is budgeted throughout it.

Chairman Leavitt asked if she meant borrowing from other funds. She confirmed and he stated they don't want to go there; borrowing could end up being illegal. She agreed they don't want to go there either.

She explained that they have implemented hiring freezes, staff cuts, cut their operating expenditures by 20%-25%, and have cut \$2 million out of the final budget. Current ending fund balance is \$680,000.

Member Ciesynski asked about class sizes and grades. Ms. Gamble replied that they will maintain a plus 2 with the class sizes. They may have to combine 3<sup>rd</sup> and 4<sup>th</sup> grade and have a team teaching situation with approximately 40-45 students. Member Ciesynski questioned if plus 2 meant increasing class sizes by plus 2 to reduce the number of teachers needed. Ms. Gamble confirmed.

Chairman Leavitt expressed concern that they could get into a situation where they end up with cash flow problems, adding they ran into that several years ago with White Pine County and they were unable to make payroll. It took a special legislative act to approve borrowing money. He added they will need to come back in January to see where they are on the FY18. She agreed.

Member Kohn-Cole asked if the Department could provide them with a cash flow worksheet as it is hard to see the picture with just the letter. She would like more information.

Ms. Langley stated she was thinking the same thing. For all three of the school districts it would be helpful to see the cash flow projected for the year based on the 17/18 budget. She stated the department will provide them with that if it is ok with the Committee. Chairman Leavitt agreed. That's what they have done with some of the others.

Ms. Langley continued that it would help provide a clearer picture to see if they are running into tiny differences. She let Ms. Gamble know they would provide it to her.

Ms. Gamble thanked her.

#### **4. Response by Douglas County School District (4th year)**

Penny Hampton, with the Department of Taxation, announced Susan Estes with the Douglas County School District.

Teri White, the superintendent of Douglas County School District commented they are in their fourth year of declining ending fund balance. Over the last 15 years or so the district has faced declining enrollment. She has been in the district for three years as a director and 2 years as a superintendent. They pride themselves on the services they provide their students and the performance that they get. Until recently, they haven't taken a good look at what that costs in terms of personnel.

With declining enrollment they lost almost 1700 students in the last 15 years, they lost 100 last year. They maintained the same level of staffing with declining enrollment. They have put some comprehensive plans by department looking at reducing staffing.

Their budgets have not included replacement vehicles so the Board made a decision last year to put those back in, which affected their declining ending fund balance as well. They purchased three buses and a number of white fleet vehicles, and plan to again this year. They expect to have a 5<sup>th</sup> year of declining ending fund balance, but after that, FY18, they expect to be neutral if not increasing again.

Their relationships with their labor groups are less friendly than White Pine. They are trying to educate them on ending fund balance. The Board sees the ending fund balance as an opportunity for raises so they are trying to explain to them that they need to work on staffing numbers in order to budget for raises rather than draw from their ending fund.

Chairman Leavitt asked for the total amount of ending fund balance. She directed him to page 202 in the packet. He asked what they anticipate the FY17 number to be.

Susan Estes, with Douglas County School District, noted they kept those dollars in there for replacing buses and they maintained their staff, so they expect it to go down another percent.

Chairman Leavitt noted they filed a budget showing that number in it, and asked what that number was.

She replied that they maintained a 4% ending fund balance of about \$2.2 million. He asked if they expect it to be higher and she stated they expect it to be closer to 7%.

Chairman Leavitt asked about the FY18 ending fund to which she replied that was what she was talking about. He also wanted to know about the one that is due in 21 days. She said they expect it to be 7% to 7.5%, that it is about 8.9% right now, but will probably go down another percent and they are hoping for 8%. He wanted to know if they would maintain that this year, Ms. Estes turned to Ms. White for a response.

Ms. White responded that they intend to build that back up. They have always had a healthy ending fund balance, historically about 3.6 to 4%, and will probably get that this year as well. They will probably go down ½ percent.

Chairman Leavitt noted 8.9% is declining, but not in dangerous territory.

Ms. Estes agreed, stating it went from 9 to 8%. They are well above statutory requirements, but are declining. Another factor is that even though enrollment has declined over all, special education enrollment has increased. That causes a large transfer from their general fund to their special education fund. They've been looking closely this year at their maintenance of effort, looking at staffing, students who moved away, students whose needs changed. They are filing a report that recovers about \$1.3 million maintenance of effort to reduce that transfer. They hope once it is reviewed by the Department of Education that will reduce the transfer from the general fund to the special education fund.

Member Ciesynski asked what the special education percentage was. She replied the percentage of identified students was 15.5%, which is high. He commented that the State, up until this session, had a cap of 13% but the bill passed so they will see some benefit for anything over 13%.

Chairman Leavitt noted they need to be watchful, but he is not as concerned as he was with the others. He does not believe they need to come back in January.

Ms. White agreed. Ms. Estes added that Teri is very cognoscente about this, she goes to the board with those concerns and is tries to minimize the curve around they have out there.

**(e) For Possible Action: Discussion regarding Mt. Grant Hospital untimely audit:**

**1. Report by Mt. Grant Hospital regarding untimely audit filing for FY 15/16**

Susan Lewis, with the Department of Taxation, stated that Mike Metkovich was present to speak on this matter. She received a copy of the financial statements as she was redoing the budget.

Chairman Leavitt asked if they had this situation in prior years. Ms. Lewis stated they were two days late the year before, but never like this year.

Mike Metkovich, Mt. Grant Hospital, explained he was here to discuss the issues that led to their late filing. The summary he submitted is part of the packet. He explained they have gone through their 3<sup>rd</sup> EHR system in the last two years and it has caused a lot of problems, especially with their revenue, reporting net proceeds, and contractual adjustments. The trial balance for 6/30/16 was wrong. They did have the actual reports to adjust to the actual numbers but were hoping not to do that. They were hoping their EHR vendor, Athena, would be able to rerun the GL and they did, three times, but were never able to make it correct.

They switched audit firms to use a local firm. Eide Bailly had just come into town, they did not have a local hospital team, so they brought one from Fargo. He doesn't think they were very familiar with Nevada requirements. He added, since they got it to the auditors on time, they put in on the back burner until about May.

From a financial standpoint, their financials are strong. They have a current ratio of over 8, current assets of over \$8 million, current liabilities less than a million.

He doesn't feel they were given the attention they deserved, and will be switching audit firms this year.

Chairman Leavitt asked where they stand for the year that will end in a few days.

He said they still have some reporting issues. He explained the system issues. They hope it will be resolved in the next couple months. They do have the detail reports, and know what the numbers are. They want it on the trial balance though, so when they give it to the auditors they want that to speak for itself without adjustments.

Chairman Leavitt asked if their audit would be completed by November 30 of this year.

Mr. Metkovich hopes so, but can't make any promises. Chairman Leavitt asked if he had any reason to believe it wouldn't be. Mr. Metkovich replied no and added that the year before was tough too, there were other issues. He stated if the glitches in the reporting get settled in the next couple months, they will be complete by November 30.

Chairman Leavitt noted he is not as concerned with them as the last one because it is not a pattern that has been going on for a long time. He asked if he heard the speech earlier.

Mr. Metkovich replied that he had and stated they have a strong financial stability. Chairman Leavitt agreed, that it is not a financial problem, just a reporting problem.

Mr. Metkovich added that they depend on the outside vendors, but still have to take responsibility for the lateness. It won't be late like this year, hopeful for November 30.

Member Ciesynski commented that whomever their outside vendor is they need to hold them accountable. An auditing firm is only as good as the information they receive.

Chairman Leavitt noted they do not need to come to the January meeting. He asked the Department to update the Committee in the January meeting of Mt. Grant's auditing situation.

Member Kalt mentioned we may see more of this. Advanced Data Systems of Nevada (ADS) is the software provider for 15 of the 17 counties as it relates to the assessor's office data. They are phasing out their business in the next three years, including the assessor's programs, recorders, comptrollers, treasurers. In the future, we can potentially see reporting challenges that these rural entities will have to deal with as the conversions take place. He just wanted the Department to be aware and keep in the back of their mind, hold local governments accountable so that they hold their vendors accountable.

Heather Drake, Department of Taxation, added that she is meeting with the vendor who is hopefully contracted to the counties next Monday; they expect Carson City to be live with software by July 2018. She assumes the meeting will be a sales pitch, and the Department is interested and wants to know what the counties are doing with that.

**(f) For Possible Action: Review of the Las Vegas Metropolitan Police Department Staffing Report as submitted**

Rich Hoggan, with Las Vegas Metropolitan Police Department, asked for the Committees indulgence while he gave a brief history on what brings him there today which includes their sales and use tax.

In 2004, an issue was put before the voters of Clark County to see whether or not they would support an additional .5% increase in sales tax to support additional police officers and their associated equipment. It was passed and the legislature in the 2005 session approved .25% at that point. There was pursuing action in the next few years in following sessions.

In 2013, the legislature, in a special session, approved legislation for the county commission to levy up to a .15% increase on top of the .25% already levied. That was not acted upon by the Clark County Commission until late 2015, where they approved .05% (1/3 of that) levied. When that .05% was levied, a provision that existed in the special session legislation was also implemented.

While well intentioned its actual language created some confusion. The language required them to employ and equip an equal number of police officers in unfilled budgeted positions, in positions other than more cops. The way it reads would require them to every year have some assurance that they would have an equal number of unfilled budgeted positions in their operating fund every year. That is difficult to predict, and as they become full staffed, it becomes unlikely that they will have an equal number of unfilled positions each year.

The legislature also allowed them to request a waiver to that provision, which they did, and they appreciate the Committees consideration with that. Part of the Committees approval of that directed them to report on their staffing.

The intent was for them to continue to fill positions in their operating fund, not just the more cops fund, and they have. Since the initial levy was issued in January 2016, they hired 150 police officers, recruits. Some went on to become police officers, between December 2015 and December 2016. As of April of this year they are fully staffed, including recruits.

The report provided is from January 4, 2017. Since then, they hired another 161 officers. They have had 123 separations, for a total increase of 38 police officers/recruits, filled positions.

The crime prevention act was passed in the most recent special session, the stadium tax was also considered, that resulted in an addition .01% levied. Effective 4-2017. They are hiring under that as well. Their goal is to have 40 person academies beginning in February 2017 through April of 2018. If they meet that goal, they will have filled all of those positions. They anticipate hiring somewhere in the neighborhood of 600 officers over the next 15 months if it is successful.

Chairman Leavitt asked if they need to accept the report or take any action on this.

Mr. Hoggan stated he understood the Committee that they were to report to the committee to ensure they have met the intended legislation. They are available to report either to the Committee, or to their staff as often as the committee would like.

Ms. Langley explained this is an additional report that was provided based on the last Committee meeting. The department wanted some additional information regarding the recruits as well as the vacated positions. She believes this report does that. She appreciates Las Vegas metro for providing a template they can use with other entities on their more cops positions.

Chairman Leavitt thanked him for his presentation.

#### **ITEM 4.**

#### **BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF**

##### **(a) For Possible Action: Discussion by Committee Regarding Matters Affecting the Committee**

Chairman Leavitt wanted to recognize John Sherman's service with the Committee. He was very active in the committee, he served as chairman of one of our more active sub committees. He did a good share of the work on the property tax abatement system. He very much appreciates the service of many years. He wanted it on the record. He was a very active participant and been a benefit, great service to the state.

##### **1. Election of Vice-Chairman to replace Vice-Chairman Sherman**

Chairman Leavitt asked Member Johnson if he were to nominate him, if he would be willing to accept the position of vice chairman.

Member Johnson said he would, and noted he was going to nominate Member Kalt.

Member Kalt added he would love to nominate Member Johnson with all due respect for the Chairman.

Chairman Leavitt stated there is a motion and asked if there were a second.

Member Ciesynski seconded the motion. The vote was unanimous.

Chairman Leavitt congratulated Member Johnson adding he has been on the Committee for a long time and is an expert on debt. He has been a real asset to the Committee.

## **2. Review of Committee Member Responsibilities**

Chairman Leavitt explained with all the new members, he wanted to discuss some of their responsibilities.

Ms. Langley suggested Chairman Leavitt go over these with the new members.

Chairman Leavitt started noting the areas they have responsibilities in. First, they do regulations, particularly Chapter 354. When they do regulations, they have a preliminary discussion first as a full committee, then a subcommittee. He tries to make the subcommittee members from the same part of the state, although it doesn't have to be that way. There are a number of things they do subcommittees for. Sometimes it is general accounting, and they ask how it will apply to Nevada Law. Another being local governments in financial difficulty, which involves several different levels, fiscal watch is one. They have them report to the Committee on a regular basis, and either they improve and are removed, or they don't improve and get into severe financial emergency. At that time the Department will take over the operations of the local government.

They also have a responsibility as shown today to untimely reporting. He added that it seems like every legislative session, a few more of those are added to them.

They are active in drafting guidelines regarding debt, medium term finance, gasoline taxes as it relates to determination of miles and responsibilities of local government. The committee represents local government, and they have a responsibility to watch over them. Local governments have a responsibility to follow the law, and if they don't, the CLGF makes certain they do.

He realizes he came down kind of hard on some of them today, but they have a responsibility to do what they are supposed to do. Over the years, the Committee has developed a good working relationship with the Department of Taxation; they have been very helpful and have provided all the working papers, the agendas and such.

He noted that is a generalization of what they do and asked Member Kalt if he had anything to add.

Member Kalt added that he has been on the committee 20 years. He feels one of their responsibilities is to help local governments help each other. Member Kalt was hired at 25 years old as the comptroller of Churchill County. Guy Hopps, Kathy Young, Marvin, John Sherman, and people like that mentored him and helped him solve problems, peers getting together to help solve problems. He believes as a committee, one of their indirect responsibilities is to help entities solve their problems. If problems aren't solved, then the legislature tends to solve them, and we may not like that. He values the mentorship he received.

Chairman Leavitt added that the committee has new members with a lot of experience as it relates to local government. Many of the members have been involved with the drafting of the laws we operate under.

Member Cronk asked if the Department has a more formal document that shows the committees responsibilities, as an easy reference.

Ms. Langley stated she is not aware of such a document existing, but can share the organizational guidelines for the CLGF. It kind of says what the rules are for the Chairman, Vice Chair, and how often they have to meet. There are various statutes that say this is



governed by Local Government Finance. While the latest bill, SB78, was being discussed the Department went in and strongly requested that CLGF have the ability of oversight of the plan. Otherwise, the bill would have allowed them to pay the 3.3% annual reduction in their transfers they do from their enterprise fund to their general fund. Basically subsidizing taxpayers with rate payer money, that amount is \$330,000 per year. Should their budgets allow this, the Committee would request stronger payments. Otherwise it is a 30 year pay down.

Member Cronk commented that when he was reading that bill it prompted his question about the statutes for CLGF.

Ms. Langley noted at the next meeting, Chairman Leavitt and herself will make sure there is a Legislative Overview on the next Agenda. They will be able to provide various bills and what impacts they have on the local governments. They will show if there are any regulations or additional guidance or workshops needed, find where the committee can aid local governments to make sure the entities are compliant.

Chairman Leavitt added that, for example, the Department has consulted with the committee before on budget forms.

Ms. Langley stated the audits need to follow the budget form as close as possible, adding they still have entities that struggle with that, but the current budget analysts really work with them to say these need to comply as it is regulation. And as they get these forms together, they need to know that not just the budget is in that format, but the audit as well.

Chairman Leavitt added that they have dealt with a number of entities over the years. There was a hospital district that had problems, so they tried to assist them over a long period of time with the accounting and operational problems. They haven't had much of it lately, but in the earlier years they saw some governments get sideways and the committee acts as a go between back and forth to see if they can resolve it.

#### **ITEM 5. REVIEW AND APPROVAL OF MINUTES**

##### **For Possible Action: CLGF Committee Meeting – January 12, 2017**

Member Johnson motioned to approve the minutes. Members Cronk and Kohn-Cole seconded the motion. The minutes were approved unanimously.

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

Ms. Langley stated based on today's meeting, some of the items noted she had already planned for the next agenda. She would like to have a Legislative update for the committee at the next meeting, discussing the bills that were passed and signed. The Department is putting together a list of bills that may have been approved but not signed yet. It was too early to provide the list to the committee for this meeting. They do try to do that for the committee as quickly as possible after legislative sessions.

Additionally, they will have the Annual Audit report showing the counties, schools, and cities. It will allow the committee to see ending fund balances, increase and declining, as well as revenues and expenses. It has been a helpful report in the prior years.

She added North Las Vegas was asked by Chairman Leavitt to come in and work with the department to put together a plan. Based on SB78 the plan needs to be approved prior to July 2018 by the Committee, so they will be on the agenda as well.

Nye County Hospital was also asked to return to provide an update as well on the hospital negotiations. Right now it is just the hospital. The Department will see, based on information coming forward, if they will have Nye County as well.

Winnemucca Visitors and Convention Authority will come in to tell the committee the status of their audit. She knows some of the others he had wanted to come in January, but was thinking he wanted Winnemucca to come in September to know where they will be on that. She asked about timing for the next meeting.

Chairman Leavitt responded that he was thinking September, because of the difficulty of scheduling in the summer with vacations. Ms. Langley stated that a variety of dates would be sent out to the Committee, and requested they respond as quickly as possible. The date chosen will be the one with the maximum number of available members.

She asked if there was anything else they would like to cover at the next meeting that hasn't been mentioned, adding that they will have White Pine and Lander school districts at a future meeting.

Chairman Leavitt stated he is not aware of any statutory matters they need to work on right now, but it is possible legislation may produce something.

Ms. Langley agreed that once the Department provides the Legislative Update, it may draw potential questions or areas they may need to look for additional guidance. She also added that later in the year, the Department will notify the Committee if Mt. Grant filed timely.

Chairman Leavitt stated he was not aware of anything else, and checked with the other members if they had anything, none did.

**ITEM 7. PUBLIC COMMENT**

There was no public comment.

**ITEM 8. For Possible Action: ADJOURNMENT**

The meeting was adjourned at 12:51 p.m.