Posted: November 7, 2013

MEETING NOTICE AND AGENDA

COMMITTEE ON LOCAL GOVERNMENT FINANCE

Date and Time of Meeting: **November 15, 2013 9:00 a.m.**

Place of Meeting: **Legislative Building**
401 S. Carson Street, Room 3137
Carson City, Nevada

Video Conference To: **Grant Sawyer State Office Building**
555 East Washington Avenue, Room 4412
Las Vegas, Nevada

This meeting will also be part of a teleconference. Please call the Department at (775) 684-2100 for the call-in number.

Action may be taken on the items indicated in **BOLD:**

1. ROLL CALL AND OPENING REMARKS

2. PUBLIC COMMENT (See Note 2)
In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

3. For Possible Action: Adoption of Permanent Regulations

(a) LCB File No. R010-13 (Heart-Lung Liability Reporting)
The regulation provides for appropriate financial reporting and liability disclosures of health care and disability benefits required by NRS Chapter 617 for local government public safety employees.

(b) LCB File No. R082-13 (Transfers from Enterprise Funds)
The regulation requires compliance with AB 503 regarding the transfer or loan of funds from an enterprise fund; specifies the procedures for obtaining the approval of CLGF; and specifies the information which must be included in the application for approval and subsequent quarterly reports; and other matters properly relating thereto.

4. For Possible Action: Adoption of Reporting Forms

(a) Tentative Budget Form 33, Report of Liabilities Associated with Public Safety Employee NRS Chapter 617 Benefits
(b) Local Government Application for Transfer or Loan from an Enterprise Fund
(c) Enterprise Fund Quarterly Report

5. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS

For Possible Action: Beatty General Improvement District Financial Condition
Pursuant to NRS 354.665, request explanation for non-compliance with NRS 354.6015 and NAC 354.559(2)(d) regarding the timely filing of quarterly economic survey reports

6. For Possible Action: REPORTS ON REGULATORY MATTERS

Department of Taxation request for regulation on criteria for interpreting NRS 354.474, "Local Government" defined.

7. **For Possible Action: APPROVAL OF AMENDMENTS TO BUDGET REPORTING FORMS**

Amending budget forms to conform with SB 452 (2013), regarding "Indigent Tax Levy"

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

   a.) Amended final heart-lung liability report to the Committee for FY 2013-14, pursuant to LCB File No. T003-12, Section 12
   b.) Summary Report, General Fund Ending Balance as a percentage of expenditures, 2003 to 2012
   c.) FY 2013 Indebtedness Report, pursuant to NRS 354.6025
   d.) For Possible Action: Discussion by Committee Regarding Matters Affecting the Committee

9. REVIEW AND APPROVAL OF MINUTES
For Possible Action: CLGF Meeting, 08-06-13

10. For Possible Action: Schedule Date and Review Agenda Topics for the Next Meeting

11. Public Comment (See Note 2)
In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

12. For Possible Action: ADJOURNMENT

NOTE 1: Items on this agenda may be taken in a different order than listed. Items may be combined for consideration by the Committee on Local Government Finance. Items may be pulled or removed from the agenda at any time.

NOTE 2: Public comment may be made on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Committee on Local Government Finance. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual, the committee may refuse to consider public comment. See NRS 233B.126.

NOTE 3: We are pleased to make accommodations for members of the public who are disabled. Please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City, Nevada, 89706 or call (775) 684-2180 prior to the meeting.

NOTE 4: Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to:
Terry Rubald
Deputy Executive Director, Department of Taxation
1550 College Parkway
Carson City, NV 89701

Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 College Parkway; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street
Notice of this meeting was emailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; Department of Taxation, Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 555 E. Washington Street; Las Vegas; Clark County Office, 500 South Grand Central Parkway, Las Vegas. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.state.nv.us and on the Legislative website at www.leg.state.nv.us.

AGENDA ITEM 3a

ADOPTION OF PERMANENT REGULATIONS

LCB FILE NO. R010-13

HEART-LUNG LIABILITY REPORTING

STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

POSTED – October 15, 2013

NOTICE OF PUBLIC HEARING FOR THE ADOPTION OF PERMANENT REGULATION OF THE COMMITTEE ON LOCAL GOVERNMENT FINANCE

The Committee on Local Government Finance (CLGF) will hold a public hearing on November 15, 2013 commencing at 9:00 a.m., at the Nevada State Legislative Building, 401 South Carson Street, Room 3137, Carson City, Nevada, with videoconferencing to the Grant Sawyer Office Building located at 555 East Washington Avenue, Room 4412, Las Vegas, Nevada. CLGF will receive testimony from all interested persons and consider and take action on the following proposed permanent adoption of amendments, additions and deletions to the Nevada Administrative Code. If no person who is directly affected by the proposed action appears to request time to make an oral presentation, CLGF may proceed immediately to act upon any written submissions:

1. **The Need for and Purpose of the Proposed Permanent Regulations.**
The need and purpose of the proposed permanent regulation, **LCB File No. R010-13**, is to provide for appropriate financial reporting and liability disclosures of health care and disability benefits required by NRS Chapter 617 for local government public safety employees.

2. **Terms or Substance of the Proposed Permanent Regulation or Description of the Subjects and Issues Involved.**

First: The regulation requires local governments that employ public safety personnel to file a report with the Department of Taxation about the actuarially estimated liabilities associated with NRS Chapter 617 benefits. The report must be on a form provided by the Department of Taxation and must be submitted with the tentative budget.

Second: The reporting form requires information about how the benefit is funded, such as through a pre-funding plan or self-funded pay-as-you-go plan; the number of current and eligible non-current public safety employees subject to the benefit; the number and amount of known and accepted claims paid by a local government net of reinsurance during the prior 10 years; the estimated total actuarial liability for the medical and disability benefits required by NRS Chapter 617; the basis for the estimated actuarial liability, such as an actuarial study; a 10 year history of current benefit payments made and reserves established; the funded ratio of the present value of contributions compared to the present value of the accrued liabilities; and how the actuarial study may be obtained. The regulations provide certain exceptions to the information required.

Third: The regulation provides that employers that participate in an association of self-insured public employers must report benefit expenditures equal to the employer's contractually required contributions and report where the actuarial study may be obtained.

Fourth: The regulation provides criteria for best practices for inputs into actuarial valuations; and requires the computation of accrued liability be based using the probability of occurrence over a 30 year period, using certain confidence levels. An actuarial study must be performed at least once every five years, and must identify the type of benefit and the public safety employees subject to the benefit.

3. **Estimated Economic Effect of the Proposed Permanent Regulation on the Business which it is to Regulate, and the Public.**

A. Adverse and Beneficial Effects.
The proposed permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public. The regulation provides a reporting procedure for determining the amount of future liability to local

governments which provide benefits to public safety employees pursuant to NRS Chapter 617. The regulation does not directly affect private businesses.

The information collected in the reports will enable interested parties to better understand the nature of future liabilities associated with the benefit; and enhances transparency in government.

B. Immediate and Long-Term Effects.

The long-term effect is to provide a transparent process to determine the cost of NRS Chapter 617 benefits provided by local governments to public safety employees. The immediate effect is to provide guidance with regard to the criteria for developing actuarial studies.

4. Estimated Cost to Agency for Enforcement of the Proposed Permanent Regulation.

The proposed permanent regulation will require preparation of documents, oversight, and compilation of reports by the Department. The Department anticipates these activities will require approximately 120 man hours annually.

5. Regulations of Other State or Local Governmental Agencies which the Proposed Permanent Regulation Overlaps or Duplicates and the Necessity Therefore.

The proposed permanent regulation does not overlap or duplicate regulations of other state or local governmental agencies.

6. Establishment of New Fee or Existing Fee Increase.
None.

Persons wishing to comment on the proposed action of the Committee on Local Government Finance may appear at the above scheduled public hearing or may address their comments, data, views, or arguments, in written form, to the Department of Taxation, 1550 College Parkway, Suite 115, Carson City, Nevada 89706. **Written submissions must be received at least two weeks prior to the above scheduled public hearing.**

A copy of this notice and the proposed permanent regulations to be adopted and amended will be on file at the Nevada State Library, 100 Stewart Street, Carson City, Nevada, for inspection by members of the public during business hours. Additional copies of the notice and the proposed permanent regulations to be adopted and amended will be available at the Department of Taxation, at the addresses listed below and on the Department of Taxation website, http://tax.state.nv.us/ and in all counties in which an office of the Department of Taxation is not maintained, at the main public library, for inspection and copying by members of the public during business hours. The text of the proposed permanent regulations will include the entire text of any section of the Nevada Administrative Code, which is proposed for amendment or repeal. Copies will be mailed to members of the public upon request. A reasonable fee may be charged for copies if deemed necessary.

Under NRS 233B.064(2), when adopting any regulation, the Agency, if requested to do so by an interested person, either prior to adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporation, and its reason for overruling the consideration urged against its adoption.

Marvin Leavitt, Chairman

Terry E Rubald

By Terry E. Rubald, Deputy Executive Director
Department of Taxation
October 15, 2013

Note 1: We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the workshop. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing, at 1550 E. College Parkway, Carson City Nevada, 89706 or call (775) 684-2180 prior to the meeting.

Note 2: Materials and files for items on this notice are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this notice may be made to:
Terry Rubald, Deputy Executive Director, Department of Taxation, 1550 College Parkway, Carson City, NV 89701

Note 3: Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 E. College Parkway; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street. Notice of this meeting was emailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 555 E. Washington Street; Las Vegas; Clark County Office, 500 South Grand Central Parkway, Las Vegas. Notice of this meeting was posted on the Internet through the Department of Taxation website at www.tax.state.nv.us and on the Internet website maintained by the Legislative Counsel Bureau at www.leg.state.nv.us.

REVISED PROPOSED REGULATION OF

THE COMMITTEE ON LOCAL GOVERNMENT FINANCE

LCB File No. R010-13

Novermber 5, 2013

EXPLANATION – Matter in ***italics*** is new; matter in brackets [~~omitted material~~] is material to be omitted.

AUTHORITY: §§1-16, NRS 354.107.

A REGULATION relating to governmental financial administration; requiring local governments to provide a total discounted estimated actuarial liabilities report concerning certain benefits; providing standards and requirements for actuarial studies; and providing other matters properly relating thereto.

Section 1. Chapter 354 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 16, inclusive, of this regulation.

Sec. 2. ***As used in sections 2 to 16, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 3 to 8, inclusive, of this regulation have the meanings ascribed to them in those sections.***

Sec. 3. ***"Actuarial study" means a report prepared and signed by an actuary who is designated as an Associate of the Society of Actuaries or has a similar credential from a similar professional organization of actuaries.***

Sec. 4. ***"Compensation and medical benefits" means the compensation and medical benefits provided by a local government employer to eligible persons pursuant to NRS 617.453, 617.455, 617.457 and 617.485.***

Sec. 5. ***"Funded ratio" means the ratio of the total reserves established by the local government divided by the total discounted estimated actuarial liability for compensation and medical benefits.***

Sec. 6. ***"Pay-as-you-go funding" means any amount funded annually by a local government employer that chooses to pay for the current cost of compensation and medical benefits only when the compensation and medical benefits become due and payable.***

Sec. 7. ***"Prefunding plan" means payments to an internal service fund or other designated fund to build reserves to pay for the total discounted estimated actuarial liabilities arising from compensation and medical benefits.***

Sec. 8. ***"Public safety employee" means a person subject to an occupational disease described in NRS 617.453, 617.455, 617.457 and 617.485.***

Sec. 9. ***The Department shall include in the budget forms required by NAC 354.100 a form requiring information on the compensation and medical benefits provided to eligible persons.***

Sec. 10. ***The governing body of a local government which employs public safety employees who are eligible for compensation and medical benefits must file a report concerning the local government's total discounted estimated actuarial liabilities associated with such compensation and benefits on a form prescribed by the Department. The form must be submitted as part of the tentative budget required by NRS 354.596.***

Sec. 11. ***The information submitted by each local government pursuant to sections 10 and 13 of this regulation must be compiled by the Department in an annual report in summarized form. The Department shall publish the report on its Internet website.***

Sec. 12. ***The objective in reporting compensation and medical benefits information on a form attached to the tentative budget is to provide information which will enhance financial transparency and clarity to taxpayers, local government employers and employee groups by showing the true cost of compensation and medical benefits over time. Total discounted estimated actuarial liabilities determined by an actuary are not required to be reported in the financial statements of the local government.***

Sec. 13. ***1. The report filed pursuant to section 10 of this regulation must include, at a minimum:***

(a) For a local government employer that is self-insured through a prefunding plan or pay-as-you-go funding:

(1) An explanation of whether the compensation and medical benefits are funded through a prefunding plan or pay-as-you-go funding.

(2) The number of eligible persons subject to compensation and medical benefits, separately stated;

(3) The number and amount of known and accepted claims paid by the local government net of reinsurance during the immediately preceding 10 years, if available, and separately stated for eligible persons;

(4) The total discounted estimated actuarial liability for compensation and medical benefits, separately stated for eligible persons;

(5) The basis for the total discounted estimated actuarial liability, such as an actuarial study, including the date the actuarial study was prepared, the frequency of preparation of an actuarial study and whether the actuarial study separately reported on eligible persons;

(6) A 10-year history of payments made for compensation and medical benefits and reserves established and identification of the funds from which such payments were made or to which reserves were contributed;

(7) The funded ratio of the present value of contributions plus investment return compared to the present value of the total discounted estimated actuarial liabilities; and

(8) How the full and complete actuarial study may be obtained.

(b) For a local government employer that participates in an association of self-insured public employers plan or any private insurer plan, proof of a requirement by the local government employer that the association of self-insured public employers or the private insurer provide to the Department the information required by subparagraphs (2) to (7), inclusive, of paragraph (a). A copy of the local government's letter, notice or other communication requiring the association of self-insured public employers or the private insurer to provide the information must be submitted to the Department as part of the tentative budget required by NRS 354.596.

(c) For a local government employer that participates in an association of self-insured public employers, an indication by the local government employer that it required the association to provide to the Department a current list of public employers who are members of the association.

2. A local government employer that has been both self-insured through a prefunding plan or pay-as-you-go funding and insured through an association of self-insured public employers or any private insurer during the immediately preceding 10-year reporting period must ensure that the information required by subsection 1 is provided to the Department for:

(a) The years during which the local government was self-insured; and

(b) The years during which the local government was insured through an association of self-insured public employers or by a private insurer.

3. A local government employer having less than 10 years of historical records for purposes of providing the information required by subsection 1 must provide the information for as many years as the records have been maintained. The first report submitted pursuant to this section and each subsequent report must identify the number of years of information reported, if less than 10 years, until 10 years of information is obtained. A local government reporting historical information for less than 10 years must begin maintaining the information required by subsection 1 until 10 years of information is continuously available.

Sec. 14. *A local government employer that participates in an association of self-insured public employers plan must report where the most recent actuarial study conducted pursuant to section 16 of this regulation and funding report of the association of self-insured public employers plan may be obtained.*

Sec. 15. *1. In order to determine the total discounted estimated actuarial liability associated with compensation and medical benefits made to eligible persons, the best practice for an actuarial valuation must consider and define the following inputs:*

(a) Participant demographic data, including, without limitation, current age, gender, service retirement, terminations with benefit eligibility, salary increases, percent married and percent survivors of the eligible persons subject to the compensation and medical benefits;

(b) Reasonable assumptions concerning the interest rate, health care inflation rates, general inflation rates and decrement rates, such as the mortality rates for heart disease in the general population; and

(c) Claims experience which considers historical information based on actual claims incurred by the local government, including subsequent employment of public safety employees, and which considers the last injurious exposure rule.

2. As used in this section, "last injurious exposure rule" means full liability being assigned to a single local government employer or insurer for an occupational disease resulting from the claimant's exposure to injurious stimuli during a local government employer or insurer's coverage period, even if the most recent exposure was not the primary or triggering cause for the disease.

Sec. 16. ***1. The total discounted estimated actuarial liability for compensation and medical benefits must, at a minimum, be computed using the probability of occurrence over a 30-year period, using confidence levels of 50 percent and 75 percent.***

2. An actuarial study must:

(a) If it establishes the total discounted estimated actuarial liability, be performed at least once every 5 years;

(b) Identify the type of compensation and medical benefit and the eligible persons subject to the compensation and medical benefit;

(c) Document the results of an actuarial valuation of employer-provided compensation and medical benefits to be paid to eligible persons; and

(d) Include the results of the discount process used to determine the present value of the payments.

3. A projection of new employees that may be hired over the 30-year period is not required for an actuarial study.

AGENDA ITEM 3b

ADOPTION OF PERMANENT REGULATIONS

LCB FILE NO. R082-13

TRANSFERS FROM ENTERPRISE FUNDS

STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

POSTED – October 15, 2013

NOTICE OF PUBLIC HEARING FOR THE ADOPTION OF PERMANENT REGULATIONS COMMITTEE ON LOCAL GOVERNMENT FINANCE

The Committee on Local Government Finance (CLGF) will hold a public hearing on November 15, 2013 commencing at 9:00 a.m., at the Nevada State Legislative Building, 401 South Carson Street, Room 3137, Carson City, Nevada, with videoconferencing to the Grant Sawyer Office Building located at 555 East Washington Avenue, Room 4412, Las Vegas, Nevada. CLGF will receive testimony from all interested persons and consider and take action on the following proposed permanent adoption of amendments, additions and deletions to the Nevada Administrative Code. If no person who is directly affected by the proposed action appears to request time to make an oral presentation, CLGF may proceed immediately to act upon any written submissions:

1. **The Need for and Purpose of the Proposed Permanent Regulations.**
The need and purpose of the proposed permanent regulation, LCB File No. R082-13, is to comply with the requirements of AB 503. The statute requires the Committee on Local Government Finance (CLGF) to adopt regulations specifying the procedures for obtaining the approval of CLGF for transfers or loans from enterprise funds and also the information which must be included in the application and quarterly reports; and other matters properly relating thereto.

2. **Terms or Substance of the Proposed Permanent Regulation or Description of the Subjects and Issues Involved.**

First: Section 2 requires the local government to submit certain information and documents for CLGF to review in order to make a decision whether or not to approve a request to transfer or loan money from an enterprise fund.

Second: Section 3 requires additional information to be submitted, having to do with how the local government has met the requirements in NRS 354.613.

Third: Section 4 contains the criteria that CLGF will consider when deciding whether to approve an application.

Fourth: Section 5 describes the conditions under which CLGF might deny an application.
Fifth: Section 6 requires certain information to be included in quarterly reports.
Sixth: Section 7 states this regulation expires by limitation on June 30, 2017.

3. **Estimated Economic Effect of the Proposed Permanent Regulation on the Business which it is to Regulate, and the Public.**

A. Adverse and Beneficial Effects.
The proposed permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public. The regulation provides examples and descriptions of the types of information to be submitted by local governments; and does not directly affect businesses.

B. Immediate and Long-Term Effects.

The long-term effect is to provide a transparent pubic process for the dissemination of financial information of local governments with regard to transfers or loans from enterprise funds. The immediate effect is to provide guidance to local governments about how to apply for approval of a transfer or loan from an enterprise fund.

4. Estimated Cost to Agency for Enforcement of the Proposed Permanent Regulation.

The proposed permanent regulation presents no significant foreseeable or anticipated cost or decrease in costs for enforcement.

5. Regulations of Other State or Local Governmental Agencies which the Proposed Permanent Regulation Overlaps or Duplicates and the Necessity Therefore.

The proposed permanent regulation does not overlap or duplicate regulations of other state or local governmental agencies.

6. Establishment of New Fee or Existing Fee Increase.
None.

Persons wishing to comment on the proposed action of the Committee on Local Government Finance may appear at the above scheduled public hearing or may address their comments, data, views, or arguments, in written form, to the Department of Taxation, 1550 College Parkway, Suite 115, Carson City, Nevada 89706. **Written submissions must be received at least two weeks prior to the above scheduled public hearing.**

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Under NRS 233B.064(2), when adopting any regulation, the Agency, if requested to do so by an interested person, either prior to adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporation, and its reason for overruling the consideration urged against its adoption.

Marvin Leavitt, Chairman

Terry E Rubald

By Terry E. Rubald, Deputy Executive Director
Department of Taxation
October 15, 2013

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REVISED PROPOSED REGULATION OF THE

COMMITTEE ON LOCAL GOVERNMENT FINANCE

LCB File No. R082-13

November 5, 2013

EXPLANATION – Matter in ***italics*** is new; matter in brackets ~~[omitted material]~~ is material to be omitted.

AUTHORITY: §§1-7, NRS 354.107, 354.594 and section 1 of Assembly Bill No. 503, chapter 461, Statutes of Nevada 2013, at page 2710 (NRS 354.6135).

A REGULATION relating to local financial administration; establishing the process by which the governing body of a local government may apply for approval of certain loans and transfers from enterprise funds; and providing other matters properly relating thereto.

Section 1. Chapter 354 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 6, inclusive, of this regulation.

Sec. 2. ***The governing body of a local government may, pursuant to section 1 of Assembly Bill No. 503, chapter 461, Statutes of Nevada 2013, at page 2710 (NRS 354.6135), submit an application to the Committee for approval of a loan or transfer of money from an enterprise fund, money collected from fees imposed for the purpose for which an enterprise fund was created or any income or interest earned on money in an enterprise fund. An application for approval of a loan or transfer submitted pursuant to this section must be made on a form prescribed by the Committee and include the following information:***

1. A copy of the resolution of the local government which sets forth:

(a) The amount of the loan or transfer and the repayment period;

(b) A description of the purpose for which the loan or transfer will be used; and

(c) A description of the service or services previously provided by the local government that will be restored if the loan or transfer is approved, and the effect such approval will have on service levels in future years.

2. A written declaration by the governing body of the local government stating that:

(a) Approval of the loan or transfer will not harm the financial viability of the enterprise fund from which the loan or transfer will be made;

(b) The governing body will take whatever action is necessary to preserve the financial viability of the enterprise fund from which the loan or transfer will be made; and

(c) The governing body will only use the money from the loan or transfer for the specific purpose described in the resolution required by subsection 1, unless a change in the purpose is first approved by the Committee.

3. A description of all accounts and records relating to the purpose for which the loan or transfer will be used, including the actual proposed use of the money from the loan or transfer if the loan or transfer is approved, and how such accounts and records will be maintained separately from other funds for auditing purposes.

4. A copy of the report of the annual audit prepared pursuant to NRS 354.624 for the fiscal year immediately preceding the year in which the application for approval of the loan or transfer is made.

5. An analysis showing whether the ending fund balance of the general fund of the local government at the end of the immediately preceding fiscal year was less than 9 percent of the total expenditures of the local government from the general fund during that fiscal year. The

analysis must not include, as the total expenditures of the local government, any transfers of money from the general fund except such transfers made for the payment of debt service or any grant match in the exact amount requested to satisfy known obligations in the fund to which the transfer was made.

6. Documentation showing that the local government has, during each of the 5 fiscal years immediately preceding June 10, 2013, loaned or transferred money from an enterprise fund, money collected from fees imposed for the purpose for which an enterprise fund was created or any income or interest earned on money in an enterprise fund. The documentation must include, at a minimum, records showing the amount of each individual loan or transfer from an enterprise fund in each of the 5 fiscal years, along with the cumulative total of the amounts loaned or transferred within that time.

7. For each fiscal year through June 30, 2021, projections of all revenues, expenditures, sources, uses and liabilities, including, without limitation, liabilities resulting from loans and transfers, associated with:

(a) Any enterprise fund;

(b) Any governmental fund that is authorized to receive taxes under the laws of this State; and

(c) Any other fund for which there are long-term liabilities.

8. A list of all assumptions on which the projections described in subsection 7 are based.

9. A statement showing how the local government will inform the public about the effects of the loan or transfer on the enterprise fund, including, without limitation, any changes in rates, the fund balance and future capital expenditures. The information described in this

subsection is subject to public disclosure and must also be separately provided in the form of a notice which is transmitted directly to each person known by the local government to be affected by the enterprise fund.

10. A copy of the resolution establishing the enterprise fund from which the loan or transfer will be made, including any amendments thereto.

11. A copy of the fee schedule for the enterprise fund from which the loan or transfer will be made.

12. A copy of the most recent report of indebtedness required to be submitted by the local government pursuant to NRS 354.6025, updated to the current quarter and separately identifying the indebtedness of the enterprise fund from which the loan or transfer will be made.

13. A list showing any bonds that have been issued for the enterprise fund from which the loan or transfer will be made and indicating whether the bonds are general obligation bonds or revenue bonds, the amounts, the issue dates, the schedules of payment and payment terms, including whether any balloon payments are required.

14. Any additional information the Committee may require.

Sec. 3. *An application for approval of a loan or transfer of money from an enterprise fund, money collected from fees imposed for the purpose for which an enterprise fund was created or any income or interest earned on money in an enterprise fund must include, in addition to the information required pursuant to section 2 of this regulation:*

1. A statement indicating whether the local government has made a transfer pursuant to subsection 1 of NRS 354.613 and, if so, documentation showing that any transfer from an

enterprise fund to the general fund of the local government for the purpose of subsidizing the general fund of the local government did not result in a violation of paragraph (a) or (b) of subsection 9 of NRS 354.613.

2. If applicable, a copy of the plan required to be filed with the Department pursuant to subsection 10 of NRS 354.613, revised to show the manner in which:

(a) All transfers from an enterprise fund, including any transfer applied for pursuant to section 2 of this regulation, will be eliminated on or before the fiscal year beginning on July 1, 2021; and

(b) Any expenditures of the general fund that are intended to be paid by any transfer applied for pursuant to section 2 of this regulation will be funded upon the elimination of such transfer on or before the fiscal year beginning on July 1, 2021.

Sec. 4. *The Committee will, before approving an application submitted pursuant to section 2 of this regulation, consider whether:*

1. The governing body of the local government is eligible for approval pursuant to the requirements set forth in section 1 of Assembly Bill No. 503, chapter 461, Statutes of Nevada 2013, at page 2710 (NRS 354.6135).

2. The governing body of the local government has not previously been in noncompliance of any provision of NRS 354.613, 354.626 or section 1 of Assembly Bill No. 503, chapter 461, Statutes of Nevada 2013, at page 2710 (NRS 354.6135).

3. The governing body of the local government has reduced levels of service, caused layoffs or closed any public facility.

4. Any special revenue fund has experienced a materially adverse condition, including, without limitation:

(a) A substantial decline in major sources of tax revenue, including, without limitation, property tax or allocations from the Local Government Tax Distribution Account; or

(b) An inability to repay debt or insufficient cash to meet required payments for payroll, worker's compensation, payroll taxes or contributions to the Public Employees' Retirement System in a timely manner.

5. The financial viability of the enterprise fund from which the loan or transfer will be made would be adversely affected.

6. The local government has the ability to repay a loan or eliminate a transfer and thereafter continue to maintain its functions and activities.

Sec. 5. *1. The Committee may deny or withhold approval of an application submitted pursuant to section 2 of this regulation if it makes any of the following findings:*

(a) The financial viability of the enterprise fund from which the loan or transfer will be made or the local government, as a whole, would be materially harmed by the loan or transfer;

(b) The governing body of the local government has previously been in noncompliance of any provision of NRS 354.613, 354.626 or section 1 of Assembly Bill No. 503, chapter 461, Statutes of Nevada 2013, at page 2710 (NRS 354.6135);

(c) The governing body of the local government has demonstrated an inability to properly control or manage its finances; or

(d) The application is based on unlikely assumptions or contains information that is incomplete, inaccurate, unreliable or unverifiable.

2. Upon written request from the governing body of a local government, the Committee will schedule a hearing on the application at the next meeting of the Committee, but in any event not later than 45 days after receipt of the request by the Committee.

3. The approval of an application by the Committee will be contingent upon a budget augmentation by the local government pursuant to NAC 354.400 to 354.490, inclusive, and the submission of the following information:

(a) A description of the source and amount of new revenue to be augmented or the underperforming revenue source that the loan or transfer is intended to replace; and

(b) A description of how the money from the loan or transfer will be used.

Sec. 6. *1. The governing body of a local government that loans or transfers any money after obtaining approval of an application submitted pursuant to section 2 of this regulation shall submit a quarterly report to the Committee. Each report must be submitted within 45 days after the end of each calendar quarter and include, at a minimum, the following information:*

(a) A statement indicating whether the transaction on which the report is based is a loan or a transfer and, if the transaction is a loan, a copy of the loan agreement;

(b) The date on which the loan or transfer was made;

(c) The amount of the loan or transfer;

(d) A description of the fund into which the proceeds of the loan or transfer are placed;

(e) The purpose of the loan or transfer and a description of the service to be funded or claim to be paid from the proceeds of the loan or transfer;

(f) A summary description of any increase in a fee imposed by the local government for the benefit of the enterprise fund during the immediately preceding fiscal year or the prior reporting period, whichever is applicable, and in any preceding year if the increase becomes effective in the current fiscal year, including the amount of the increase and a copy of the resolution approving the increase;

(g) A summary description of any change in salaries or benefits paid to employees of the local government during the immediately preceding fiscal year or the prior reporting period, whichever is applicable, in accordance with existing collective bargaining agreements or any action taken by the governing body of the local government with respect to employees who are not members of an employee organization as defined in NRS 288.040;

(h) A copy of any written report that may have been prepared pursuant to NRS 288.153;

(i) An explanation of how any service restored by the loan or transfer will be maintained in future years, including an identification of the revenue stream that will be used to support any such service;

(j) A description of any amendments to the resolution which established the enterprise fund;

(k) A copy of the most recent report of indebtedness required to be submitted by the local government pursuant to NRS 354.6025, updated to the current quarter and separately identifying the indebtedness of the enterprise fund from which the loan or transfer was made;

(l) For the first quarter after the report of the annual audit prepared pursuant to NRS 354.624 has been submitted to the governing body of the local government, a comparison of

each final budgeted general fund revenue and expenditure against the actual revenue and expenditure;

(m) An explanation for any variance between the final budgeted and actual amounts described in paragraph (l) exceeding 5 percent;

(n) The name, telephone number, facsimile number, mailing address and electronic mail address of the person who prepared the report pursuant to this section;

(o) A certification by the person who prepared the report pursuant to this section stating that to the best of his or her knowledge and belief the information submitted is true and accurate; and

(p) The signature of the person who prepared the report pursuant to this section, his or her official title and the date on which the report was prepared.

2. If the governing body of a local government fails or refuses to submit a completed quarterly report in accordance with this section or is otherwise habitually late in submitting the reports, the Committee may:

(a) Revoke approval of any loan or transfer that has not yet been made; and

(b) Deny approval of any future application submitted pursuant to section 2 of this regulation.

Sec. 7. This regulation expires by limitation on June 30, 2017.

AGENDA ITEM 4

ADOPTION OF REPORTING FORMS

a) **TENTATIVE BUDGET FORM 33, REPORT OF LIABILITIES ASSOCIATED WITH PUBLIC SAFETY EMPLOYEE NRS CHAPTER 617 BENEFITS**

b) **LOCAL GOVERNMENT APPLICATION FOR TRANSFER OR LOAN FROM AN ENTERPRISE FUND**

c) **ENTERPRISE FUND QUARTERLY REPORT**

Report of Liabilities Associated with
Public Safety Employee NRS Chapter 617 Benefits

Local Government:			
Contact:			
E-mail Address:		**Daytime Telephone:**	

1. Check the box which best describes how your local government pays for the cost of compensation and medical benefits afforded to ***public safety employees only*** pursuant to NRS 617.453, 617.455, 617.457, and 617.485.

(a) ☐ Pre-funding Plan **(b) ☐ Pay-as-you-go Plan**
(c) ☐ Association of self-insured public employers **(d) ☐ Private Insurer.**

2. If you checked (c) or (d) on Line 1, please identify the Association or Insurer.	
3. If you checked (c) or (d) on Line 1, a copy of the letter directing the Association or Insurer to supply the balance of the information requested on this form is attached.	Yes _____ No _____

If you marked (a) or (b), continue to fill out this form. ***If you marked (c) or (d), STOP!*** *You are not required to fill out the remainder of this form. If the local government has been both self-insured through a pre-funding plan or a pay-as-you-go funding plan and insured through an association during the ten-year reporting period, you must fill out this form for the years the local government participated in a pre-funding or pay-as-you-go funding plan AND direct your Association or Private Insurer to report for the years covered by the Association or Private Insurer.*

4. Historical Claims Paid		**Current Public Safety Employees**	**Eligible Non-Current Public Safety Employees**	**Total**
4(a)	Number of Employees subject to the benefit, prior 10 fiscal years*			
4(b)	Number of known and accepted claims net of re-insurance in the past 10 fiscal years*			
4(c)	Total paid out for claims in the past 10 fiscal years*			

If the local government has less than 10 years of experience, identify the number of years of information reported.

5. Estimated Future Liability Under NRS Chapter 617		**Current Public Safety Employees**	**Eligible Non-Current Public Safety Employees**	**Total**
5(a)	Estimated number of employees subject to the benefit over next 30 years*			
5(b)	Estimated amount of actuarial liability for medical & disability, non-discounted			
5(c)	Estimated amount of actuarial liability for medical & disability, discounted			
5(d)	What discount rate was selected to determine the liability in 2(c)?			

The estimate should not include a projection of new employees that may be hired over the 30 year period.

6. Actuarial Study Information

6(a)	Was the estimated amount reported on Lines 5(b) and (c) based on an actuarial study?	Yes _____	No _____
6(b)	When was the last actuarial study prepared? (Date)		
6(c)	How often are the actuarial studies prepared?		
6(d)	Who prepared the last actuarial study? (Name and Designation)		
6(e)	Address of Actuary		
6(f)	Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees?	Yes _____	No _____
6(g)	Where may the public review a complete copy of the actuarial report? (Provide a website link if available.)		

7. Reserves

7(a)	Has the local government established a reserve for known and accepted historical claims?	Yes _____	No _____
7(b)	What percentage of historical claims (Line 4b) are fully funded?		
7(c)	Has the local government established a reserve for known and accepted historical claims?	Yes _____	No _____
7(d)	Identify each fund used for reserves.		

7(e) List the amount of payments made to each fund reserve for the following years (add lines if more than one fund)*

Fund Name:	**Budgeted FY 2013-2014**	**Estimated FY 2012-2013**	**Actual FY 2011-2012**	**Actual FY 2010-2011**	**Actual FY 2009-2010**	**Actual 2008-2009**
Payments						

7(f) List the total reserves established for each fund (add lines if more than 1 fund):*

Fund Name:	**Budgeted FY 2013-2014**	**Estimated FY 2012-2013**	**Actual FY 2011-2012**	**Actual FY 2010-2011**	**Actual FY 2009-2010**	**Actual 2008-2009**
Total Reserves						

Should reflect only the NRS Chapter 617 benefits; if amount includes other than NRS Chapter 617 dollars, check this box: ☐

8. Current Year Funded Ratio

What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities (Line 7(f) divided by Line 5(c)) ?	

Application to Committee on Local Government Finance for Transfer or Loan from an Enterprise Fund

Type of Transaction

Name of Enterprise Fund		
Check Transaction Type:	Transfer from Enterprise Fund ☐	Loan from Enterprise Fund ☐

Local Government Contact Information

Local Government Name:		
Name of Principal Contact Person:		
Mailing Address:		
City:	State:	Zip:
Phone:	Fax:	
Email address:		

Required Information

The following information or copies of documents must be included with this application. Check the box to the left of the item if attached.

Check Box	
	1. Resolution
	The Resolution must include: (a) the amount of the loan or transfer and the repayment period, (b) description of the purpose for which the loan or transfer will be used; and (c) a description of the service or services previously provided that will be restored if this application is approved; and effect such approval will have on service level in future years.
	2. Written Declaration
	Attach a written declaration by the governing body of the local government stating that (a) approval of the loan or transfer will not harm the financial viability of the enterprise fund from which the loan or transfer will be made; (b) the governing body will take whatever action is necessary to preserve the financial viability of the enterprise fund from which the loan or transfer will be made; (c) the governing body will use the proceeds of the transfer or loan only for the purpose described in the Resolution in (1) above; unlesss a change in purpose is first approved by the CLGF. (The declaration may be part of the Resolution or may be a separate document.)
	3. Description of all Accounts and Records
	Description of all accounts and records relating to the purpose for which the loan or transfer will be used and how such accounts and records will be maintained separately from other funds for auditing purposes.
	4. Annual Audit
	Attach a copy of annual audit prepared pursuant to NRS 354.624 for the fiscal year immediately preceding the fiscal year in which the application for approval of the loan or transfer is made.
	5. General Fund Ending Balance from Preceding Fiscal Year
	Attach analysis showing whether the ending fund balance of the general fund at the end of the immediately preceding fiscal year was less than 9% of total expenditures of the general fund, excluding any transfers of money except transfers for debt service and grant matching in the exact amount requested to meet known obligations in the fund to which the transfer is made.
	6. Five Year History of Transfers or Loans
	Attach documentation showing amounts loaned or transferred from the enterprise fund during each of the preceding 5 fiscal years. Include documentation showing the amount of each individual loan or transfer from the enterprise fund in each of the 5 fiscal years, along with the cumulative total of the amounts loaned or transferred within that time.

Application to Committee on Local Government Finance for Transfer or Loan from an Enterprise Fund

	7. Projections Through June 30, 2021
	The projections must include each fiscal year through June 30, 2021 of all revenues, expenditures, sources, uses and liabilities, including liabilities resulting from loans and transfers assocated with any governmental fund that is authorized to receive taxes. Include all enterprise funds and any fund for which there is an obligation to pay long-term liabilities, such as internal service funds. Include with the projections a list of all assumptions on which the projections are based.
	8. Public Statement on Effects of the Loan or Transfer on the Enterprise Fund
	Attach a statement showing how the local government will inform the public about the effects of the loan or transfer on the enterprise fund, including any changes in rates, the fund balance and future capital expenditures.
	9. Resolution Establishing the Enterprise Fund
	Attach a copy of the resolution establishing the enterprise fund from which the loan or transfer will be made, including any amendments.
	10. Fee Schedule for Enterprise Fund
	Attach a copy of the fee schedule for the enterprise fund from which the loan or transfer will be made.
	11. Indebtedness Report
	Attach a copy of the most recent indebtedness report submitted to the Department of Taxation pursuant to NRS 354.6025, updated to the current quarter and separately identifying the indebtedness of the enterprise fund from which the loan or transfer will be made.
	12. Enterprise Fund Bond List
	Attach a list showing any bonds issued for the enterprise fund from which the loan or transfer will be made. Indicate whether the bonds are general obligation bonds or revenue bonds, the amounts, issue dates, schedules of payment and payment terms, including whether any balloon payments are required.
	13. Transfers Made Pursuant to NRS 354.613(1)
	Attach a statement indicating whether the local government has made a transfer pursuant to NRS 354.613(1), and if so, documentation showing that any transfer from an enterprise fund to the general fund did not result ina violation of NRS 354.613(9)(a) or (b).
	14. Plan for Elimination of Transfers or Loans
	If applicable, attach a copy of the plan required to be filed pursuant to NRS 354.613(10), revised to show the manner in which (a) all transfers from an enterprise fund, including any transfer applied for pursuant to this application, will be eliminated on or before the fiscal year beginning on July 1, 2021; and (b) any general fund expenditures intended to be paid by this transfer or loan will be funded upon the elimination of such transfer on or before July 1, 2021.

Attestation and Signature

By signing this Application, I do hereby attest and affirm under penalty of perjury the following:

(1) I have the legal capacity to submit this Application on behalf of the applicant;

(2) I have prepared and am personally knowledgeable regarding the contents of this Application; and

(3) The contents of this Application are true, correct, and complete.

Print or Type Name _____ **Signature** _____

Title _____ **Date** _____

Return this Application to:
Department of Taxation, Division of Local Government Services
Attn: Local Government Finance Section Supervisor
1550 College Parkway, Ste. 115
Carson City, NV 89706

Enterprise Fund Quarterly Report

This report is due within 45 days after the end of each calendar quarter

For the fiscal year beginning:		and ending:		Quarter:	
Reporting Tax Entity:					
Name of Enterprise Fund					

1. Description of Loan Or Transfer

a. What type of transaction does this report concern? *(Check the appropriate box)*	Loan		Transfer	
b. Date on which loan or transfer was made				
c. Amount of loan or transfer	$			
d. Name of fund where proceeds of the loan or transfer have been placed				
e. Purpose of the loan or transfer				
f. Describe the service to be funded or claim to be paid from proceeds				
g. If the transaction was a loan, please attach a copy of the loan agreement.				

2. Other Information

Check the appropriate box

a. Has the local government increased any fees for the benefit of the enterprise fund since the last reporting period? *(If the answer to (a) was yes, please describe the fee, the amount of the increase on the line below, and attach a copy of the resolution which authorized the increase.)*	Yes		No	
b. Has there been any change to salaries or benefits paid to employees of the local government in accordance with existing collective bargaining agreements or action taken with respect to employees who are not members of an employee organization as defined in NRS 288.040 since the last reporting period? *(If yes, attach a description of the changes made.)*	Yes		No	
c. Has a written report been prepared pursuant to NRS 288.153? *(If yes, attach a copy.)*	Yes		No	
d. Attach an explanation of how any service restored by the loan or transfer will be maintained in future years, and include an identification of the revenue stream that will be used to support any such service.				
e. Have any amendments to the resolution which established the enterprise fund been made since the last report? *(If the answer to (e) was yes, describe on the line below or attach a description.)*	Yes		No	
f. Attach a copy of the most recent indebtedness report submitted to the Department of Taxation pursuant to NRS 354.6025, updated to the current quarter and separately identifying the indebtedness of the enterprise fund from which the loan or transfer was made.				
g. If this is the first report after the annual audit was prepared, attach a comparison of the final budgeted general fund revenues and expenditures compared to the actual revenue and expenditures reported in the audit. Provide an explanation for any variance between the final budgeted and actual amounts exceeding 5 percent.				

3. Contact Information

Report Prepared By:					
Mailing Address:					
Phone Number:		Fax Number:		Email Address:	

The undersigned hereby certifies the information submitted is true, accurate and complete to the best of my knowledge and belief.

Signature _____ Title _____

Print or Type the Name of the Report Preparer _____ Date _____

Return this form to:
Nevada Department of Taxation
Attention: Local Government Finance Section
1550 College Parkway, Ste. 115
Carson City, Nevada 89706

AGENDA ITEM 5

FINANCIAL CONDITION REPORTS BY THE DEPARTMENT;

CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS

STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

October 31, 2013

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 7006 0100 0002 3081 7944
JOE WILKINSON, TREASURER
BEATTY GENERAL IMPROVEMENT DISTRICT
PO BOX 316
BEATTY, NV 89003-0316

Date and Time of Meeting:	**November 15, 2013** **9:00 a.m.**
Place of Meeting:	**Legislative Building** **401 S. Carson Street, Room 3137** **Carson City, Nevada**
Video Conference To:	**Grant Sawyer State Office Building** **555 East Washington Avenue, Room 4412** **Las Vegas, Nevada**

A representative from Beatty General Improvement District is requested to appear before the Committee on Local Government Finance (Committee) regarding the following:

- **Request explanation for non-compliance with Budget and Financial Act regarding the timely filing of quarterly economic survey reports**

The Committee requests that any materials regarding this agenda item be received in the office of the Department at least 5 working days prior to the scheduled meeting to allow the Department and Committee Members an opportunity for review.

If you have any questions, please feel free to call me at 775-684-2095.

Terry E. Rubald, Deputy Executive Director
Department of Taxation

cc: Committee on Local Government Finance

NRS 354.665 Delinquent documents: Notification; explanation to Committee on Local Government Finance; withholding of payments.

1. If a local government does not file a statement, report or other document as required by the provisions of NRS 350.013, 354.6015, 354.6025, 354.624, 354.6245 or 387.303 within 15 days after the day on which it was due, the Executive Director shall notify the governing body of the local government in writing that the report is delinquent. The notification must be noted in the minutes of the first meeting of the governing body following transmittal of the notification.

2. If the required report is not received by the Department within 45 days after the day on which the report was due, the Executive Director shall notify the governing body that the presence of a representative of the governing body is required at the next practicable scheduled meeting of the Committee to explain the reason that the report has not been filed. The notice must be transmitted to the governing body at least 5 days before the date on which the meeting will be held.

3. If an explanation satisfactory to the Committee is not provided at the meeting as requested in the notice and an arrangement is not made for the submission of the report, the Committee may instruct the Executive Director to request that the State Treasurer withhold from the local government the next distribution from the Local Government Tax Distribution Account if the local government is otherwise entitled to receive such a distribution or of the local school support tax if the local government is a school district. Upon receipt of such a request, the State Treasurer shall withhold the payment and all future payments until the State Treasurer is notified by the Executive Director that the report has been received by the Department.

(Added to NRS by 1995, 1891; A 2001, 1421, 1814; 2003, 78)

Warner Ambrose

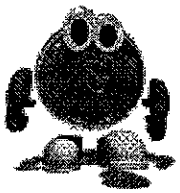
From: Warner Ambrose
Sent: Tuesday, March 05, 2013 3:09 PM
To: 'beatty chamber'
Subject: overdue reports

Contacts: Debbie Wilkinson

Debbie – I am writing to demand an explanation as to why GID has not submitted its quarterly economic survey reports for all of fiscal 2011-12 and for the first two quarters of FY2012-13? I have offered sources of local help in past messages – but still no reports.

Please respond to this message with a delivery date of the reports on or before March 11, 2012.

Warner R. Ambrose
Budget Analyst, Local Gov't Finance
Division of Local Government Services
(775) 684-2077



Warner Ambrose

From: Warner Ambrose
Sent: Monday, July 22, 2013 10:19 AM
To: 'JOE N DEB WILKINSON'
Cc: Terry Rubald; Kelly Langley
Subject: RE: Request for Appearance -- Beatty General Improvement District

No, the department never received the final budget mailed in May. That is why we took the stance that the FY12-13 budget would be used for FY13-14. Now that it has been received the final budget you submitted will be used. However, the department still requests your presence at the CLGF meeting on August 6th to explain the District's delays in filing required reports.

Warner R. Ambrose

NV Dept of Taxation
Division of Local Government Services
Local Government Finance Section
1550 College Parkway # 115
Carson City, NV 89706
(775) 684-2077

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From: JOE N DEB WILKINSON [mailto:bearbumper@sbcglobal.net]
Sent: Saturday, July 20, 2013 11:55 AM
To: Warner Ambrose
Subject: Fw: Request for Appearance -- Beatty General Improvement District

Sorry about that....Hit the wrong button. I also understand the we will have the same budget as last year.

Joe & Debbie J Wilkinson
Beatty, Nevada

----- Forwarded Message -----
From: JOE N DEB WILKINSON <bearbumper@sbcglobal.net>
To: Warner Ambrose <wambrose@tax.state.nv.us>
Sent: Saturday, July 20, 2013 11:51 AM
Subject: Re: Request for Appearance -- Beatty General Improvement District

Are you saying that you did not get our final budget? I sent it out the week after our meeting. I am attaching a copy.

Joe & Debbie J Wilkinson
Beatty, Nevada

From: Warner Ambrose <wambrose@tax.state.nv.us>
To: "JOE N DEB WILKINSON (bearbumper@sbcglobal.net)" <bearbumper@sbcglobal.net>

Sent: Monday, July 15, 2013 4:20 PM
Subject: FW: Request for Appearance -- Beatty General Improvement District

Warner R. Ambrose

NV Dept of Taxation
Division of Local Government Services
Local Government Finance Section
1550 College Parkway # 115
Carson City, NV 89706
(775) 684-2077

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From: Jane Ware
Sent: Monday, July 15, 2013 4:16 PM
To: Warner Ambrose
Subject: Request for Appearance -- Beatty General Improvement District

Hi Warner,

I don't seem to have an email address for Mr. Wilkinson. Would you be able to give that to me or forward this on.

Thanks.

Janie Ware
Administrative Assistant IV, Boards and Commissions
Department of Taxation
Division of Local Government Services
1550 College Parkway, No. 115
Carson City, NV 89706
Phone: 775.684.2066
Fax: 775.684.2020
ware@tax.state.nv.us

STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.state.nv.us

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

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

July 11, 2013

Mr. Joseph Wilkinson, Treasurer
Beatty General Improvement District
P. O. Box 316
Beatty, NV 89003-0316

Re: Final Budget – Fiscal Year 2013-2014

Dear Mr. Wilkinson:

The Department of Taxation has determined that the final budget for Fiscal Year 2013-2014 was not submitted to the Department in a timely manner. Therefore, in accordance with NRS 354.598 (2), the final budget for fiscal year 2012-2013 has been filed as the final budget for FY2013-14. A copy of the relevant statute is enclosed.

Based upon this determination, the following tax rates were presented to the Nevada Tax Commission on June 25, 2013 for certification:

Operating tax rate	$ 0.0000
Voter approved rate	0.0000
Legislative override rate	0.0000
Debt service rate	0.0000
Total Tax Rate	$ 0.0000

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

Sincerely,

Warner R. Ambrose, Budget Analyst
Local Government Finance
Division of Local Government Services

cc: Daniel McArthur, CPA

enclosure

NRS 354.598 Final budget: Adoption; budget by default; certification; appropriations; limitations; changes.

(2) At the public hearing, the governing body shall indicate changes, if any, to be made in the tentative budget and shall adopt a final budget by the favorable votes of a majority of all members of the governing body. Except as provided in this subsection, the final budget must be adopted on or before June 1 of each year. ...Should the governing body fail to adopt a final budget that complies with the requirements of law and the regulations of the Committee on Local Government Finance on or before the required date, the budget adopted and used for certification of the combined ad valorem tax rate by the Department of Taxation for the current year, adjusted as to content and rate in a manner as the Department of Taxation may consider necessary, automatically becomes the budget for the ensuing fiscal year. When a budget has been so adopted by default, the governing body may not reconsider the budget without the express approval of the Department of Taxation...

Excerpt from Draft Minutes for August 6, 2013

5. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS
b.) For Possible Action: Beatty General Improvement District Financial Condition Report concerning Beatty GID regarding lack of compliance in submitting 2013-14 quarterly economic survey reports, and 2011-2012 audit
Warner Ambrose came forward to give an overview. A request letter has been sent to the Treasurer of the Beatty General Improvement District requesting their appearance today to explain their non-compliance. We have not received any quarterly economic surveys. As of today, we have not received any quarterly economic surveys for the entire year of FY 2013. We also asked the District to have a representative present to explain why the Department has not received the FY 2011-12 audit report. We also sent a copy of this request letter to Dan McArthur, CPA, who does the audit for the District. There has been a communication problem with the representatives of the District. Mr. Ambrose stated he usually does not get a response to email or telephone requests.
Chairman Leavitt clarified this was the audit report for year ended June 30, 2012, which was due November 30, 2012.
Warner Ambrose stated this is correct.
Gary Reid, Board Secretary, Beatty General Improvement District, came forward for comment. With him was Lance Warren, Vice Chairman, Beatty General Improvement District. Dan McArthur, CPA, stated he was present to respond to the audit questions.
Chairman Leavitt asked why we do not have the audit.
Dan McArthur stated the reason the audit is not complete is due to lack of documentation which he has not been able to obtain from the District. There are issues related to bank account information. The District has a bank account they operate themselves. There are also funds that are under the control of the Nye County Treasurer's Office, which he has access to. Approximately ten days ago, he received missing bank statements he needed from the District. There are minutes of several Board meetings which he has not been able to obtain. He has spoken with the District, and they are working diligently to get those to him. He believes he will have the minutes within the next two weeks. The minutes are important to the audit because the District is managed by the Board. The minutes show the decisions of the Board. Discussions with the Financial Clerk indicate over the past 12 to 18 months, there have been significant changes in the Board structure and an inability to have a quorum at some of the meetings. There are Board members here today that can address that in more detail. These are the principle issues he is dealing with. He is hopeful that in the next two weeks he will have this information and be able to wrap up the audit and file it with the Department of Taxation.
Chairman Leavitt asked for a promise that we will have the audit report in three weeks.
Lance Warren stated that he will get the information to Mr. McArthur within the next three weeks. He guarantees it. He will personally make sure that this gets done.
Dan McArthur stated he needs the information within two weeks, so he can finish it and have it to the Department in three weeks.
Chairman Leavitt asked about the quarterly economic surveys. He also stated that they need to be working on the 2013 audit. He asked if there was any progress on that.
Lance Warren stated that they are working on this, and it will be completed on time. They just got a new Board, and they are putting their heads together and getting these things taken of.
Gary Reid responded that the quarterly economic surveys are his job. When he took his position, he met with a veritable snowstorm. Also, the records are kept in three different formats, tape, disc and SD card. He is in the process of going through the office and all of the records to categorize and classify. He really wants to get this done.
Chairman Leavitt asked when we might have the four economic surveys.

Terry Rubald commented that her staff is very willing and open to help with completing those forms. If Mr. Reid would give Mr. Ambrose a call, he would be able to help him.
Warner Ambrose stated that he spoke to someone at the Board, Mrs. Wilkinson, who has communicated with the current Treasurer of the Board. He has offered and received conclusion with two other entities in Beatty, the Beatty Library District and the Beatty Water and Sanitation District. He has suggested to Mrs. Wilkinson, if she needed assistance, these entities would be willing to help. They are entities of a similar size, and they are local. He has had limited communication with Mrs. Wilkinson, and it appears there has been no action taken to get assistance at a local level.
Chairman Leavitt asked is we could have the reports by the 1st of September.
Lance Warren responded that yes, we could have the reports be the 1st of September.
Chairman Leavitt asked if they would work with Mr. Ambrose to do what is necessary to complete them.
Lance Warren responded that he would.

Warner Ambrose thanked the representatives of the Board and Mr. McArthur.

AGENDA ITEM 6

REPORTS ON REGULATORY MATTERS

DISTRICTS AND OTHERS

COUNTY	ENTITY	NRS CHAPTER
Carson City	Carson City Airport Authority	# 844
	Carson City Convention & Visitors Authority	244A
	* Carson City Redevelopment Authority	279
	Carson Valley Underground Water Basin	534
	Eagle Valley Underground Water Basin	534
Churchill	Churchill County Mosquito & Weed Abatement District	318
Clark	Big Bend Water District	318
	Boulder City Library District	379
	Boulder City Redevelopment Agency	279
	Clark County Fire Service District	474
	Clark County Redevelopment Authority	279
	Clark County Regional Flood Control District	318
	Clark County Water Reclamation District	543
	Clean Water Coalition	277
	Colorado River Underground Water Basin	534
	Coyote Springs Water Resources District	318
	Henderson District Public Libraries	379
	Henderson Redevelopment Authority	279
	Kyle Canyon Water District	318
	Las Vegas Artesian Basin	534
	Las Vegas Convention & Visitors Authority	244A
	Las Vegas Redevelopment Authority	279
	Las Vegas Valley Water District	# 167
	Las Vegas/Clark County Library District	379
	Mesquite Redevelopment Agency	279
	Moapa Valley Fire Protection District	474
	Moapa Valley Television Maintenance District	318
	Moapa Valley Water District	# 447
	** Mt. Charleston Fire Protection District	473
	North Las Vegas Library District	379
	North Las Vegas Redevelopment Authority	279
	Pahrump Artesian Basin	534
	Southern Nevada Health District	318
	Southern Nevada Water Authority	# 572
	Virgin Valley Water District	# 100
Douglas	Cave Rock Estates General Improvement District	318
	Douglas County Mosquito Abatement District	318
	Douglas County Paramedic District	318
	Douglas County Sewer District #1	309
	Douglas County Water District	318
	East Fork Fire Protection District	474
	East Fork Swimming Pool District	318
	Elk Point Sanitation District	318
	Gardnerville Ranchos General Improvement District	318

Notes: * Supported by room tax revenues; no ad valorem taxing authority
** Clark-McNary Fire District (Federal)
# Special and Local Acts

wra-11/7/2013

DISTRICTS AND OTHERS

COUNTY	ENTITY	NRS CHAPTER
Douglas (continued)	Indian Hills General Improvement District	318
	Kingsbury General Improvement District	318
	Lakeridge General Improvement District	318
	Logan Creek General Improvement District	318
	Marla Bay General Improvement District	318
	Minden-Gardnerville Sanitation District	318
	Oliver Park General Improvement District	318
	Round Hill General Improvement District	318
	Sierra Estates General Improvement District	318
	Skyland General Improvement District	318
	Tahoe-Douglas District (Sewer)	318
	Tahoe-Douglas Fire Protection District	474
	Tahoe-Douglas Visitors Authority	# 496
	Topaz Ranch Estates General Improvement District	318
	Zephyr Cove General Improvement District	318
	Zephyr Heights General Improvement District	318
	Zephyr Knolls General Improvement District	318
Elko	Carlin Television District	318
	Central Dispatch Administrative Authority	277
	Elko Convention and Visitors Authority	# 227
	Elko County Recreation Board	244A
	Elko Television District	318
	** Northeast Nevada Forest Fire Protection District	473
	Starr Valley Cemetery District	318
	Tuscarora Water District	318
	West Wendover Recreation District	318
Esmeralda	NONE	
Eureka	Devil's Gate General Improvement District	318
	Diamond Valley Rodent Control District	555
	Diamond Valley Weed Control District	555
	Eureka County Television District	318
Humboldt	Denio Television District	318
	Golconda Fire Protection District	474
	Golconda Water District	318
	Humboldt County Fire Protection District	474
	Kings River General Improvement District	318
	McDermitt Fire Protection District	474
	McDermitt Sanitation District	318
	Orovada Community Services District	318
	Orovada Fire Protection District	474
	Orovada Rodent Control District	555
	Orovada Water District	318

Notes: * Supported by room tax revenues; no ad valorem taxing authority
** Clark-McNary Fire District (Federal)
# Special and Local Acts

wra-11/7/2013

DISTRICTS AND OTHERS

COUNTY	ENTITY	NRS CHAPTER
Humboldt (continued)	Paradise Valley Fire Protection District	474
	Paradise Valley Sewer District	318
	Pueblo Fire Protection District	474
	Quinn River Television District	318
	* Winnemucca Convention and Visitors Authority	244A
	Winnemucca Rural Fire Protection District	474
Lander	* Lander County Fair and Recreation Board	244A
	Lander County General Improvement District	318
	Lander County Sewer and Water District # 2	318
Lincoln	Alamo Sewer and Water District	318
	Coyote Springs General Improvement District	318
	Lincoln County Television District	318
	Lincoln County Water District	# 474
	Pahranagat Valley Fire Protection District	474
	Pioche Fire Protection District	474
Lyon	Central Lyon County Fire Maintenance District	474
	Central Lyon County Vector Control District	555
	Fernley Swimming Pool District	318
	Mason Valley Artesian Basin	534
	Mason Valley Fire Maintenance District	474
	Mason Valley Mosquito Abatement District	318
	Mason Valley Swimming Pool District	318
	North Lyon County Fire Maintenance District	474
	Springs General Improvement District	318
	Smith Valley Artesian Basin	534
	Smith Valley Fire Maintenance District	474
	Stagecoach General Improvement District	318
	Walker River Weed Control District	555
	Willowcreek General Improvement District	318
Mineral	* Mineral County Fair and Recreation Board	244A
	Mineral County Television District	318
	Walker Lake General Improvement District	318
Nye	Amargosa Valley Library District	379
	Beatty Library District	379
	Beatty General Improvement District	318
	Beatty Water and Sanitation District	318
	Pahrump Community Library District	379
	Pahrump Swimming Pool District	318
	Smoky Valley Library District	379
	Smoky Valley Television District	318
	Tonopah Library District	379

Notes: * Supported by room tax revenues; no ad valorem taxing authority
** Clark-McNary Fire District (Federal)
# Special and Local Acts

wra-11/7/2013

DISTRICTS AND OTHERS

COUNTY	ENTITY	NRS CHAPTER
Pershing	Lovelock Meadows Water District	318
	Lovelock Valley Weed Control District	555
	* Pershing County Fair and Recreation Board	244A
	Pershing County Television District	318
Storey	Canyon General Improvement District	318
	* Virginia City Convention and Visitors Authority	244A
	Virginia-Divide Sewer Improvement District	318
Washoe	Gerlach General Improvement District	318
	Grandview General Improvement District	318
	Incline Village General Improvement District	318
	Lemmon Valley Underground Water Basin	534
	North Lake Tahoe Fire Protection District	474
	Palomino Valley General Improvement District	318
	Reno Increment District	279
	Reno Redevelopment District	279
	* Reno/Sparks Convention & Visitors Authority	244A
	Reno-Tahoe Airport Authority	# 474
	South Truckee Meadows General Improvement District	318
	Sparks Redevelopment Agency	279
	Sun Valley Water and Sanitation District	318
	Truckee Meadows Fire Protection District	474
	Truckee Meadows Underground Water Basin	534
	Truckee Meadows Water Authority	277
	Verdi Television District	318
White Pine	Baker Water and Sanitation District	318
	Ely Redevelopment Agency	279
	McGill, Ruth Consolidated Sewer and Water General Improvement District	318
	White Pine Television District	318
	White Pine County Tourism and Recreation Board	244A
Multi-County	Carson-Truckee Water Conservancy District	# 541
	Carson Water Subconservancy District	# 621
	** Sierra Forest Fire Protection District	473
	Nevada Commission for the Reconstruction of the V & T Railway	# 566

Notes: * Supported by room tax revenues; no ad valorem taxing authority
** Clark-McNary Fire District (Federal)
# Special and Local Acts

wra-11/7/2013

AGENDA ITEM 7

APPROVAL OF AMENDMENTS TO BUDGET REPORTING FORMS

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-2014

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations							
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. **SUBTOTAL A, C, L**							
N. Debt							
O. **TOTAL M AND N**							

_____
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

Page_____
Form 27
11/1/2012

Senate Bill No. 452–Committee on
Health and Human Services

CHAPTER.....

AN ACT relating to public welfare; allowing the Board of Trustees of the Fund for Hospital Care to Indigent Persons to commit money from the Fund to obtain higher rates of reimbursement for hospital care provided to recipients of Medicaid at certain hospitals; allowing the Board to further commit money from the Fund to satisfy the obligation of counties to pay certain matching funds for the nonfederal share of expenditures for certain persons who receive long-term care; revising provisions governing the payment by boards of county commissioners of certain amounts for the provision of care to indigent persons; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law creates the Fund for Hospital Care to Indigent Persons and requires that money in the Fund be used to reimburse or partially reimburse hospitals for certain unpaid charges for hospital care. (NRS 428.175) The Fund is administered by a Board of Trustees. (NRS 428.205) **Section 2** of this bill allows the Board to enter into an agreement with the Division of Health Care Financing and Policy of the Department of Health and Human Services to transfer money from the Fund to the Division to be used to provide enhanced rates of reimbursement for hospital care provided to recipients of Medicaid or to make supplemental payments to the hospital for the provision of such hospital care through increased federal financial participation and to satisfy any portion of the obligation of a county to pay the nonfederal share of certain expenditures relating to long-term care. Once such an agreement is entered into and any enhanced rate of reimbursement or supplemental payments are approved by the Federal Government, the Board must continue to provide money pursuant to the agreement until the Federal Government approves reverting to the previous rate of reimbursement or payments.

Section 3 of this bill creates the Hospital Assessment Account in the Fund for Hospital Care to Indigent Persons. If an agreement is entered into between the Board of Trustees of the Fund for Hospital Care to Indigent Persons and the Division of Health Care Financing and Policy pursuant to **section 2**, certain hospitals may be required to pay an annual assessment for deposit into the Account in an amount determined by the Board. **Section 3** provides that any money remaining in the Account at the end of a fiscal year that has not been committed for expenditure is reimbursed to each hospital that paid an assessment in proportion to the amount paid by the hospital.

Existing law requires the board of county commissioners of each county to establish a tax rate of at least 6 cents and not more than 10 cents on each $100 of assessed valuation for deposit into a fund for medical assistance to indigent persons. Existing law designates that the equivalent of 1 cent of the amount collected is to be remitted to the State Controller and credited to the Supplemental Account for Medical Assistance to Indigent Persons. (NRS 428.285) **Section 7** of this bill instead requires that money to be credited to the Intergovernmental Transfer Account in the State General Fund.

Existing law requires certain hospitals to provide a certain amount of free care to indigent inpatients. If the hospital does not meet its obligation, the hospital must pay an assessment in an amount determined by the Director of the Department of Health and Human Services. The assessment is paid to the county in which the hospital is located and is used to pay other hospitals in the county for the treatment of indigent inpatients by those hospitals. (NRS 439B.340) **Section 9** of this bill removes the specific limitation on the use of the money collected from assessments. In addition, **section 7** requires the board of county commissioners of each county to remit to the State Controller for credit to the Supplemental Account for Medical Assistance to Indigent Persons an amount equal to the amount collected from hospitals as assessments to meet their obligation to provide free care.

Existing law requires the board of county commissioners of each county to include in its final budget each year an allocation of money for medical assistance to indigent persons. **Section 8** of this bill instead makes the allocation apply to any assistance to indigent persons. In addition, **section 8** allows the board of county commissioners in a county whose population is 100,000 or more (currently Clark and Washoe Counties) to allocate money from its fund for medical assistance to indigent persons to make an intergovernmental transfer of money to the Division of Health Care Financing and Policy.

EXPLANATION – Matter in ***bolded italics*** is new, matter between brackets ~~[omitted material]~~ is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 428 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 and 3 of this act.

Sec. 2. ***1. The Board of Trustees of the Fund for Hospital Care to Indigent Persons may enter into an agreement with the Division of Health Care Financing and Policy of the Department of Health and Human Services whereby:***

(a) The Board agrees to transfer an agreed upon amount of money each year from the Fund to the Division;

(b) The Division agrees to use the money so transferred to include in the State Plan for Medicaid an enhanced rate of reimbursement for hospital care provided to recipients of Medicaid or to make supplemental payments to the hospital for the provision of such hospital care through increased federal financial participation and to satisfy any portion of the obligation of a county to pay the nonfederal share of expenditures pursuant to NRS 422.272;

(c) The Division agrees to return any money transferred to the Division pursuant to the agreement if the Federal Government does not approve the enhanced rate of reimbursement or supplemental payments included in the State Plan;

1st Reg

(d) The Board agrees to continue to transfer not less than the same amount of money as the previous year if the State Plan is approved by the Federal Government until the Board has requested the Division to exclude the enhanced rate of reimbursement or supplemental payments from the State Plan and the Federal Government approves the State Plan without such enhanced rates or supplemental payments; and

(e) The Division agrees to exclude the enhanced rate of reimbursement or supplemental payments from the State Plan when it is next submitted to the Federal Government for approval if so requested by the Board.

2. Any money transferred from the Fund to the Division pursuant to this section must not be used to replace or supplant funding available from other sources for the same purpose.

Sec. 3. ***1. The Hospital Assessment Account, to be administered by the Board, is hereby created in the Fund. The interest and income earned on money in the Account, after deducting any applicable charges, must be credited to the Account.***

2. If an agreement is entered into pursuant to section 2 of this act, each hospital in this State, other than a hospital certified as a critical access hospital by the Centers for Medicare and Medicaid Services of the United States Department of Health and Human Services, may be required by the Board to pay an annual assessment for deposit into the Account in an amount determined by the Board to be adequate to provide reimbursement or partial reimbursement to hospitals for uncompensated hospital care based upon the amount paid from the Account during the immediately preceding year.

3. Any money remaining in the Account at the end of a fiscal year that has not been committed for expenditure must be reimbursed to each hospital that paid an assessment pursuant to this section for that fiscal year in an amount proportional to the amount of the assessment paid by the hospital compared to the total amount of assessments collected.

4. Any assessments required pursuant to this section must be paid at such times as are established by the Board and must be deposited with the State Treasurer for credit to the Account.

Sec. 4. NRS 428.115 is hereby amended to read as follows:

428.115 As used in NRS 428.115 to 428.255, inclusive, ***and sections 2 and 3 of this act,*** unless the context otherwise requires, the words and terms defined in NRS 428.125 to 428.165, inclusive, have the meanings ascribed to them in those sections.

Sec. 5. NRS 428.175 is hereby amended to read as follows:

428.175 1. The Fund for Hospital Care to Indigent Persons is hereby created as a special revenue fund for the purposes described in NRS 428.115 to 428.255, inclusive ~~[.]~~ ***, and sections 2 and 3 of this act.***

2. Except as otherwise provided in subsection 3, money collected or recovered pursuant to NRS 428.115 to 428.255, inclusive, ***and sections 2 and 3 of this act*** and the interest earned on the money in the Fund must be deposited for credit to the Fund.

3. Any money paid by a county pursuant to NRS 428.255 must be accounted for separately in the Fund and must be used to reimburse or partially reimburse a hospital for unpaid charges for hospital care pursuant to NRS 428.115 to 428.255, inclusive, ***and sections 2 and 3 of this act*** as other claims against the Fund are paid.

4. Claims against the Fund must be paid on claims approved by the Board.

Sec. 6. NRS 428.205 is hereby amended to read as follows:

428.205 The Board shall administer the Fund and for that purpose may:

1. Enter into all necessary contracts and agreements.

2. Purchase appropriate insurance to cover that portion of a claim for which the Fund is liable and which exceeds an amount agreed upon by the Board and the insurer.

3. Employ personnel as necessary and prescribe their compensation and working conditions.

4. Enter into agreements ~~[with the Department of Administration]~~ to obtain the services of consultants, attorneys, auditors, accountants, actuaries and managers of risk.

5. Rent, lease, purchase or otherwise procure or receive real or personal property.

6. Adopt regulations necessary for carrying out the provisions of NRS 428.115 to 428.255, inclusive ~~[.]~~ ***, and sections 2 and 3 of this act.***

Sec. 7. NRS 428.285 is hereby amended to read as follows:

428.285 1. The board of county commissioners of each county shall establish a tax rate of at least 6 cents on each $100 of assessed valuation for the purposes of the tax imposed pursuant to subsection 2. A board of county commissioners may increase the rate to not more than 10 cents on each $100 of assessed valuation.

2. In addition to the levies provided in NRS 428.050 and 428.185 and any tax levied pursuant to NRS 450.425, the board of county commissioners shall levy a tax ad valorem at a rate necessary

to produce revenue in an amount equal to an amount calculated by multiplying the assessed valuation of all taxable property in the county by the tax rate established pursuant to subsection 1, and subtracting from the product the amount of unencumbered money remaining in the fund on May 1 of the current fiscal year.

3. For each fiscal year beginning on or after July 1, 1989, the board of county commissioners of each county shall remit to the State Controller from the money in the fund an amount of money equivalent to 1 cent on each $100 of assessed valuation of all taxable property in the county for credit to the ~~[Supplemental]~~ ***Intergovernmental Transfer*** Account ~~[.]~~ ***in the State General Fund.***

4. ***Not later than January 1, 2014, and not later than January 1 of each year thereafter, the board of county commissioners of each county shall remit to the State Controller an amount equal to the amount collected by the board of county commissioners pursuant to NRS 439B.340 for the previous fiscal year for credit to the Supplemental Account.***

5. The tax so levied and its proceeds must be excluded in computing the maximum amount of money which the county is permitted to receive from taxes ad valorem and the highest permissible rate of such taxes.

Sec. 8. NRS 428.295 is hereby amended to read as follows:

428.295 1. For each fiscal year the board of county commissioners shall, in the preparation of its final budget, allocate money for ~~[medical]~~ assistance to indigents pursuant to this chapter.

2. In a county whose population is less than 700,000, the amount allocated must be calculated by multiplying the amount allocated for that purpose for the previous fiscal year by 104.5 percent.

3. ***In a county whose population is 100,000 or more, the board of county commissioners may allocate money from its fund for medical assistance to indigent persons to make an intergovernmental transfer of money to the Division of Health Care Financing and Policy of the Department of Health and Human Services in accordance with the regulations adopted pursuant to NRS 422.390.***

4. When, during any fiscal year, the amount of money expended by the county for any program of medical assistance for those persons eligible pursuant to this chapter exceeds the amount allocated for that purpose in its budget, the board of county commissioners shall, to the extent that money is available in the

fund, pay claims against the county from the fund for that purpose.

Sec. 9. NRS 439B.340 is hereby amended to read as follows:

439B.340 1. Before September 30 of each year, each county in which hospitals subject to the provisions of NRS 439B.300 to 439B.340, inclusive, are located shall provide to the Department a report showing:

(a) The total number of inpatients treated by each such hospital who are claimed by the hospital to be indigent;

(b) The number of such patients for whom no reimbursement was provided by the county because of the limitation imposed by subsection 3 of NRS 439B.320;

(c) The total amount paid to each such hospital for treatment of such patients; and

(d) The amount the hospital would have received for patients for whom no reimbursement was provided.

2. The Director shall verify the amount of treatment provided to indigent inpatients by each hospital to which no reimbursement was provided by:

(a) Determining the number of indigent inpatients who received treatment. For a hospital that has contracted with the Department pursuant to subsection 4 of NRS 428.030, the Director shall determine the number based upon the evaluations of eligibility made by the employee assigned to the hospital pursuant to the contract. For all other hospitals, the Director shall determine the number based upon the report submitted pursuant to subsection 1.

(b) Multiplying the number of indigent inpatients who received each type of treatment by the highest amount paid by the county for that treatment.

(c) Adding the products of the calculations made pursuant to paragraphs (a) and (b) for all treatment provided.

➥ If the total amount of treatment provided to indigent inpatients in the previous fiscal year by the hospital was less than its minimum obligation for the year, the Director shall assess the hospital for the amount of the difference between the minimum obligation and the actual amount of treatment provided by the hospital to indigent inpatients. If a decision of a county regarding the indigent status of one or more inpatients is pending appeal before the Director or upon receiving satisfactory proof from a hospital that the decision is pending appeal before a court having general jurisdiction in the county pursuant to subsection 4 of NRS 439B.330, the Director shall defer assessing the hospital the amount that may be offset by

the determination on appeal until a final determination of the matter is made.

3. If the Director determines that a hospital has met its obligation to provide treatment to indigent inpatients, the Director shall certify to the county in which the hospital is located that the hospital has met its obligation. The county is not required to pay the hospital for the costs of treating indigent inpatients until the certification is received from the Director. The county shall pay the hospital for such treatment within 30 days after receipt of the certification to the extent that money was available for payment pursuant to NRS 428.050, 428.285 and 450.425 at the time the treatment was provided.

4. The Director shall determine the amount of the assessment which a hospital must pay pursuant to this section and shall notify the hospital in writing of that amount on or before November 1 of each year. The notice must include, but is not limited to, a written statement for each claim which is denied indicating why the claim was denied. Payment is due 30 days after receipt of the notice, except for assessments deferred pursuant to subsection 2 which, if required, must be paid within 30 days after the court hearing the appeal renders its decision. If a hospital fails to pay the assessment when it is due the hospital shall pay, in addition to the assessment:

(a) Interest at a rate of 1 percent per month for each month after the assessment is due in which it remains unpaid; and

(b) Any court costs and fees required by the Director to obtain payment of the assessment and interest from the hospital.

5. Any money collected pursuant to this section must be paid to the county in which the hospital paying the assessment is located . ~~[for use in paying other hospitals in the county for the treatment of indigent inpatients by those hospitals.]~~ The money received by a county from assessments made pursuant to this section does not constitute revenue from taxes ad valorem for the purposes of NRS 354.59811, 428.050, 428.285 and 450.425, and must be excluded in determining the maximum rate of tax authorized by those sections.

Sec. 10. The provisions of NRS 354.599 do not apply to any additional expenses of a local government that are related to the provisions of this act.

Sec. 11. This act becomes effective upon passage and approval.

AGENDA ITEM 8

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

Analysis on Liabilities Associated with
Public Safety Employee NRS Chapter 617 Benefits
Budget Form 33

Authority: Pursuant to LCB File No. T003-12, requiring a report of the total estimated liability for current and retired public safety employees relating to the heart-lung-hepatitis benefits provided in NRS Chapter 617.

Summary: The Local Government Finance Section, Division of Local Government Services of the Department of Taxation compiled the information provided by the reporting entities to the Department on Budget Form 33 and suggested the attached Tentative Budget Form 33, addressing the requested changes to the permanent regulations (LCB File No. R010-13).

The Department has summarized the responses provided in Budget Form 33 for the FY 13/14 below:

1. # of Reporting Entities 47
2. Type of Plans Reported
   - 20% Pre-Funded or Pay-as-you-go
   - 80% PACT

Pre-Funded	2	(Washoe Co & LV Metro Police)
Pay-as-you-go	7	(Carson City, Clark Co, Henderson, Las Vegas, N. LV, Reno & Sparks)
Self-Insured	38	All indicated PACT as the Assoc.
Private Insured	0	

3. Total Reported Contractual Payments FY 13/14 **(PACT)** $ 4,686,124
   Public Agency Compensation Trust
   a) The Contractual Payments are NOT just the heart-lung-hepatitis liability
   b) Form 33 has been revised to provide additional information on PACT in FY14/15

4. Total Budgeted Payments $ 4,686,124
5. Discount Rate Used to Determine Liability 3% –6%
6. Estimated Future Liability over next 30 years $2,021,926,735
7. Estimated Actuarial Discounted Medical & Disability $ 545,480,979
8. Total Reserves Budget FY 13/14 $ 90,818,968
9. Current Year Funded Ratio of FY13/14 Reserve/Discounted Liability:
   a) Pre-Funded

Washoe Co.	28%

   b) Pay-as-you-go

Carson City	175%
Clark	N/A
Henderson	16%
Las Vegas	67%
Reno	N/A
Sparks	N/A

   c) PACT

38 Members	6%

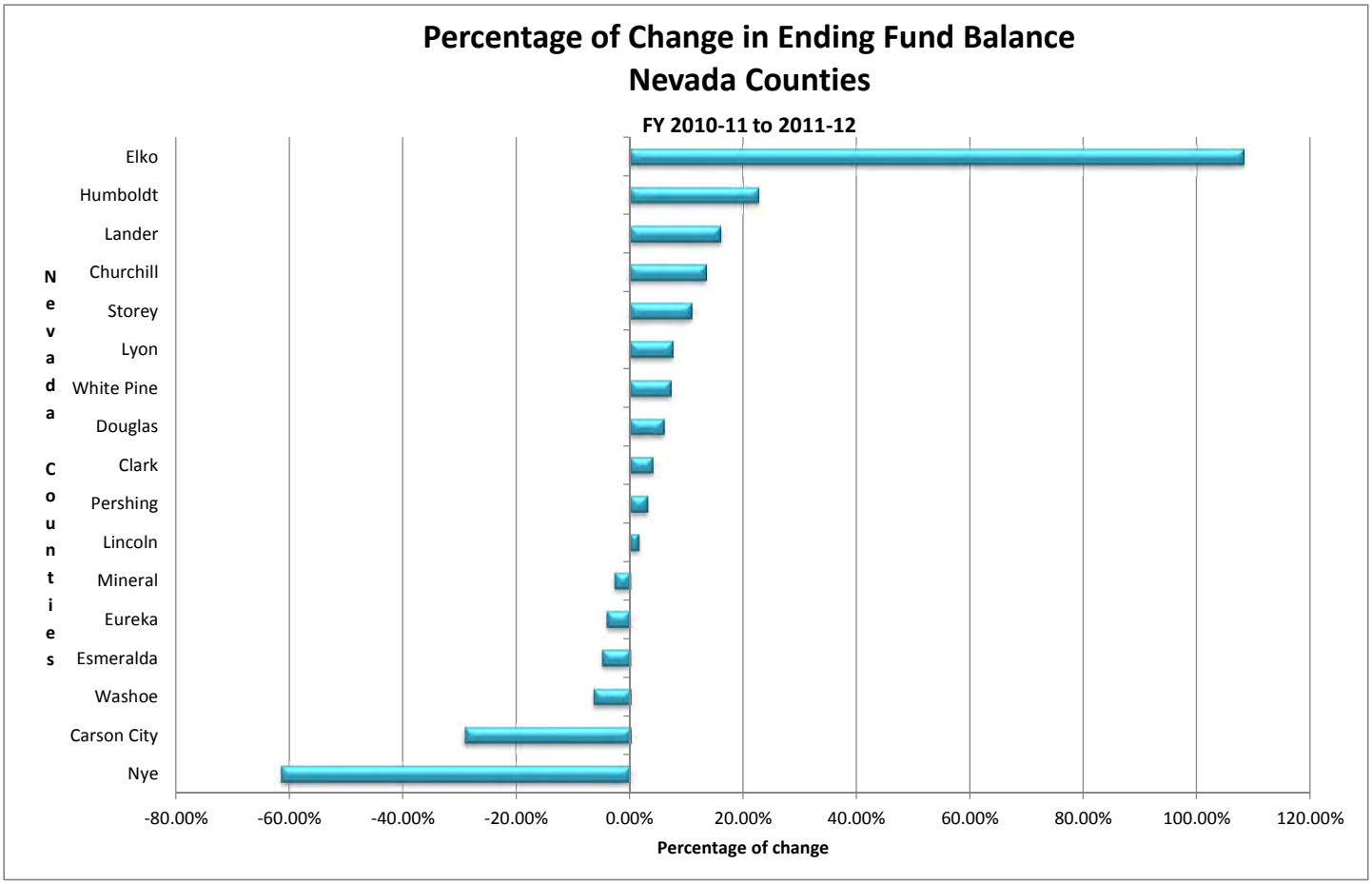
Nevada Department of Taxation

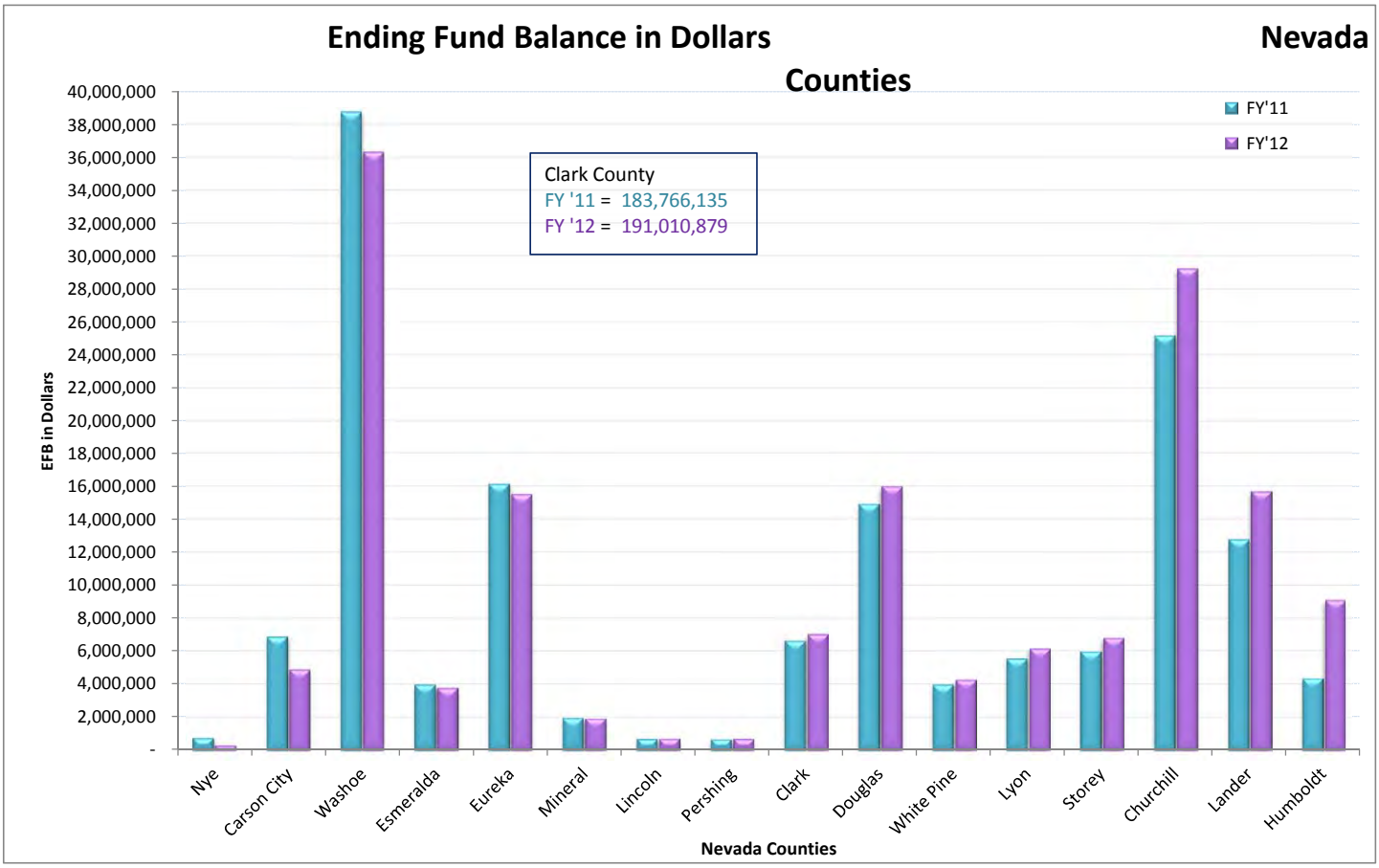
FY 2014 Statewide Report of Liabilities Associated with Public Safety Employee NRS chapter 617 Benefits

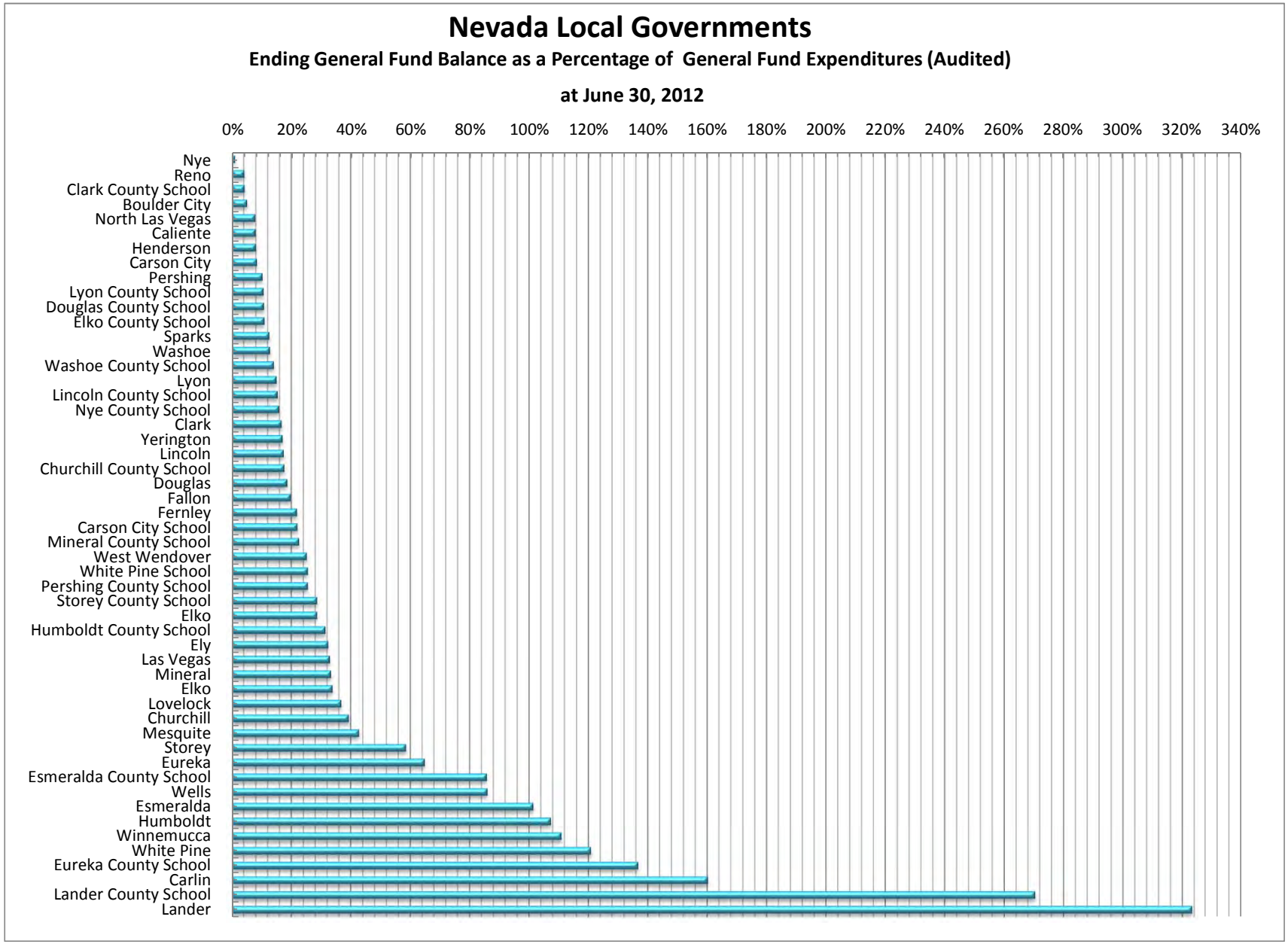
Local Government	Name Assoc or Insurer (c) or (d)	(a) or (b) Actuarial Study Prepared				Historic Safety Employees Claims Paid									Estimated Future Liability Under NRS Chapter 617									
						Total Employees Subject to Benefit in PRIOR 10 yrs			Total Known & Accepted Claims in PAST 10 yrs			Total Claims Paid ($) for PAST 10 years			Estimated # of Employees Over next 30 yrs (excluding future employees)			Estimated Actuarial Liability for Medical & Disability Non-Discounted ($)			Estimated Actuarial Liability for Medical & Disability Discounted ($)			
		Y or N	Date last prepared	How often?	Actuarial (a) Oliver Wyman or (b) Perr & Knight	Current	Eligible Non-Current	Total Employees	Current	Eligible Non-Current	Total Employees	Current	Eligible Non-Current	Total $	Current	Eligible Non-Current	Total	Current	Eligible Non-Current	Total	Current	Eligible Non-Current	Total	Discount Rate to Determine Liability
PRE-FUNDED PLAN (a)																								
LV Metro Police		Y	2/09	2 yrs	a	2923	835	3,758	-	-	84	-	-	4,381,578	3410	835	4,245	-	-	583,800,000	-	-	204,300,000	4%
Washoe Co		Y	4/13	June 07	a	399	222	621	69	40	109	274,302	5,116,661	5,390,963	399	527	926	23,933,927	34,525,073	58,459,000	6,253,866	13,466,487	19,720,353	5%
PRE-FUNDED PLAN (a) SUB-TOTAL						3,322	1,057	4,379	69	40	193	274,302	5,116,661	9,772,541	3,809	1,362	5,171	23,933,927	34,525,073	642,259,000	6,253,866	13,466,487	224,020,353	
PAY-AS-YOU-GO PLAN (b)																								
Carson City		Y	4/13	5 yrs	a	149	97	246	4	10	14	5,000	657,166	662,166	149	144	293	4,408,264	2,522,646	6,930,910	1,211,082	930,050	2,141,132	5%
Clark Co		Y	4/13		a	716	511	1,227	173	436	609	724,100	26,762,349	27,486,449	716	495	1,211	120,786,965	110,478,942	231,265,907	34,858,795	39,459,662	74,318,457	5%
Henderson		Y	12/08	5 yrs	a	492	128	620	5	17	22	177,862	3,223,085	3,400,947	606	174	780	-	-	207,400,000	-	-	72,400,000	3%
Las Vegas		Y	4/13	2 yrs	a	784	457	1,241	76	103	179	2,637,484	20,642,514	23,279,998	784	615	1,399	92,219,754	41,241,399	133,461,153	27,167,323	16,955,584	44,122,907	5%
N. Las Vegas		Y	12/08		a	478	531	1,009	44	13	57	72,366	245,478	317,844	478	531	1,009	177,200,000	27,100,000	204,300,000	29,900	7,300,000	7,329,900	5%
Reno		Y	9/12	Annually	b			212			84	-	-	7,116,864			0	-	-	29,550,000	-	-	-	
Sparks		N	2013	2 yrs	a	209	176	385	28	37	65	94,864	2,994,656	3,089,520	209	176	385	16,115,577	17,451,134	33,566,711	4,347,533	6,684,212	11,031,745	5%
PAY-AS-YOU-GO PLAN (b) SUB-TOTAL						2,828	1,900	4,940	330	616	1,030	3,711,676	54,525,248	65,353,788	2,942	2,135	5,077	410,730,560	198,794,121	846,474,681	67,614,633	71,329,508	211,344,141	
SELF-INSURED PUBLIC EMPLOYERS PLAN (c)																								
Churchill Co	PACT																							
Boulder City	PACT																							
Mesquite	PACT																							
Douglas Co	PACT																							
East Fork Fire	PACT																							
Elko Co	PACT																							
Carlin	PACT																							
Elko City	PACT																							
Wells	PACT																							
West Wendover	PACT																							
Esmeralda Co	PACT					48		48	5		5				90		90							
Eureka Co	PACT																							
Humboldt Co	PACT																							
Winnemucca	PACT																							
Lander Co	PACT																							
Lincoln Co	PACT																							
Mineral Co	PACT																							
Pahranagat Valley Fire	PACT														12		12							
Panaca Fire	PACT																							
Pioche Fire	PACT																							
Lyon Co	PACT																							
Yerington	PACT																							
Ctrl Lyon Fire	PACT																							
Mason Valley Fire	PACT																							
No Lyon Fire	PACT																							
Smith Valley Fire	PACT																							
Nye Co	PACT																							
Pahrump	PACT																							
Round Mountain	PACT																							
Tonopah	PACT																							
Pershing Co	PACT																							
Lovelock	PACT																							
Storey Co	PACT																							
No Lake Tahoe Fire	PACT																							
Truckee Meadows Fire	PACT																							
White Pine Co	PACT																							
Ely	PACT																	-		-		-		
PACT TOTALS						1218	637	1,855	489	2	491	3,233,999	66,636	3,300,635	1633	637	2,270	470,314,491	62,878,563	533,193,054	81,806,932	28,309,553	110,116,485	6%
SELF-INSURED PUBLIC EMPLOYERS PLAN (c) SUB-TOTAL						1,218	637	1,855	489	2	491	3,233,999	66,636	3,300,635	1,633	637	2,270	470,314,491	62,878,563	533,193,054	81,806,932	28,309,553	110,116,485	
PRIVATE INSURER (d)																								
PRIVATE INSURER (d) SUB-TOTAL						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL:						7,368	3,594	11,174	888	658	1,714	7,219,977	59,708,545	78,426,964	8,384	4,134	12,518	904,978,978	296,197,757	2,021,926,735	155,675,431	113,105,548	545,480,979	

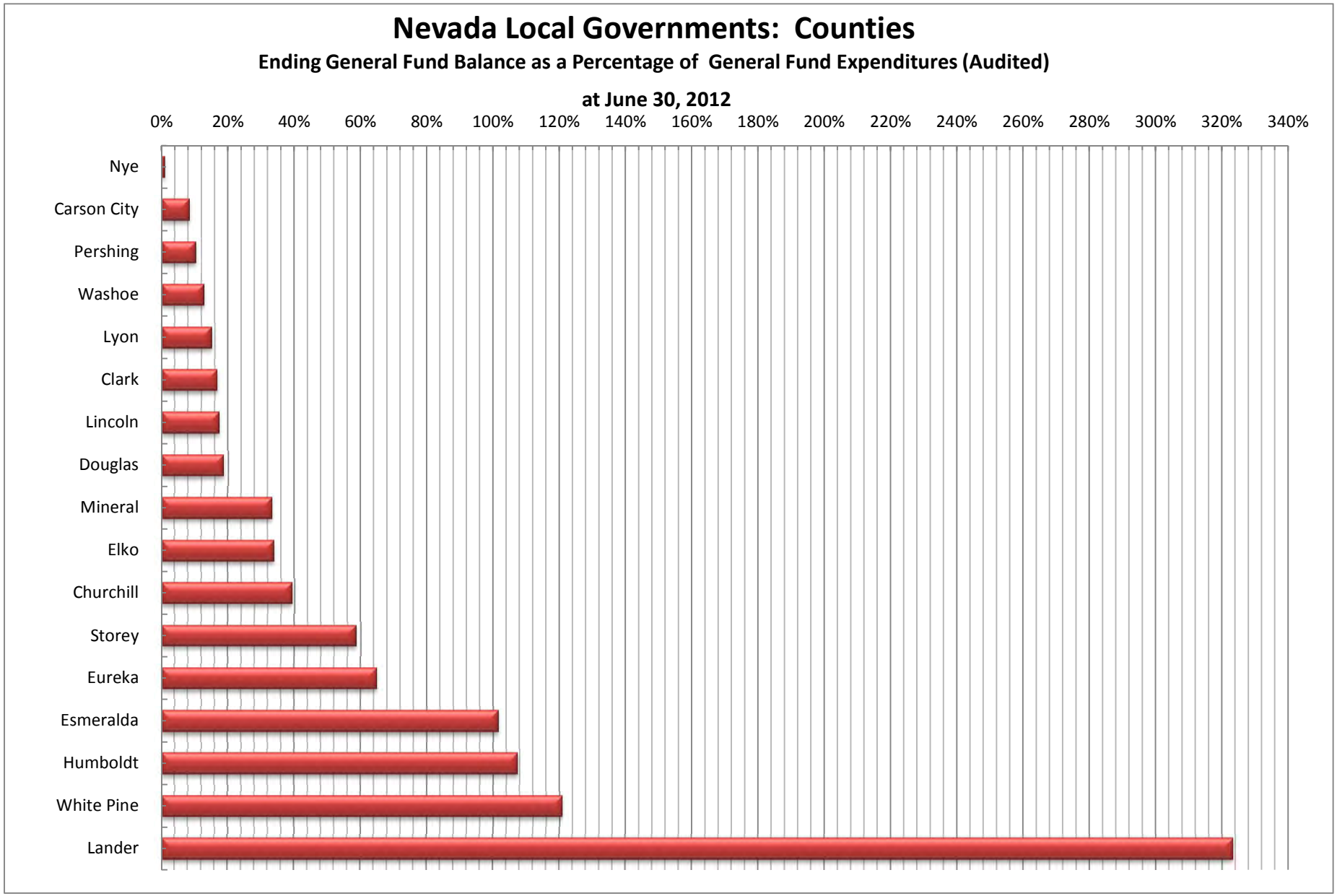
Reserves

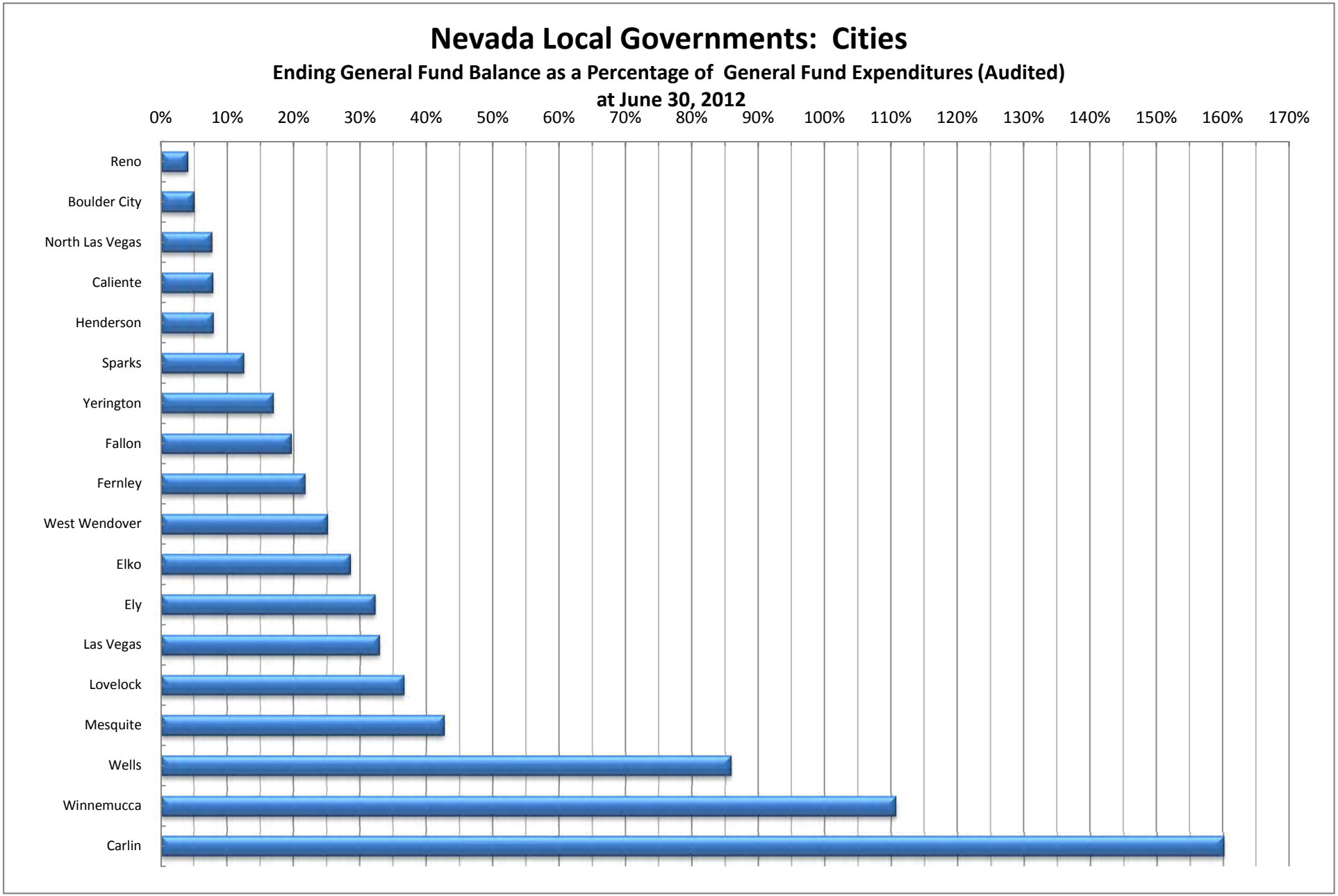
			Payments						Total Reserves Including Heart/Lung Only												
Established for Historical Claims Y or N	% Historical Claims Fully Funded	Established for Future Claims Y or N	Budget FY 13/14	Estimated FY 12/13	Actual FY 11/12	Actual FY 10/11	Actual FY 09/10	Actual FY 08/09	Budget FY 13/14	**$ Per Insured, Budget FY 13/14**	Estimated FY 12/13	**$ Per Insured, Estimated FY 12/13**	Actual FY 11/12	**$ Per Insured, Actual FY 11/12**	Actual FY 10/11	**$ Per Insured, Actual FY 10/11**	Actual FY 09/10	**$ Per Insured, Actual FY 09/10**	Actual FY 08/09	**$ Per Insured, Actual FY 08/09**	Current Year Funded Ratio of Present Value Contrib + Invest/Accrued Liabilities
Y	100%	N	1,607,124	6,864,222	-	6,129,927	9,410,725	6,289,298	57,711,484	15,357	56,104,360	14,929	53,931,157	14,351	59,867,342	15,931	53,737,415	14,299	44,326,690	11,795	28%
			1,607,124	6,864,222	-	6,129,927	9,410,725	6,289,298	57,711,484	13,179	56,104,360	12,812	53,931,157	12,316	59,867,342	13,671	53,737,415	12,272	44,326,690	10,123	
Y	100%	Y	126,289	405,626	306,448	805,718	313,639	1,790,990	3,748,710	15,239	3,622,421	14,725	3,216,765	13,076	2,910,347	11,831	2,104,629	8,555	1,790,990	7,280	175%
N	100%	N	-	-	-	-	-	-	-		-		-		-		-				N/A
Y	100%	N	835,883	773,966	591,266	764,919	589,178	1,793,059	11,284,420	18,201	10,448,537	16,852	9,674,571	15,604	9,083,305	14,650	8,318,386	13,417	7,729,208	12,466	16%
N	0%	N																			
Y	12%	N	426,901	390,019	517,270	157,722	(599,277)	(84,301)	4,941,177	4,897	4,514,276	4,474	4,124,257	4,087	3,606,987	3,575	3,449,265	3,418	4,048,492	4,012	67%
N		N																			
Y	100%	N																			
			1,389,073	1,569,611	1,414,984	1,728,359	303,540	3,499,748	19,974,307	4,043	18,585,234	3,762	17,015,593	3,444	15,600,639	3,158	13,872,280	2,808	13,568,690	2,747	9%
			-	-	-	-	-	-	-		-		-		-		-		-		
			-						-												
			1,689,927	1,656,791	1,624,305	1,503,026	1,532,836	1,133,338	13,133,177	7,080	11,476,386	6,187	9,852,081	5,311	8,349,055	4,501	6,816,219	3,675	5,682,881	3,064	12%
Y	100%	Y	1,689,927	1,656,791	1,624,305	1,503,026	1,532,836	1,133,338	13,133,177	7,080	11,476,386	6,187	9,852,081	5,311	8,349,055	4,501	6,816,219	3,675	5,682,881	3,064	
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			4,686,124	10,090,624	3,039,289	9,361,312	11,247,101	10,922,384	90,818,968	8,128	86,165,980	7,711	80,798,831	7,231	83,817,036	7,501	74,425,914	6,661	63,578,261	5,690	17%

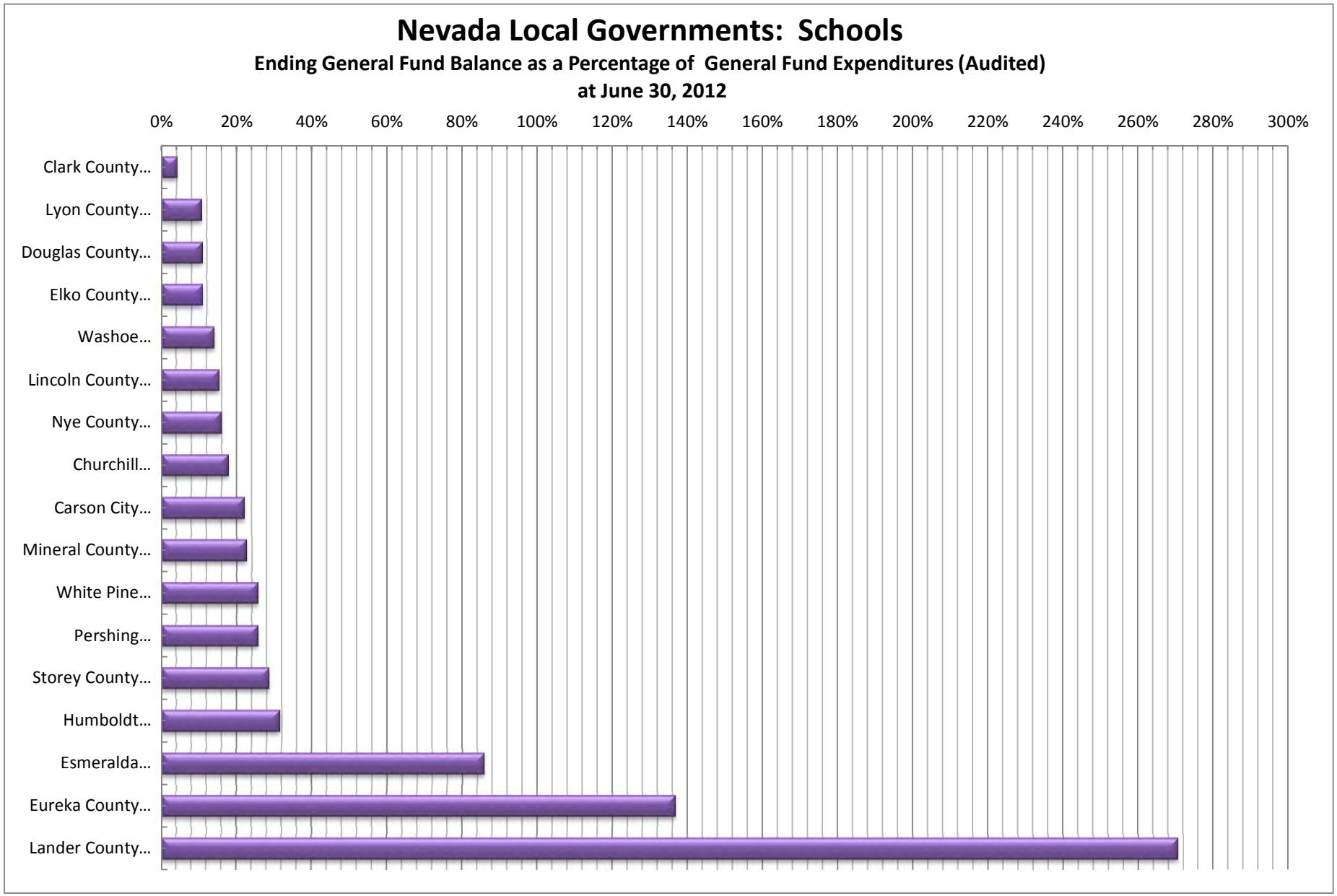

Percentage of Change in Ending Fund Balance
Nevada Counties
FY 2010-11 to 2011-12
Nevada Counties
Elko
Humboldt
Lander
Churchill
Storey
Lyon
White Pine
Douglas
Clark
Pershing
Lincoln
Mineral
Eureka
Esmeralda
Washoe
Carson City
Nye
-80.00%
-60.00%
-40.00%
-20.00%
0.00%
20.00%
40.00%
60.00%
80.00%
100.00%
120.00%
Percentage of change


Ending Fund Balance in Dollars
Nevada Counties
FY'11
FY'12
Clark County
FY '11 = 183,766,135
FY '12 = 191,010,879
EFB in Dollars
40,000,000
38,000,000
36,000,000
34,000,000
32,000,000
30,000,000
28,000,000
26,000,000
24,000,000
22,000,000
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Nye
Carson City
Washoe
Esmeralda
Eureka
Mineral
Lincoln
Pershing
Clark
Douglas
White Pine
Lyon
Storey
Churchill
Lander
Humboldt
Nevada Counties


Nevada Local Governments
Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)
at June 30, 2012
0%
20%
40%
60%
80%
100%
120%
140%
160%
180%
200%
220%
240%
260%
280%
300%
320%
340%
Nye
Reno
Clark County School
Boulder City
North Las Vegas
Caliente
Henderson
Carson City
Pershing
Lyon County School
Douglas County School
Elko County School
Sparks
Washoe
Washoe County School
Lyon
Lincoln County School
Nye County School
Clark
Yerington
Lincoln
Churchill County School
Douglas
Fallon
Fernley
Carson City School
Mineral County School
West Wendover
White Pine School
Pershing County School
Storey County School
Elko
Humboldt County School
Ely
Las Vegas
Mineral
Elko
Lovelock
Churchill
Mesquite
Storey
Eureka
Esmeralda County School
Wells
Esmeralda
Humboldt
Winnemucca
White Pine
Eureka County School
Carlin
Lander County School
Lander


Nevada Local Governments: Counties
Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)
at June 30, 2012
0%
20%
40%
60%
80%
100%
120%
140%
160%
180%
200%
220%
240%
260%
280%
300%
320%
340%
Nye
Carson City
Pershing
Washoe
Lyon
Clark
Lincoln
Douglas
Mineral
Elko
Churchill
Storey
Eureka
Esmeralda
Humboldt
White Pine
Lander


Nevada Local Governments: Cities
Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)
at June 30, 2012
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%
110%
120%
130%
140%
150%
160%
170%
Reno
Boulder City
North Las Vegas
Caliente
Henderson
Sparks
Yerington
Fallon
Fernley
West Wendover
Elko
Ely
Las Vegas
Lovelock
Mesquite
Wells
Winnemucca
Carlin


Nevada Local Governments: Schools
Ending General Fund Balance as a Percentage of General Fund Expenditures (Audited)
at June 30, 2012
0%
20%
40%
60%
80%
100%
120%
140%
160%
180%
200%
220%
240%
260%
280%
300%
Clark County...
Lyon County...
Douglas County...
Elko County...
Washoe...
Lincoln County...
Nye County...
Churchill...
Carson City...
Mineral County...
White Pine...
Pershing...
Storey County...
Humboldt...
Esmeralda...
Eureka County...
Lander County...

NEVADA DEPARTMENT OF TAXATION

Division of Local Government Services

LOCAL GOVERNMENT FINANCE

AUDIT SUMMARIES

2003-2012

Division of Local Government Services

Audit Summaries

2003-2012

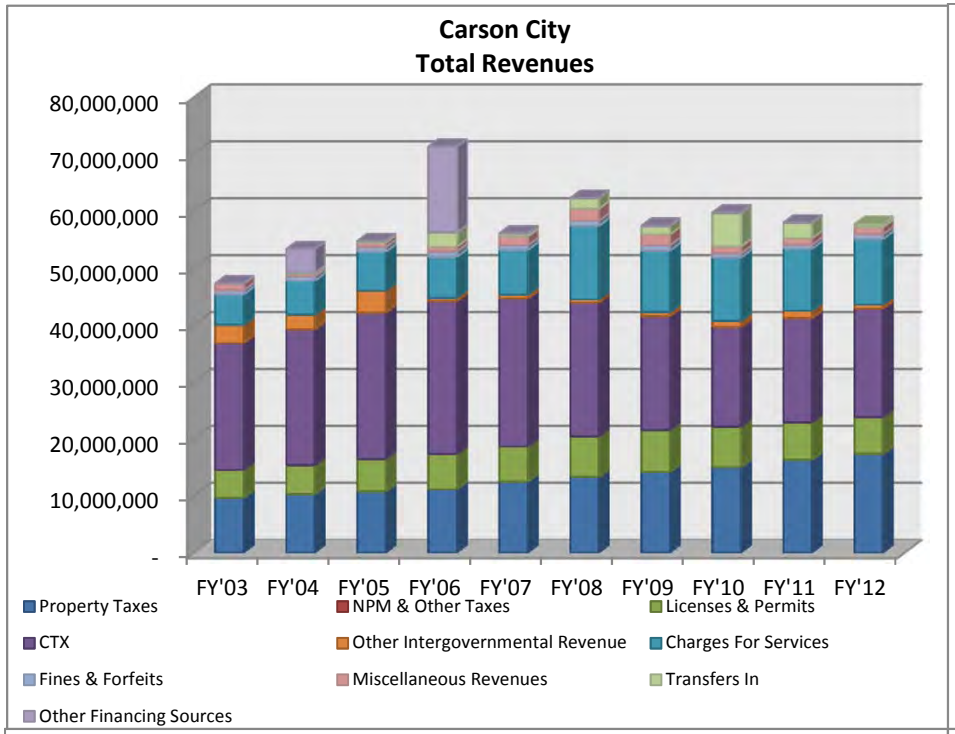
Department of Taxation
Division of Local Government Services
1550 E. College Parkway, Suite 115
Carson City, NV 89706
Phone 775.684.2100 ● Fax 775.684.2020

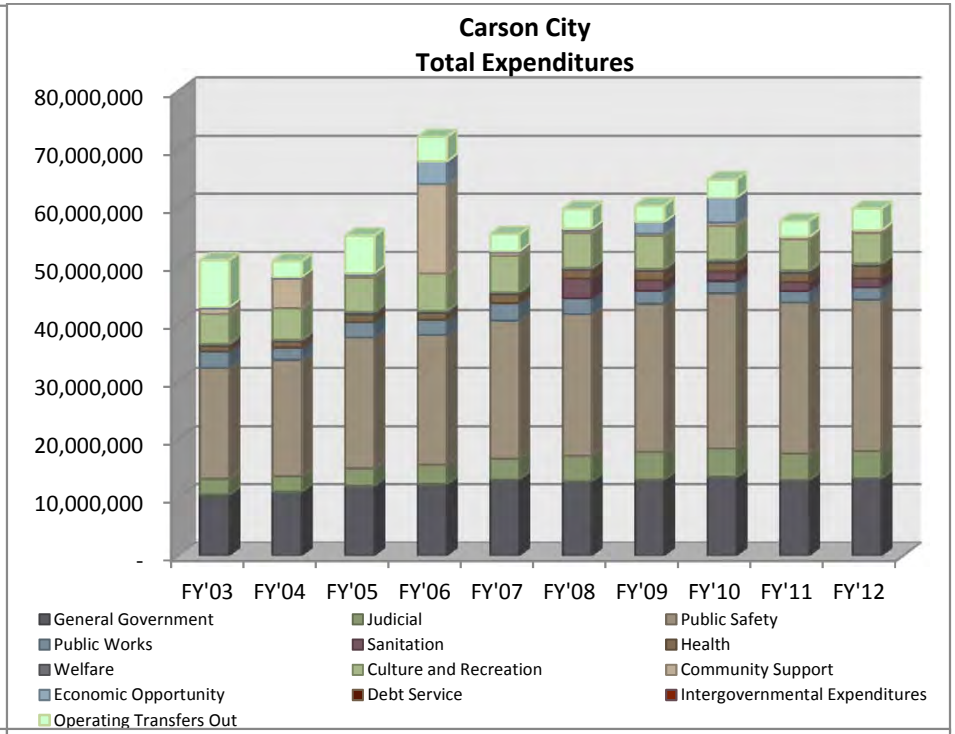
Prepared by the Staffs of the Administrative Services Division and the
Local Government Finance Section of the Division of Local Government Services

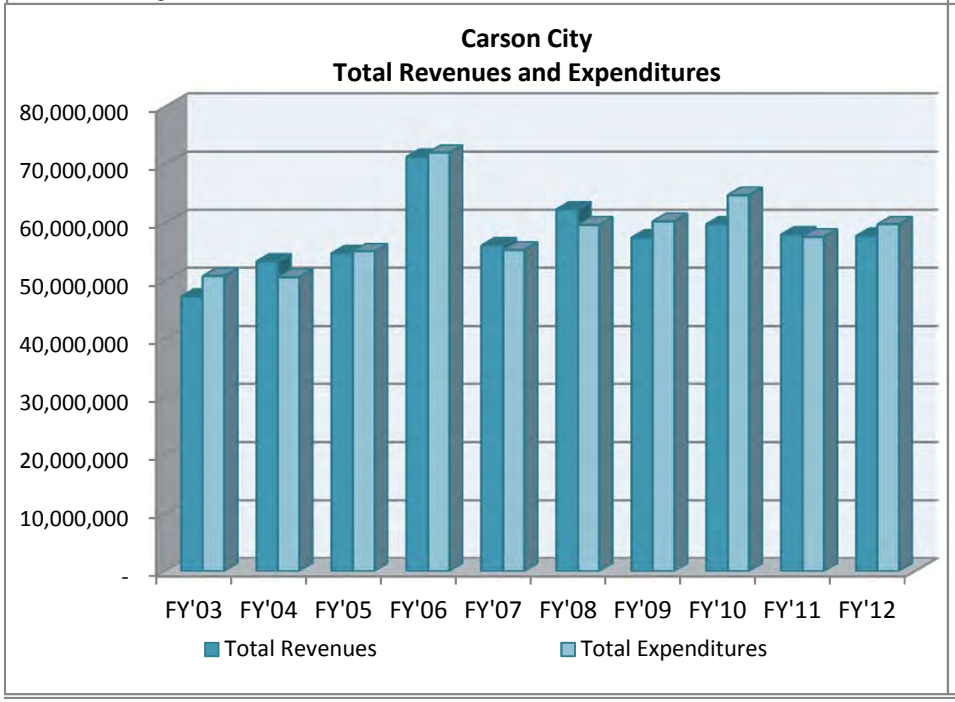
2003-2012 AUDIT SUMMARIES

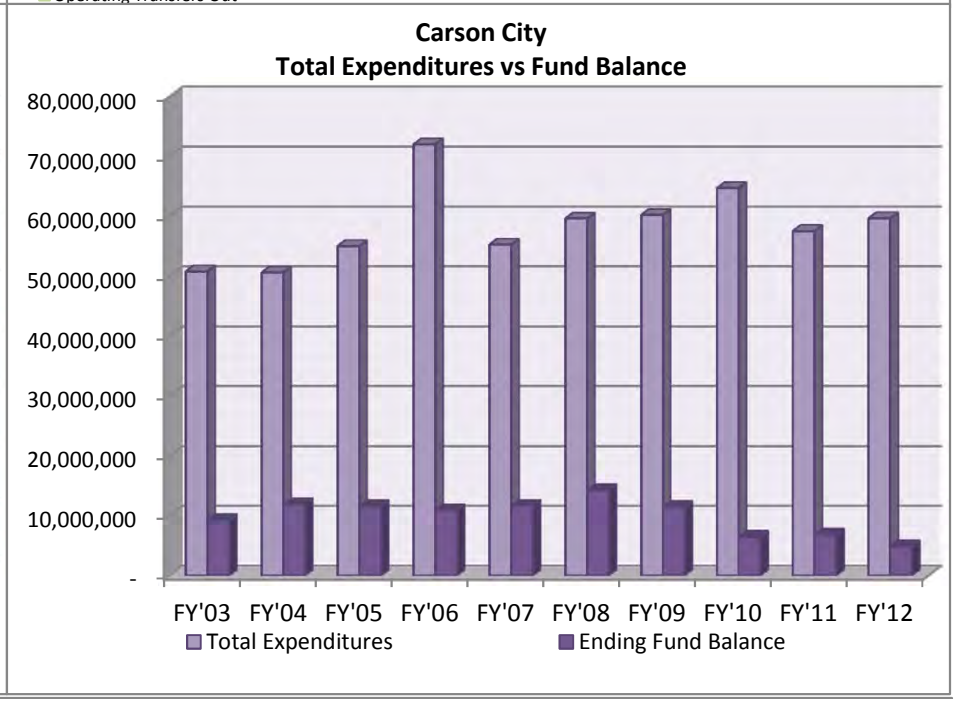
Section 1

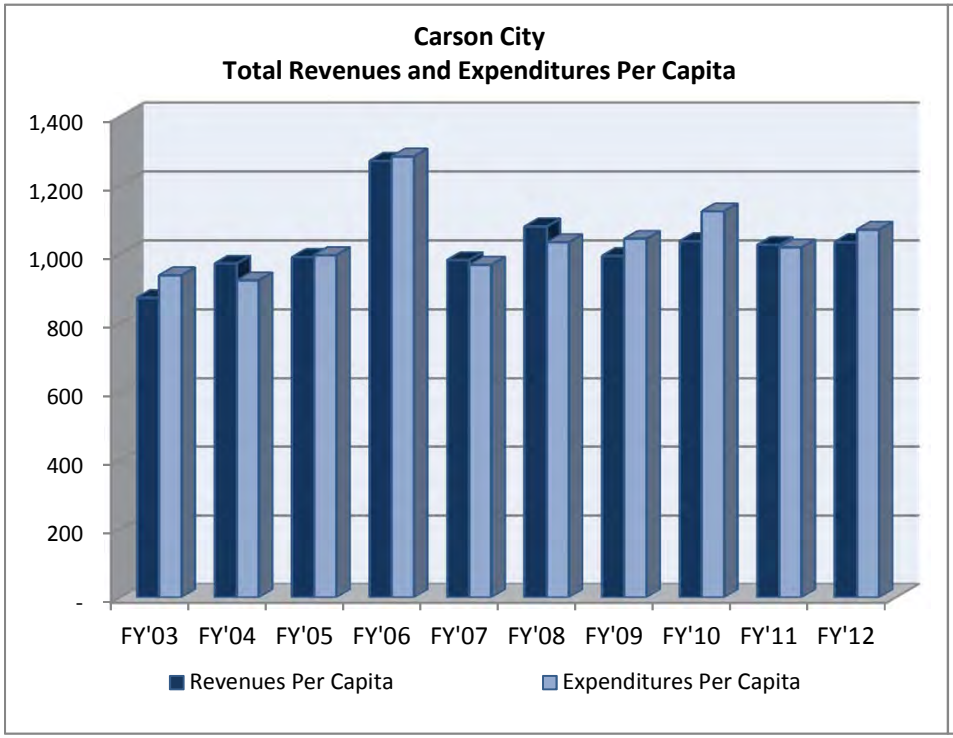
COUNTIES

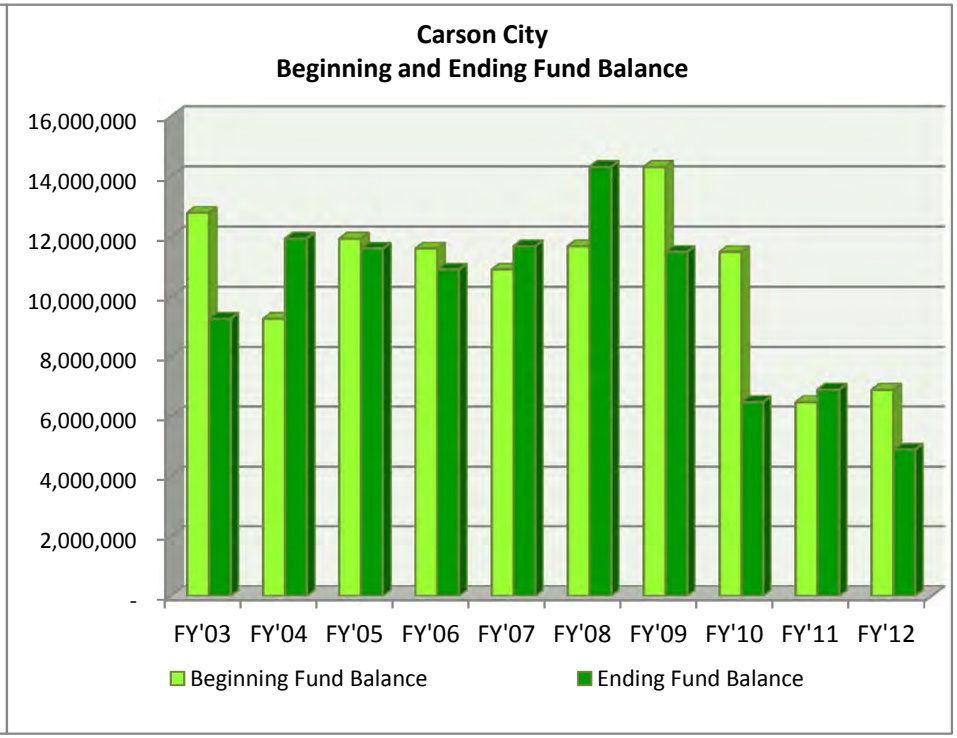

Carson City
Total Revenues
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

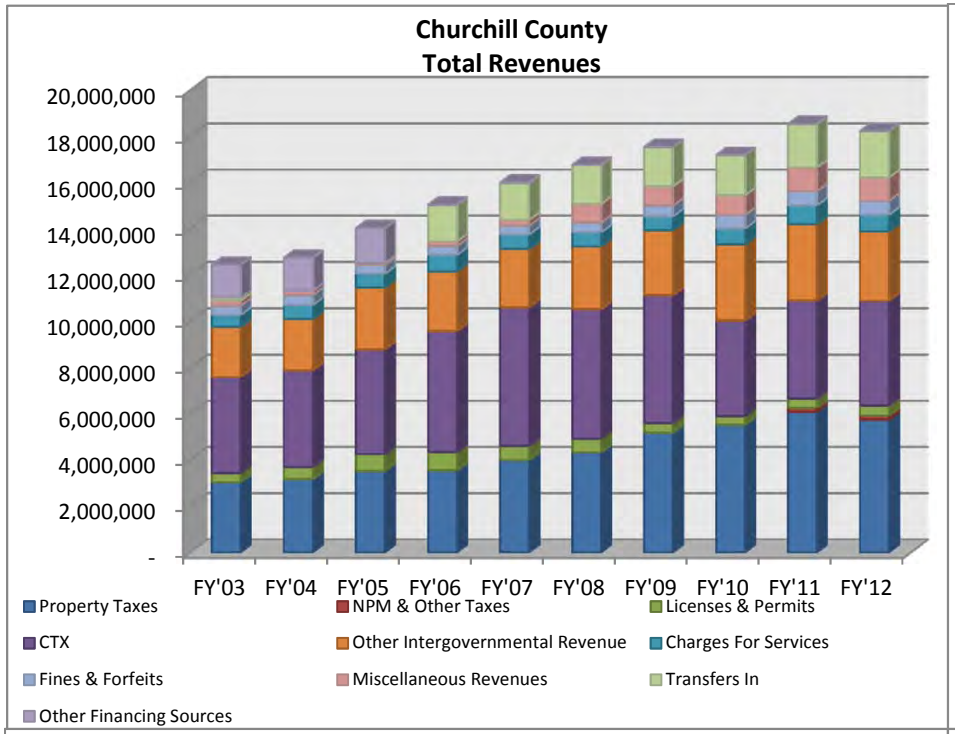

Carson City
Total Expenditures
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Economic Opportunity
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

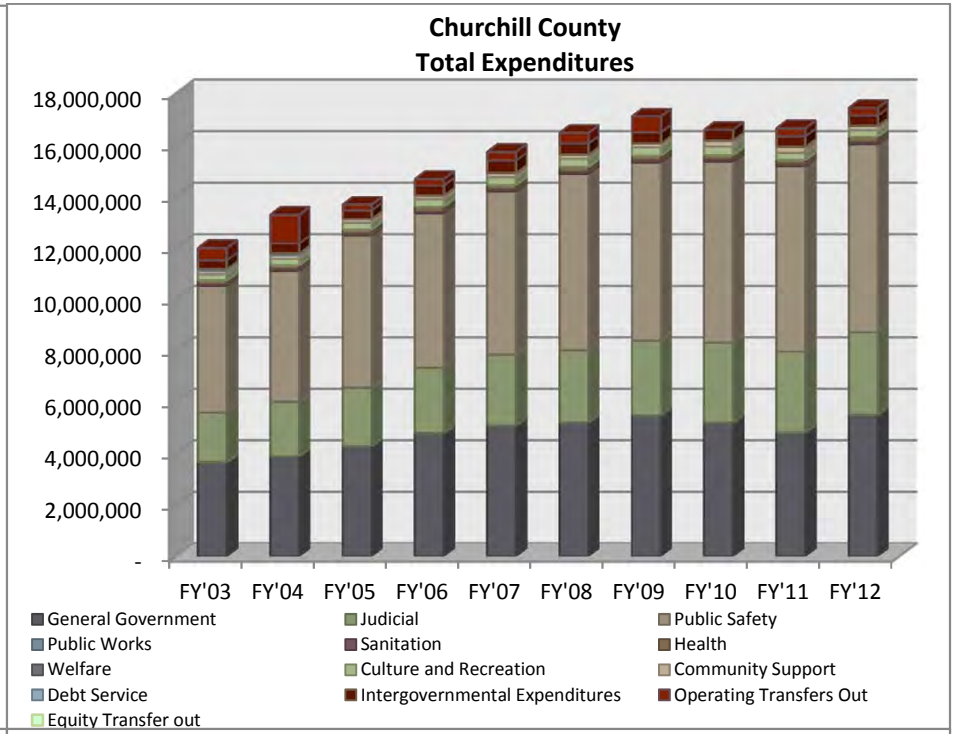

Carson City
Total Revenues and Expenditures
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

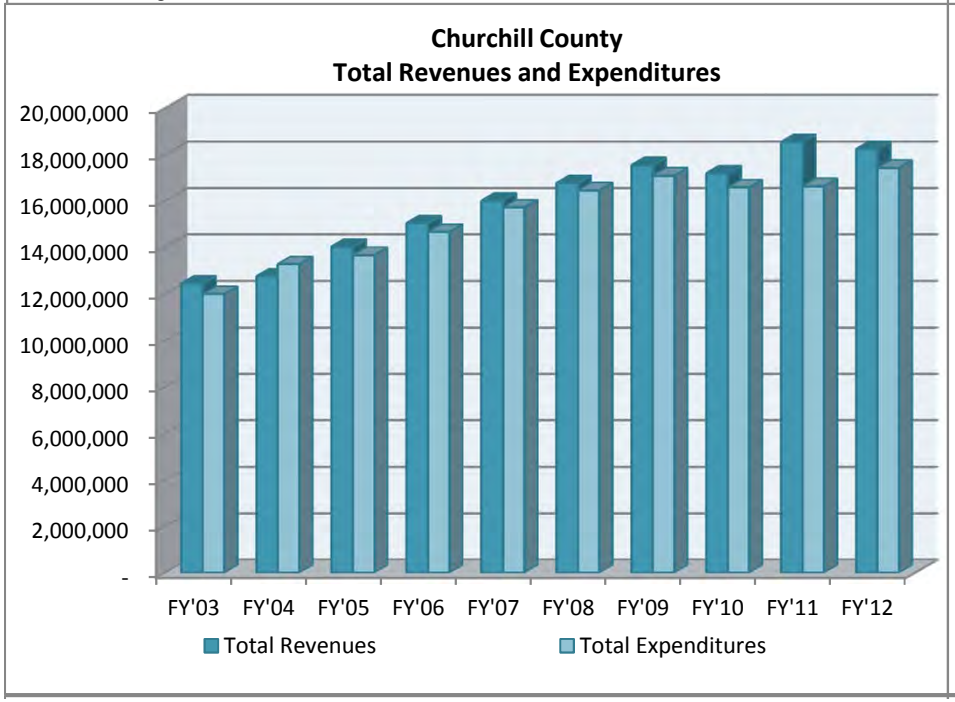

Carson City
Total Expenditures vs Fund Balance
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

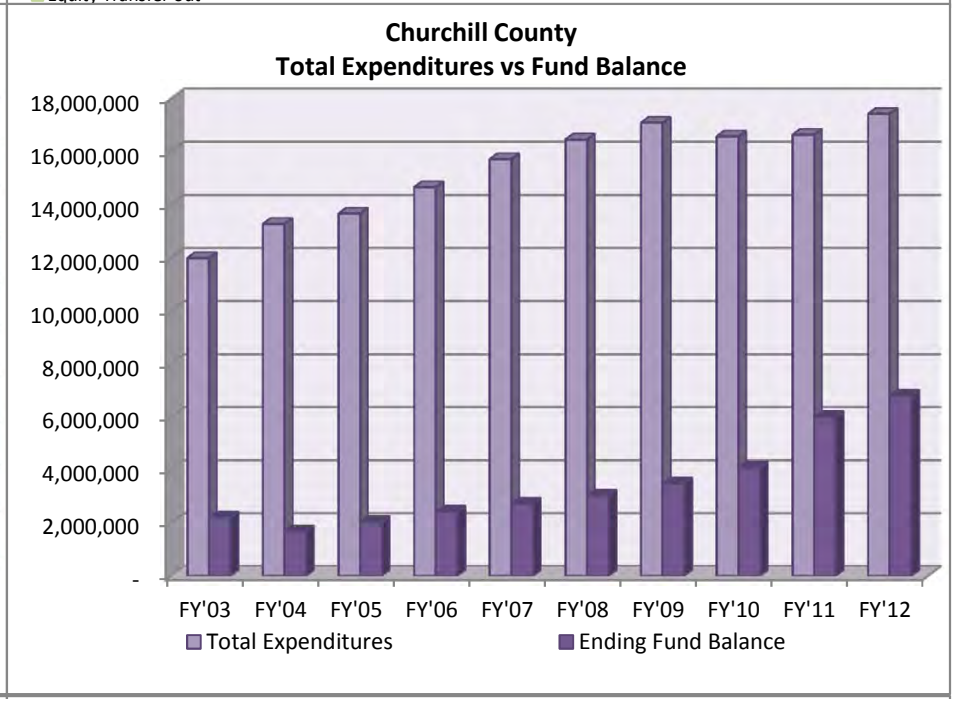

Carson City
Total Revenues and Expenditures Per Capita
1,400
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

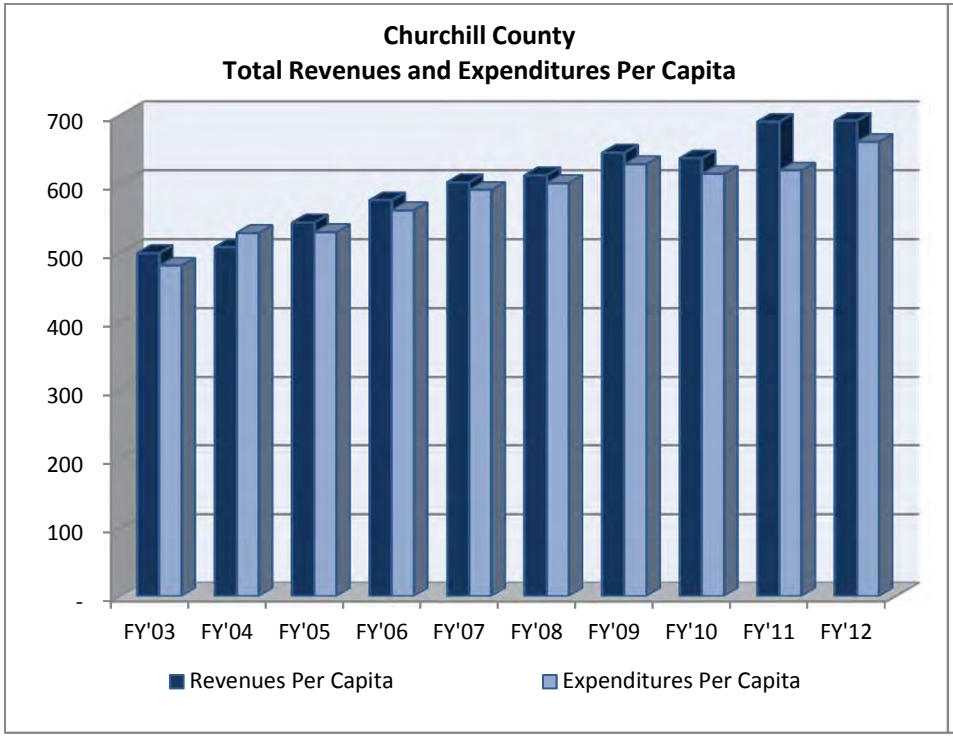

Carson City
Beginning and Ending Fund Balance
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

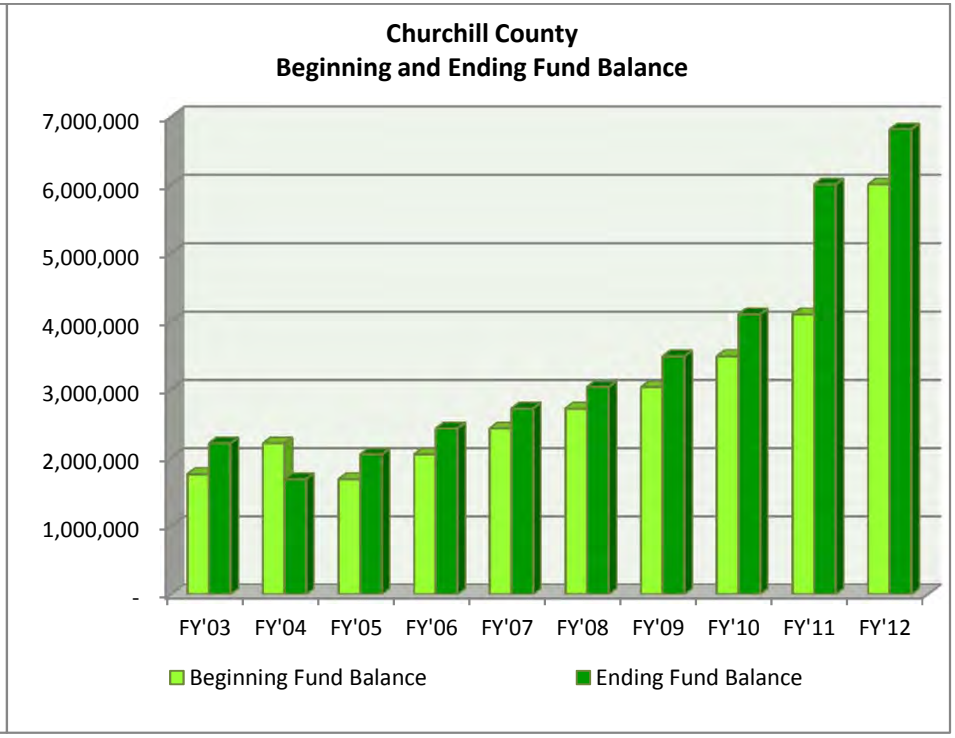

Churchill County
Total Revenues
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

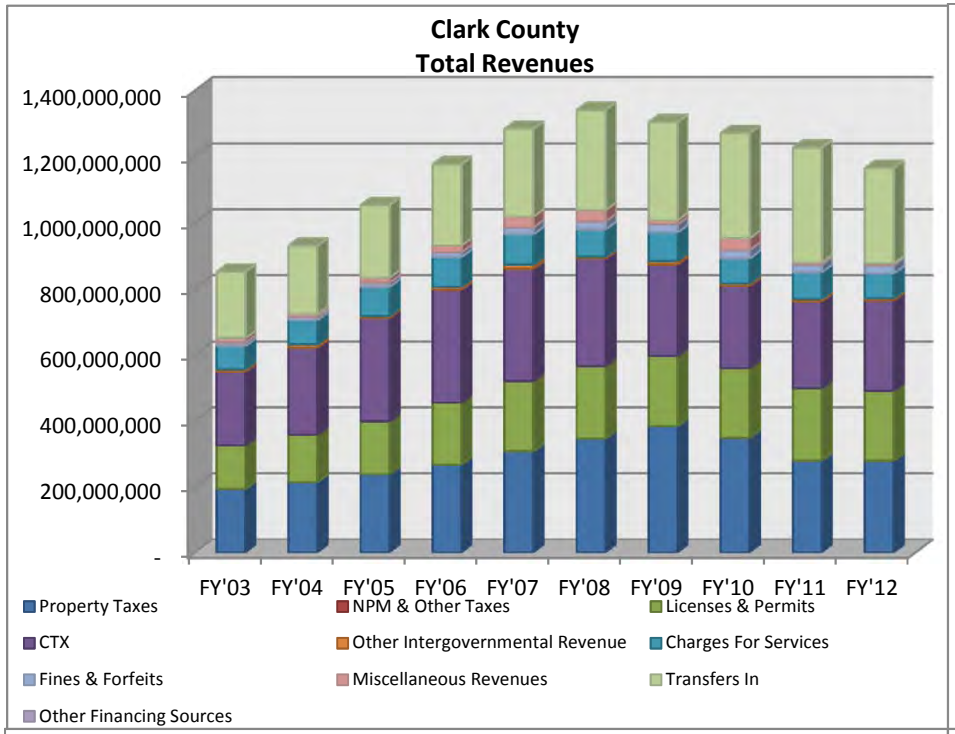

Churchill County
Total Expenditures
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Equity Transfer out

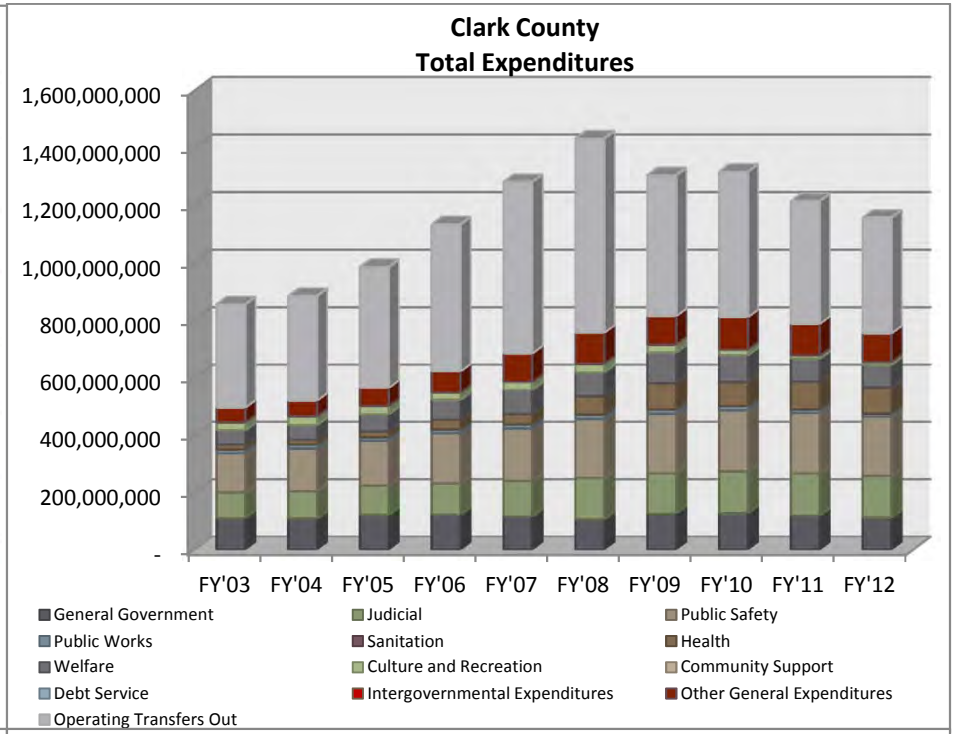

Churchill County
Total Revenues and Expenditures
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

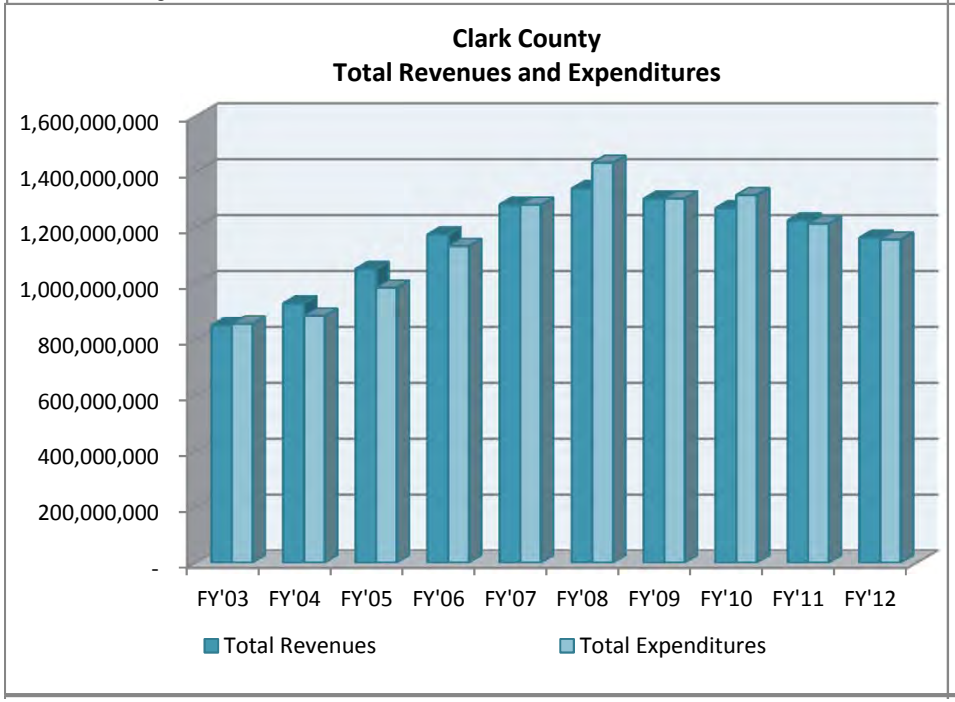

Churchill County
Total Expenditures vs Fund Balance
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

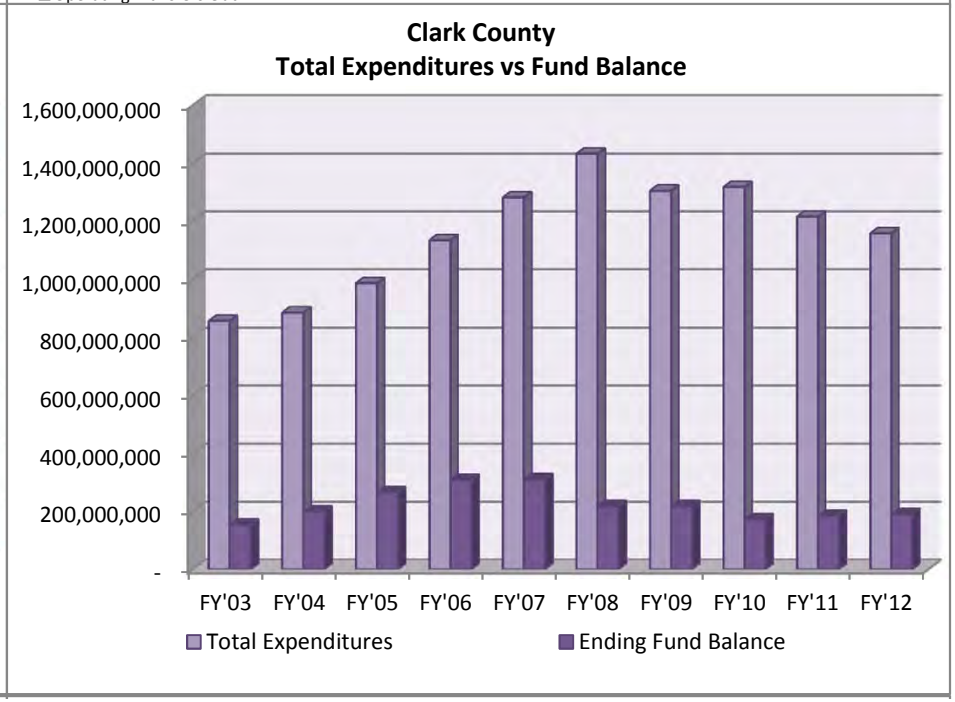

Churchill County
Total Revenues and Expenditures Per Capita
700
600
500
400
300
200
100
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

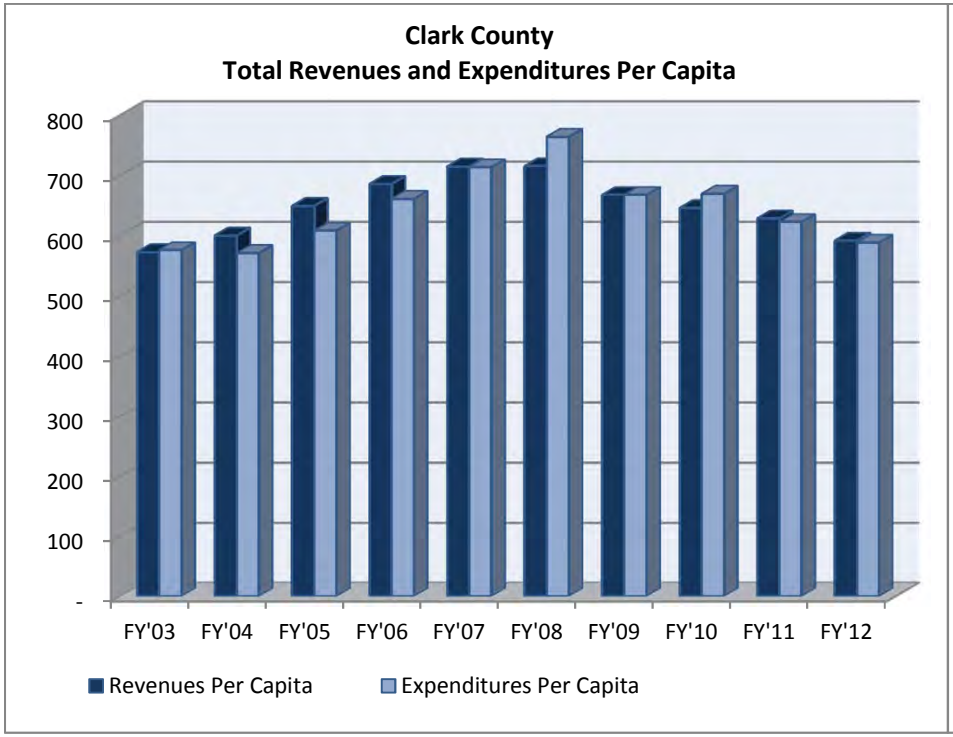

Churchill County
Beginning and Ending Fund Balance
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

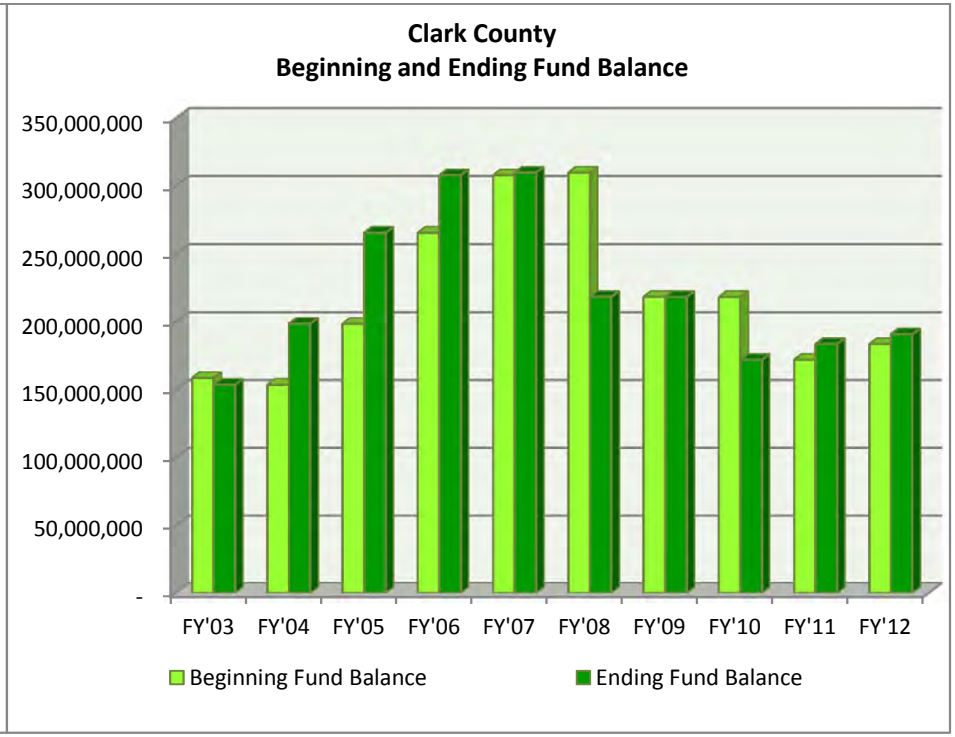

Clark County
Total Revenues
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

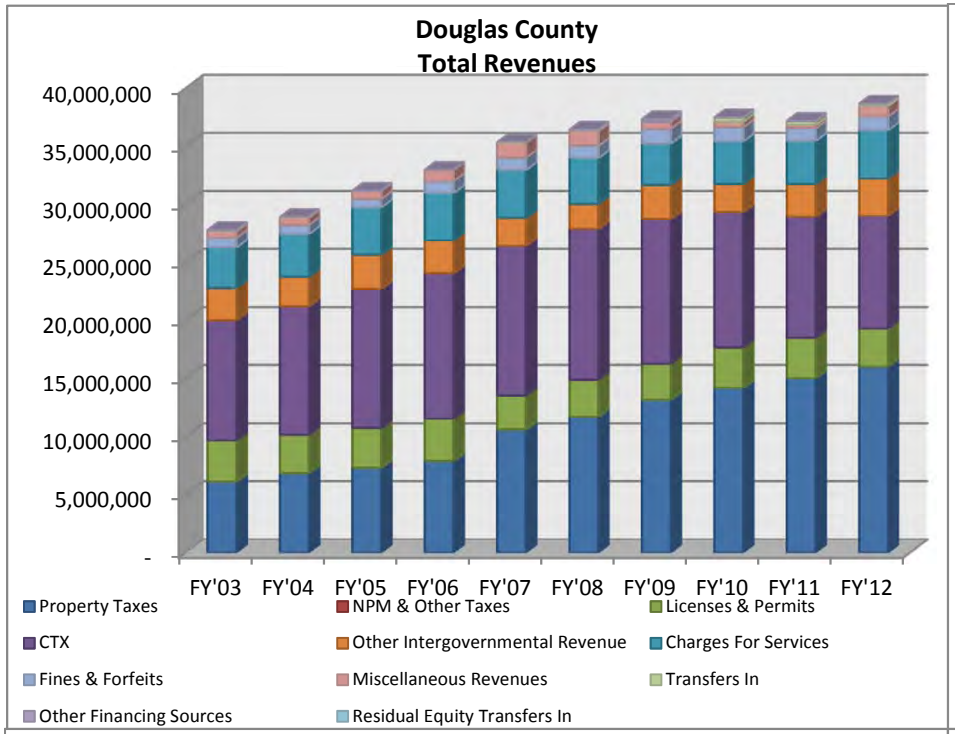

Clark County
Total Expenditures
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Other General Expenditures
Operating Transfers Out

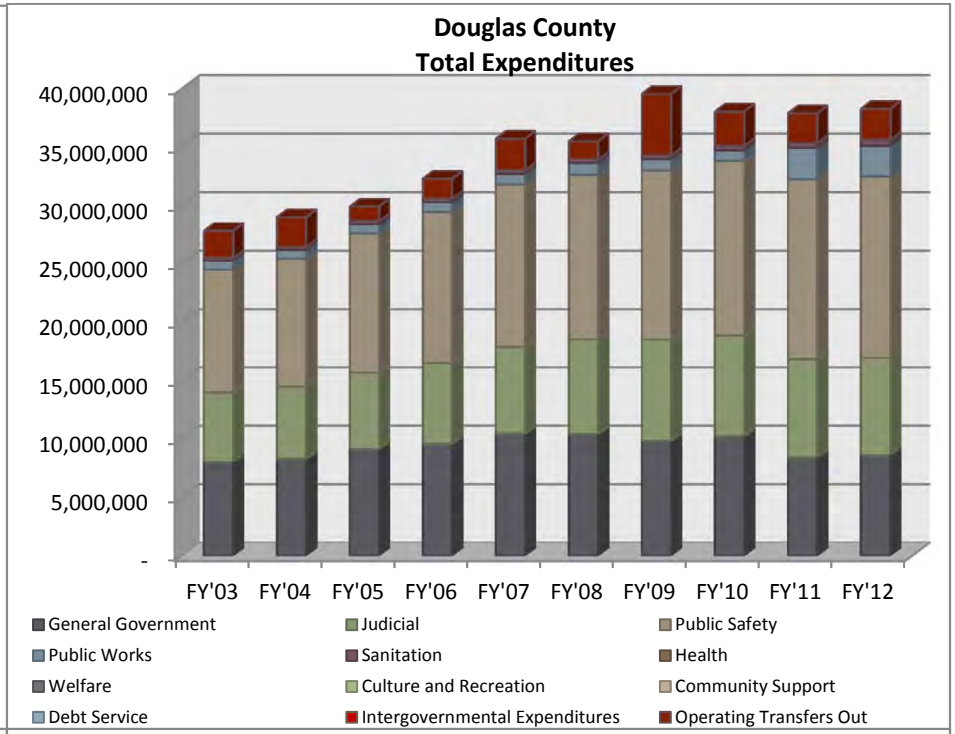

Clark County
Total Revenues and Expenditures
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

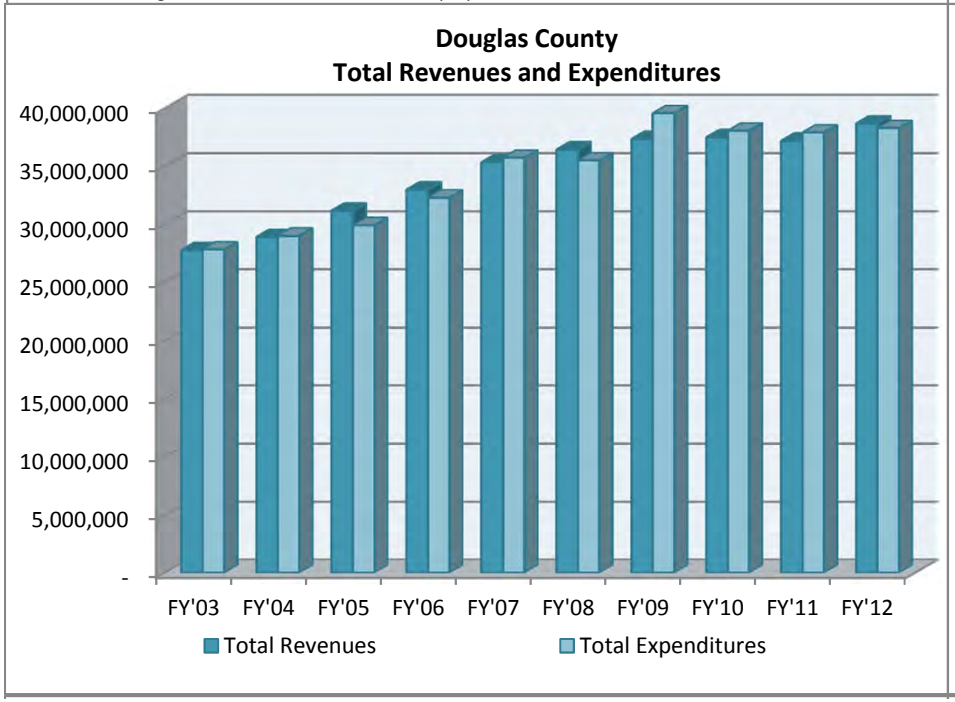

Clark County
Total Expenditures vs Fund Balance
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

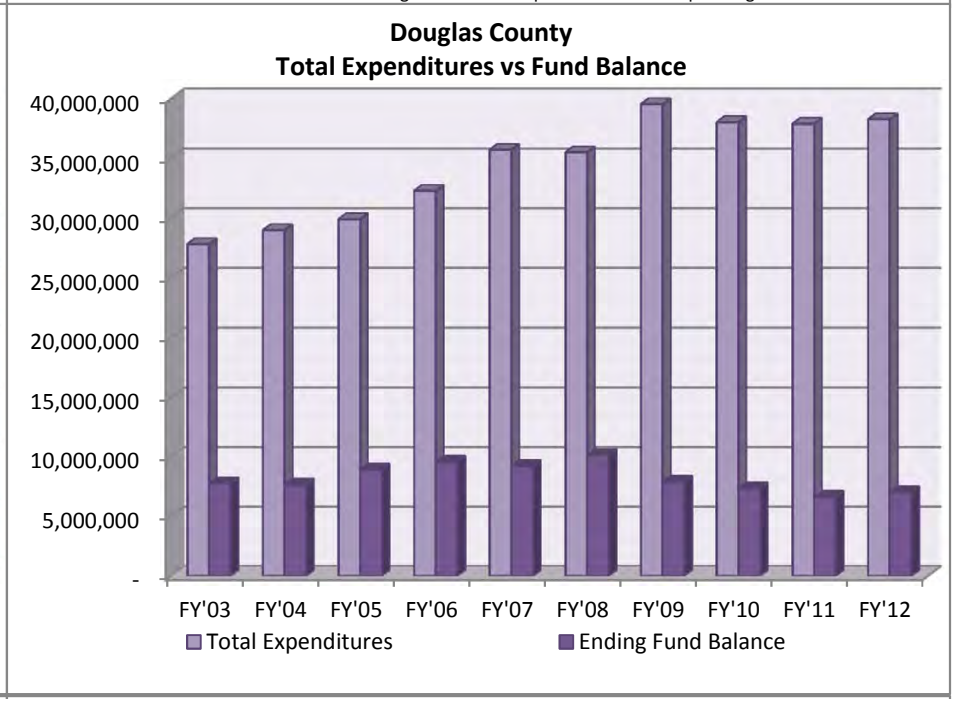

Clark County
Total Revenues and Expenditures Per Capita
800
700
600
500
400
300
200
100
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

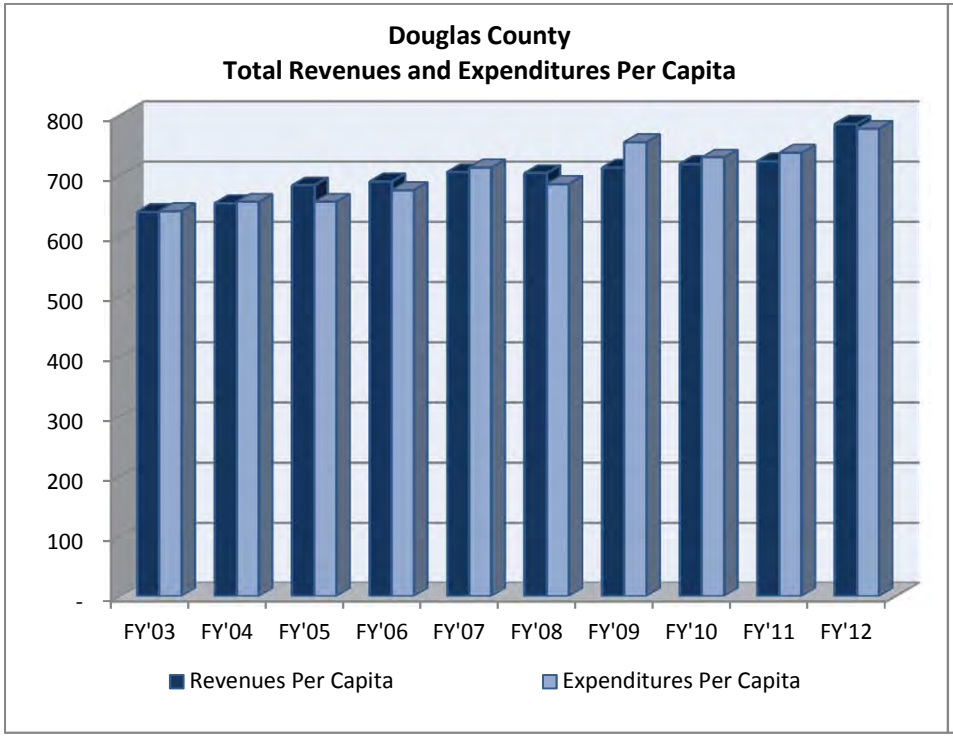

Clark County
Beginning and Ending Fund Balance
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

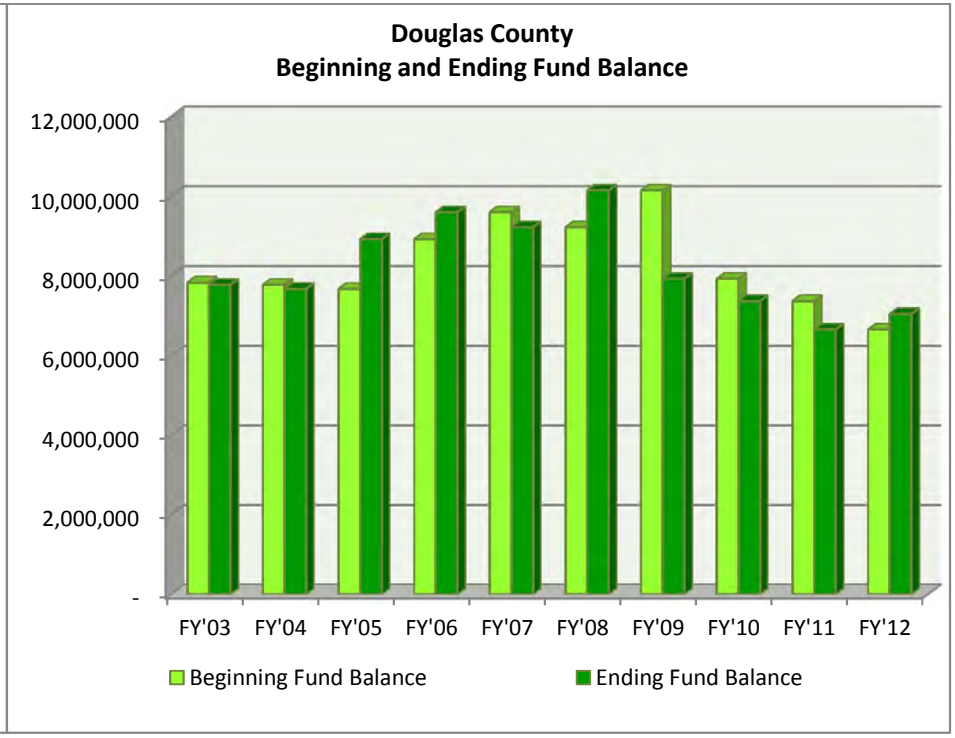

Douglas County
Total Revenues
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources
Residual Equity Transfers In

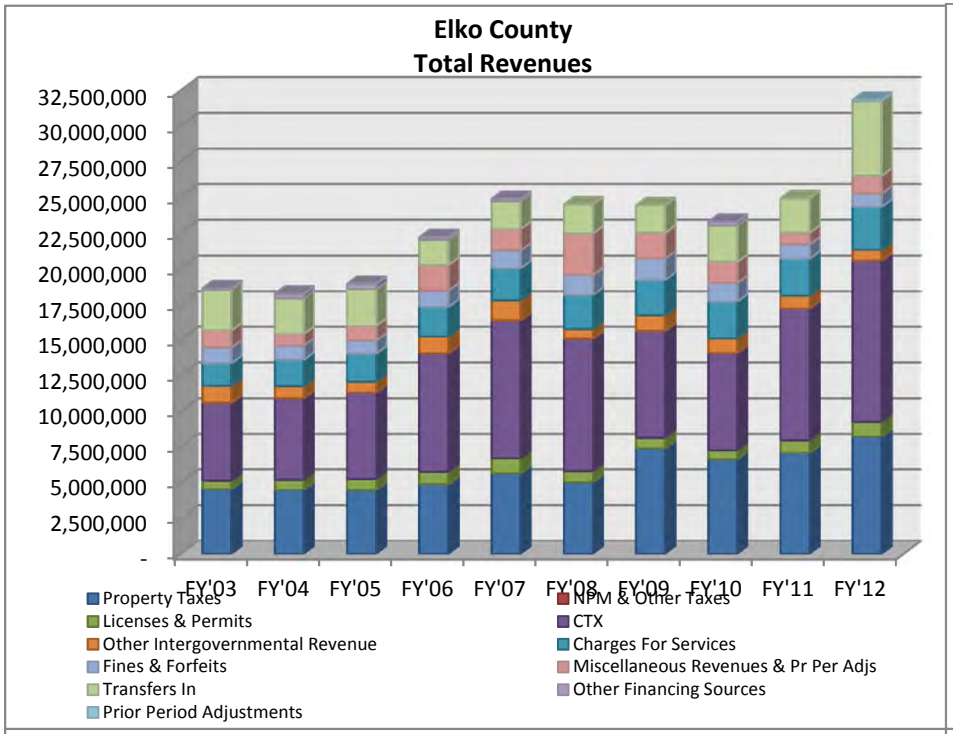

Douglas County
Total Expenditures
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

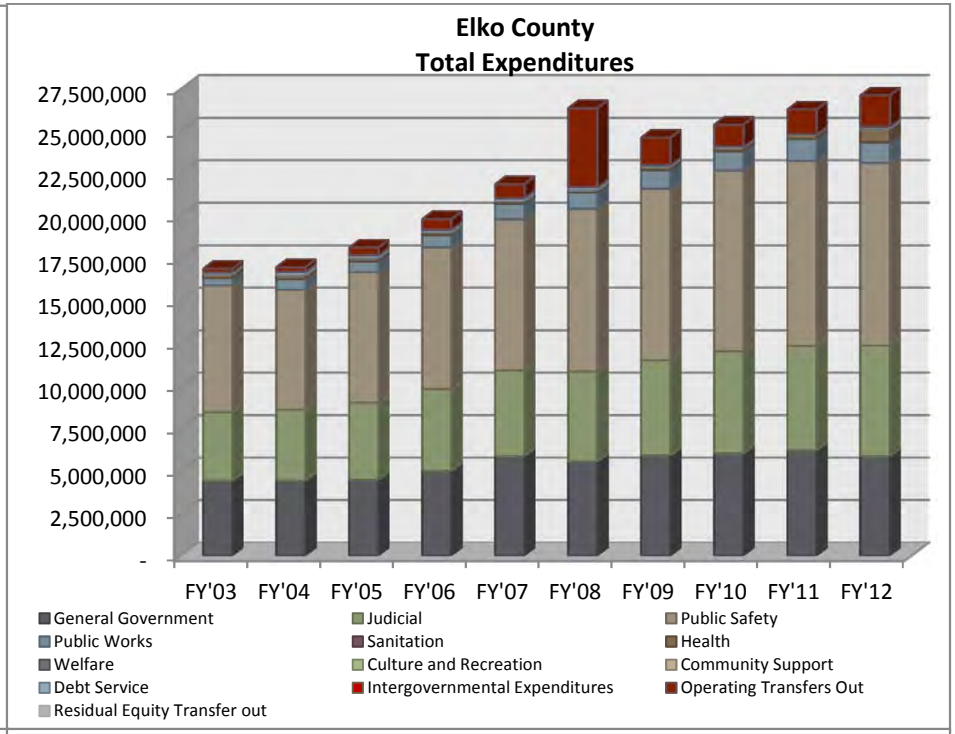

Douglas County
Total Revenues and Expenditures
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

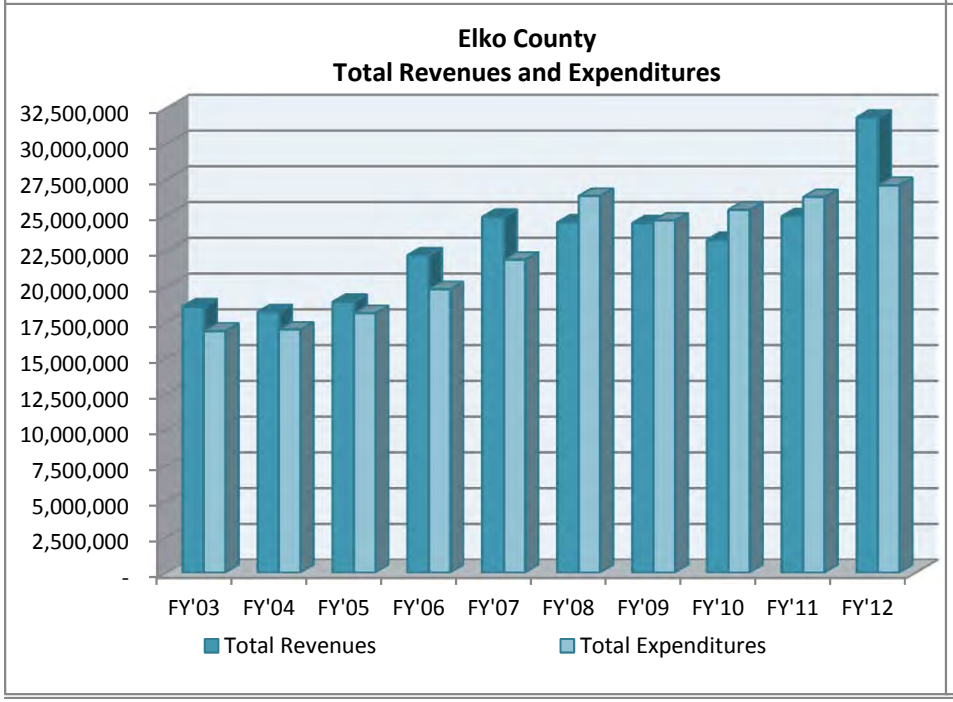

Douglas County
Total Expenditures vs Fund Balance
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

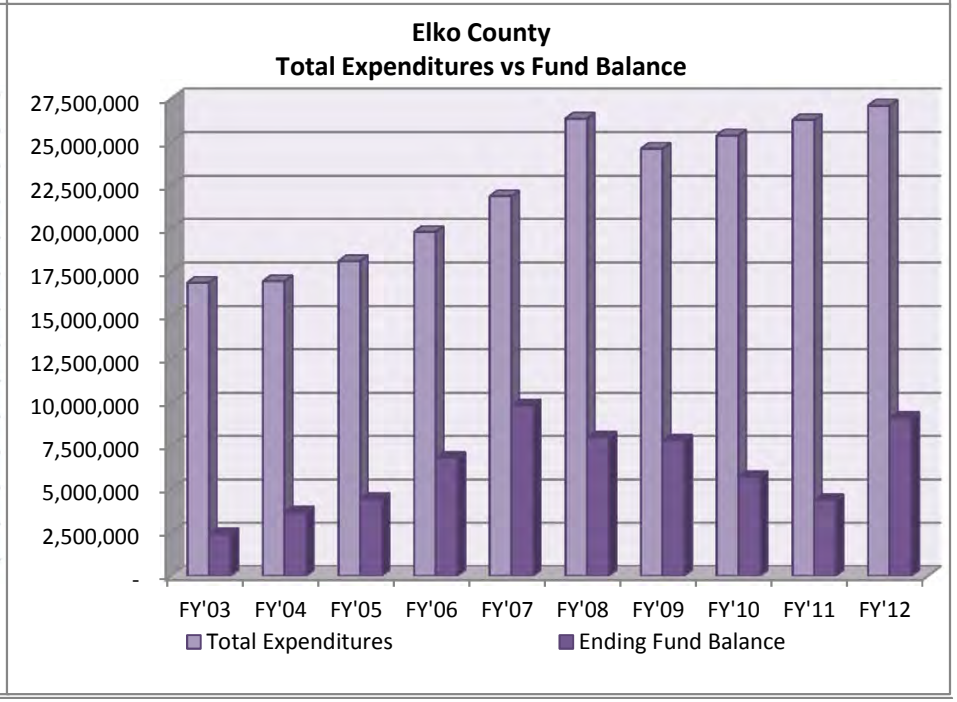

Douglas County
Total Revenues and Expenditures Per Capita
800
700
600
500
400
300
200
100
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

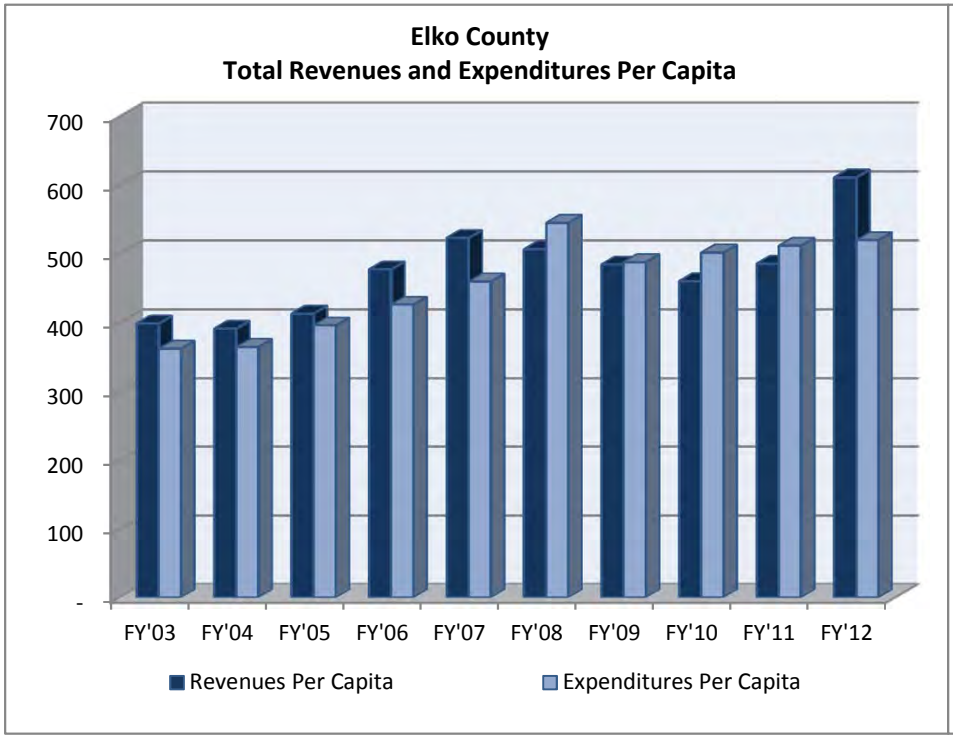

Douglas County
Beginning and Ending Fund Balance
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

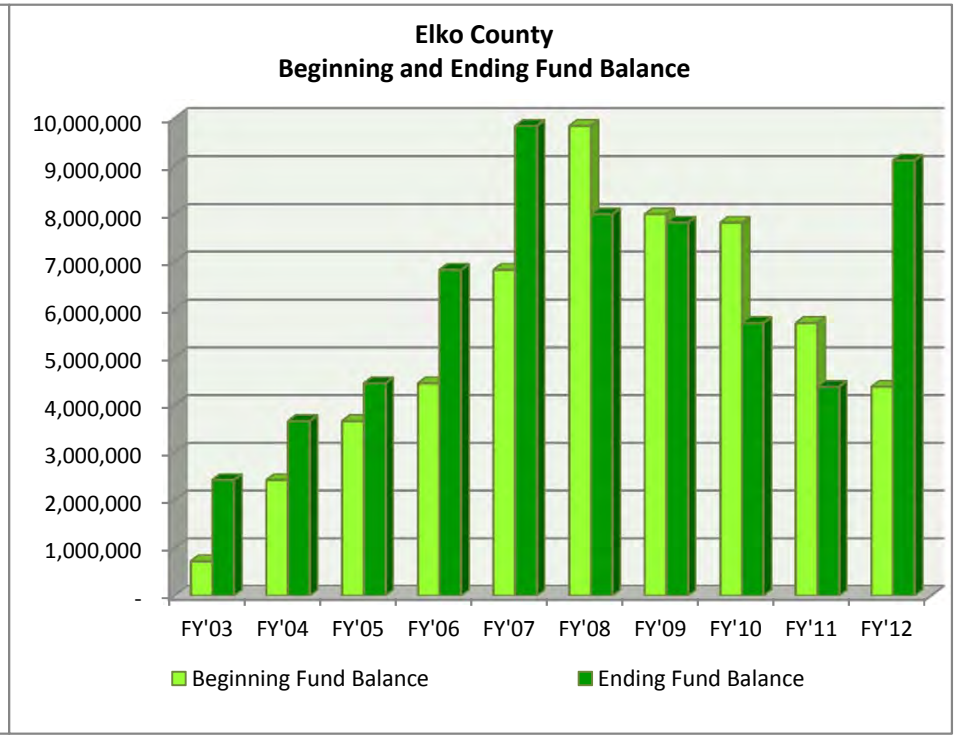

Elko County
Total Revenues
32,500,000
30,000,000
27,500,000
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues & Pr Per Adjs
Transfers In
Other Financing Sources
Prior Period Adjustments

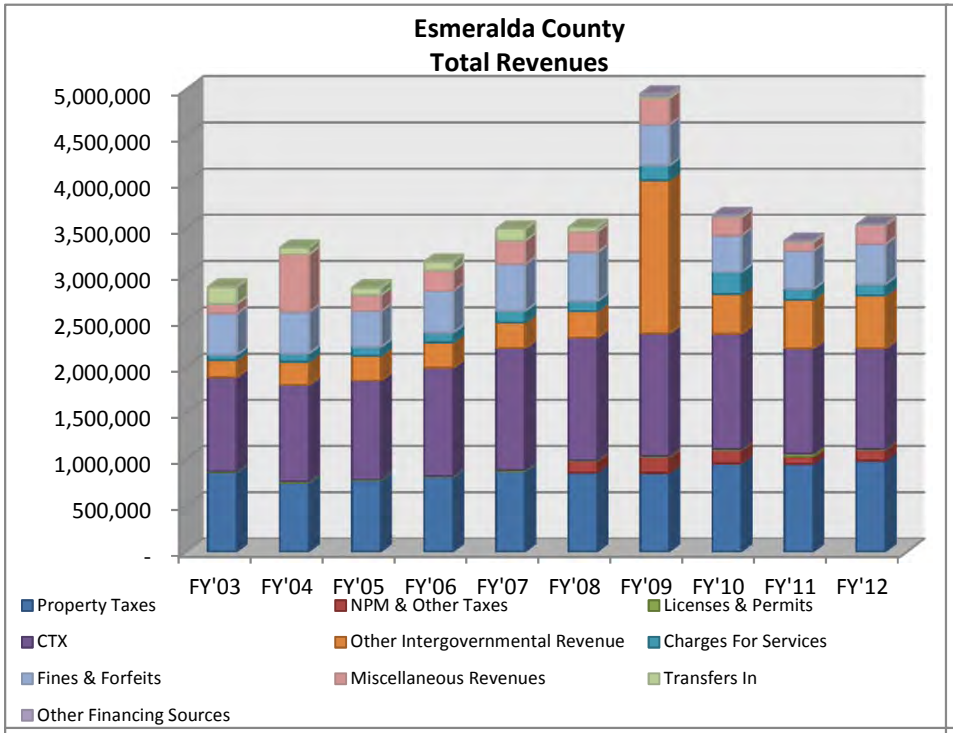

Elko County
Total Expenditures
27,500,000
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Residual Equity Transfer out

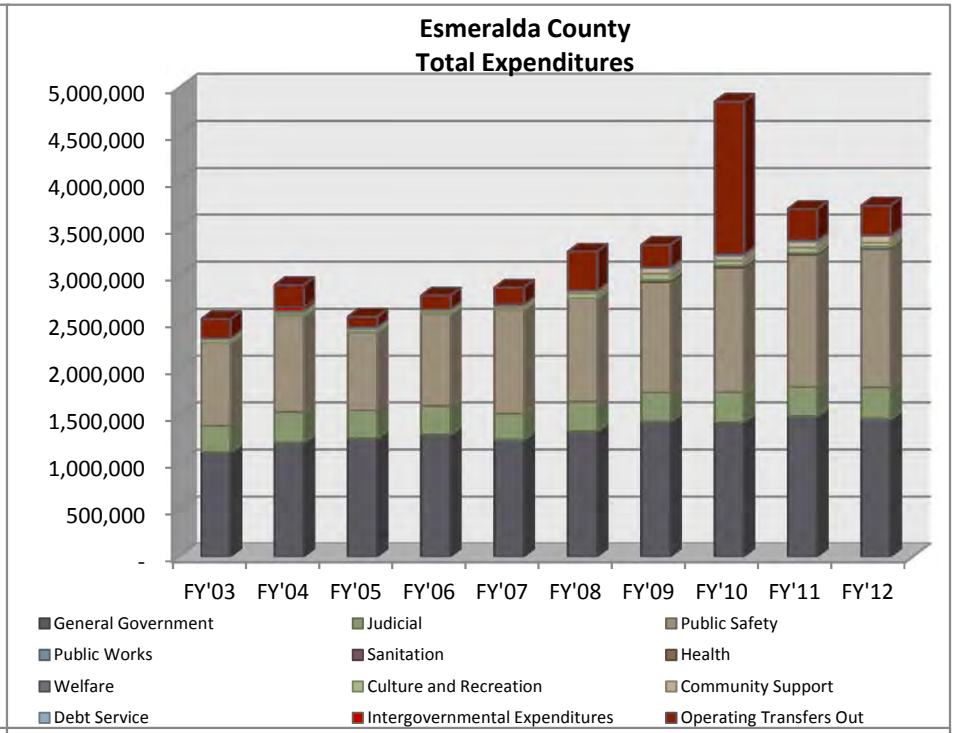

Elko County
Total Revenues and Expenditures
32,500,000
30,000,000
27,500,000
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

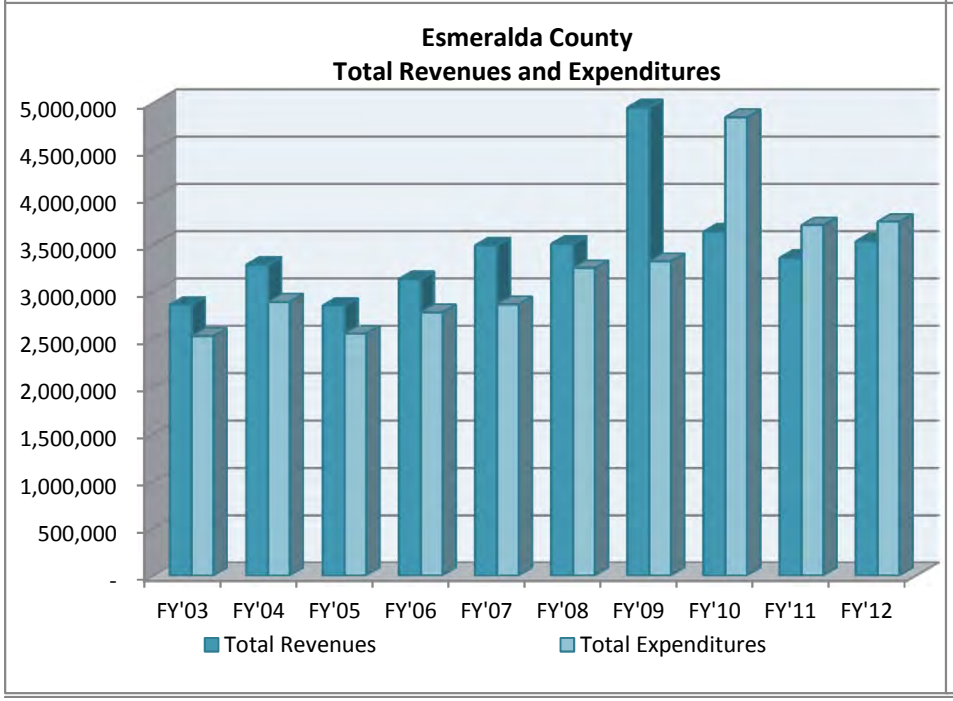

Elko County
Total Expenditures vs Fund Balance
27,500,000
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

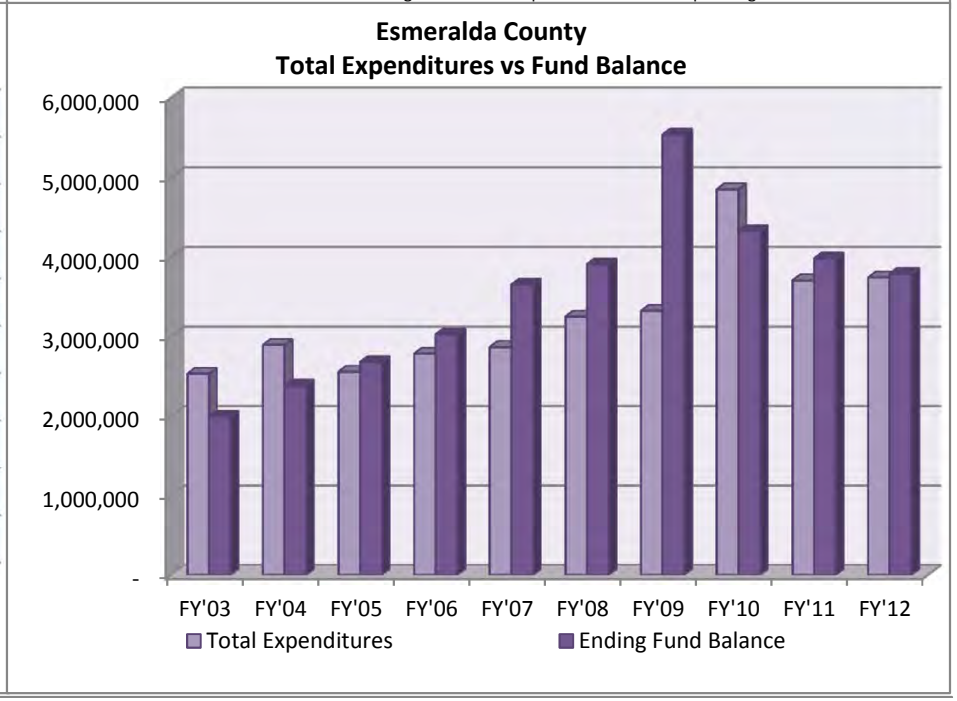

Elko County
Total Revenues and Expenditures Per Capita
700
600
500
400
300
200
100
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

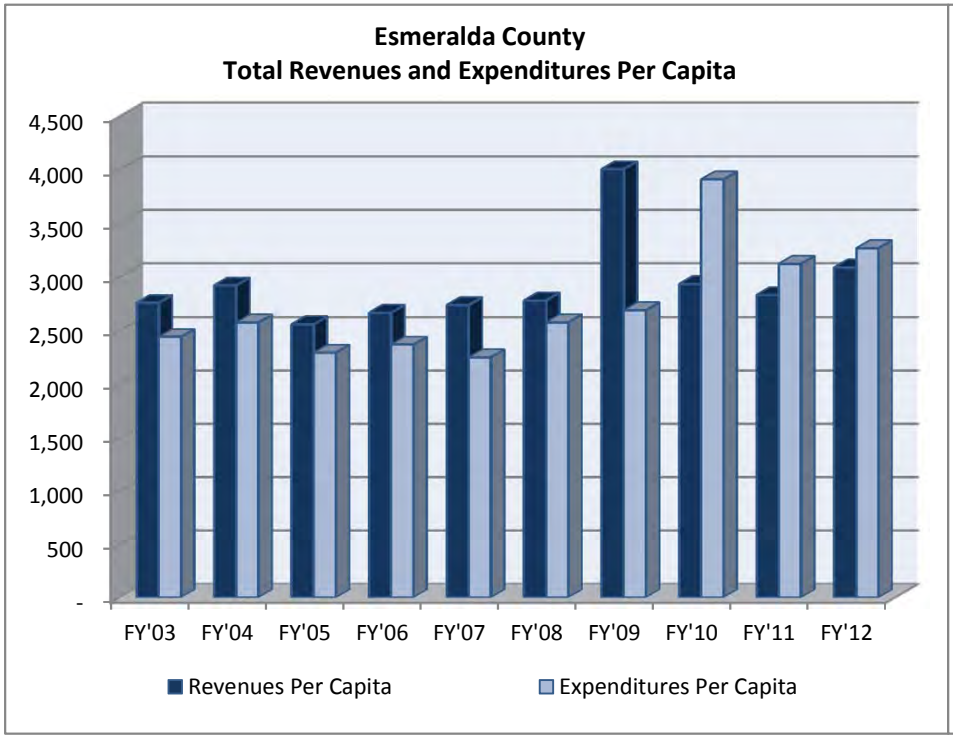

Elko County
Beginning and Ending Fund Balance
10,000,000
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

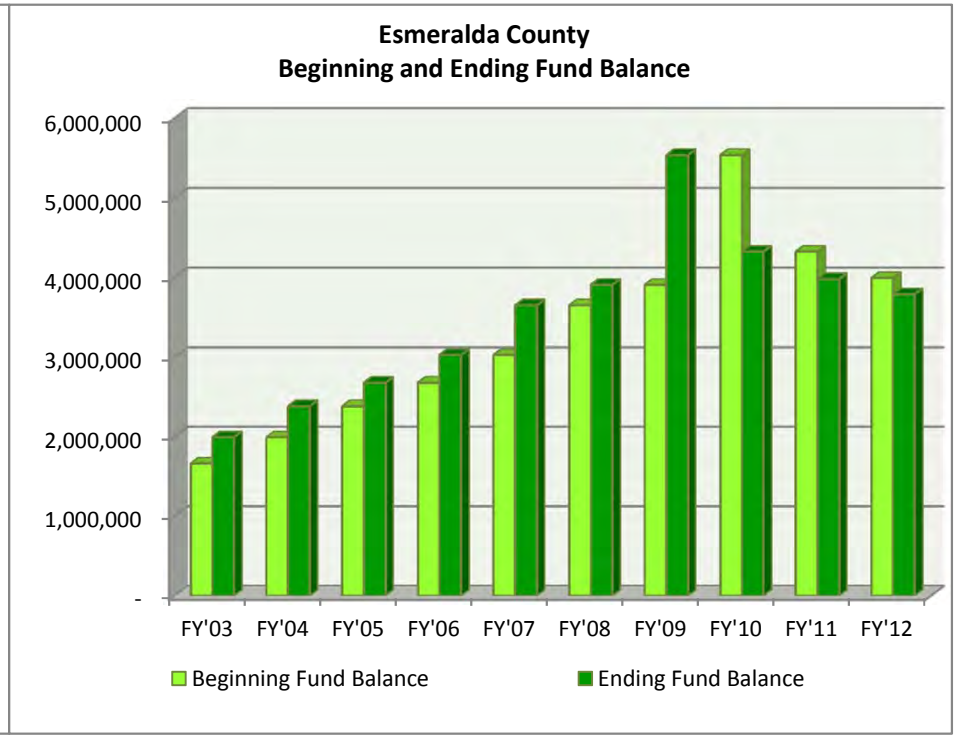

Esmeralda County
Total Revenues
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

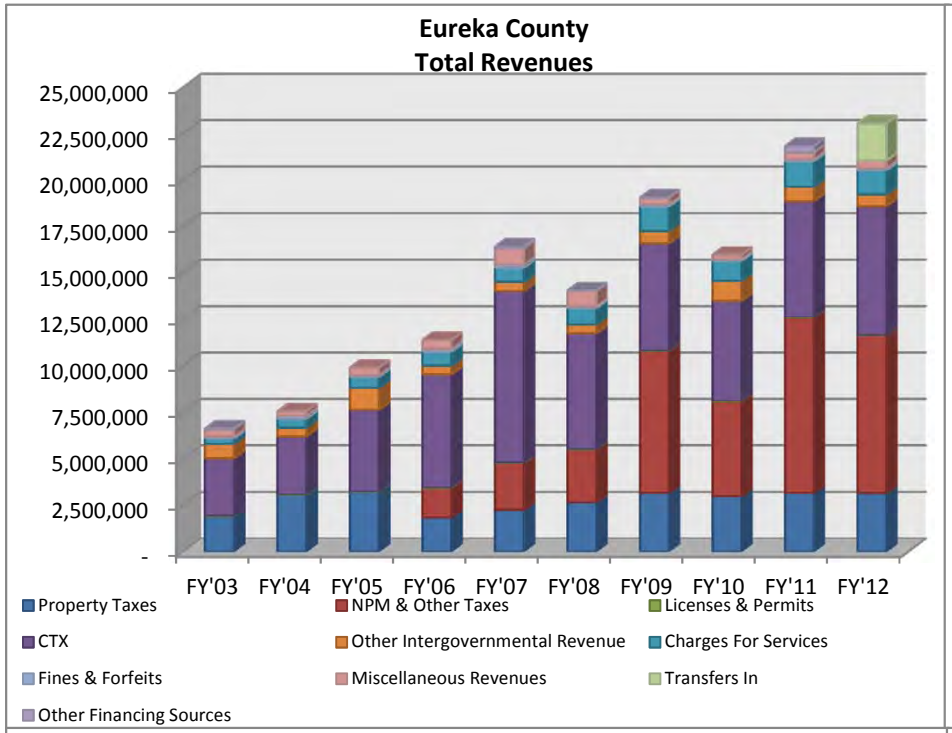

Esmeralda County
Total Expenditures
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

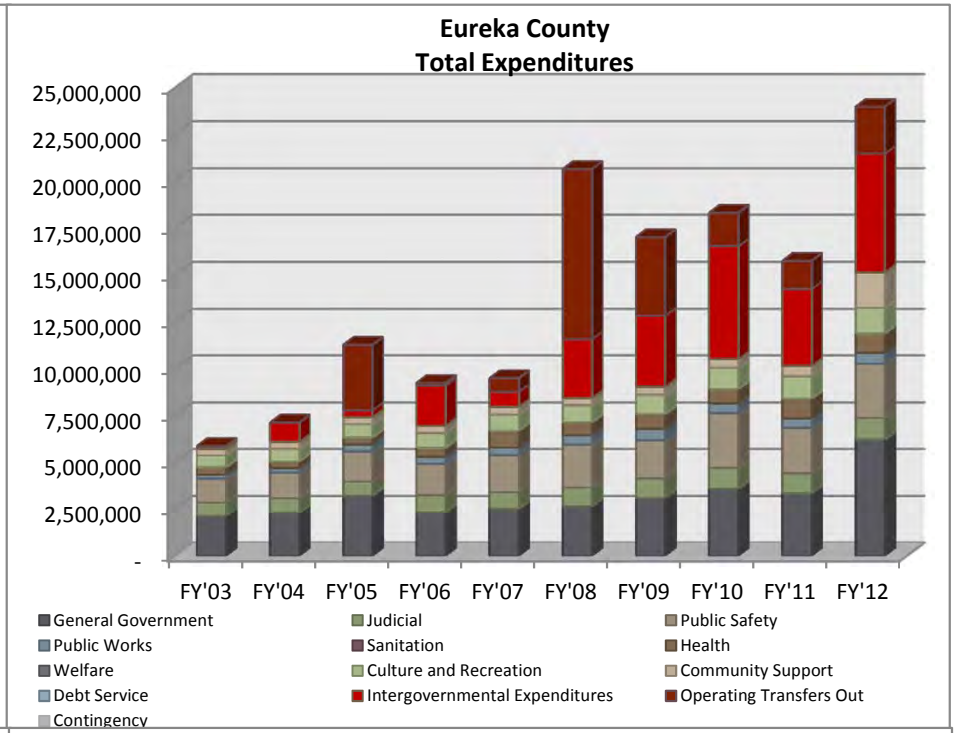

Esmeralda County
Total Revenues and Expenditures
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

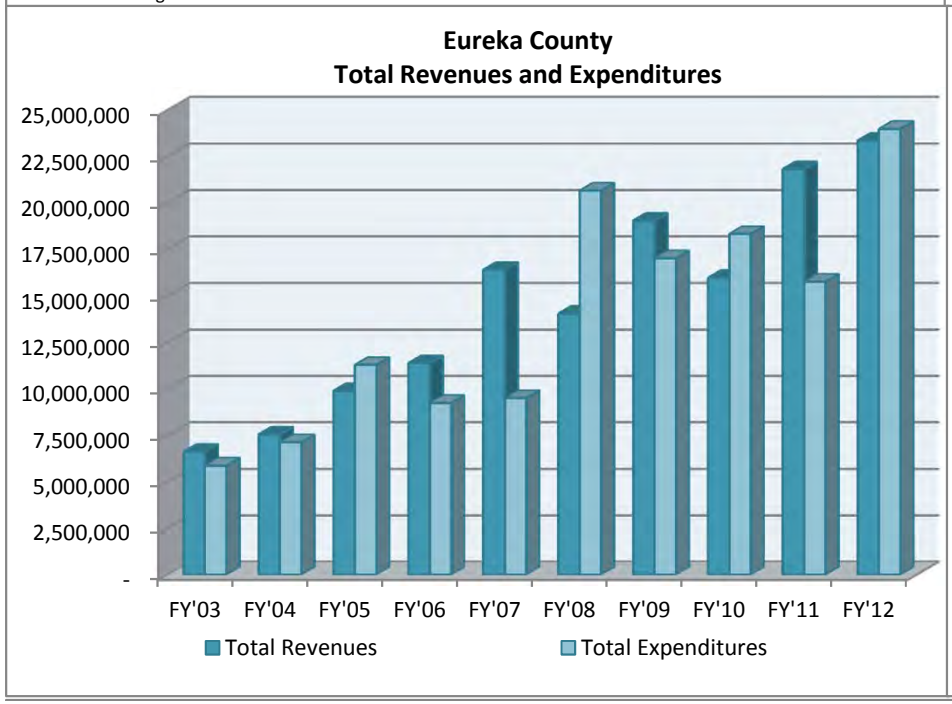

Esmeralda County
Total Expenditures vs Fund Balance
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

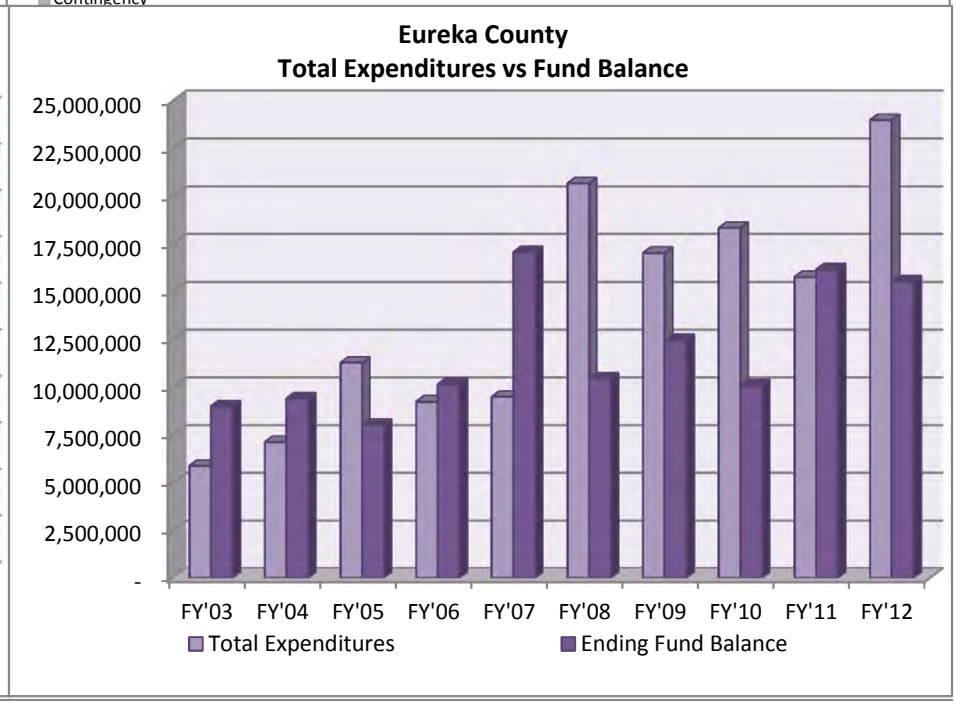

Esmeralda County
Total Revenues and Expenditures Per Capita
4,500
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

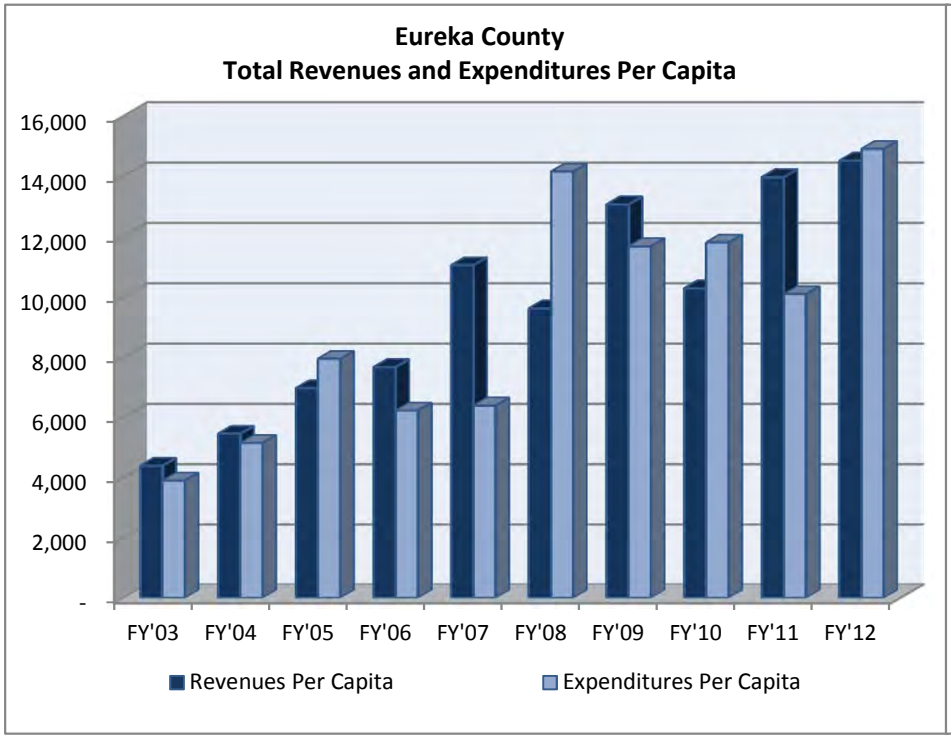

Esmeralda County
Beginning and Ending Fund Balance
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

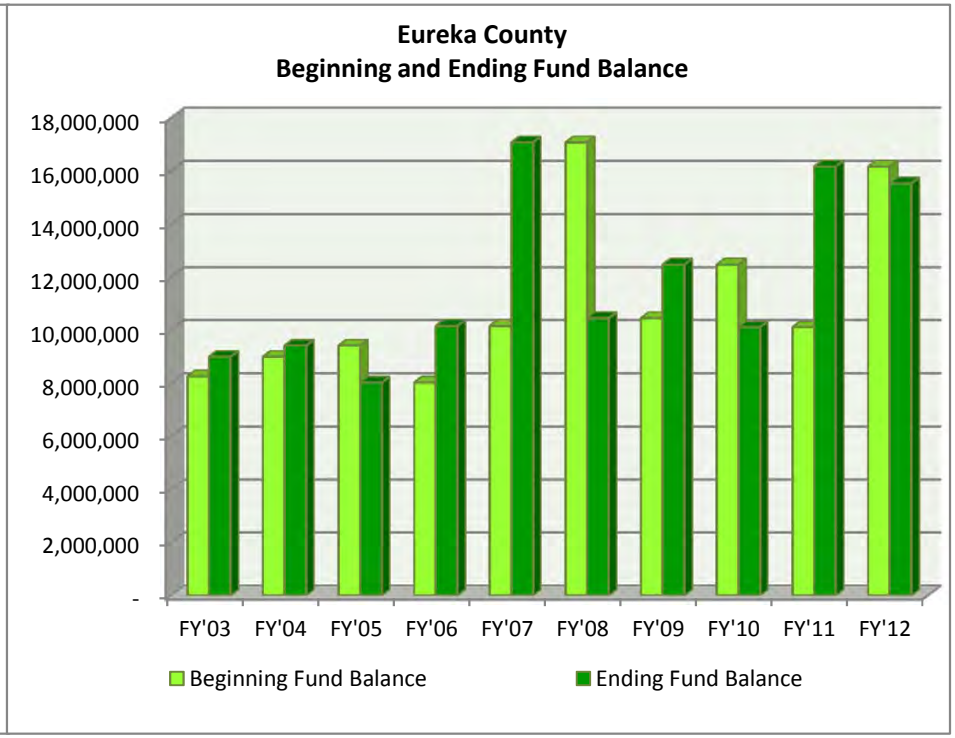

Eureka County
Total Revenues
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

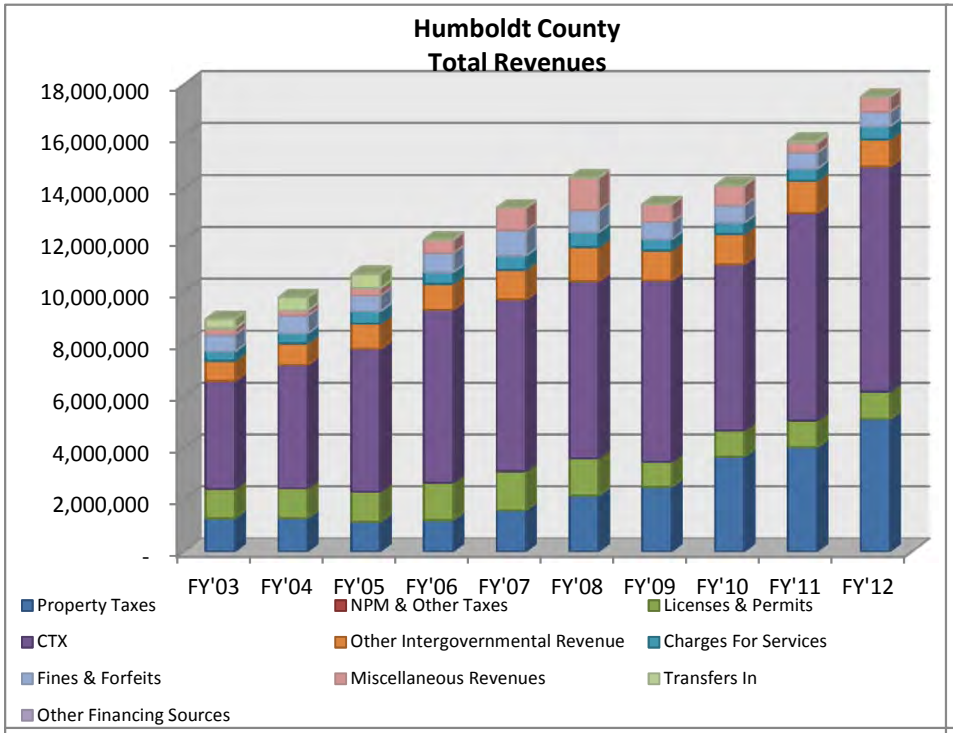

Eureka County
Total Expenditures
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Contingency

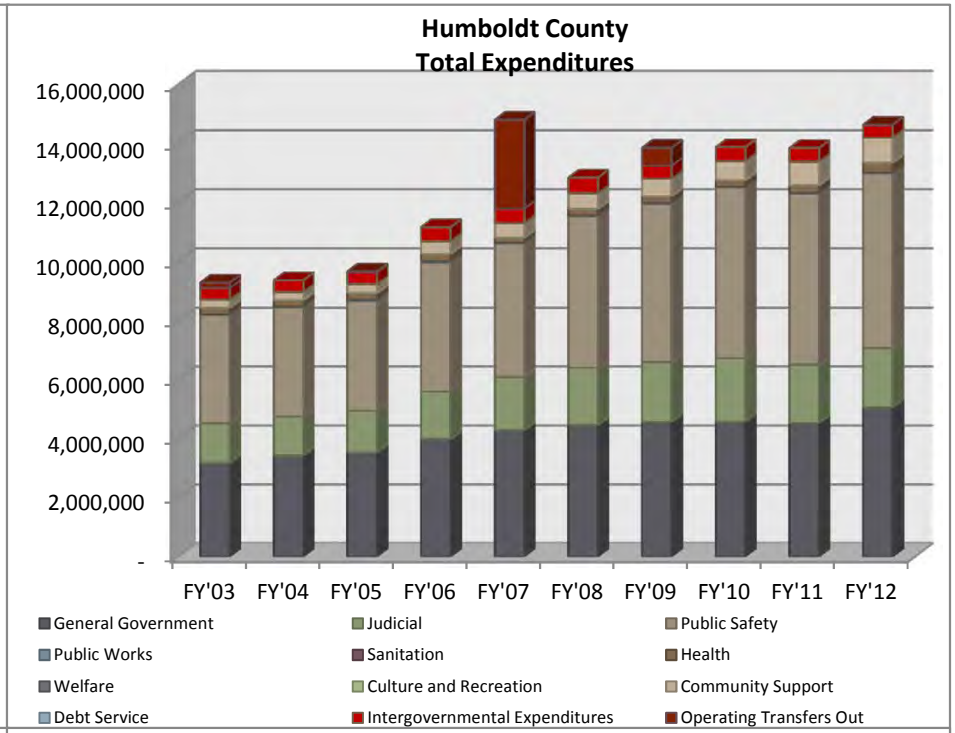

Eureka County
Total Revenues and Expenditures
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

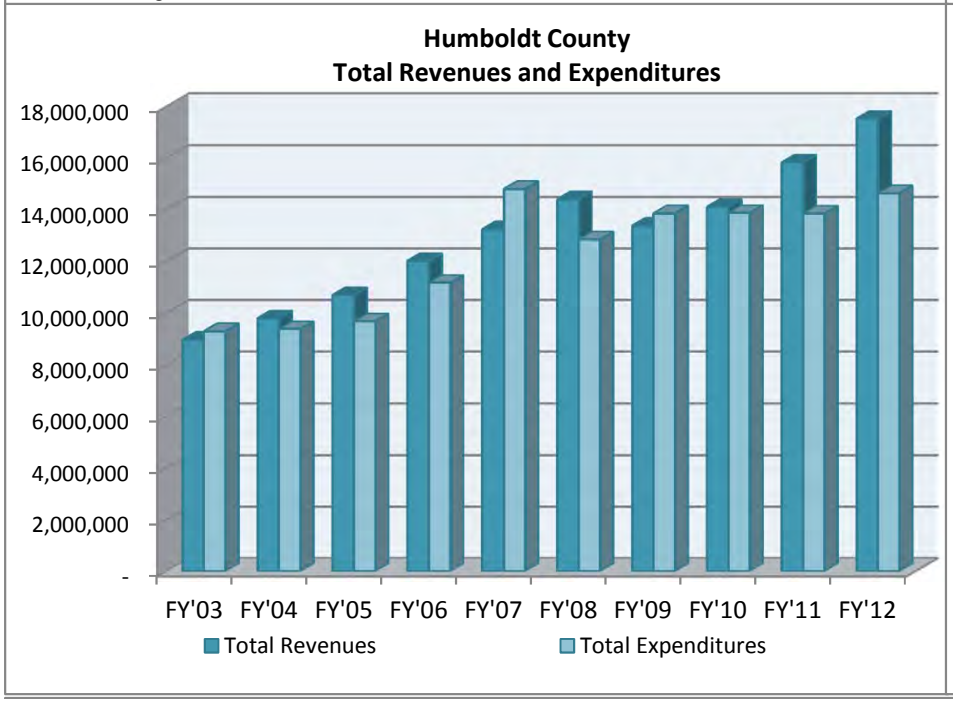

Eureka County
Total Expenditures vs Fund Balance
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

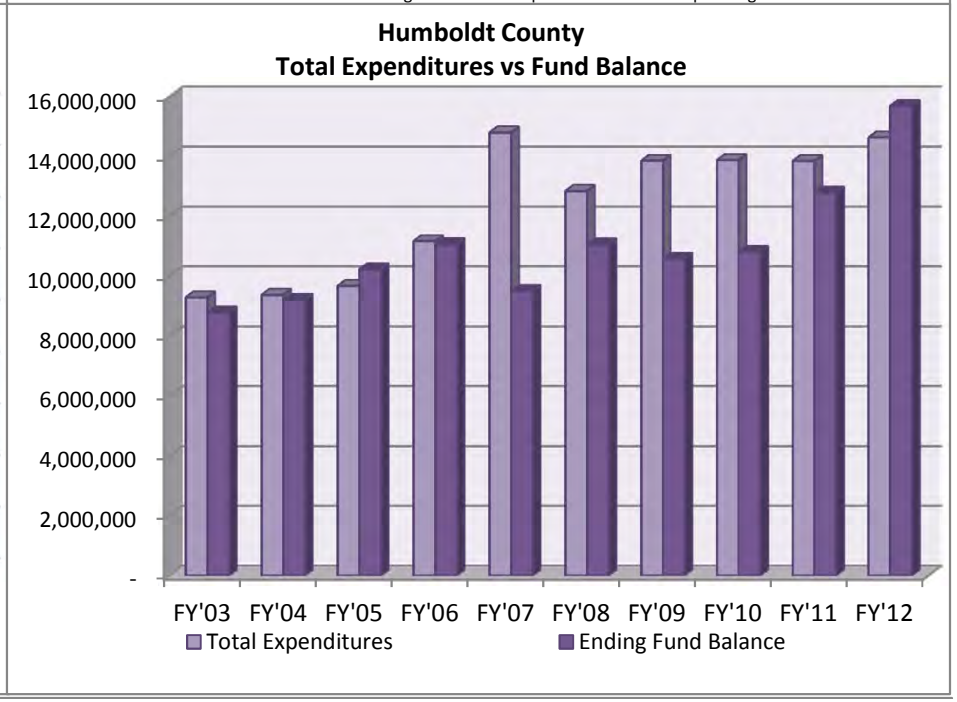

Eureka County
Total Revenues and Expenditures Per Capita
16,000
14,000
12,000
10,000
8,000
6,000
4,000
2,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

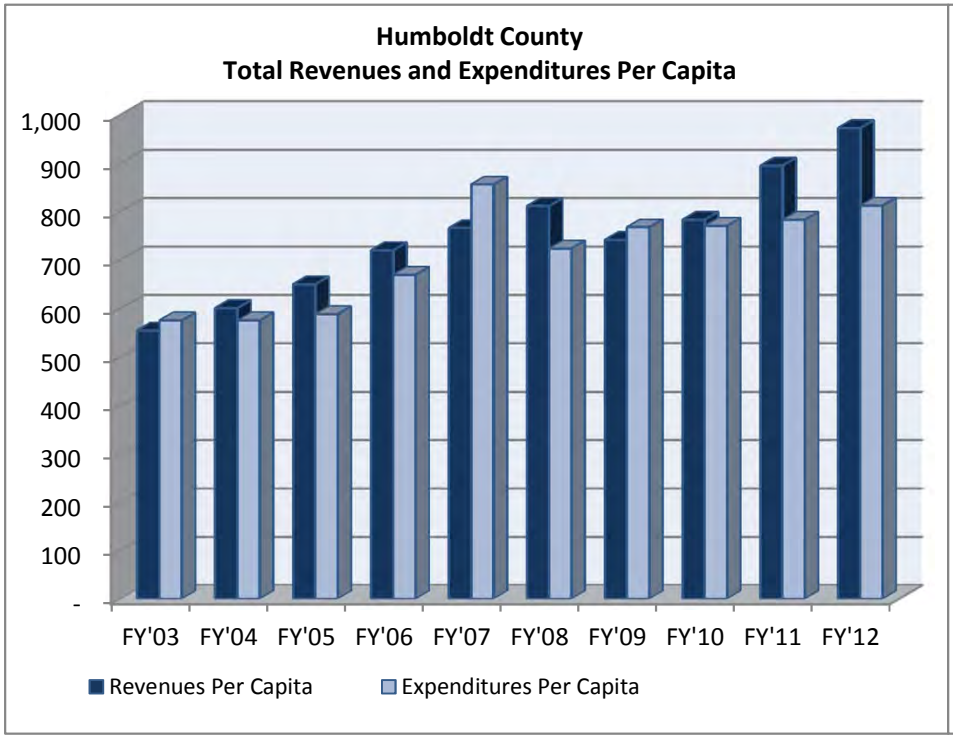

Eureka County
Beginning and Ending Fund Balance
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

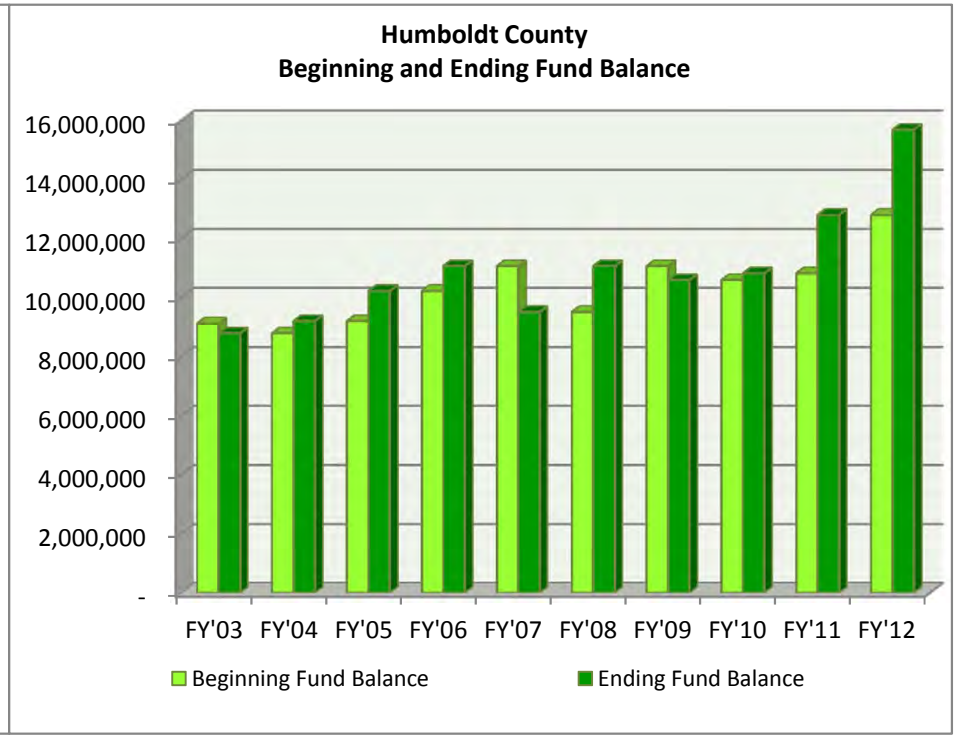

Humboldt County
Total Revenues
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

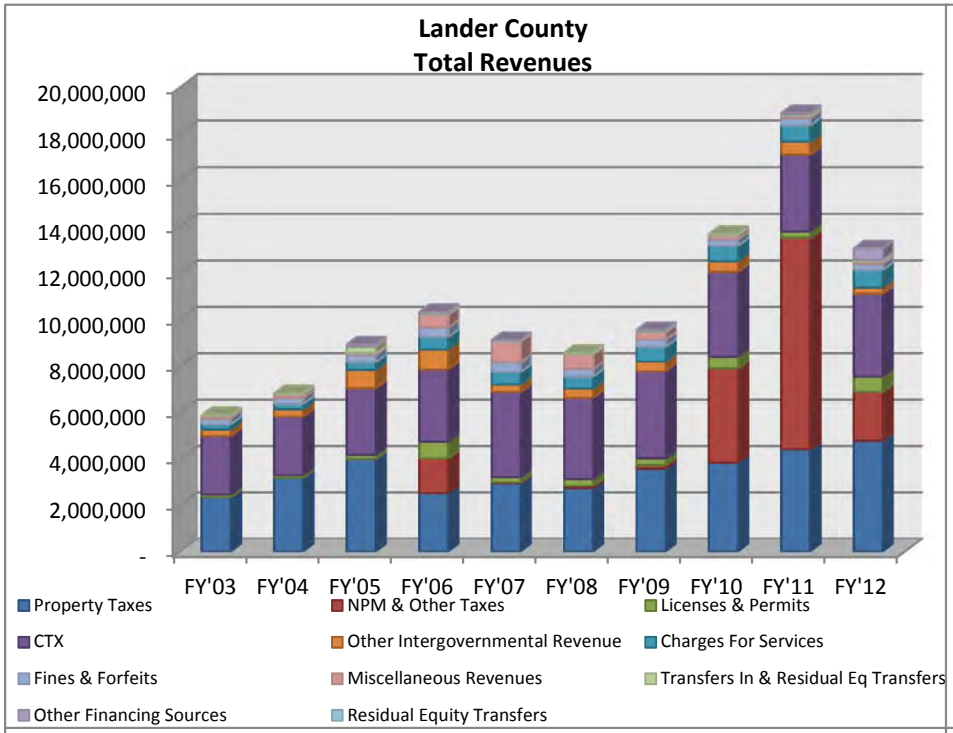

Humboldt County
Total Expenditures
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

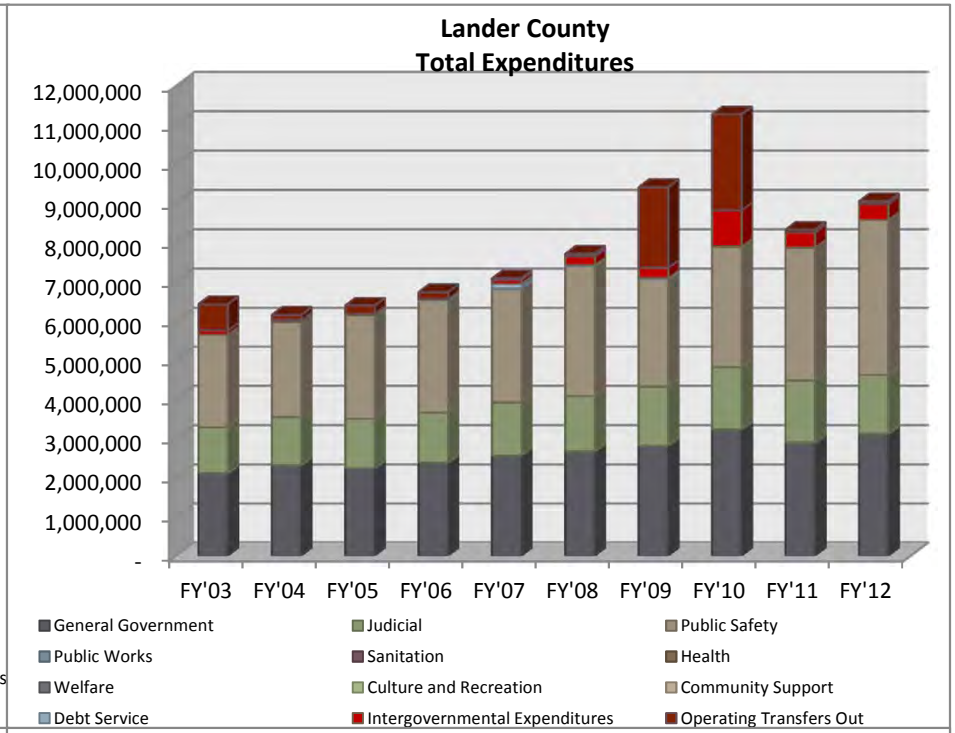

Humboldt County
Total Revenues and Expenditures
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

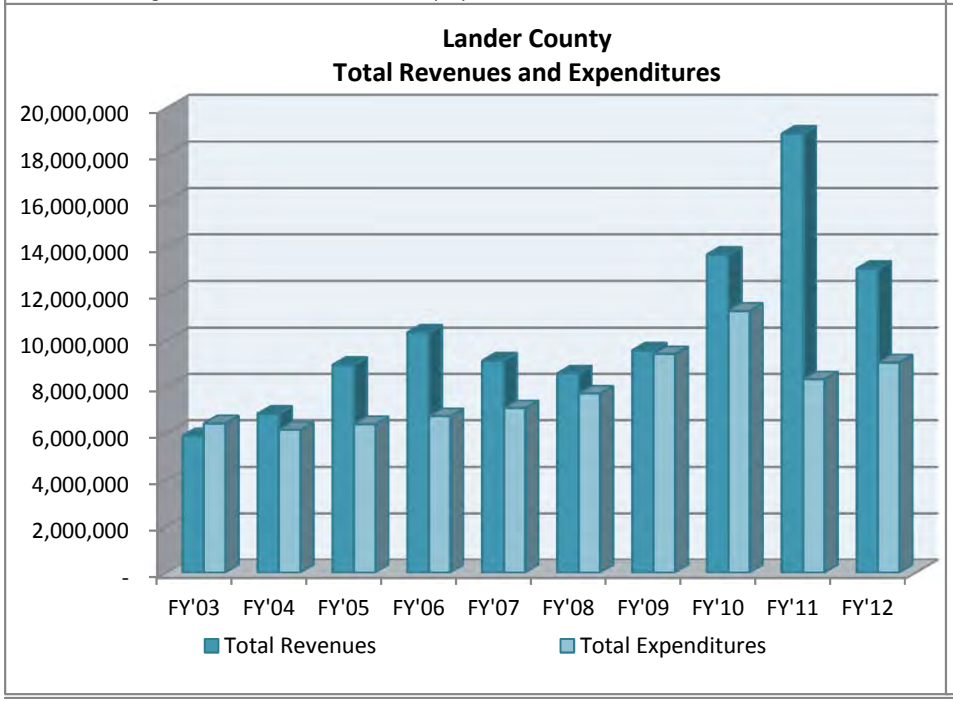

Humboldt County
Total Expenditures vs Fund Balance
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

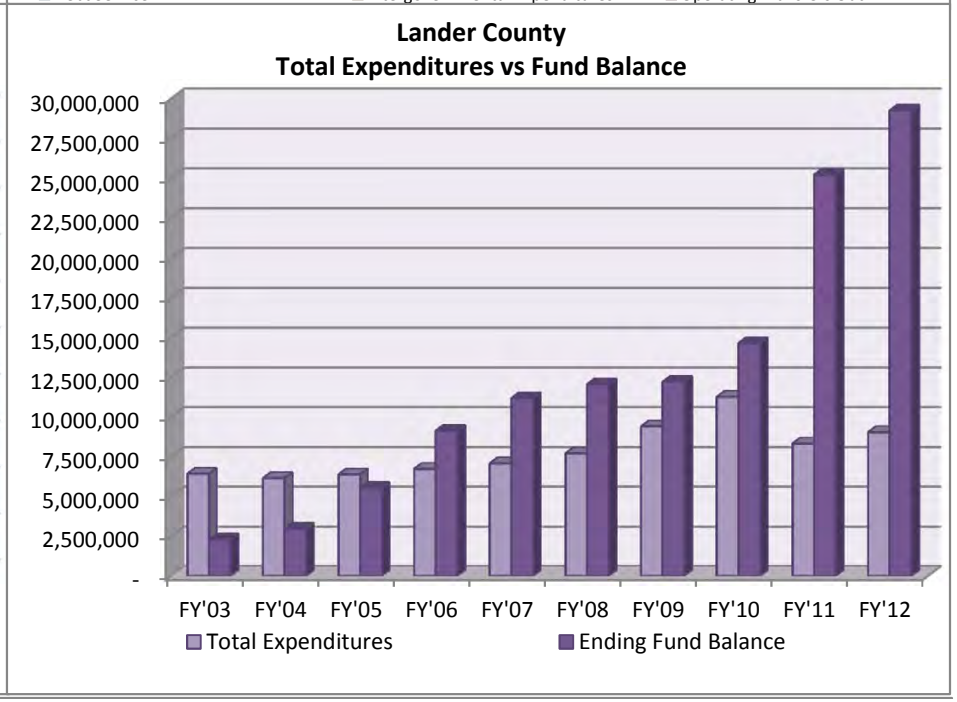

Humboldt County
Total Revenues and Expenditures Per Capita
1,000
900
800
700
600
500
400
300
200
100
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

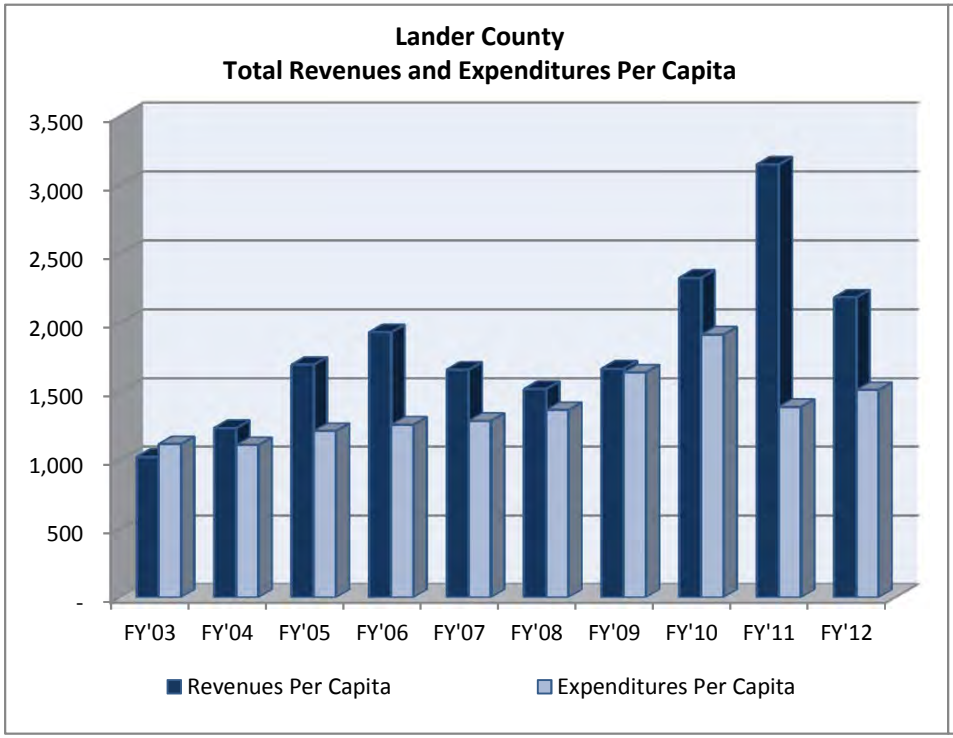

Humboldt County
Beginning and Ending Fund Balance
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

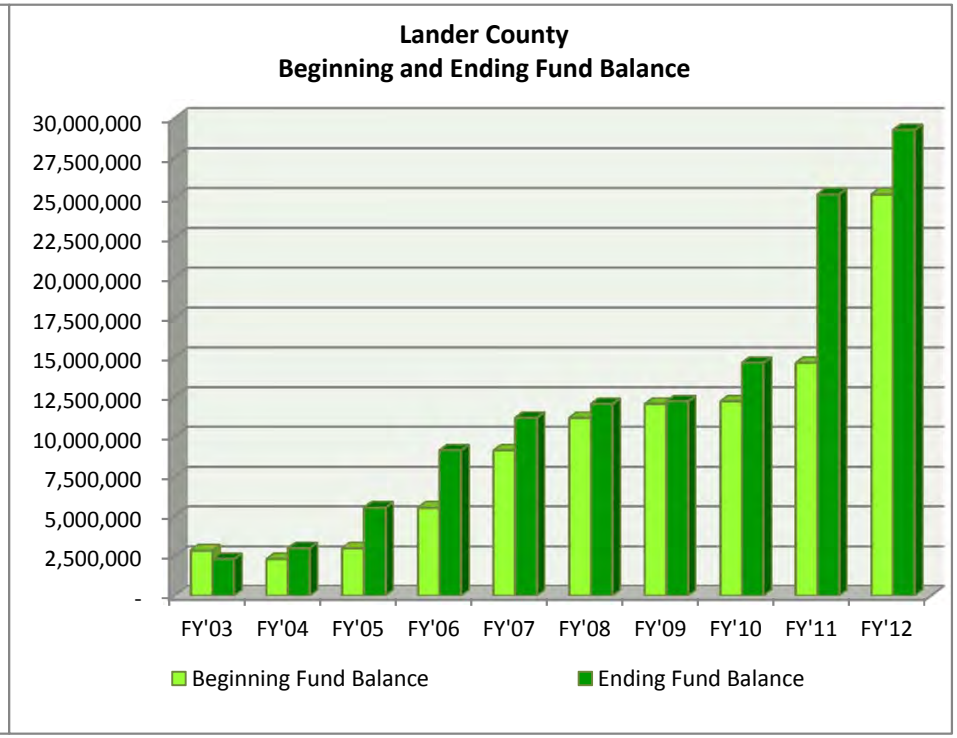

Lander County
Total Revenues
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In & Residual Eq Transfers
Other Financing Sources
Residual Equity Transfers

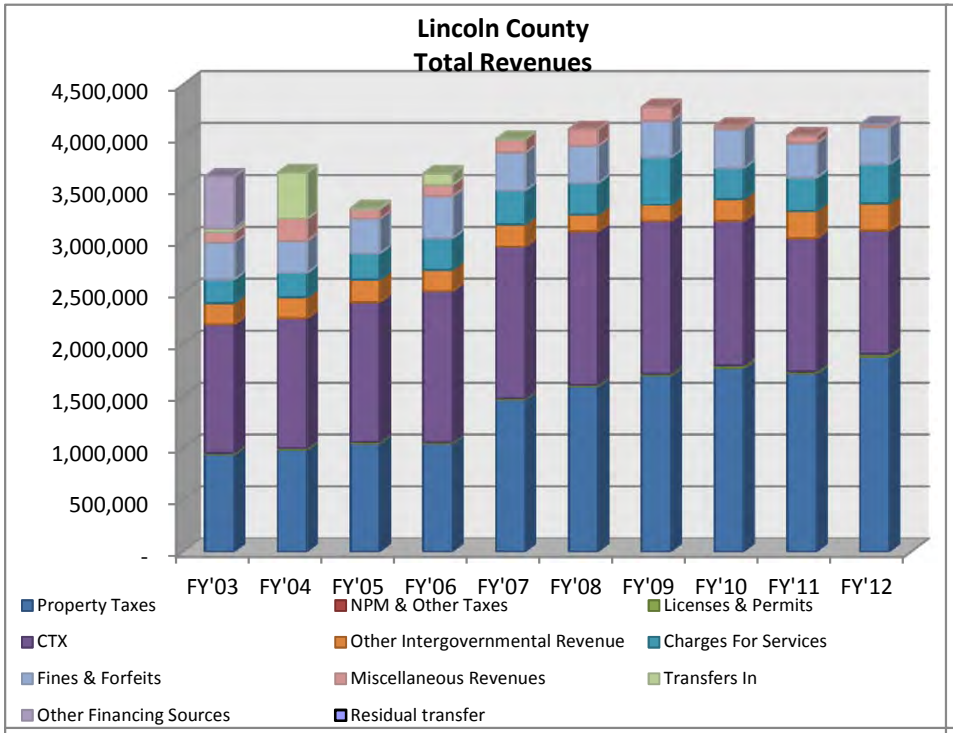

Lander County
Total Expenditures
12,000,000
11,000,000
10,000,000
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

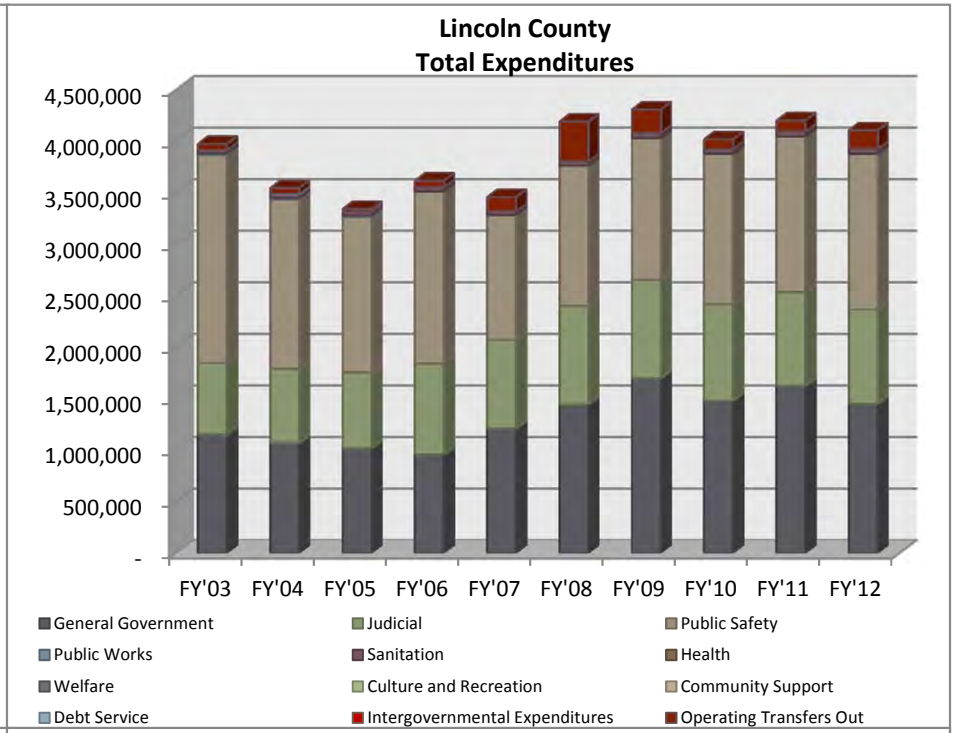

Lander County
Total Revenues and Expenditures
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

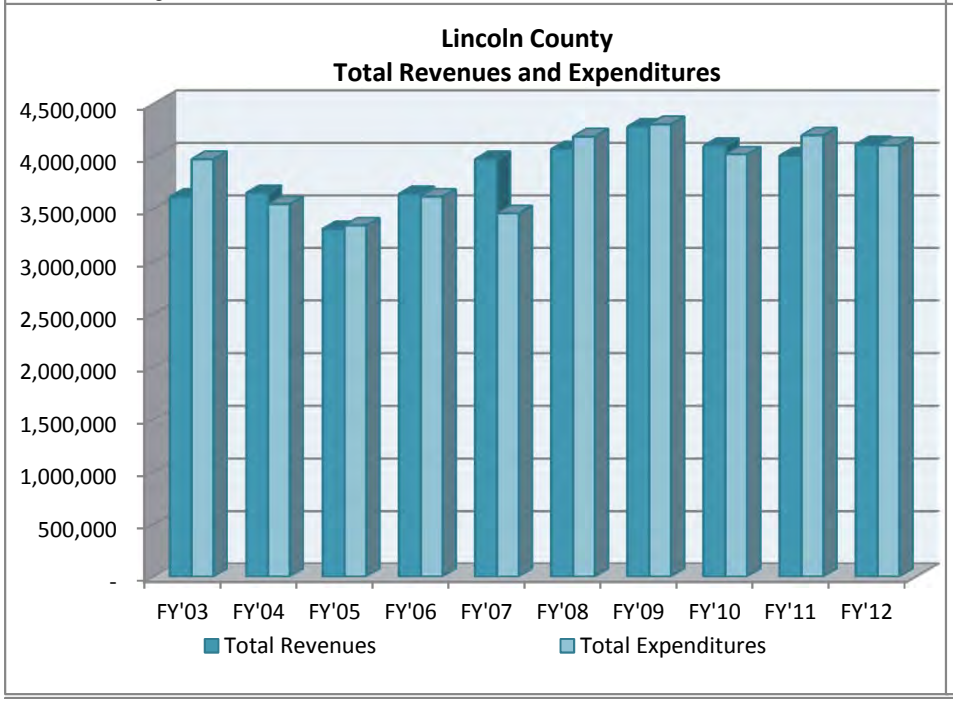

Lander County
Total Expenditures vs Fund Balance
30,000,000
27,500,000
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

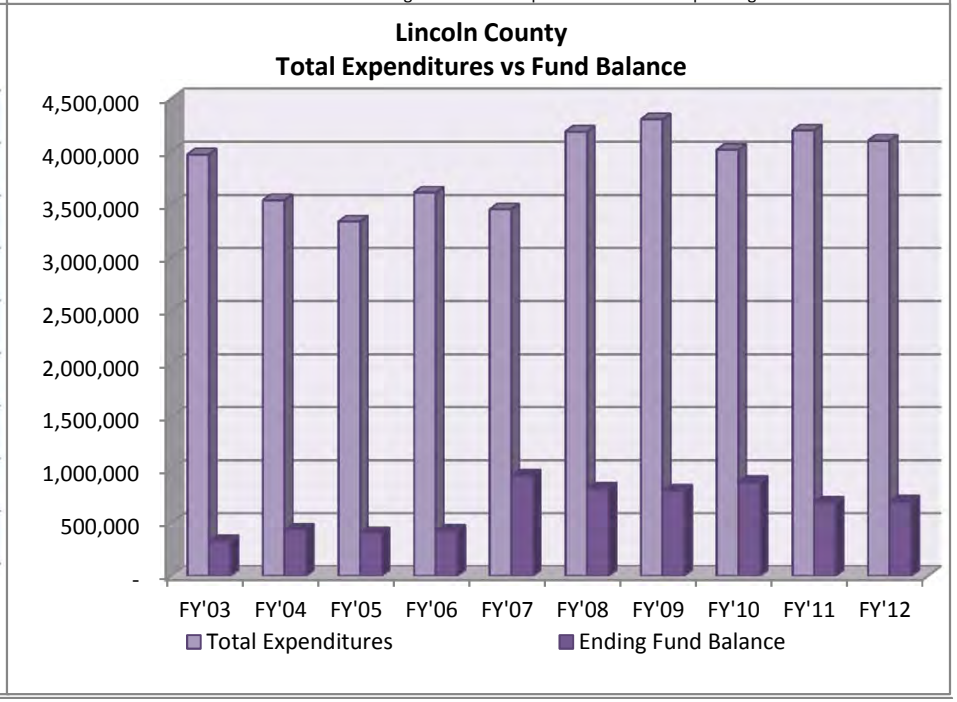

Lander County
Total Revenues and Expenditures Per Capita
3,500
3,000
2,500
2,000
1,500
1,000
500
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

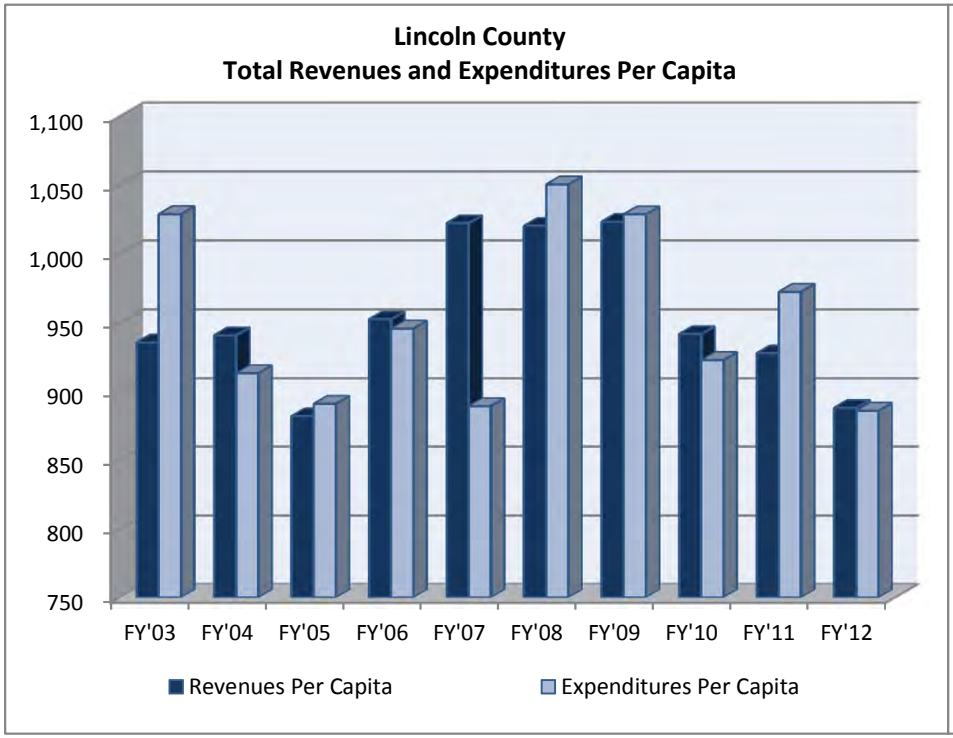

Lander County
Beginning and Ending Fund Balance
30,000,000
27,500,000
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

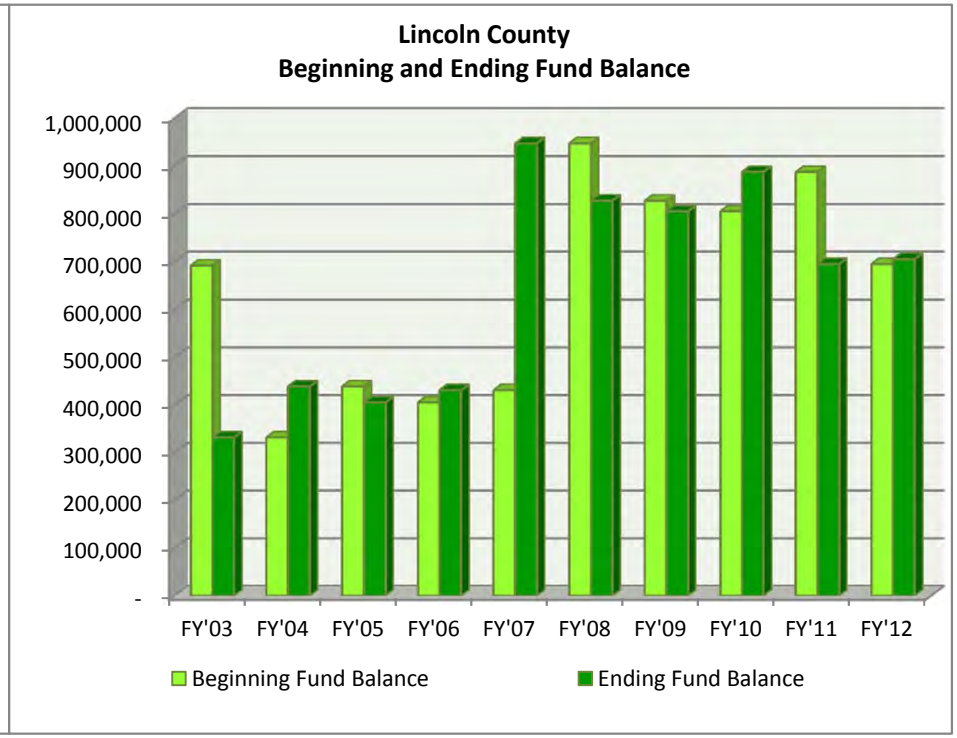

Lincoln County
Total Revenues
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources
Residual transfer

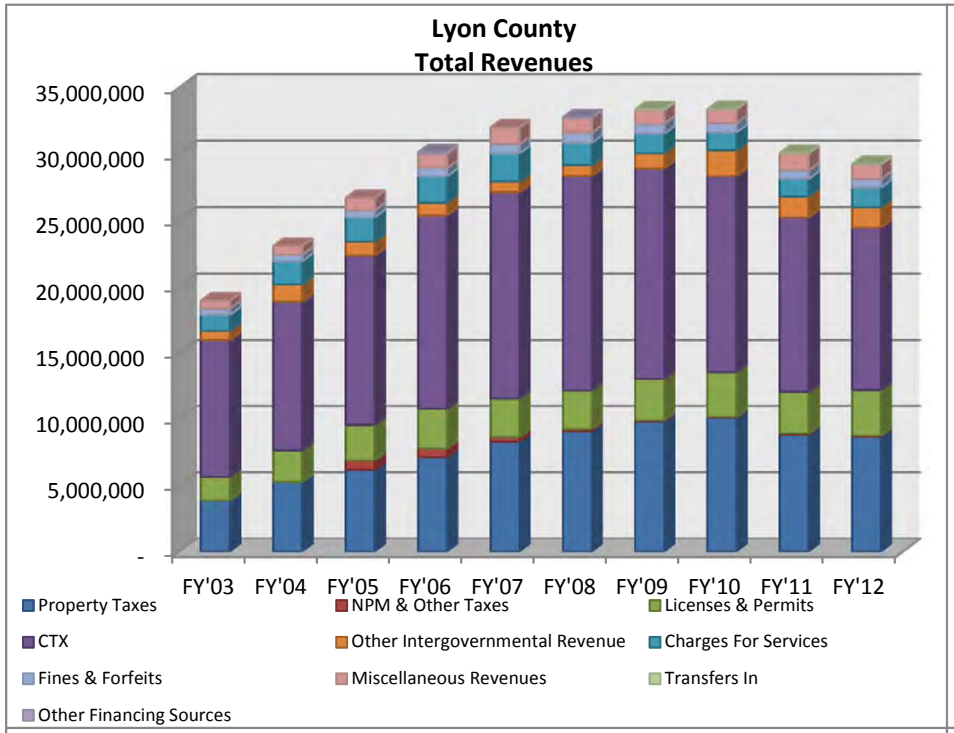

Lincoln County
Total Expenditures
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

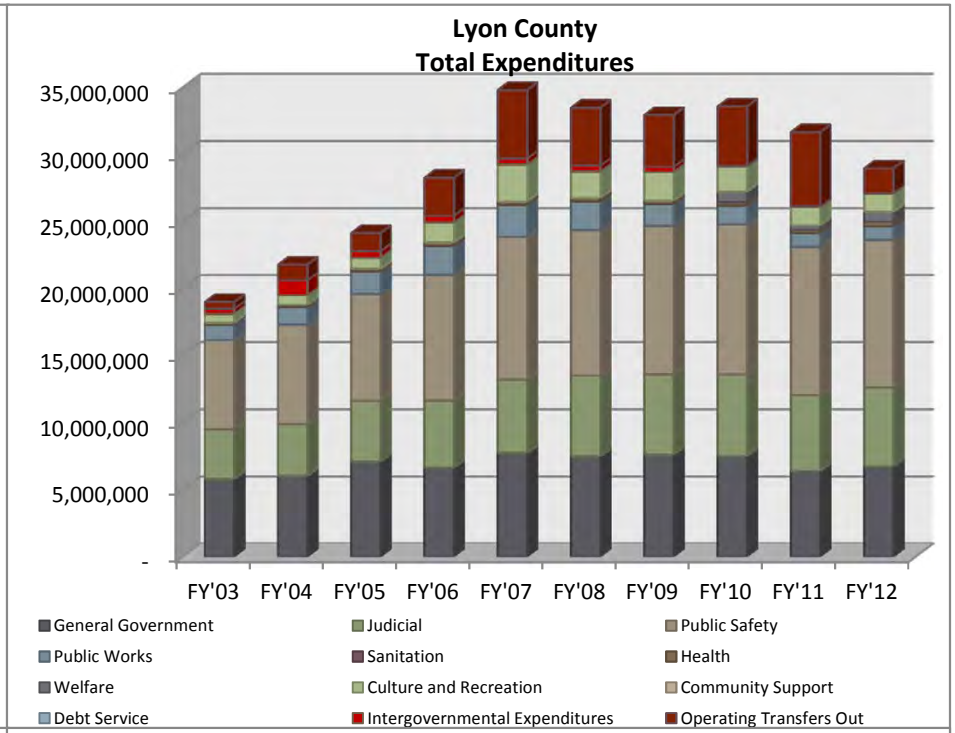

Lincoln County
Total Revenues and Expenditures
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

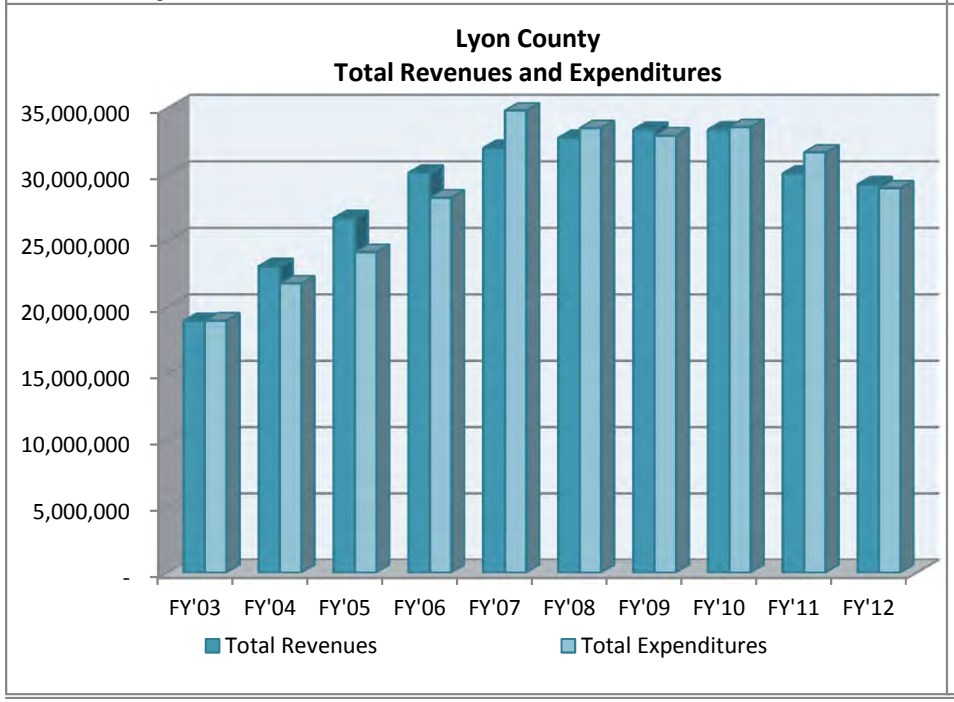

Lincoln County
Total Expenditures vs Fund Balance
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

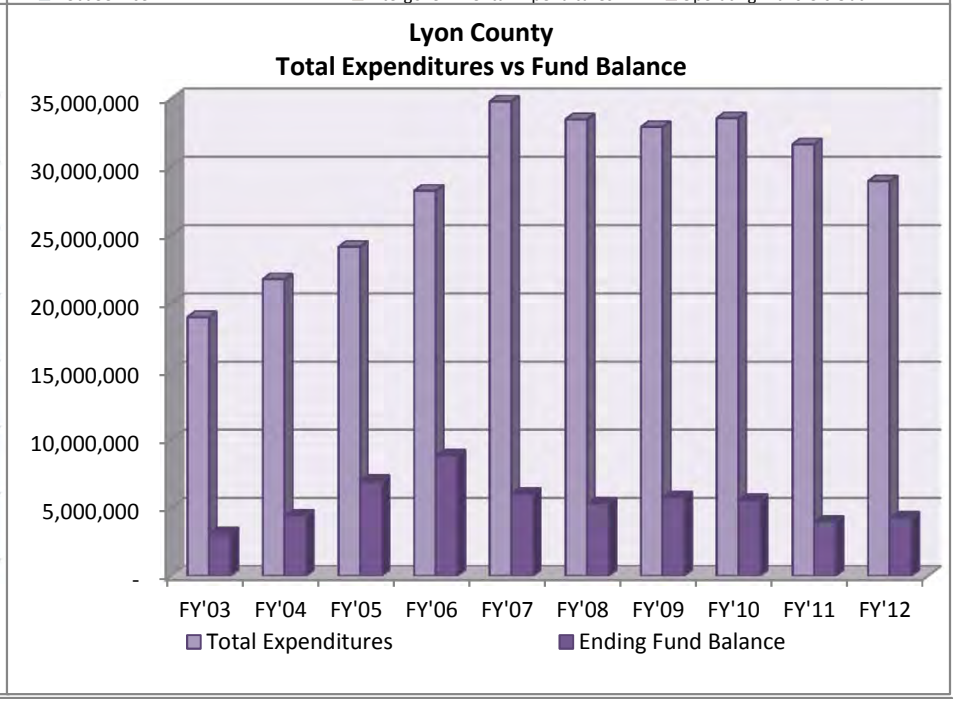

Lincoln County
Total Revenues and Expenditures Per Capita
1,100
1,050
1,000
950
900
850
800
750
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

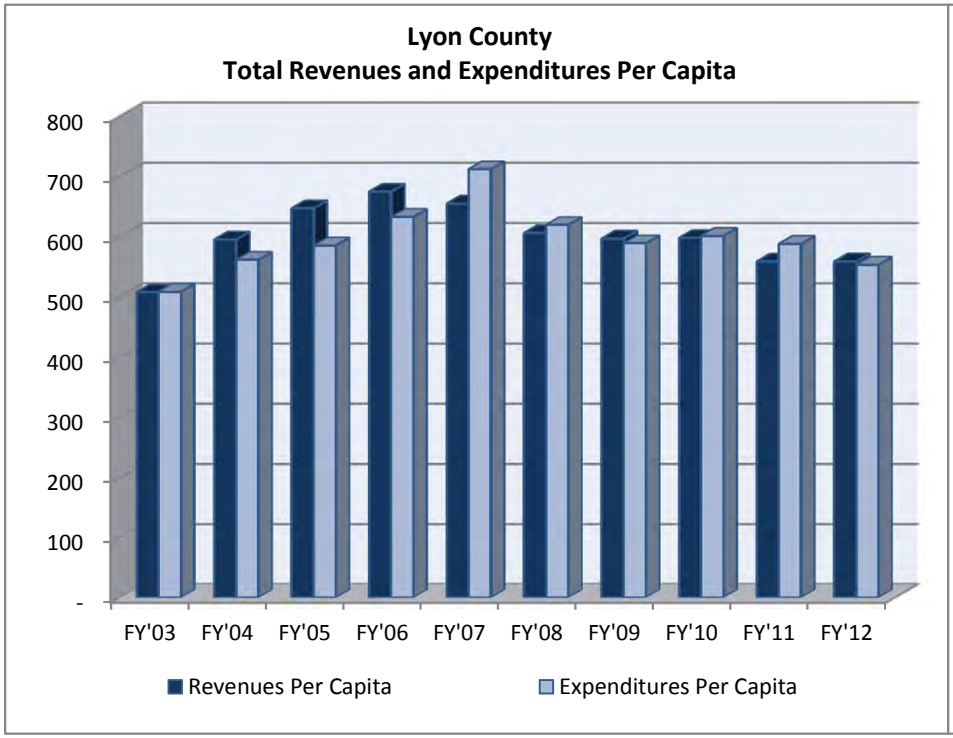

Lincoln County
Beginning and Ending Fund Balance
1,000,000
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

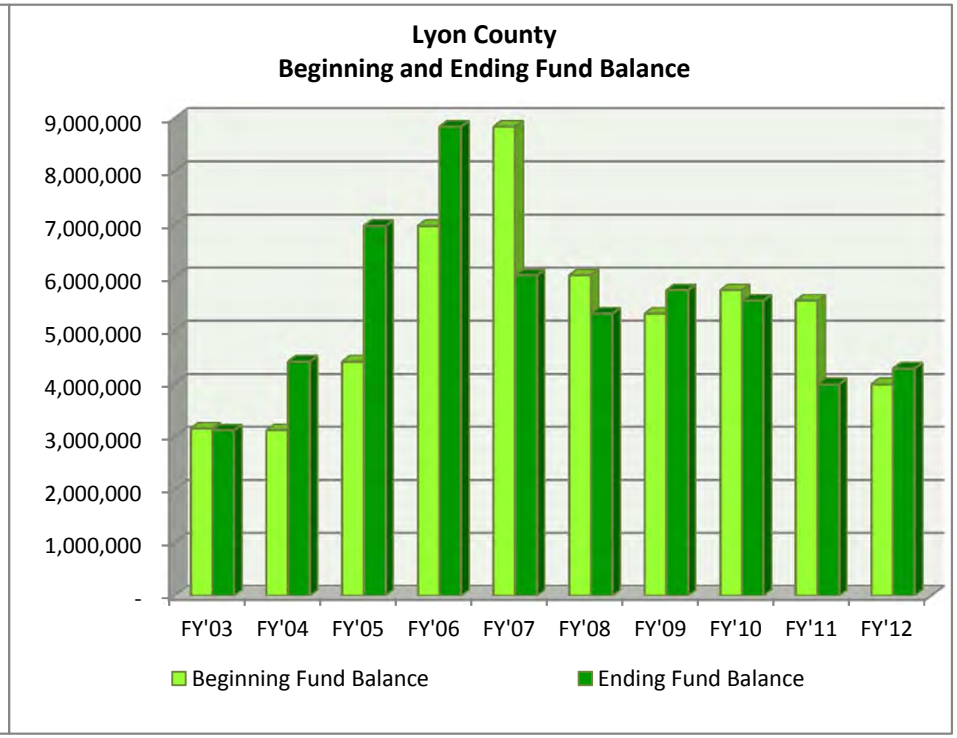

Lyon County
Total Revenues
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

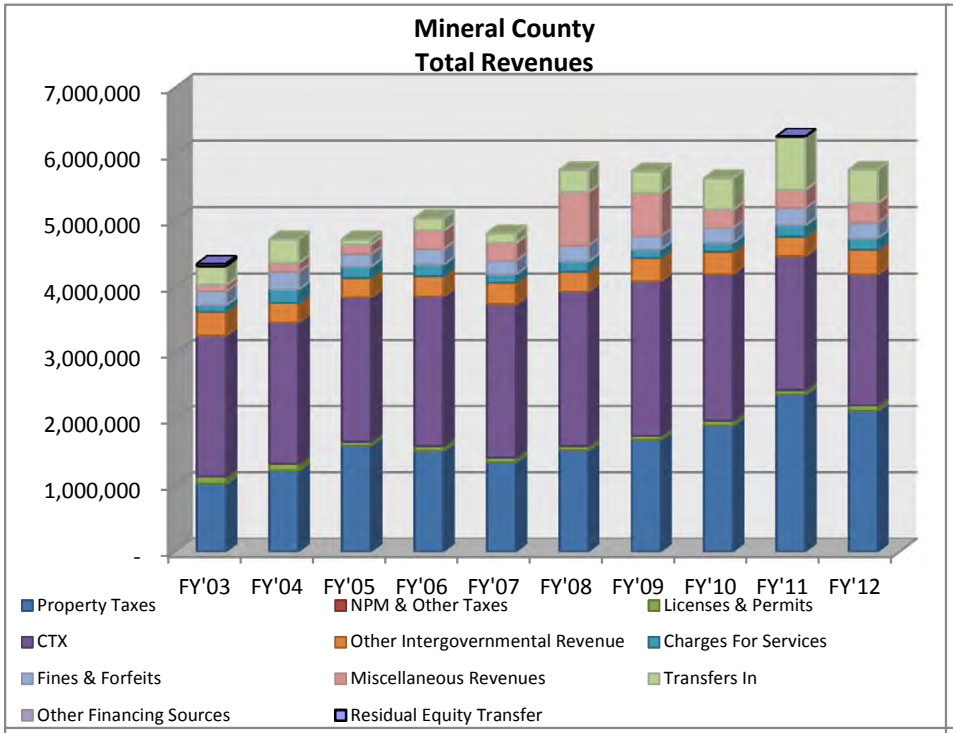

Lyon County
Total Expenditures
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

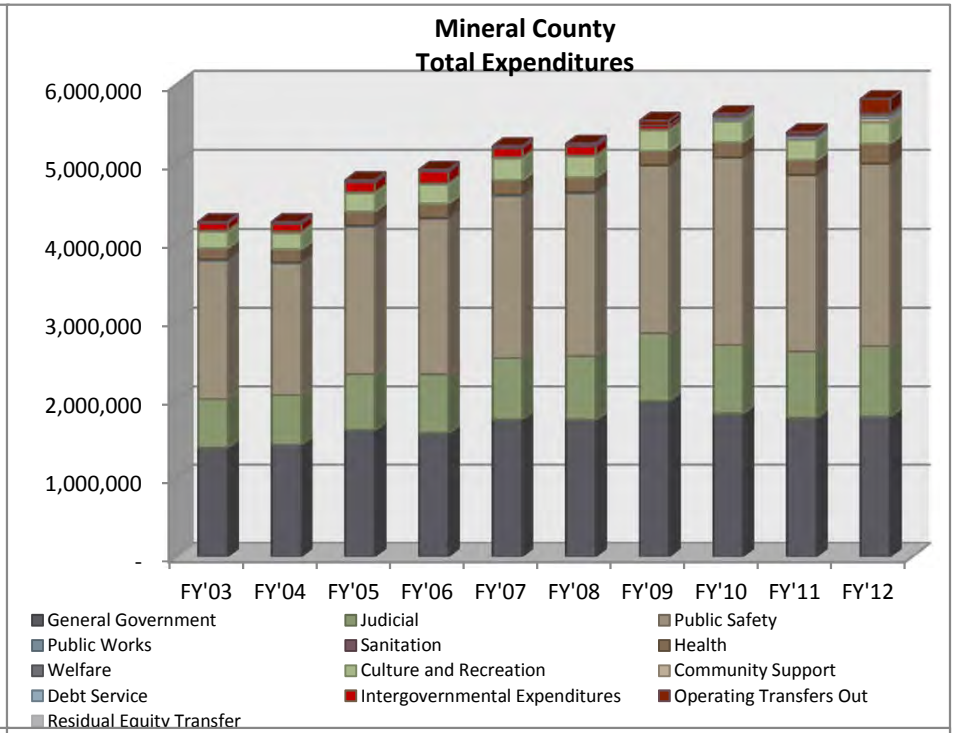

Lyon County
Total Revenues and Expenditures
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

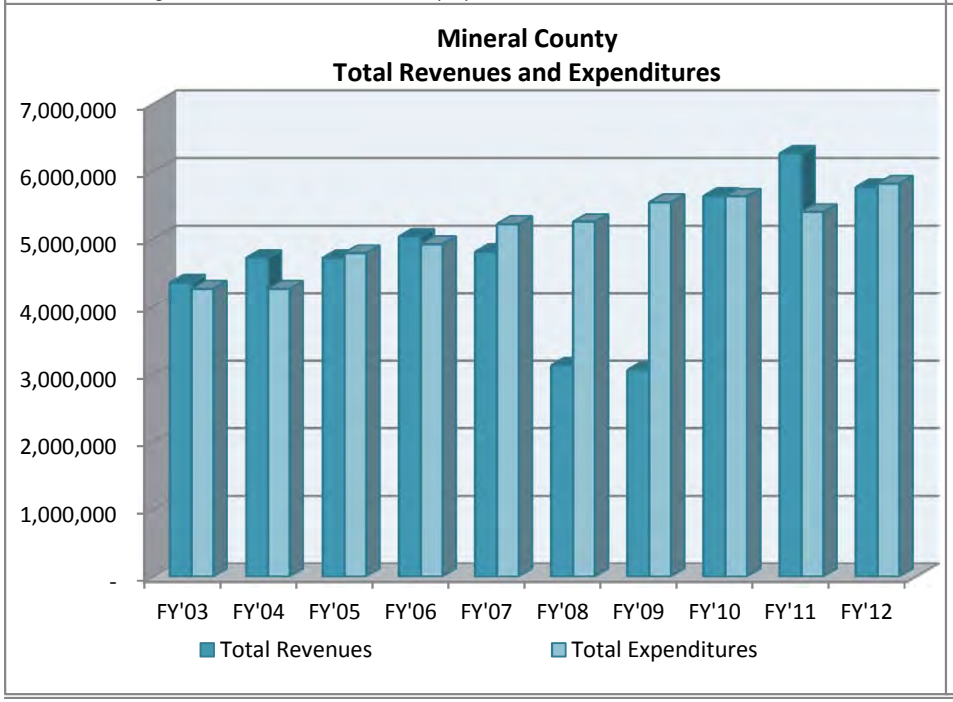

Lyon County
Total Expenditures vs Fund Balance
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

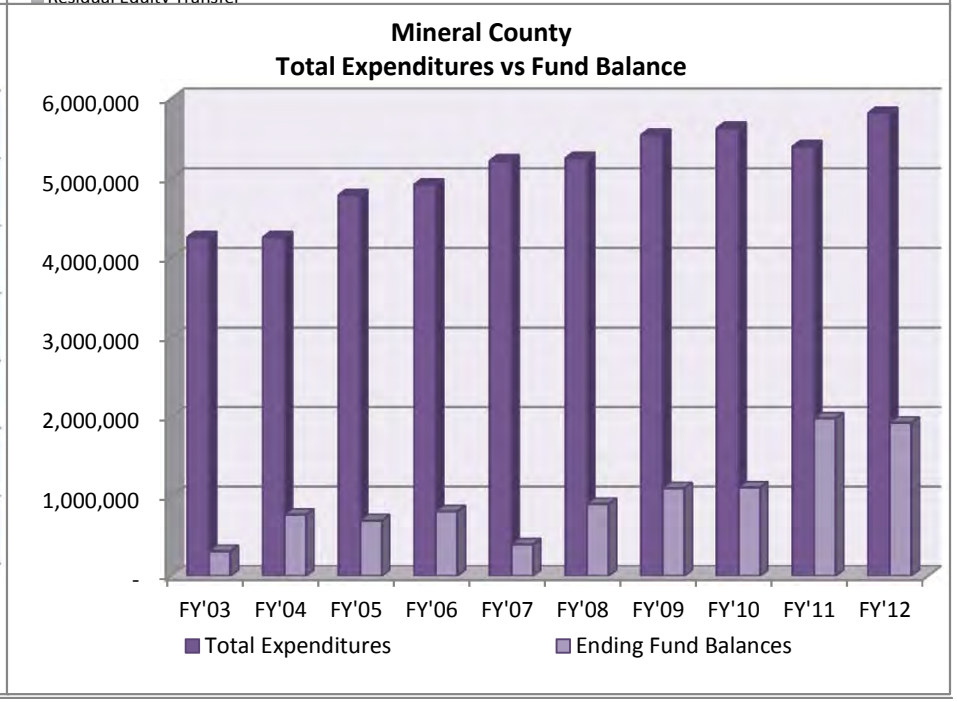

Lyon County
Total Revenues and Expenditures Per Capita
800
700
600
500
400
300
200
100
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

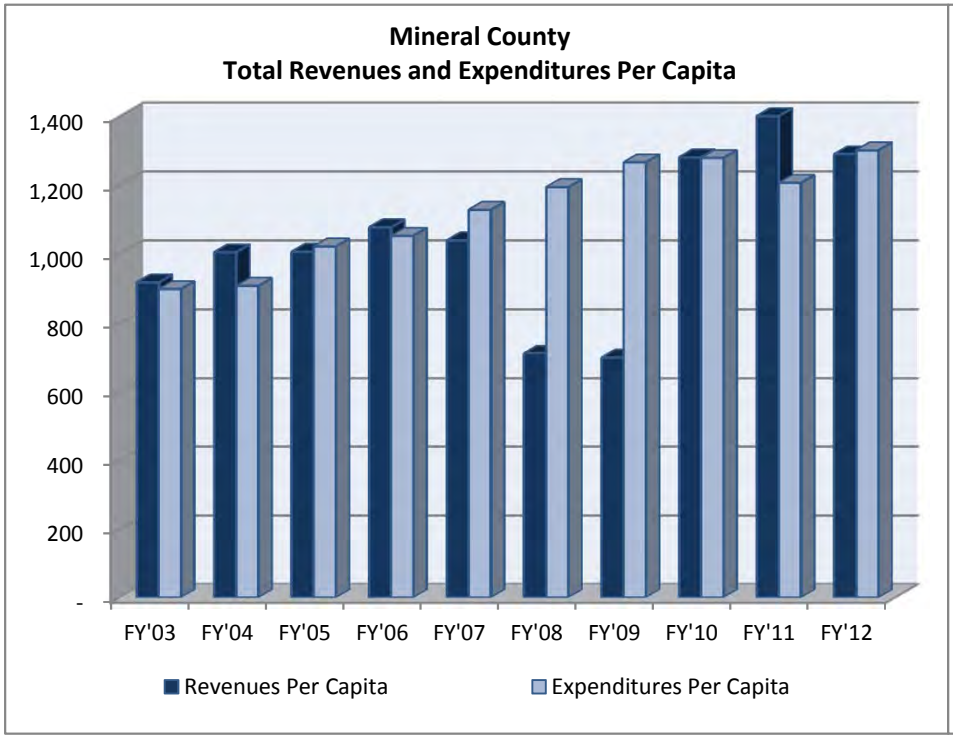

Lyon County
Beginning and Ending Fund Balance
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

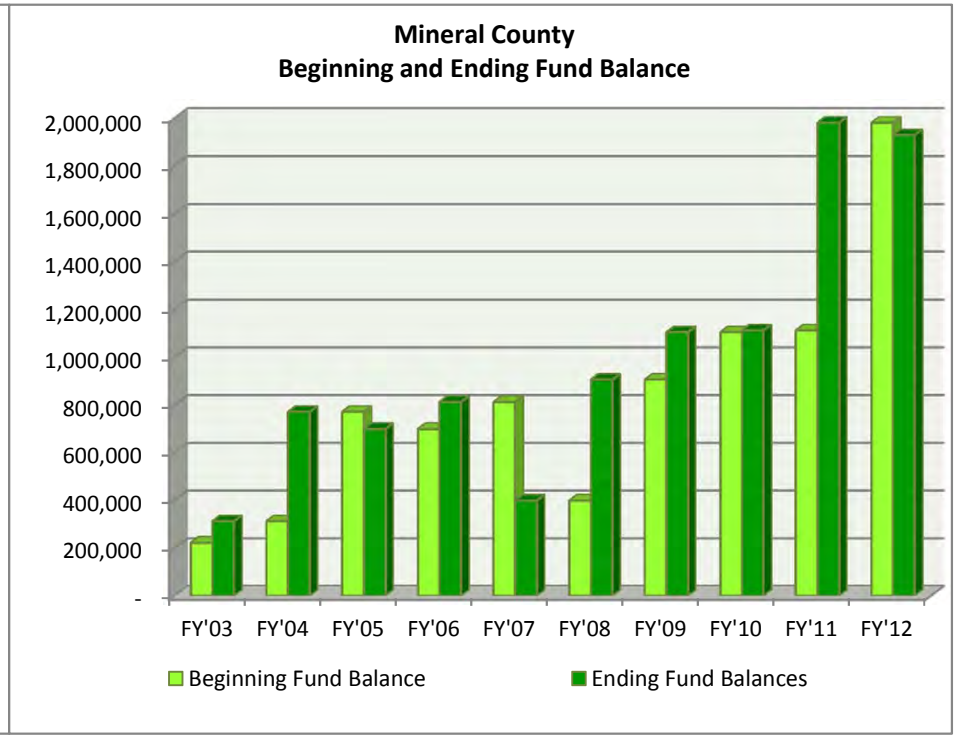

Mineral County
Total Revenues
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources
Residual Equity Transfer

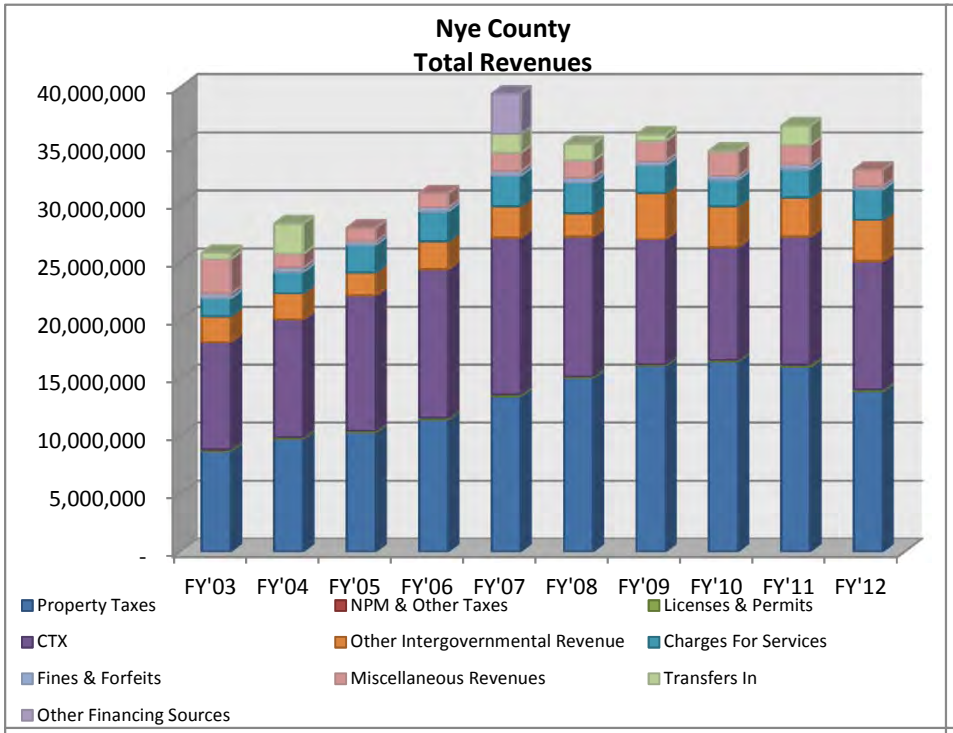

Mineral County
Total Expenditures
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Residual Equity Transfer

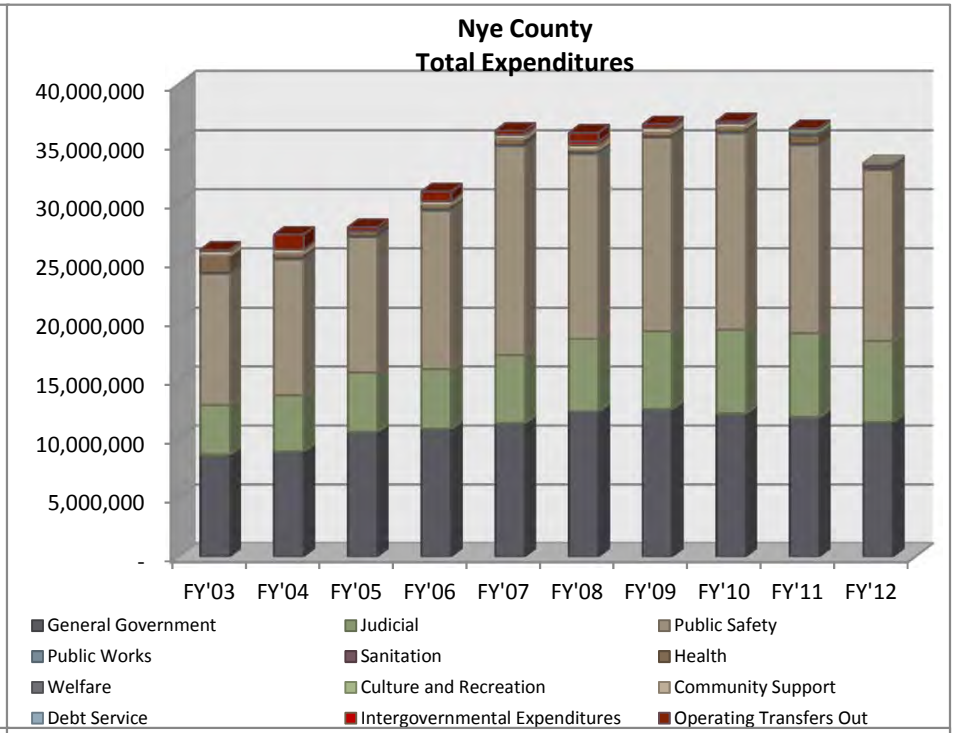

Mineral County
Total Revenues and Expenditures
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

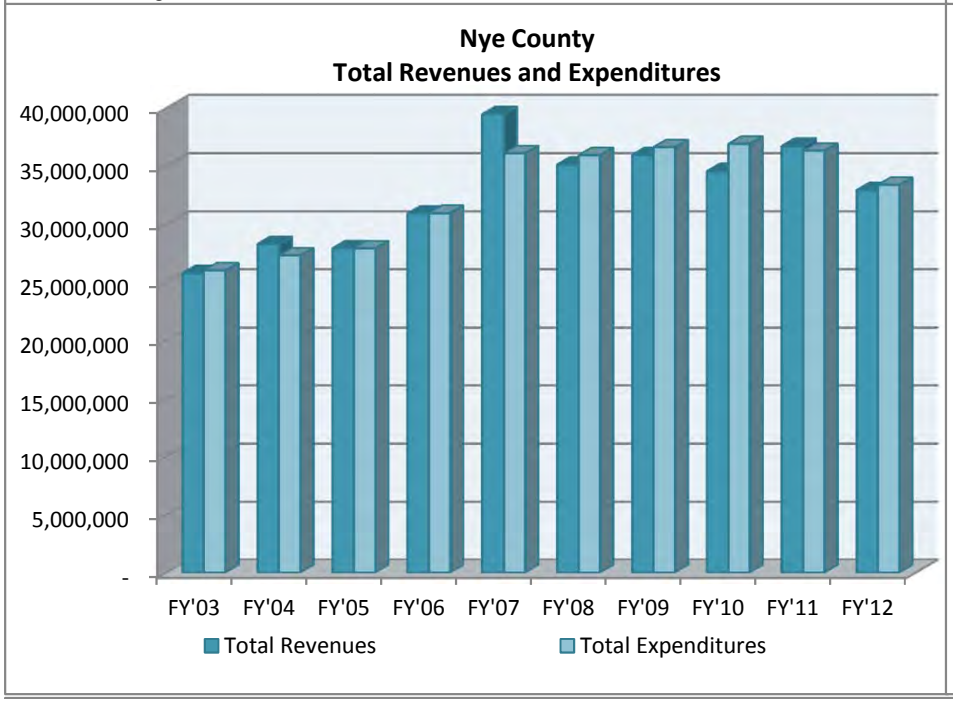

Mineral County
Total Expenditures vs Fund Balance
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balances

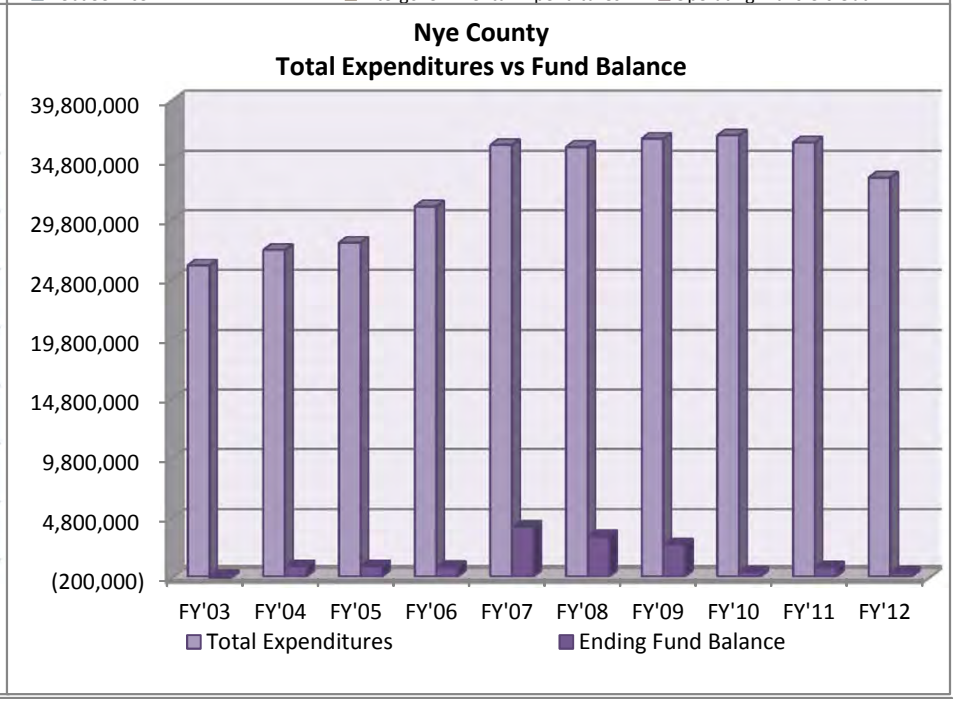

Mineral County
Total Revenues and Expenditures Per Capita
1,400
1,200
1,000
800
600
400
200
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

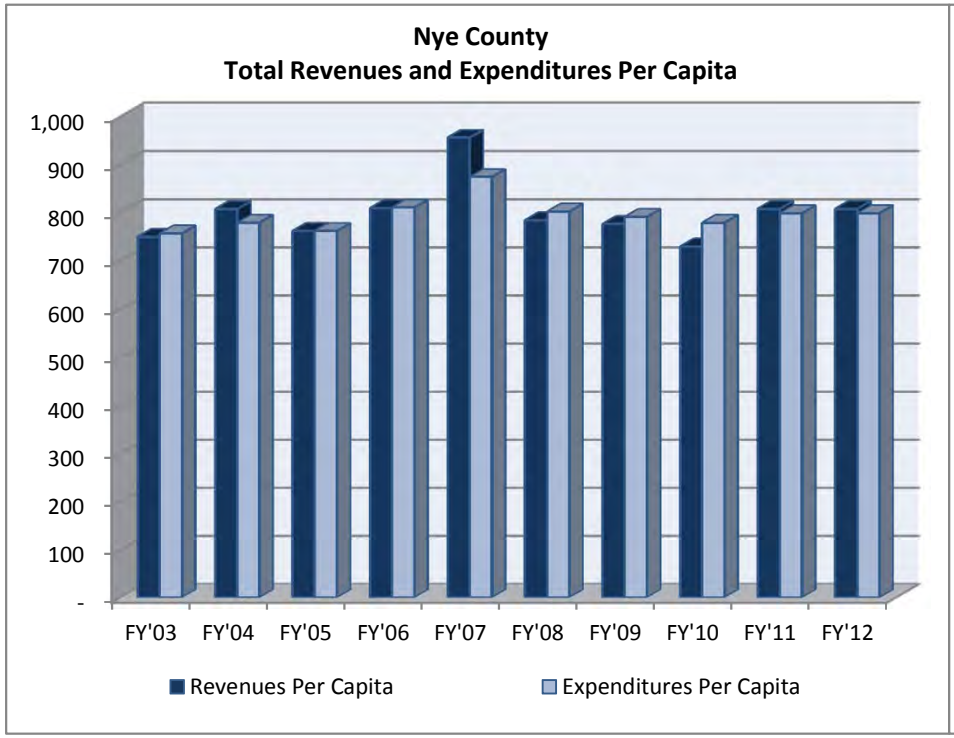

Mineral County
Beginning and Ending Fund Balance
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balances

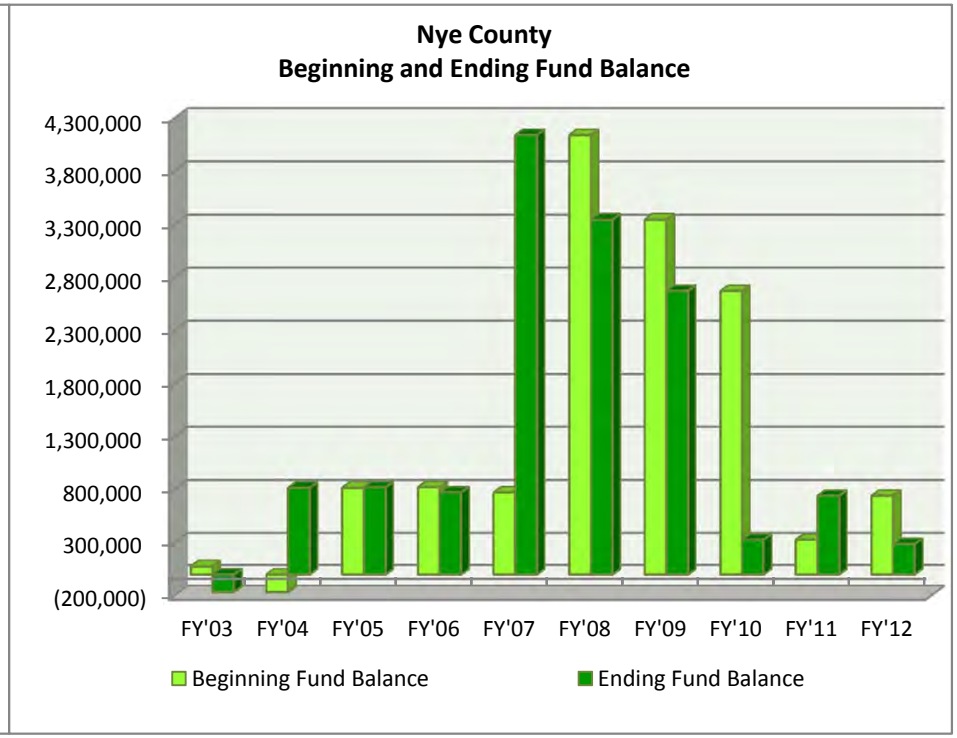

Nye County
Total Revenues
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

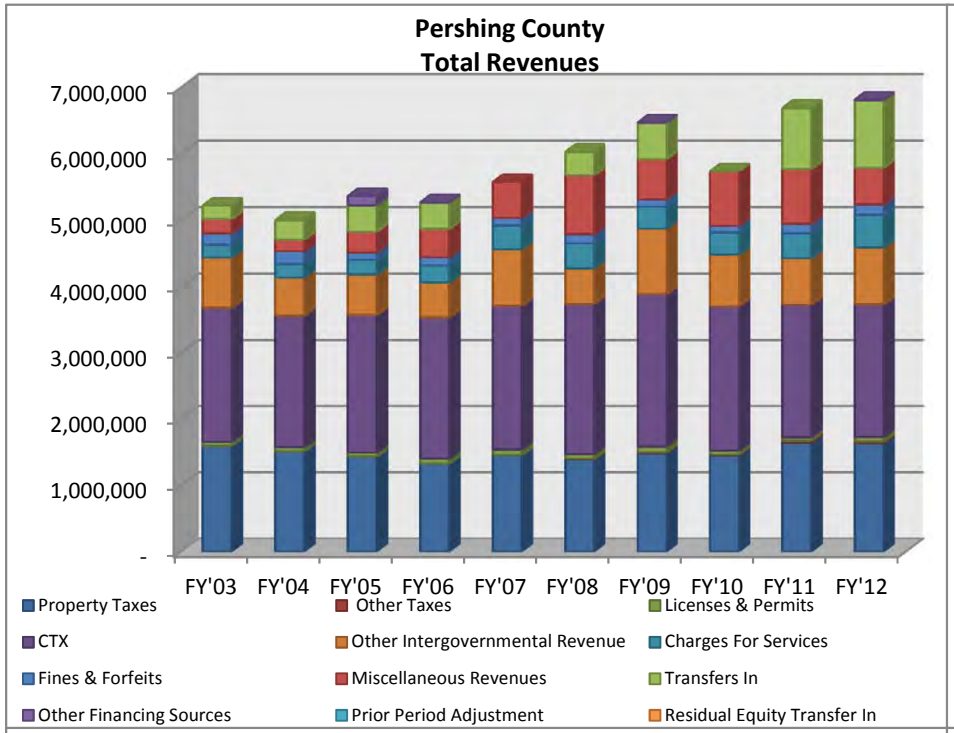

Nye County
Total Expenditures
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

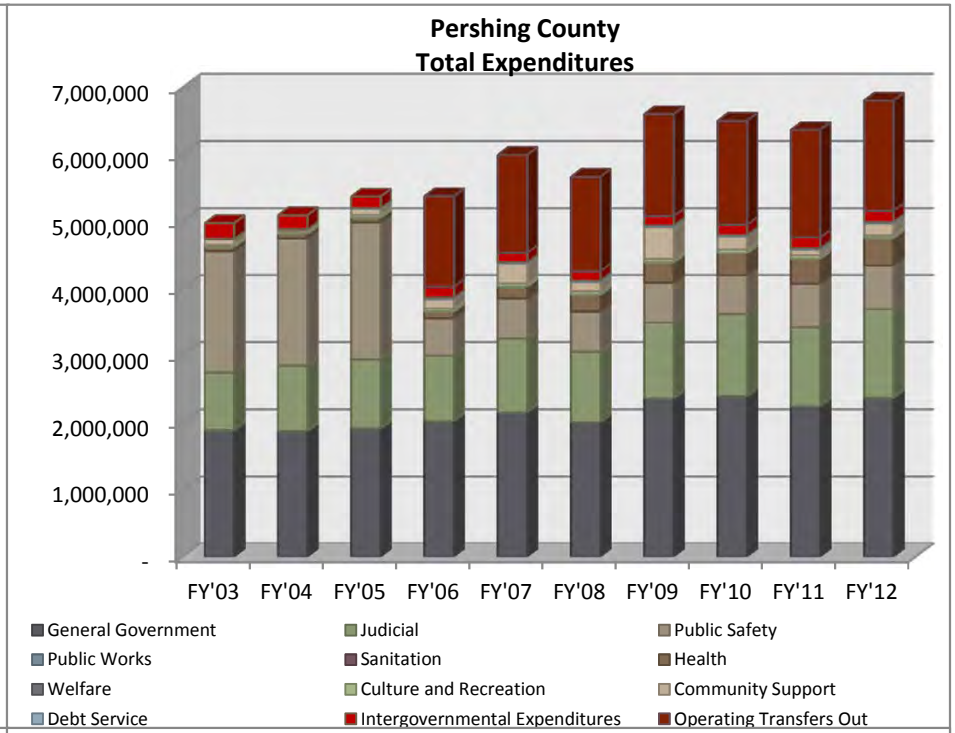

Nye County
Total Revenues and Expenditures
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

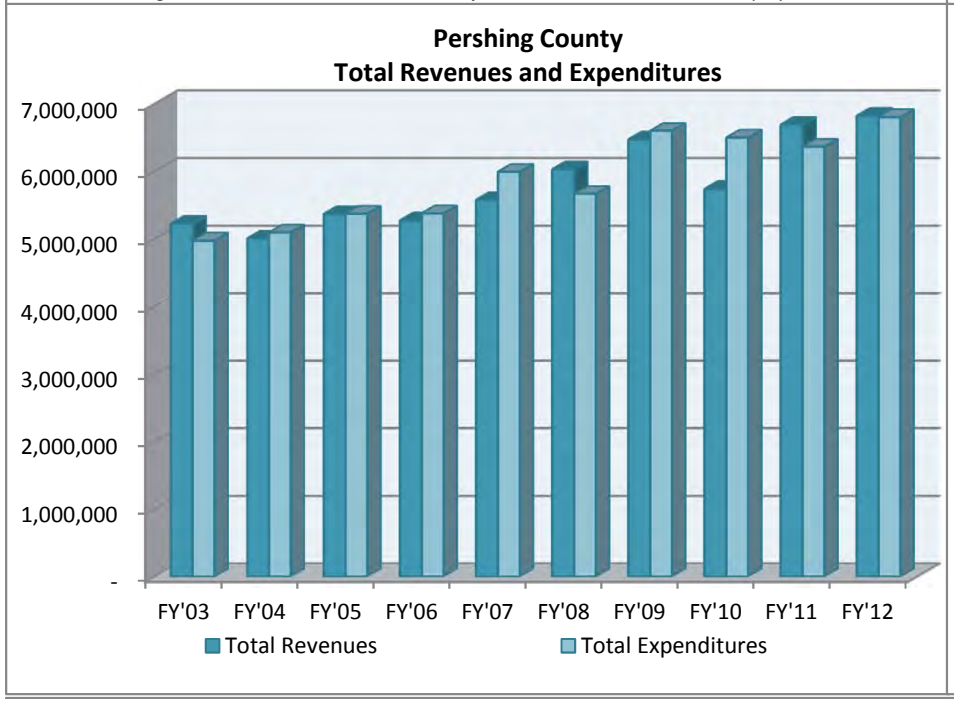

Nye County
Total Expenditures vs Fund Balance
39,800,000
34,800,000
29,800,000
24,800,000
19,800,000
14,800,000
9,800,000
4,800,000
(200,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

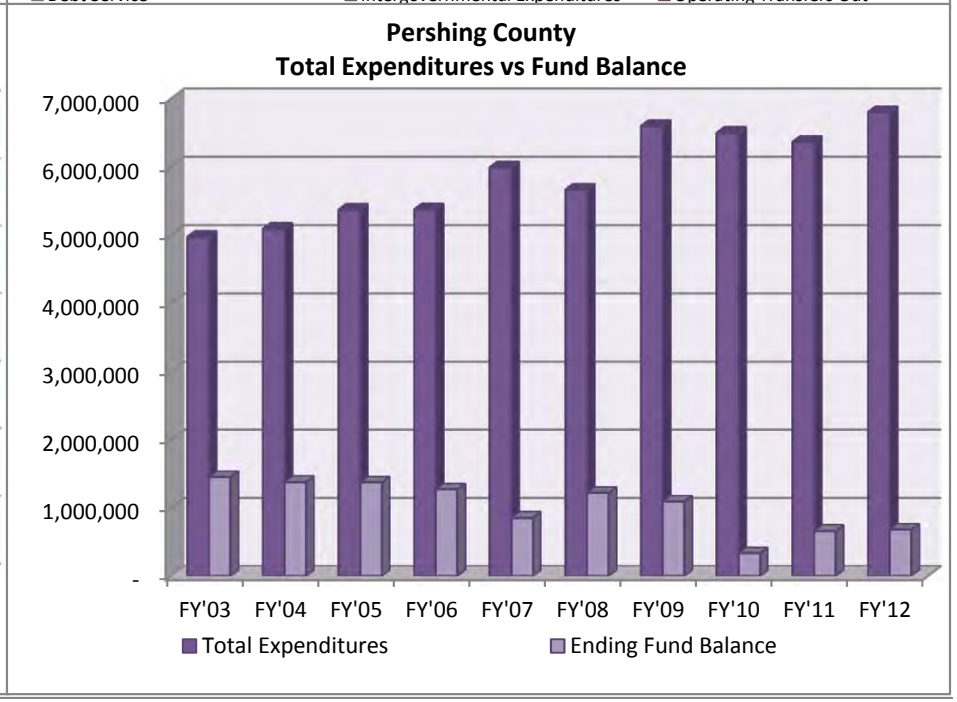

Nye County
Total Revenues and Expenditures Per Capita
1,000
900
800
700
600
500
400
300
200
100
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

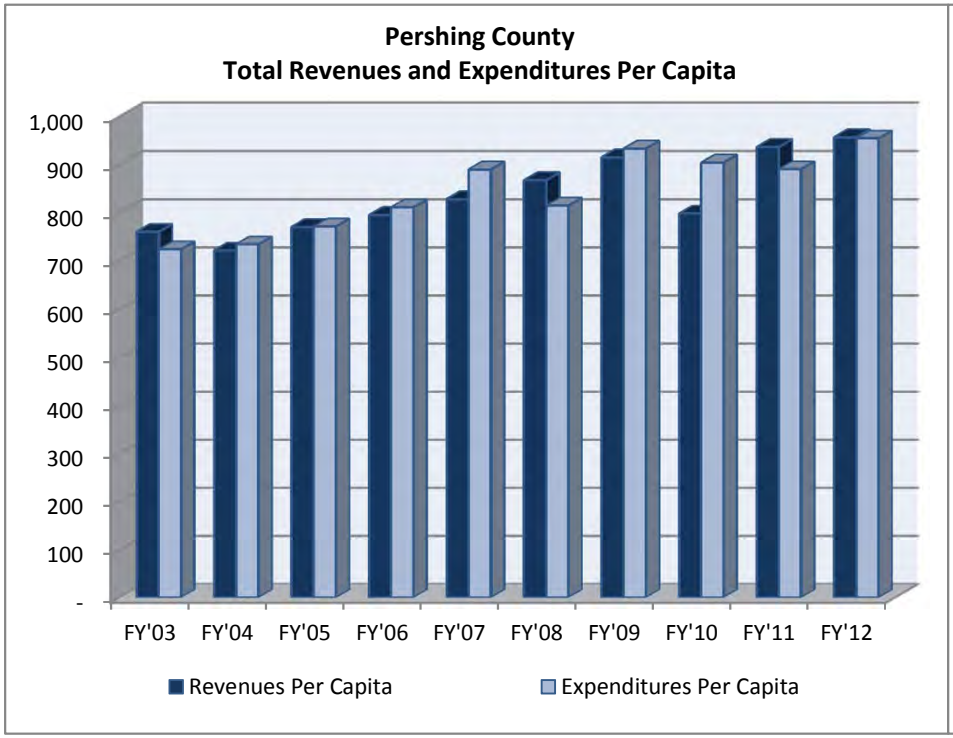

Nye County
Beginning and Ending Fund Balance
4,300,000
3,800,000
3,300,000
2,800,000
2,300,000
1,800,000
1,300,000
800,000
300,000
(200,000)
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

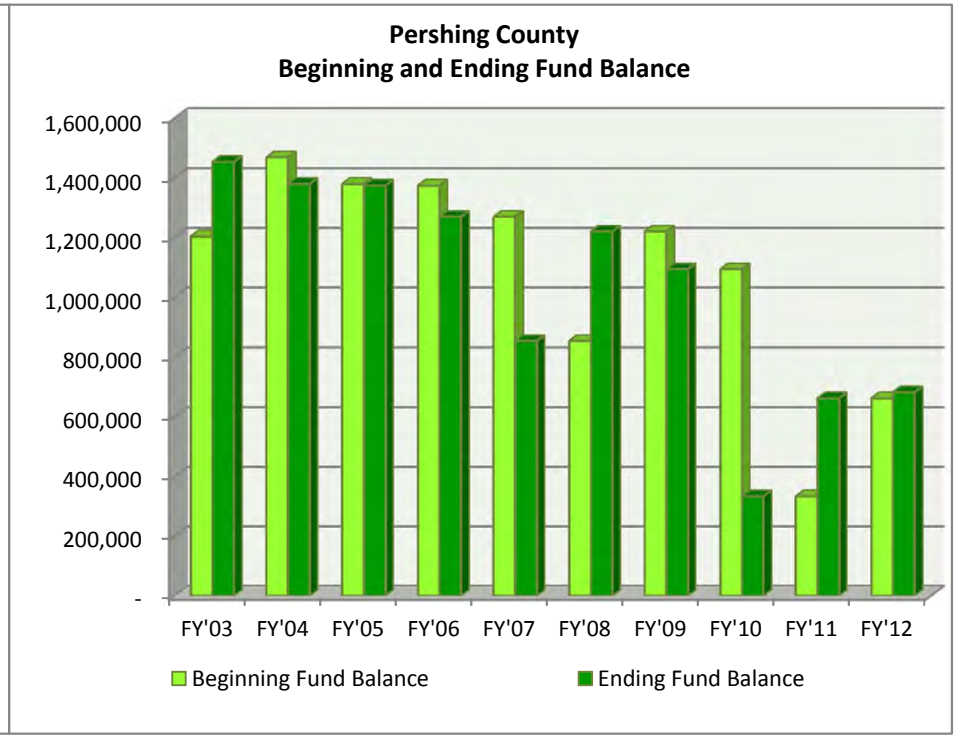

Pershing County
Total Revenues
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources
Prior Period Adjustment
Residual Equity Transfer In

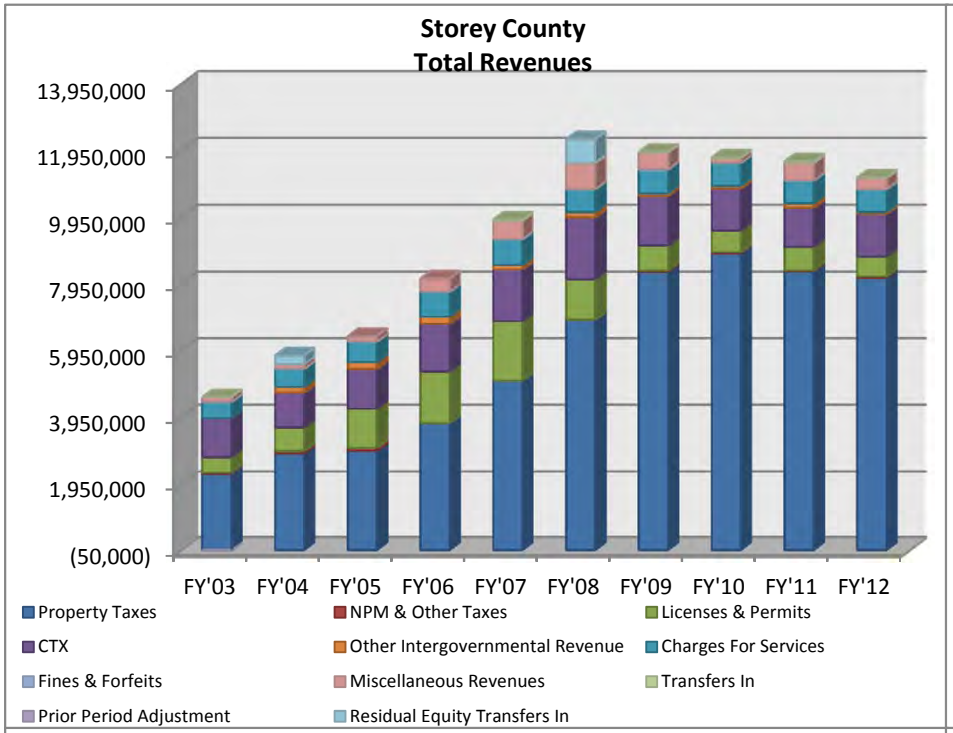

Pershing County
Total Expenditures
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

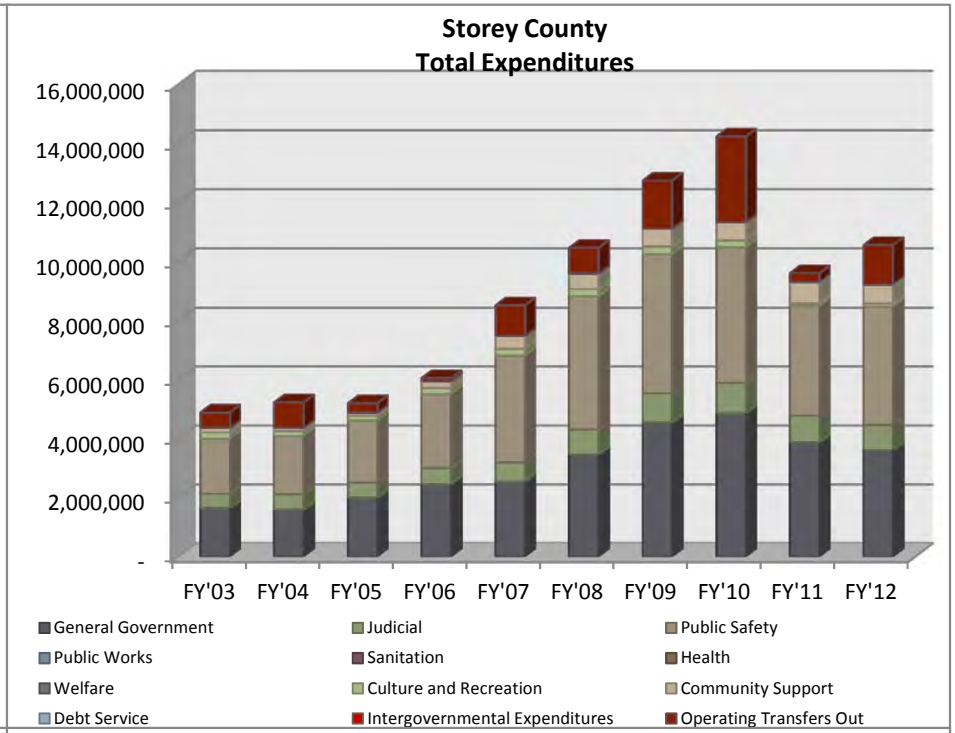

Pershing County
Total Revenues and Expenditures
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

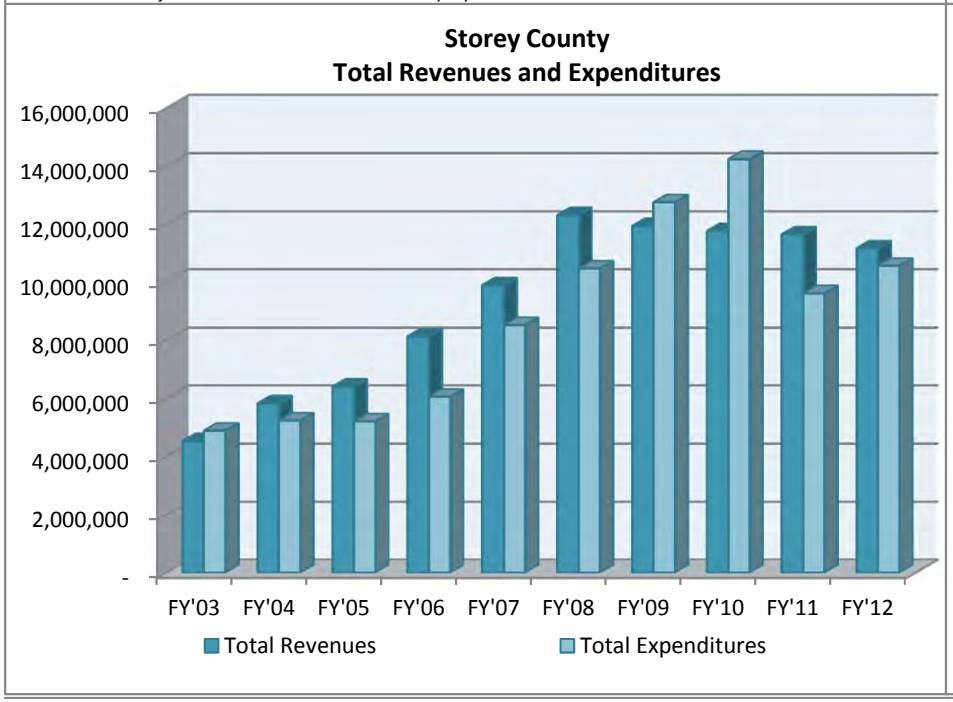

Pershing County
Total Expenditures vs Fund Balance
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

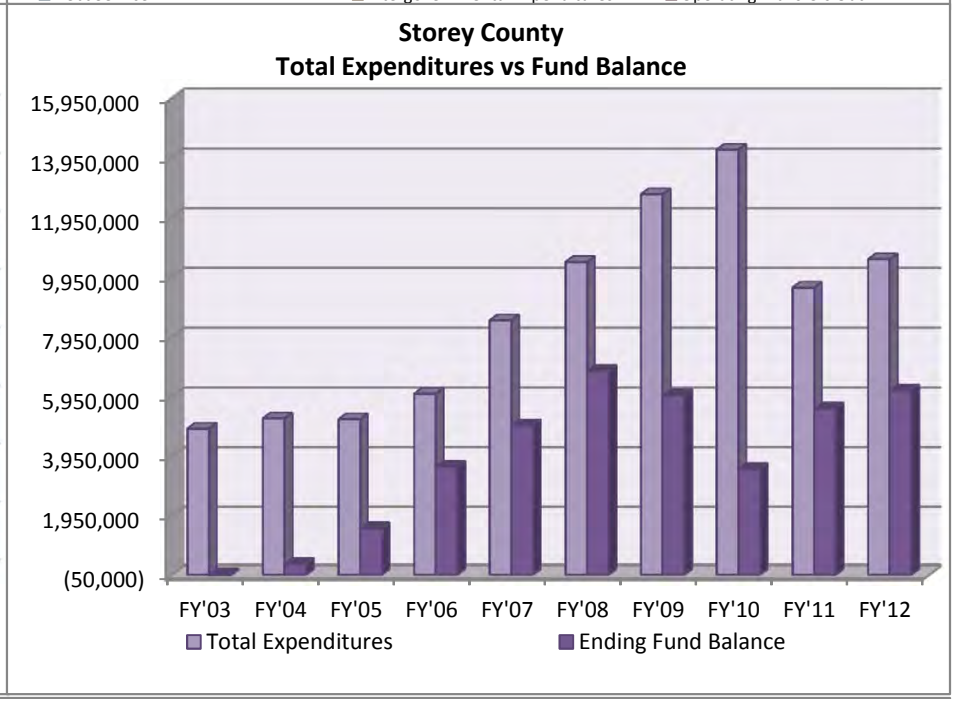

Pershing County
Total Revenues and Expenditures Per Capita
1,000
900
800
700
600
500
400
300
200
100
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

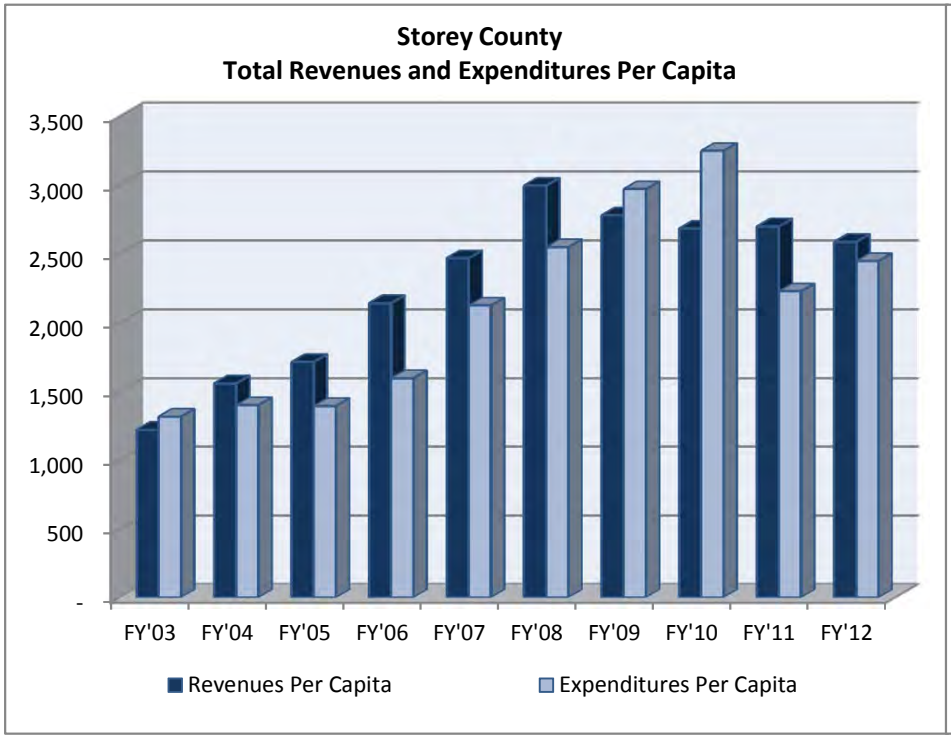

Pershing County
Beginning and Ending Fund Balance
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

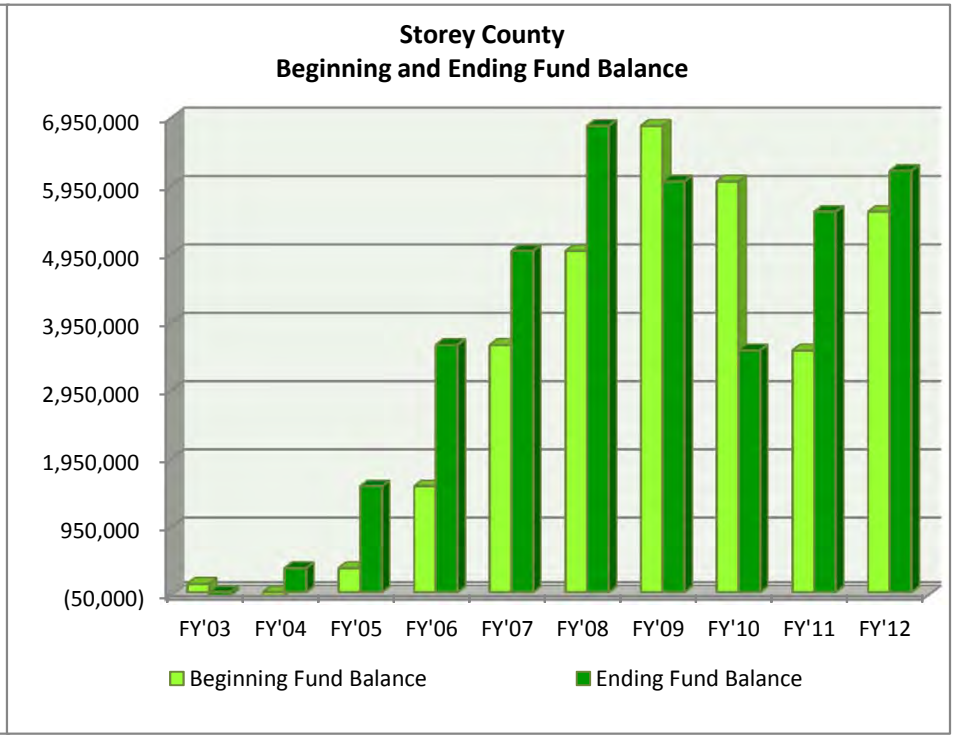

Storey County
Total Revenues
13,950,000
11,950,000
9,950,000
7,950,000
5,950,000
3,950,000
1,950,000
(50,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Prior Period Adjustment
Residual Equity Transfers In

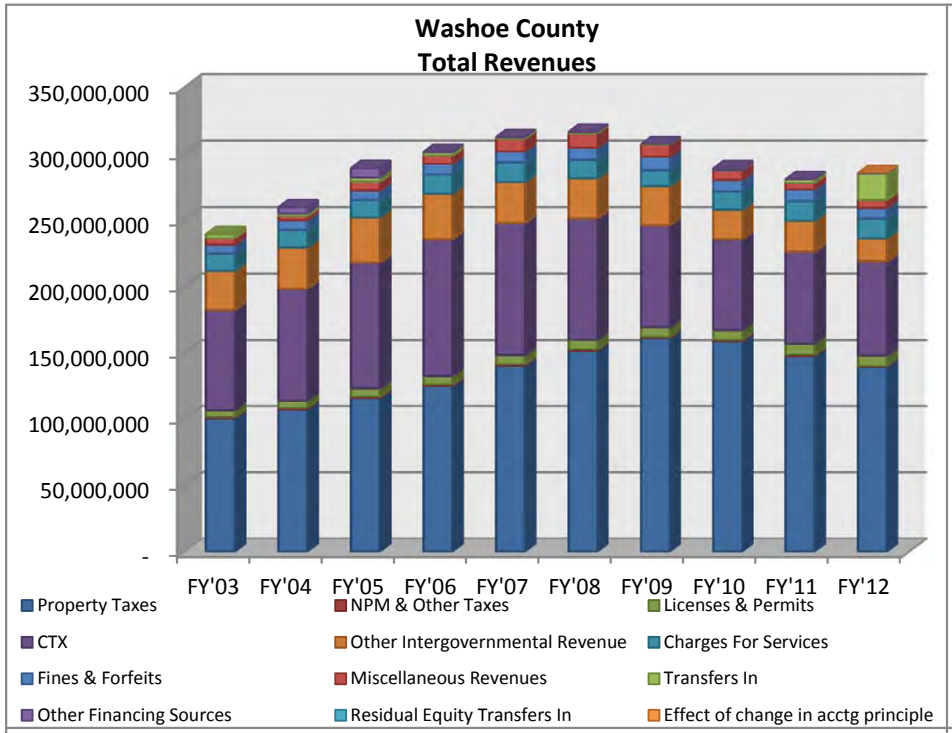

Storey County
Total Expenditures
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

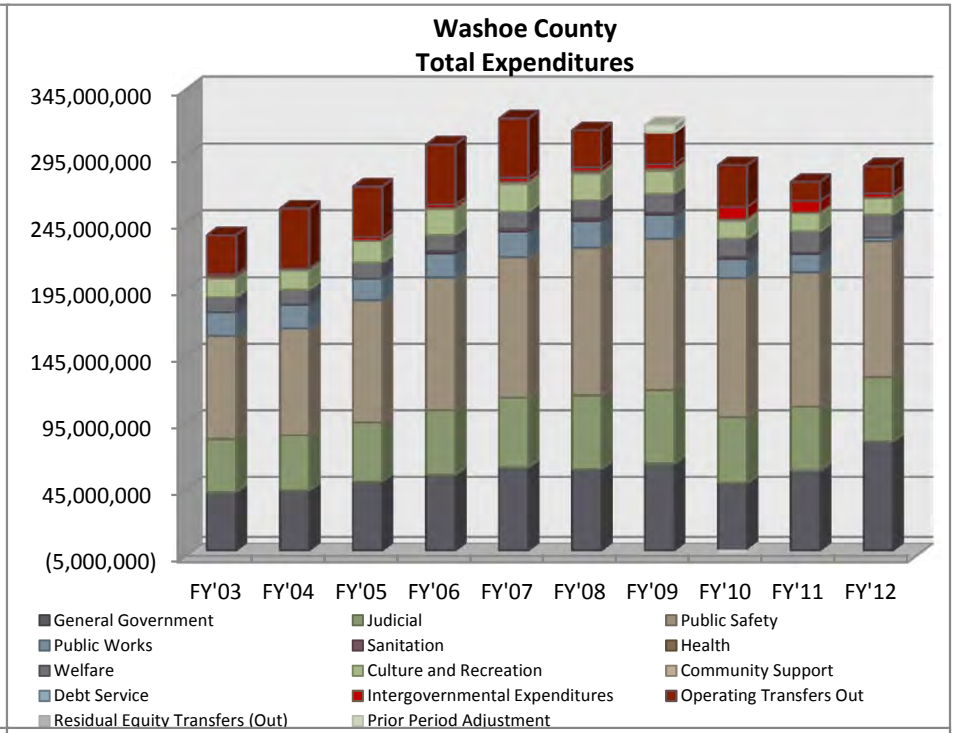

Storey County
Total Revenues and Expenditures
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

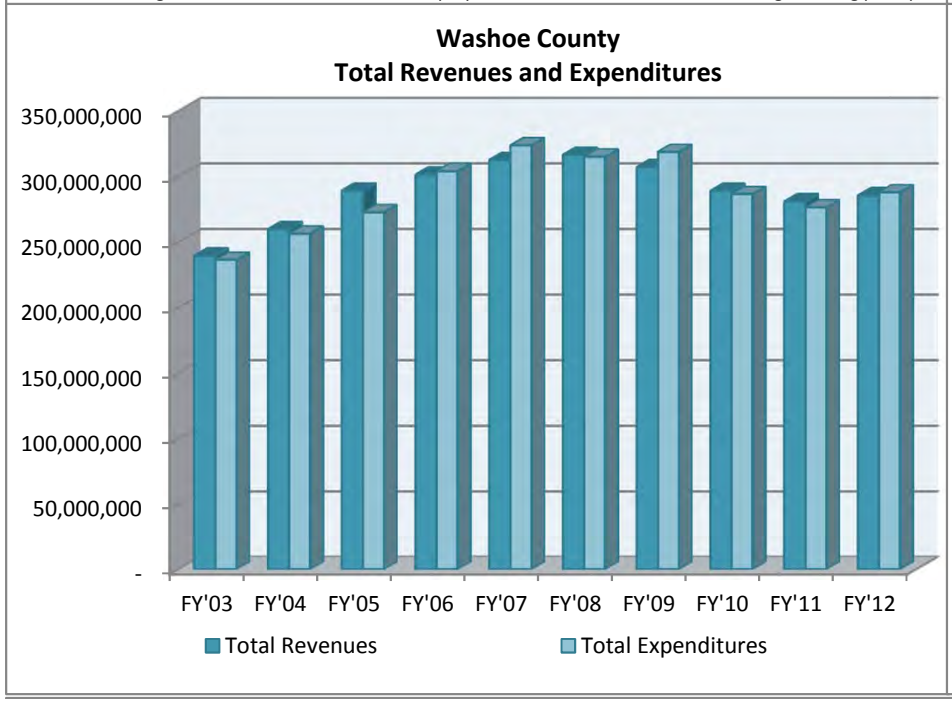

Storey County
Total Expenditures vs Fund Balance
15,950,000
13,950,000
11,950,000
9,950,000
7,950,000
5,950,000
3,950,000
1,950,000
(50,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

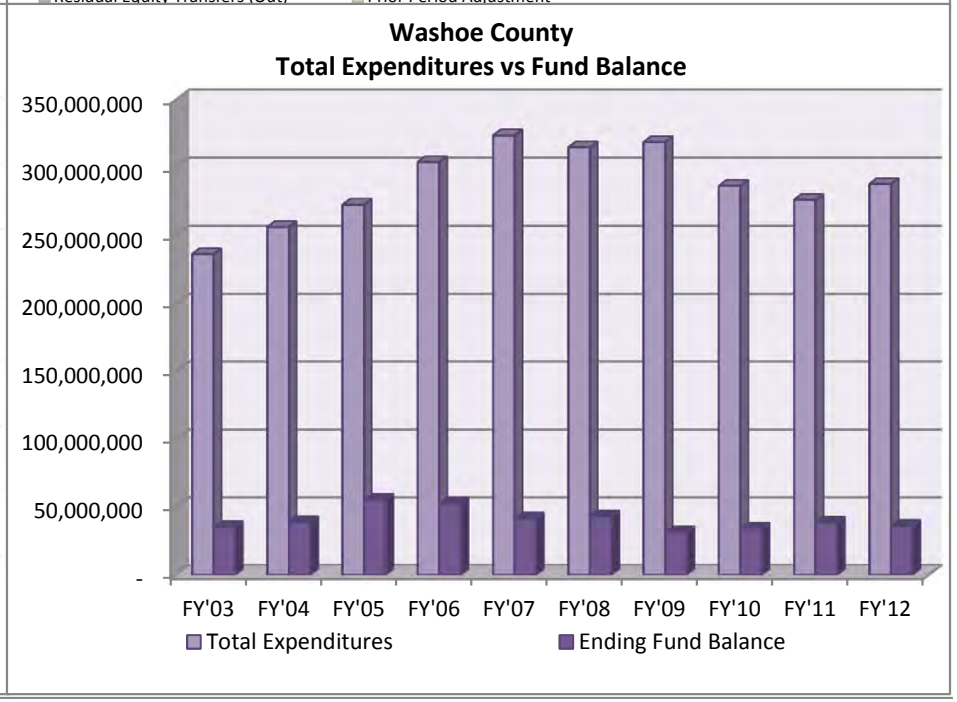

Storey County
Total Revenues and Expenditures Per Capita
3,500
3,000
2,500
2,000
1,500
1,000
500
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

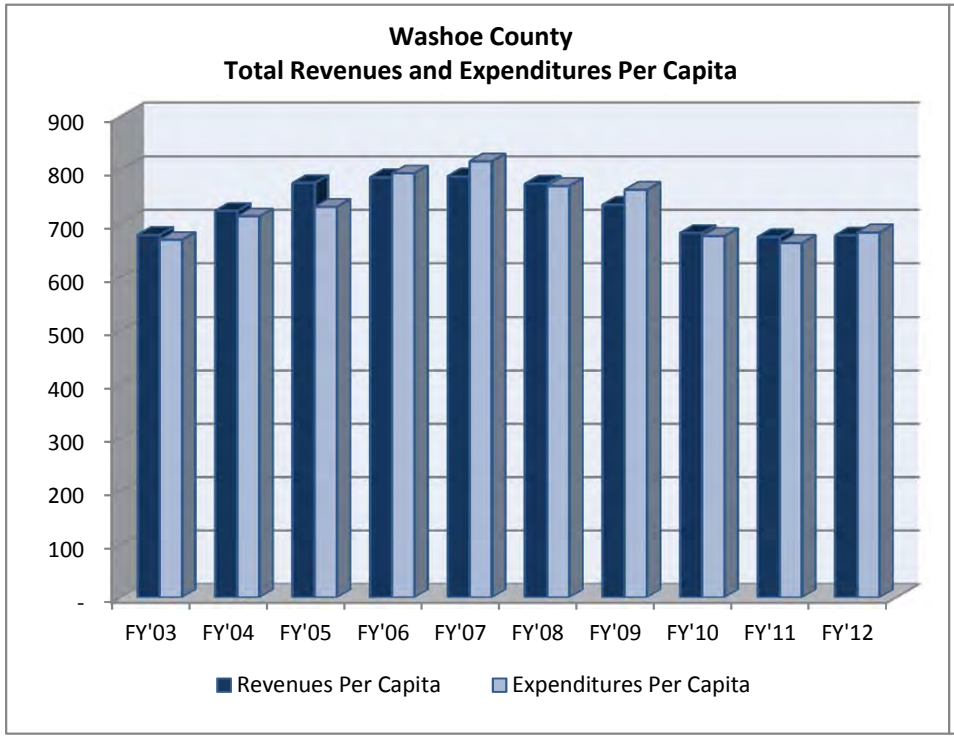

Storey County
Beginning and Ending Fund Balance
6,950,000
5,950,000
4,950,000
3,950,000
2,950,000
1,950,000
950,000
(50,000)
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

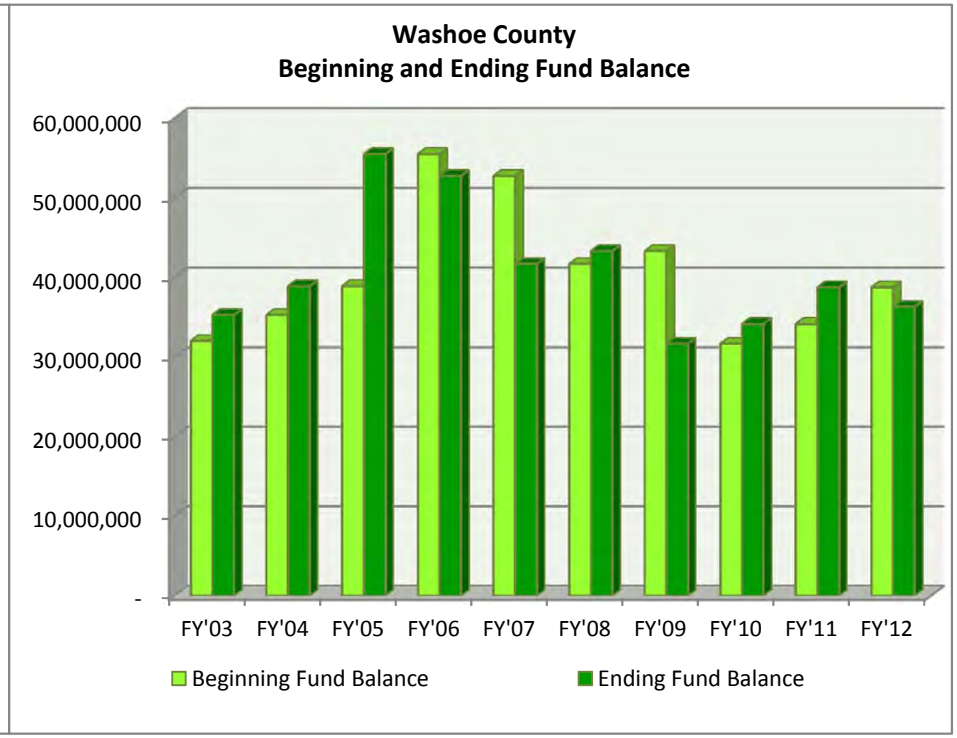

Washoe County
Total Revenues
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources
Residual Equity Transfers In
Effect of change in acctg principle

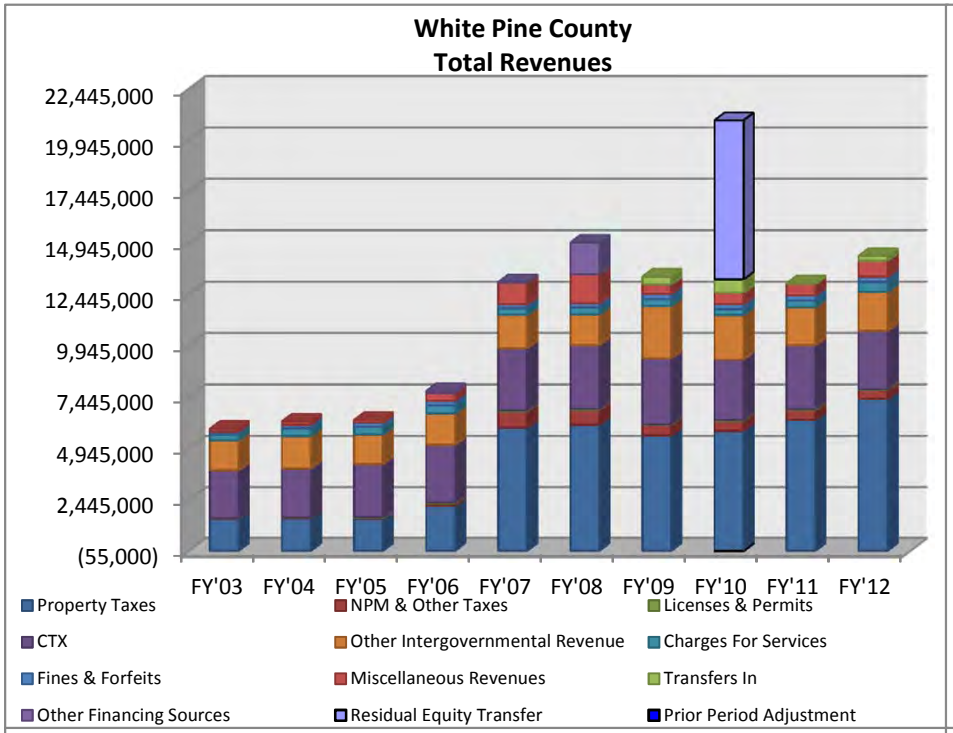

Washoe County
Total Expenditures
345,000,000
295,000,000
245,000,000
195,000,000
145,000,000
95,000,000
45,000,000
(5,000,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Residual Equity Transfers (Out)
Prior Period Adjustment

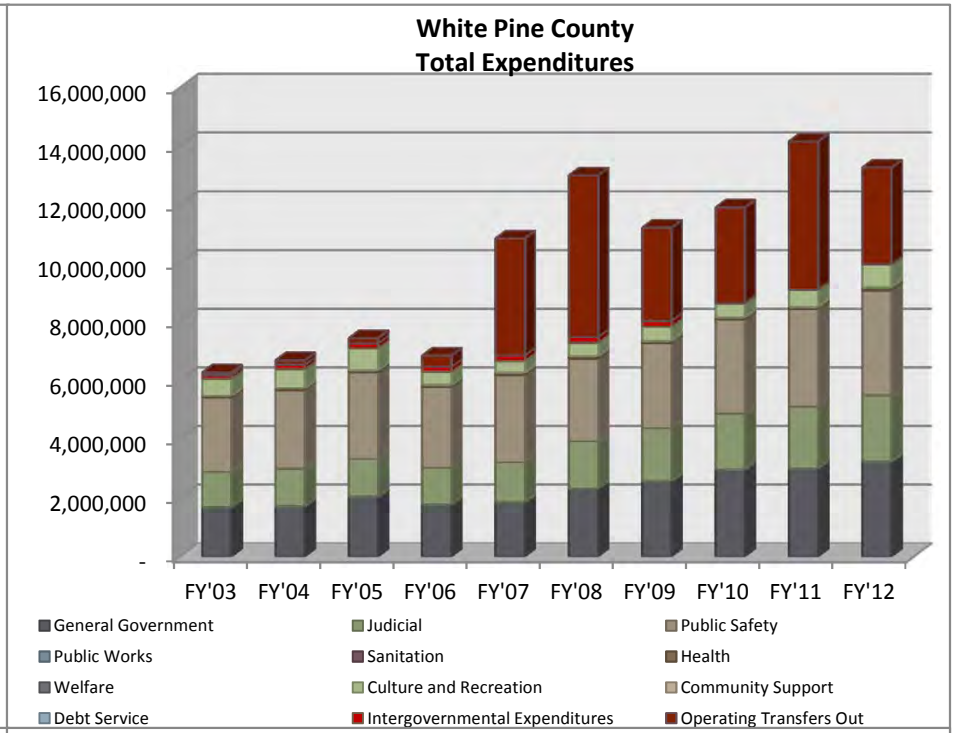

Washoe County
Total Revenues and Expenditures
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

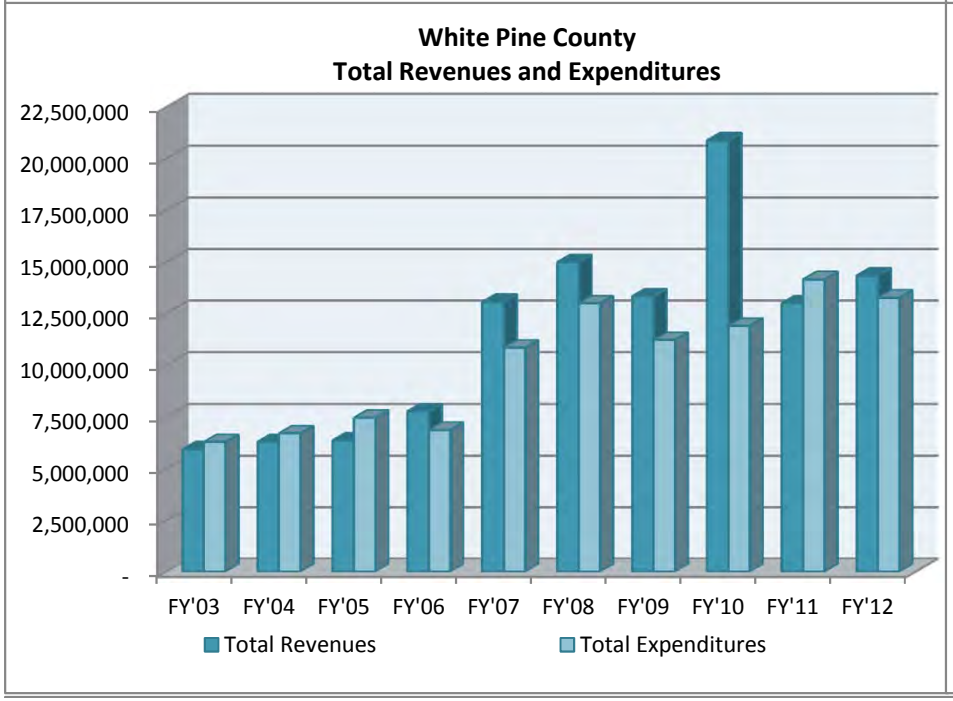

Washoe County
Total Expenditures vs Fund Balance
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance

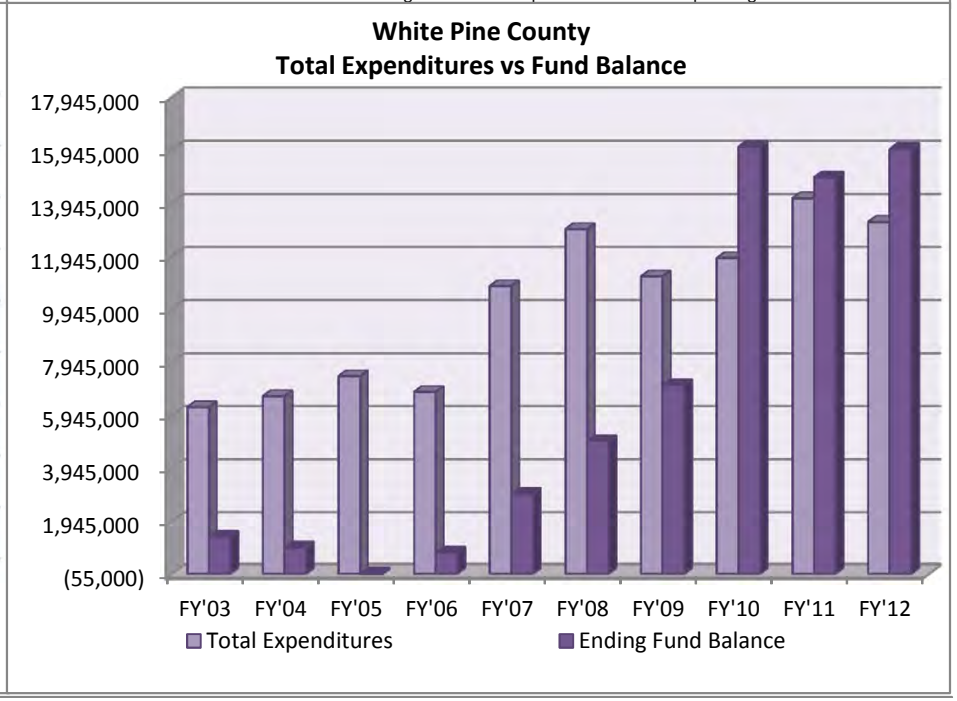

Washoe County
Total Revenues and Expenditures Per Capita
900
800
700
600
500
400
300
200
100
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita

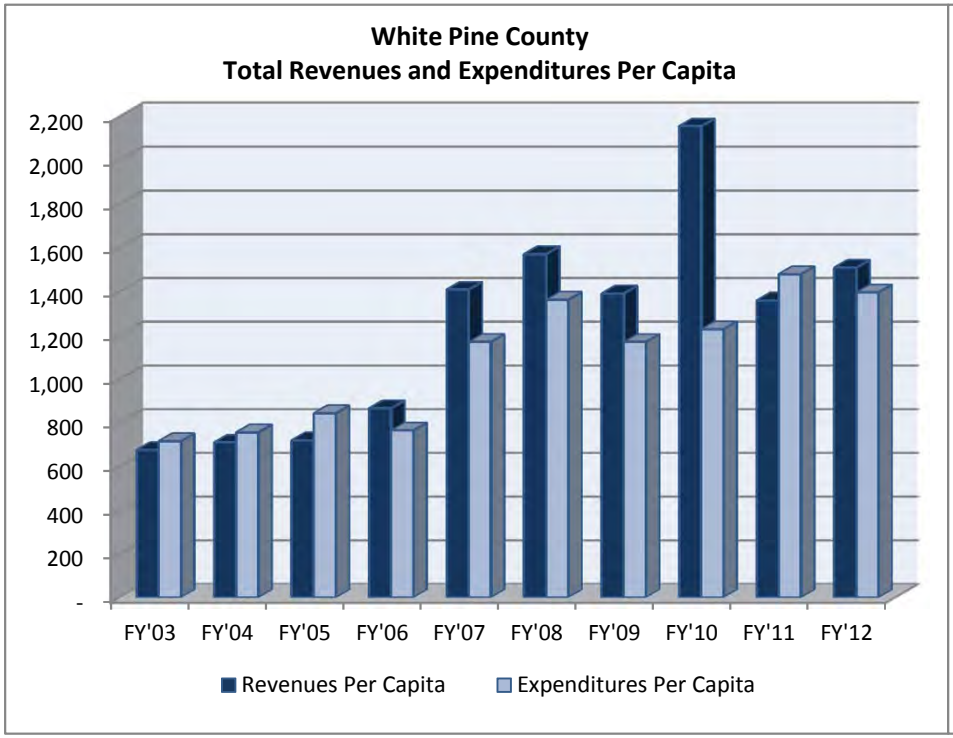

Washoe County
Beginning and Ending Fund Balance
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

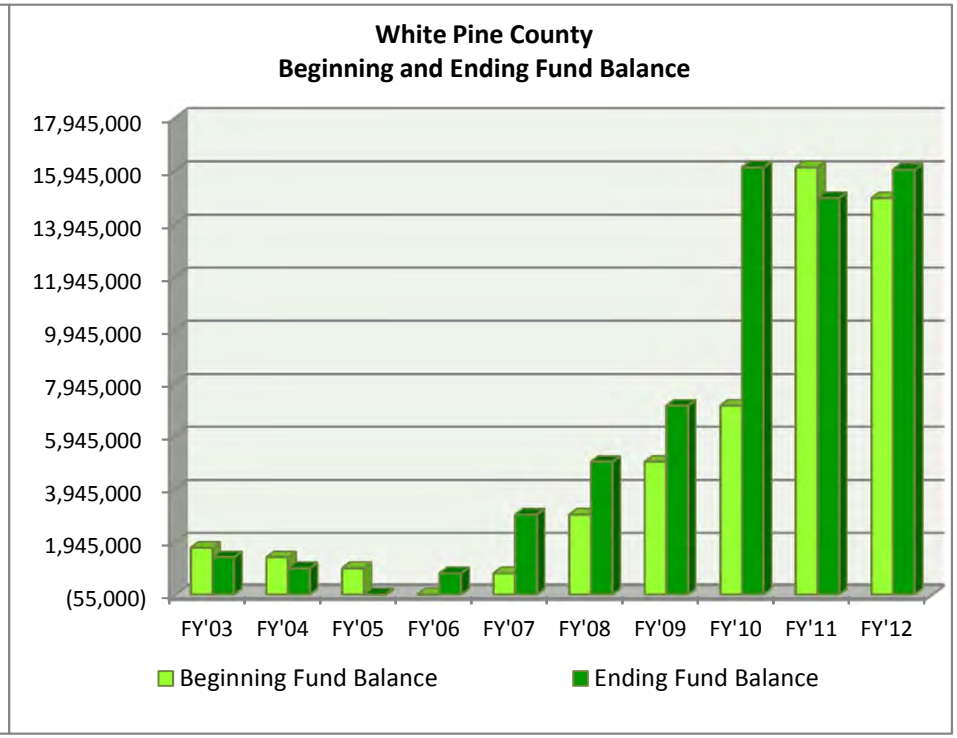

White Pine County
Total Revenues
22,445,000
19,945,000
17,445,000
14,945,000
12,445,000
9,945,000
7,445,000
4,945,000
2,445,000
(55,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources
Residual Equity Transfer
Prior Period Adjustment


White Pine County
Total Expenditures
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out


White Pine County
Total Revenues and Expenditures
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures


White Pine County
Total Expenditures vs Fund Balance
17,945,000
15,945,000
13,945,000
11,945,000
9,945,000
7,945,000
5,945,000
3,945,000
1,945,000
(55,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Expenditures
Ending Fund Balance


White Pine County
Total Revenues and Expenditures Per Capita
2,200
2,000
1,800
1,600
1,400
1,200
1,000
800
600
400
200
-
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Revenues Per Capita
Expenditures Per Capita


White Pine County
Beginning and Ending Fund Balance
17,945,000
15,945,000
13,945,000
11,945,000
9,945,000
7,945,000
5,945,000
3,945,000
1,945,000
(55,000)
FY'03
FY'04
FY'05
FY'06
FY'07
FY'08
FY'09
FY'10
FY'11
FY'12
Beginning Fund Balance
Ending Fund Balance

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Carson City										
Property Taxes	9,657,998	10,301,693	10,787,005	11,164,336	12,492,864	13,359,942	14,203,996	15,033,876	16,333,974	17,385,373
NPM & Other Taxes										
Licenses & Permits	4,877,726	5,099,575	5,688,240	6,191,477	6,183,388	7,089,496	7,348,090	7,104,035	6,556,249	6,438,296
Intergovernmental Revenue										
CTX	22,273,319	23,827,916	25,661,323	26,808,073	25,944,779	23,442,872	19,969,586	17,477,368	18,286,154	19,016,195
Other Intergovernmental Revenue	3,191,729	2,543,530	3,868,305	582,289	668,200	589,619	757,134	1,089,344	1,313,052	738,021
Total Intergovernmental	25,465,048	26,371,446	29,529,628	27,390,362	26,612,979	24,032,491	20,726,720	18,566,712	19,599,206	19,754,216
Charges For Services	5,356,366	5,953,935	6,822,554	7,182,916	7,868,594	12,894,369	10,746,400	11,112,929	10,876,388	11,483,988
Fines & Forfeits	738,977	789,636	847,606	947,605	825,900	938,827	967,389	730,362	713,070	850,158
Miscellaneous Revenues	1,131,898	499,981	762,005	853,773	1,564,918	2,099,668	1,903,975	1,217,745	1,141,350	1,247,813
Transfers In		101,415	169,164	2,526,456	461,219	1,850,780	1,444,468	5,884,195	2,729,541	523,387
Other Financing Sources	42,026	4,179,780	90,262	15,051,273	55,770	11,228	53,467	69,433	3,535	
Total Revenues	47,270,039	53,297,461	54,696,464	71,308,198	56,065,632	62,276,801	57,394,505	59,719,287	57,953,313	57,683,231
Beginning Fund Balance	12,790,826	9,261,796	11,933,363	11,598,981	10,898,863	11,674,720	14,316,983	11,486,244	6,483,199	6,894,902
Cumulative effect of change in accounting principle										
Total Available Resources	60,060,865	62,559,257	66,629,827	82,907,179	66,964,495	73,951,521	71,711,488	71,205,531	64,436,512	64,578,133
General Government	10,463,736	11,001,147	12,012,590	12,279,270	13,120,595	12,815,887	13,079,836	13,508,301	12,983,141	13,292,344
Judicial	2,723,347	2,657,055	2,984,486	3,379,561	3,547,132	4,359,077	4,750,563	4,912,017	4,561,860	4,684,196
Public Safety	19,095,021	20,002,786	22,532,451	22,331,714	23,786,322	24,399,880	25,517,170	26,715,505	26,010,354	26,058,342
Public Works	2,850,936	2,128,347	2,675,588	2,577,865	3,032,079	2,721,453	2,275,764	2,102,004	1,974,920	2,184,996
Sanitation						3,386,664	1,734,716	1,673,677	1,556,610	1,518,729
Health	966,322	1,013,673	1,284,469	1,158,981	1,492,098	1,438,787	1,634,697	1,502,565	1,550,580	2,121,477
Welfare	320,879	331,057	431,953	344,677	336,854	357,864	349,746	382,174	379,437	397,517
Culture and Recreation	5,166,063	5,431,158	5,930,933	6,479,361	6,244,911	6,019,861	5,739,053	5,966,831	5,396,720	5,273,488
Community Support	951,972	5,082,334	381,162	15,427,078	566,796	419,499	345,199	531,683	458,202	482,092
Economic Opportunity	185,437	163,279	342,387	3,872,489	236,465	329,432	2,000,000	4,320,000		
Debt Service		79,978								
Intergovernmental Expenditures										
Operating Transfers Out	8,075,356	2,735,080	6,454,827	4,157,320	2,926,523	3,386,134	2,798,500	3,107,575	2,669,786	3,673,010
Total Expenditures	50,799,069	50,625,894	55,030,846	72,008,316	55,289,775	59,634,538	60,225,244	64,722,332	57,541,610	59,686,191
Residual Equity Transfer Out										
Ending Fund Balance	9,261,796	11,933,363	11,598,981	10,898,863	11,674,720	14,316,983	11,486,244	6,483,199	6,894,902	4,891,942
Total	60,060,865	62,559,257	66,629,827	82,907,179	66,964,495	73,951,521	71,711,488	71,205,531	64,436,512	64,578,133
Fund Balance as a % of Expenditure	18.2%	23.6%	21.1%	15.1%	21.1%	24.0%	19.1%	10.0%	12.0%	8.2%
Population (as of July 1)	54,171	54,844	55,220	56,146	57,104	57,701	57,723	57,600	56,506	55,765
Revenues Per Capita	873	972	991	1,270	982	1,079	994	1,037	1,026	1,034
Expenditures Per Capita	938	923	997	1,283	968	1,034	1,043	1,124	1,018	1,070

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Churchill										
Property Taxes	3,044,627	3,173,690	3,529,572	3,559,637	4,002,791	4,335,438	5,191,482	5,523,461	6,089,599	5,761,404
NPM & Other Taxes									169,482	166,043
Licenses & Permits	399,855	527,187	733,226	798,484	615,074	596,322	412,523	381,327	406,630	439,751
Intergovernmental Revenue										
CTX	4,150,000	4,185,000	4,529,140	5,216,000	5,988,570	5,594,895	5,526,194	4,129,601	4,237,243	4,523,007
Other Intergovernmental Revenue	2,167,899	2,219,002	2,674,042	2,591,173	2,528,100	2,714,950	2,814,565	3,294,351	3,309,775	2,999,917
Total Intergovernmental	6,317,899	6,404,002	7,203,182	7,807,173	8,516,670	8,309,845	8,340,759	7,423,952	7,547,018	7,522,924
Charges For Services	515,932	600,963	593,615	710,480	627,331	606,733	600,140	684,399	802,450	712,725
Fines & Forfeits	398,637	428,266	380,590	385,831	376,078	427,578	463,247	586,119	612,116	606,555
Miscellaneous Revenues	223,449	197,087	88,850	200,510	242,782	800,956	828,379	854,507	1,025,324	1,013,459
Transfers In	136,083			1,576,313	1,601,280	1,687,269	1,700,000	1,732,165	1,879,861	2,003,385
Other Financing Sources	1,404,561	1,417,910	1,500,000	1,600	24,938	-	-	-	-	-
Total Revenues	12,441,043	12,749,105	14,029,035	15,040,028	16,006,944	16,764,141	17,536,530	17,185,930	18,532,480	18,226,246
Beginning Fund Balance	1,761,165	2,212,723	1,686,549	2,049,714	2,430,485	2,722,384	3,036,491	3,488,236	4,102,298	6,003,962
Total Available Resources	14,202,208	14,961,828	15,715,584	17,089,742	18,437,429	19,486,525	20,573,021	20,674,166	22,634,778	24,230,208
General Government	3,658,554	3,885,532	4,269,816	4,785,454	5,081,279	5,200,462	5,471,058	5,201,264	4,819,818	5,499,298
Judicial	1,929,844	2,128,938	2,285,506	2,548,529	2,763,756	2,813,485	2,915,796	3,109,114	3,147,603	3,214,504
Public Safety	4,935,553	5,094,234	5,915,921	6,008,672	6,335,121	6,845,837	6,916,009	7,017,314	7,189,168	7,301,116
Public Works										
Sanitation	42,773	49,830	48,637	45,473	65,986	82,121	80,547	73,676	70,962	70,962
Health	156,483	155,583	175,979	204,673	182,780	184,804	178,826	183,482	169,085	216,401
Welfare										
Culture and Recreation	237,051	249,330	270,538	284,151	304,700	323,812	330,176	342,405	280,094	245,276
Community Support	138,856	145,606	147,970	149,741	170,649	160,987	148,038	229,766	241,223	174,222
Debt Service	69,228	69,229								
Intergovernmental Expenditures	345,143	391,997	331,503	382,564	480,774	428,526	429,018	414,848	402,863	401,506
Operating Transfers Out	476,000	1,105,000	220,000	250,000	330,000	410,000	615,317	-	310,000	295,000
Equity Transfer out										
Total Expenditures	11,989,485	13,275,279	13,665,870	14,659,257	15,715,045	16,450,034	17,084,785	16,571,869	16,630,816	17,418,285
Ending Fund Balance	2,212,723	1,686,549	2,049,714	2,430,485	2,722,384	3,036,491	3,488,236	4,102,297	6,003,962	6,811,923
Total	14,202,208	14,961,828	15,715,584	17,089,742	18,437,429	19,486,525	20,573,021	20,674,166	22,634,778	24,230,208
Fund Balance as a % of Expenditure	18.5%	12.7%	15.0%	16.6%	17.3%	18.5%	20.4%	24.8%	36.1%	39.1%
Population (as of July 1)	24,928	25,116	25,808	26,106	26,585	27,371	27,190	26,981	26,859	26,360
Revenues Per Capita	499	508	544	576	602	612	645	637	690	691
Expenditures Per Capita	481	529	530	562	591	601	628	614	619	661

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Clark										
Property Taxes	192,494,971	213,130,117	237,128,773	266,403,593	306,803,962	345,422,881	383,096,346	347,888,378	278,820,460	277,796,141
NPM & Other Taxes										
Licenses & Permits	132,107,854	143,686,830	159,868,130	188,210,332	212,649,068	219,886,318	212,457,083	210,359,702	218,981,536	211,956,838
Intergovernmental Revenue										
CTX	223,508,444	264,091,201	313,642,515	341,790,734	340,102,045	324,868,936	277,391,610	249,384,438	262,887,094	274,280,594
Other Intergovernmental Revenue	7,268,891	9,934,831	5,683,762	8,384,856	12,543,720	5,702,891	10,588,627	7,646,425	7,562,668	6,178,268
Total Intergovernmental	230,777,335	274,026,032	319,326,277	350,175,590	352,645,765	330,571,827	287,980,237	257,030,863	270,449,762	280,458,862
Charges For Services	70,281,683	73,146,892	88,027,159	90,156,159	91,872,856	82,533,326	85,915,596	75,314,190	80,440,076	74,621,408
Fines & Forfeits	10,178,261	10,153,620	12,916,684	14,666,431	20,767,142	24,644,256	24,535,699	25,671,295	24,078,067	25,602,847
Miscellaneous Revenues	13,264,035	8,508,057	14,936,081	20,308,448	32,710,747	33,694,984	12,495,963	35,674,044	5,624,052	5,309,380
Transfers In	201,059,586	206,594,236	219,794,772	245,843,588	265,508,753	303,535,415	297,183,448	318,187,963	347,638,468	288,586,393
Other Financing Sources										
Total Revenues	850,163,725	929,245,784	1,051,997,876	1,175,764,141	1,282,958,293	1,340,289,007	1,303,664,372	1,270,126,435	1,226,032,421	###########
Beginning Fund Balance	158,796,764	153,723,193	198,691,015	265,609,638	307,922,722	309,802,148	218,453,884	218,345,400	172,111,310	183,766,135
Total Available Resources	1,008,960,489	1,082,968,977	1,250,688,891	1,441,373,779	1,590,881,015	1,650,091,155	1,522,118,256	1,488,471,835	1,398,143,731	###########
General Government	110,008,049	108,303,991	121,425,325	122,314,860	116,465,703	105,966,417	125,776,139	127,176,984	118,794,960	112,069,672
Judicial	89,486,415	95,814,462	102,130,423	108,939,441	122,571,248	144,277,455	140,327,933	146,502,648	147,118,284	145,197,706
Public Safety	136,269,194	147,890,711	155,264,446	174,669,074	182,948,608	205,777,429	207,312,119	212,290,725	210,248,288	206,238,005
Public Works	13,842,148	14,484,674	13,612,688	13,481,338	14,308,081	15,227,899	15,076,750	14,709,836	12,677,523	10,983,376
Sanitation										
Health	16,672,923	17,141,009	19,900,651	34,606,571	36,801,893	62,919,755	92,225,951	83,677,333	96,771,650	90,182,762
Welfare	49,390,954	50,819,946	59,479,322	68,273,896	84,392,332	83,974,688	105,904,299	92,910,160	79,487,635	79,543,396
Culture and Recreation	27,807,370	29,996,265	28,840,683	25,661,598	27,346,167	29,258,569	28,305,713	19,824,777	11,304,303	10,026,008
Community Support										
Debt Service										
Intergovernmental Expenditures										
Other General Expenditures	51,591,575	55,499,605	63,596,194	73,674,989	99,312,998	108,771,107	98,917,444	113,340,912	111,056,564	100,249,576
Operating Transfers Out	360,168,668	364,327,299	420,829,521	511,829,290	596,931,837	675,463,952	489,926,508	505,927,150	426,918,389	402,596,624
Total Expenditures	855,237,296	884,277,962	985,079,253	1,133,451,057	1,281,078,867	1,431,637,271	1,303,772,856	1,316,360,525	1,214,377,596	###########
Ending Fund Balance	153,723,193	198,691,015	265,609,638	307,922,722	309,802,148	218,453,884	218,345,400	172,111,310	183,766,135	191,010,879
Total	1,008,960,489	1,082,968,977	1,250,688,891	1,441,373,779	1,590,881,015	1,650,091,155	1,522,118,256	1,488,471,835	1,398,143,731	###########
Fund Balance as a % of Expenditure	18.0%	22.5%	27.0%	27.2%	24.2%	15.3%	16.7%	13.1%	15.1%	16.5%
Population (as of July 1)	1,485,855	1,549,657	1,620,748	1,715,337	1,796,380	1,874,837	1,954,319	1,967,716	1,952,040	1,968,831
Revenues Per Capita	572	600	649	685	714	715	667	645	628	591
Expenditures Per Capita	576	571	608	661	713	764	667	669	622	588

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Douglas										
Property Taxes	6,101,847	6,828,506	7,299,900	7,889,023	10,587,773	11,689,924	13,158,428	14,158,965	15,005,820	15,988,675
NPM & Other Taxes										
Licenses & Permits	3,555,231	3,325,429	3,433,663	3,642,845	2,927,971	3,196,044	3,095,741	3,487,796	3,493,716	3,287,886
Intergovernmental Revenue										
CTX	10,340,402	11,031,705	11,953,936	12,508,270	12,902,587	12,983,591	12,449,290	11,658,721	10,414,115	9,710,596
Other Intergovernmental Revenue	2,777,485	2,550,801	2,965,971	2,836,494	2,401,359	2,149,871	2,953,257	2,431,562	2,821,266	3,227,038
Total Intergovernmental	13,117,887	13,582,506	14,919,907	15,344,764	15,303,946	15,133,462	15,402,547	14,090,283	13,235,381	12,937,634
Charges For Services	3,494,609	3,677,688	4,059,784	4,069,733	4,109,306	3,947,667	3,554,456	3,655,270	3,705,705	4,140,645
Fines & Forfeits	825,997	793,087	727,738	1,042,327	1,079,655	1,066,084	1,281,562	1,217,596	1,096,592	1,196,070
Miscellaneous Revenues	566,559	633,908	694,836	943,854	1,283,657	1,273,512	597,748	484,878	281,966	905,862
Transfers In	8,428	26,865			24,000	46,617	-	360,000	335,095	190,000
Other Financing Sources	93,415	15,317	13,520	23,427	6,797	56,928	225,803	7,356	8,170	4,769
Residual Equity Transfers In										
Total Revenues	27,763,973	28,883,306	31,149,348	32,955,973	35,323,105	36,410,238	37,316,285	37,462,144	37,162,445	38,651,541
Beginning Fund Balance	7,828,515	7,774,397	7,669,748	8,919,110	9,595,897	9,215,502	10,142,390	7,921,772	7,363,720	6,648,848
Total Available Resources	35,592,488	36,657,703	38,819,096	41,875,083	44,919,002	45,625,740	47,458,675	45,383,916	44,526,165	45,300,389
General Government	8,041,685	8,316,590	9,148,892	9,583,475	10,468,256	10,422,572	9,844,181	10,258,044	8,421,961	8,635,323
Judicial	5,958,132	6,189,069	6,539,792	6,935,019	7,418,117	8,109,732	8,681,997	8,625,547	8,413,483	8,319,869
Public Safety	10,514,363	10,926,714	11,914,343	12,917,373	13,893,451	14,103,704	14,452,684	14,919,515	15,395,685	15,528,758
Public Works	754,269	763,416	795,124	838,914	929,950	988,759	975,824	915,627	2,685,760	2,617,337
Sanitation	244,896	253,836	260,243	308,353	314,339	315,754	327,135	376,859	421,043	497,597
Health										
Welfare										
Culture and Recreation										
Community Support										
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	2,304,746	2,538,330	1,241,592	1,696,052	2,679,387	1,542,829	5,255,082	2,924,604	2,539,385	2,660,707
Total Expenditures	27,818,091	28,987,955	29,899,986	32,279,186	35,703,500	35,483,350	39,536,903	38,020,196	37,877,317	38,259,591
Ending Fund Balance	7,774,397	7,669,748	8,919,110	9,595,897	9,215,502	10,142,390	7,921,772	7,363,720	6,648,848	7,040,798
Total	35,592,488	36,657,703	38,819,096	41,875,083	44,919,002	45,625,740	47,458,675	45,383,916	44,526,165	45,300,389
Fund Balance as a % of Expenditure	27.9%	26.5%	29.8%	29.7%	25.8%	28.6%	20.0%	19.4%	17.6%	18.4%
Population (as of July 1)	43,450	44,212	45,603	47,803	50,108	51,770	52,386	52,131	51,390	49,242
Revenues Per Capita	639	653	683	689	705	703	712	719	723	785
Expenditures Per Capita	640	656	656	675	713	685	755	729	737	777

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Elko										
Property Taxes	4,556,409	4,502,442	4,487,163	4,886,165	5,663,740	5,035,471	7,397,130	6,638,134	7,090,528	8,241,982
NPM & Other Taxes										
Licenses & Permits	578,657	705,359	768,136	884,637	1,050,323	779,994	754,793	627,344	886,489	1,031,113
Intergovernmental Revenue										
CTX	5,461,250	5,703,807	6,058,986	8,289,588	9,649,502	9,269,382	7,479,958	6,810,487	9,232,090	11,288,983
Other Intergovernmental Revenue	1,193,221	856,800	754,917	1,180,998	1,425,323	689,863	1,098,588	1,033,803	900,752	757,461
Total Intergovernmental	6,654,471	6,560,607	6,813,903	9,470,586	11,074,825	9,959,245	8,578,546	7,844,290	10,132,842	12,046,444
Charges For Services	1,585,218	1,844,273	1,965,778	2,072,829	2,235,173	2,384,638	2,477,071	2,574,986	2,570,898	3,003,395
Fines & Forfeits	1,097,770	994,902	927,814	1,139,962	1,244,084	1,387,430	1,495,637	1,312,076	1,007,623	927,116
Miscellaneous Revenues & Pr Per A	1,204,108	814,854	1,011,079	1,793,437	1,516,240	2,906,706	1,796,432	1,473,408	807,560	1,256,514
Transfers In	2,850,724	2,500,031	2,576,701	1,756,519	1,950,000	2,040,910	1,940,000	2,557,472	2,429,593	5,225,000
Other Financing Sources	81,160	300,000	381,000	192,000	150,000			245,000		
Prior Period Adjustments										94,047
Total Revenues	18,608,517	18,222,468	18,931,574	22,196,135	24,884,385	24,494,394	24,439,609	23,272,710	24,925,533	31,825,611
Beginning Fund Balance	724,042	2,426,251	3,662,457	4,451,838	6,827,651	9,835,899	7,988,433	7,815,642	5,715,859	4,378,811
Total Available Resources	19,332,559	20,648,719	22,594,031	26,647,973	31,712,036	34,330,293	32,428,042	31,088,352	30,641,392	36,204,422
General Government	4,427,418	4,441,488	4,486,522	4,991,160	5,875,578	5,558,703	5,922,985	6,028,252	6,208,445	5,862,098
Judicial	4,045,159	4,167,644	4,509,772	4,822,837	5,046,208	5,289,705	5,588,920	6,012,838	6,162,495	6,520,471
Public Safety	7,447,488	7,058,019	7,702,523	8,341,966	8,880,215	9,578,813	10,104,818	10,634,879	10,866,990	10,736,309
Public Works	421,037	616,143	624,260	735,382	930,463	963,321	1,082,716	1,129,355	1,284,370	1,210,826
Sanitation										
Health	242,114	217,825	198,731	132,675	131,195	118,314	206,285	221,118	263,634	800,938
Welfare										
Culture and Recreation										
Community Support										
Debt Service	107,448	214,893	171,022	162,421	189,133	189,725	90,310	53,553	13,831	115,081
Intergovernmental Expenditures										
Operating Transfers Out	215,644	270,250	449,363	633,881	823,345	4,643,279	1,616,366	1,292,498	1,462,816	1,843,612
Residual Equity Transfer out										
Total Expenditures	16,906,308	16,986,262	18,142,193	19,820,322	21,876,137	26,341,860	24,612,400	25,372,493	26,262,581	27,089,335
Ending Fund Balance	2,426,251	3,662,457	4,451,838	6,827,651	9,835,899	7,988,433	7,815,642	5,715,859	4,378,811	9,115,087
Total	19,332,559	20,648,719	22,594,031	26,647,973	31,712,036	34,330,293	32,428,042	31,088,352	30,641,392	36,204,422
Fund Balance as a % of Expenditure	14.4%	21.6%	24.5%	34.4%	45.0%	30.3%	31.8%	22.5%	16.7%	33.6%
Population (as of July 1)	46,668	46,577	45,805	46,499	47,586	48,339	50,434	50,561	51,325	52,097
Revenues Per Capita	399	391	413	477	523	507	485	460	486	611
Expenditures Per Capita	362	365	396	426	460	545	488	502	512	520

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Esmeralda										
Property Taxes	859,387	746,303	774,783	811,023	871,159	854,830	851,671	957,598	949,596	985,568
NPM & Other Taxes						128,054	173,229	142,100	77,351	115,717
Licenses & Permits	7,431	9,929	7,045	6,510	6,606	6,601	6,328	6,256	36,351	5,360
Intergovernmental Revenue										
CTX	1,020,115	1,047,117	1,069,420	1,170,159	1,324,722	1,325,041	1,329,847	1,249,441	1,135,714	1,093,295
Other Intergovernmental Revenue	184,062	250,993	266,624	274,250	275,721	285,101	1,655,256	430,799	524,338	568,921
Total Intergovernmental	1,204,177	1,298,110	1,336,044	1,444,409	1,600,443	1,610,142	2,985,103	1,680,240	1,660,052	1,662,216
Charges For Services	55,929	87,530	95,549	106,572	125,261	108,501	159,062	237,484	115,594	122,567
Fines & Forfeits	447,450	450,289	387,622	450,970	505,270	529,713	440,965	394,784	411,984	434,171
Miscellaneous Revenues	106,088	622,506	174,051	220,565	255,235	223,907	284,084	198,780	94,764	204,583
Transfers In	180831	70122	77948	92,990	125,819	45,205	26,122	18,334	13,368	4,269
Other Financing Sources							22,997	-	-	-
Total Revenues	2,861,293	3,284,789	2,853,042	3,133,039	3,489,793	3,506,953	4,949,561	3,635,576	3,359,060	3,534,451
Beginning Fund Balance	1,663,354	1,992,790	2,383,162	2,678,965	3,028,525	3,650,883	3,908,236	5,535,792	4,324,627	3,993,832
Total Available Resources	4,524,647	5,277,579	5,236,204	5,812,004	6,518,318	7,157,836	8,857,797	9,171,368	7,683,687	7,528,283
General Government	1,112,398	1,217,395	1,263,284	1,303,116	1,245,272	1,336,876	1,440,185	1,434,175	1,499,268	1,466,370
Judicial	284,250	326,138	293,662	304,981	276,777	314,503	310,663	319,082	308,585	338,937
Public Safety	884,540	1,021,225	832,469	976,021	1,111,215	1,104,274	1,176,028	1,326,784	1,408,657	1,471,616
Public Works										3,495
Sanitation										
Health							24,047	23,796	22,672	22,644
Welfare										
Culture and Recreation	32,290	31,103	31,616	29,539	27,559	51,686	61,215	46,701	51,575	40,017
Community Support	15,599	13,513	14,025	22,441	25,724	32,045	61,093	58,427	67,863	77,701
Debt Service		8,002	8,002	-			8,535	8,535	8,535	-
Intergovernmental Expenditures		38,600	-	-			-	-	-	-
Operating Transfers Out	202,780	238,441	114,181	147,381	180,888	410,216	240,239	1,629,241	336,980	318,898
Total Expenditures	2,531,857	2,894,417	2,557,239	2,783,479	2,867,435	3,249,600	3,322,005	4,846,741	3,704,135	3,739,678
Ending Fund Balance	1,992,790	2,383,162	2,678,965	3,028,525	3,650,883	3,908,236	5,535,792	4,324,627	3,979,552	3,788,605
Total	4,524,647	5,277,579	5,236,204	5,812,004	6,518,318	7,157,836	8,857,797	9,171,368	7,683,687	7,528,283
Fund Balance as a % of Expenditure	78.7%	82.3%	104.8%	108.8%	127.3%	120.3%	166.6%	89.2%	107.4%	101.3%
Population (as of July 1)	1,038	1,125	1,116	1,176	1,276	1,262	1,236	1,240	1,187	1,145
Revenues Per Capita	2,757	2,920	2,556	2,664	2,735	2,779	4,004	2,932	2,830	3,087
Expenditures Per Capita	2,439	2,573	2,291	2,367	2,247	2,575	2,688	3,909	3,121	3,266

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Eureka										
Property Taxes	1,924,244	3,062,002	3,209,703	1,838,191	2,249,786	2,649,533	3,160,636	2,980,413	3,160,850	3,157,198
NPM & Other Taxes				1,589,403	2,517,009	2,851,571	7,645,065	5,109,179	9,441,728	8,469,617
Licenses & Permits	10,019	7,238	10,294	12,289	10,676	9,268	9,465	12,866	9,603	8,576
Intergovernmental Revenue										
CTX	3,082,312	3,133,263	4,410,744	6,087,701	9,240,620	6,223,646	5,767,024	5,375,030	6,242,718	6,942,284
Other Intergovernmental Revenue	775,384	470,830	1,177,635	467,731	491,352	494,437	670,889	1,096,941	771,814	643,326
Total Intergovernmental	3,857,696	3,604,093	5,588,379	6,555,432	9,731,972	6,718,083	6,437,913	6,471,971	7,014,532	7,585,610
Charges For Services	289,383	473,763	584,956	745,343	756,986	858,042	1,308,579	1,054,391	1,375,435	1,294,566
Fines & Forfeits	106,032	156,904	97,716	153,570	178,792	102,324	123,652	93,025	93,226	106,418
Miscellaneous Revenues	395,074	242,477	401,359	485,924	871,308	836,306	353,356	244,641	393,905	414,286
Transfers In										2,000,000
Other Financing Sources	31,785				90,351	15,000	6,400		325,267	
Prior period adjustment										308,000
Total Revenues	6,614,233	7,546,477	9,892,407	11,380,152	16,406,880	14,040,127	19,045,066	15,966,486	21,814,546	23,344,271
Beginning Fund Balance	8,253,723	8,995,152	9,414,165	8,023,364	10,159,434	17,068,570	10,450,236	12,467,226	10,105,839	16,157,202
Total Available Resources	14,867,956	16,541,629	19,306,572	19,403,516	26,566,314	31,108,697	29,495,302	28,433,712	31,920,385	39,501,473
General Government	2,153,076	2,302,502	3,221,866	2,332,857	2,518,579	2,655,991	3,097,775	3,593,927	3,348,704	6,224,136
Judicial	706,198	784,251	757,871	915,518	897,557	996,484	1,045,619	1,116,067	1,070,079	1,158,433
Public Safety	1,266,298	1,363,002	1,607,266	1,690,506	1,972,138	2,295,530	2,039,818	2,935,694	2,426,056	2,892,160
Public Works	221,643	243,492	380,901	363,659	405,082	497,781	603,963	509,319	504,621	573,516
Sanitation										
Health	400,805	357,290	360,149	467,769	893,951	699,315	790,730	763,734	1,059,244	1,048,083
Welfare										
Culture and Recreation	628,887	681,967	717,269	805,399	874,197	918,807	1,035,924	1,135,938	1,199,034	1,364,273
Community Support	345,897	364,960	375,886	382,374	411,240	384,553	424,247	463,467	542,040	1,879,116
Debt Service										
Intergovernmental Expenditures	140,000	1,020,000	362,000	2,146,000	800,000	3,130,000	3,800,000	6,029,727	4,113,405	6,331,820
Operating Transfers Out	10,000	10,000	3,500,000	140,000	725,000	9,080,000	4,190,000	1,780,000	1,500,000	2,504,945
Contingency										
Total Expenditures	5,872,804	7,127,464	11,283,208	9,244,082	9,497,744	20,658,461	17,028,076	18,327,873	15,763,183	23,976,482
Ending Fund Balance	8,995,152	9,414,165	8,023,364	10,159,434	17,068,570	10,450,236	12,467,226	10,105,839	16,157,202	15,524,991
Total	14,867,956	16,541,629	19,306,572	19,403,516	26,566,314	31,108,697	29,495,302	28,433,712	31,920,385	39,501,473
Fund Balance as a % of Expenditure	153.2%	132.1%	71.1%	109.9%	179.7%	50.6%	73.2%	55.1%	102.5%	64.8%
Population (as of July 1)	1,506	1,384	1,420	1,484	1,485	1,460	1,458	1,553	1,562	1,609
Revenues Per Capita	4,392	5,453	6,966	7,669	11,048	9,617	13,062	10,281	13,966	14,509
Expenditures Per Capita	3,900	5,150	7,946	6,229	6,396	14,150	11,679	11,802	10,092	14,901

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Humboldt										
Property Taxes	1,285,298	1,288,745	1,151,812	1,213,940	1,594,298	2,162,141	2,495,459	3,657,384	4,023,435	5,107,201
NPM & Other Taxes										
Licenses & Permits	1,123,411	1,152,732	1,156,370	1,439,772	1,503,926	1,431,143	958,831	1,006,648	1,023,408	1,056,752
Intergovernmental Revenue										
CTX	4,158,220	4,756,902	5,500,997	6,660,568	6,614,263	6,830,107	6,982,987	6,404,018	7,993,568	8,664,498
Other Intergovernmental Revenue	781,664	829,888	975,807	1,004,032	1,148,474	1,313,350	1,166,156	1,172,785	1,247,333	1,054,054
Total Intergovernmental	4,939,884	5,586,790	6,476,804	7,664,600	7,762,737	8,143,457	8,149,143	7,576,803	9,240,901	9,718,552
Charges For Services	360,612	380,545	470,363	443,941	536,156	565,658	425,712	428,700	454,390	498,640
Fines & Forfeits	656,060	682,561	609,799	737,874	977,405	846,520	664,579	676,077	626,947	554,345
Miscellaneous Revenues	228,304	196,956	287,670	512,958	865,659	1,246,716	679,822	756,039	375,187	580,220
Transfers In	365,000	505,000	540,063	5,000	5,000	5,000	5,000	5,000	83,084	5,000
Other Financing Sources										
Total Revenues	8,958,569	9,793,329	10,692,881	12,018,085	13,245,181	14,400,635	13,378,546	14,106,651	15,827,352	17,520,710
Beginning Fund Balance	9,125,219	8,790,464	9,207,609	10,225,489	11,069,604	9,513,748	11,067,267	10,591,358	10,821,052	12,799,933
Total Available Resources	18,083,788	18,583,793	19,900,490	22,243,574	24,314,785	23,914,383	24,445,813	24,698,009	26,648,404	30,320,643
General Government	3,185,195	3,437,173	3,537,995	3,991,314	4,289,881	4,466,100	4,575,287	4,578,722	4,542,071	5,069,193
Judicial	1,341,231	1,319,050	1,420,152	1,622,099	1,806,496	1,947,591	2,027,446	2,164,834	1,976,329	2,010,094
Public Safety	3,681,424	3,703,043	3,730,176	4,374,989	4,523,644	5,136,663	5,366,057	5,770,801	5,789,565	5,917,697
Public Works	16,756	17,107	19,081	19,946	19,491	19,063	18,662	19,110	19,791	20,285
Sanitation										
Health	215,654	224,359	233,609	254,012	178,804	216,921	231,481	220,714	256,753	330,349
Welfare										
Culture and Recreation	2,500	2,500	2,500	2,500	2,500	2,500		5,000	2,500	2,500
Community Support	280,601	281,571	301,164	435,079	485,827	527,567	591,653	647,593	804,106	850,436
Debt Service										
Intergovernmental Expenditures	394,963	391,381	405,323	474,031	494,394	530,711	443,869	470,183	457,356	433,564
Operating Transfers Out	175,000		25,000		3,000,000		600,000			0
Total Expenditures	9,293,324	9,376,184	9,675,000	11,173,970	14,801,037	12,847,116	13,854,455	13,876,957	13,848,471	14,634,118
Ending Fund Balance	8,790,464	9,207,609	10,225,490	11,069,604	9,513,748	11,067,267	10,591,358	10,821,052	12,799,933	15,686,525
Total	18,083,788	18,583,793	19,900,490	22,243,574	24,314,785	23,914,383	24,445,813	24,698,009	26,648,404	30,320,643
Fund Balance as a % of Expenditure	94.6%	98.2%	105.7%	99.1%	64.3%	86.1%	76.4%	78.0%	92.4%	107.2%
Population (as of July 1)	16,164	16,308	16,457	16,692	17,293	17,751	18,052	18,014	17,690	18,014
Revenues Per Capita	554	601	650	720	766	811	741	783	895	973
Expenditures Per Capita	575	575	588	669	856	724	767	770	783	812

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Lander										
Property Taxes	2,354,960	3,191,477	4,004,823	2,537,162	2,956,361	2,749,362	3,576,107	3,847,332	4,425,259	4,793,267
NPM & Other Taxes				1,486,764	36,411	98,518	152,800	4,068,154	9,111,786	2,098,672
Licenses & Permits	107,983	111,265	173,948	729,798	226,981	294,611	305,006	489,640	273,325	666,225
Intergovernmental Revenue										
CTX	2,530,022	2,530,387	2,881,905	3,110,964	3,671,667	3,508,104	3,754,750	3,661,270	3,300,558	3,572,770
Other Intergovernmental Revenue	290,335	310,604	785,341	865,453	327,890	392,201	418,404	463,649	553,651	270,384
Total Intergovernmental	2,820,357	2,840,991	3,667,246	3,976,417	3,999,557	3,900,305	4,173,154	4,124,919	3,854,209	3,843,154
Charges For Services	211,674	230,458	328,819	532,553	535,667	511,817	630,431	658,130	702,226	749,606
Fines & Forfeits	249,188	261,659	299,032	406,649	413,741	332,683	313,089	280,495	300,429	258,028
Miscellaneous Revenues	120,319	148,830	85,301	558,913	900,906	626,477	310,579	158,835	94,850	103,843
Transfers In & Residual Eq Transfer	23,087	53,006	283,781	46,890	32,194	67,040	55,450	67,853	69,373	70,976
Other Financing Sources			97,417	62,576	28,500		53,080		63,481	495,289
Residual Equity Transfers										
Total Revenues	5,887,568	6,837,686	8,940,367	10,337,722	9,130,318	8,580,813	9,569,696	13,695,358	18,894,938	13,079,060
Beginning Fund Balance	2,841,860	2,301,638	2,985,734	5,535,179	9,138,241	11,185,569	12,054,832	12,214,444	14,643,677	25,211,678
Total Available Resources	8,729,428	9,139,324	11,926,101	15,872,901	18,268,559	19,766,382	21,624,528	25,909,802	33,538,615	38,290,738
General Government	2,114,321	2,317,005	2,238,366	2,380,562	2,568,105	2,672,265	2,812,688	3,232,449	2,891,301	3,119,466
Judicial	1,173,683	1,231,544	1,267,211	1,281,819	1,358,016	1,414,080	1,515,296	1,589,534	1,584,495	1,505,944
Public Safety	2,362,319	2,423,104	2,638,597	2,857,675	2,901,495	3,315,736	2,743,748	3,075,129	3,396,823	3,947,358
Public Works										
Sanitation										
Health										
Welfare										
Culture and Recreation										
Community Support										
Debt Service				16,616	120,194	16,616	16,616	-		
Intergovernmental Expenditures	110,770	47,715	43,011	17,151	102,986	225,813	266,286	922,302	384,574	404,116
Operating Transfers Out	666,697	134,222	203,737	180,837	32,194	67,040	2,055,450	2,446,711	69,744	70,976
Total Expenditures	6,427,790	6,153,590	6,390,922	6,734,660	7,082,990	7,711,550	9,410,084	11,266,125	8,326,937	9,047,860
Ending Fund Balance	2,301,638	2,985,734	5,535,179	9,138,241	11,185,569	12,054,832	12,214,444	14,643,677	25,211,678	29,242,878
Total	8,729,428	9,139,324	11,926,101	15,872,901	18,268,559	19,766,382	21,624,528	25,909,802	33,538,615	38,290,738
Fund Balance as a % of Expenditure	35.8%	48.5%	86.6%	135.7%	157.9%	156.3%	129.8%	130.0%	302.8%	323.2%
Population (as of July 1)	5,761	5,547	5,277	5,357	5,509	5,655	5,747	5,891	6,003	5,992
Revenues Per Capita	1,022	1,233	1,694	1,930	1,657	1,517	1,665	2,325	3,148	2,183
Expenditures Per Capita	1,116	1,109	1,211	1,257	1,286	1,364	1,637	1,912	1,387	1,510

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Lincoln										
Property Taxes	937,331	981,227	1,043,202	1,040,828	1,466,831	1,594,379	1,696,827	1,766,768	1,714,638	1,875,617
NPM & Other Taxes										
Licenses & Permits	12,266	13,949	11,498	11,854	9,508	11,847	14,978	27,196	21,799	28,100
Intergovernmental Revenue										
CTX	1,238,840	1,252,377	1,347,841	1,456,053	1,460,327	1,478,049	1,472,232	1,393,204	1,280,945	1,188,601
Other Intergovernmental Revenue	204,849	203,503	217,361	205,940	216,339	163,392	158,342	209,148	264,576	262,045
Total Intergovernmental	1,443,689	1,455,880	1,565,202	1,661,993	1,676,666	1,641,441	1,630,574	1,602,352	1,545,521	1,450,646
Charges For Services	228,620	233,412	252,217	303,994	325,216	303,004	453,555	298,129	318,872	374,698
Fines & Forfeits	356,037	308,748	334,651	405,340	365,982	358,868	350,775	377,573	336,320	359,623
Miscellaneous Revenues	97,304	213,080	92,058	109,280	127,878	158,427	134,789	26,305	68,134	24,222
Transfers In	37,000	443,221	7,675	107,000	212					0
Other Financing Sources	500,000									0
Residual transfer										
Total Revenues	3,612,247	3,649,517	3,306,503	3,640,289	3,972,293	4,067,966	4,281,498	4,098,323	4,005,284	4,112,906
Beginning Fund Balance	691,544	331,634	438,641	405,030	430,678	947,038	827,294	804,854	887,145	694,623
Total Available Resources	4,303,791	3,981,151	3,745,144	4,045,319	4,402,971	5,015,004	5,108,792	4,903,177	4,892,429	4,807,529
General Government	1,154,490	1,067,990	1,016,437	956,748	1,210,059	1,444,932	1,699,068	1,479,665	1,625,450	1,450,057
Judicial	691,191	721,733	741,144	882,848	863,719	954,336	953,897	936,257	913,220	913,788
Public Safety	2,020,116	1,646,718	1,504,985	1,672,383	1,206,690	1,361,258	1,374,854	1,459,216	1,504,632	1,511,072
Public Works	8,660	7,986	13,475				0	0	-	0
Sanitation	38,896	37,897	38,073	39,058	39,465	42,274	49,939	47,141	50,751	48,984
Health										0
Welfare										0
Culture and Recreation										0
Community Support										0
Debt Service		4,882								0
Intergovernmental Expenditures										0
Operating Transfers Out	58,804	55,304	26,000	63,604	136,000	384,910	226,180	93,753	103,753	178,740
Total Expenditures	3,972,157	3,542,510	3,340,114	3,614,641	3,455,933	4,187,710	4,303,938	4,016,032	4,197,806	4,102,641
Ending Fund Balance	331,634	438,641	405,030	430,678	947,038	827,294	804,854	887,145	694,623	704,888
Total	4,303,791	3,981,151	3,745,144	4,045,319	4,402,971	5,015,004	5,108,792	4,903,177	4,892,429	4,807,529
Fund Balance as a % of Expenditure	8.3%	12.4%	12.1%	11.9%	27.4%	19.8%	18.7%	22.1%	16.5%	17.2%
Population (as of July 1)	3,861	3,879	3,749	3,822	3,886	3,987	4,184	4,352	4,317	4,631
Revenues Per Capita	936	941	882	952	1,022	1,020	1,023	942	928	888
Expenditures Per Capita	1029	913	891	946	889	1,050	1,029	923	972	886

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Lyon										
Property Taxes	3,866,560	5,276,070	6,182,924	7,146,971	8,326,599	9,110,126	9,854,331	10,127,969	8,852,973	8,712,300
NPM & Other Taxes			706,704	655,992	323,568	150,855	53,631	42,210	54,339	35,177
Licenses & Permits	1,776,066	2,383,000	2,691,968	2,996,483	2,926,103	2,914,173	3,139,969	3,390,598	3,169,642	3,474,648
Intergovernmental Revenue										
CTX	10,333,370	11,229,546	12,764,174	14,562,916	15,553,316	16,165,066	15,858,014	14,776,985	13,157,132	12,231,335
Other Intergovernmental Revenue	700,520	1,287,418	1,057,033	960,308	799,129	817,401	1,141,295	1,931,194	1,564,730	1,523,503
Total Intergovernmental	11,033,890	12,516,964	13,821,207	15,523,224	16,352,445	16,982,467	16,999,309	16,708,179	14,721,862	13,754,838
Charges For Services	1,206,465	1,756,008	1,829,879	1,997,421	2,111,725	1,674,008	1,469,643	1,348,219	1,322,015	1,486,739
Fines & Forfeits	489,601	476,029	517,584	617,165	694,789	772,115	753,540	686,321	636,068	646,528
Miscellaneous Revenues	577,108	660,463	932,617	1,057,629	1,249,039	1,104,773	1,017,916	1,054,138	1,287,934	1,094,206
Transfers In							65,564	7,135	21,003	29,926
Other Financing Sources				117,512		34,272				
Total Revenues	18,949,690	23,068,534	26,682,883	30,112,397	31,984,268	32,742,789	33,353,903	33,364,769	30,065,836	29,234,362
Beginning Fund Balance	3,155,296	3,119,701	4,416,120	6,970,198	8,837,977	6,040,689	5,319,978	5,759,438	5,565,632	3,988,680
Total Available Resources	22,104,986	26,188,235	31,099,003	37,082,595	40,822,245	38,783,478	38,673,881	39,124,207	35,631,468	33,223,042
General Government	5,798,081	6,024,027	7,096,850	6,638,653	7,737,363	7,485,132	7,617,747	7,500,718	6,396,070	6,736,728
Judicial	3,694,874	3,878,696	4,531,706	5,003,281	5,468,992	6,019,404	5,970,910	6,083,742	5,659,801	5,872,791
Public Safety	6,671,917	7,411,541	7,972,434	9,380,421	10,643,996	10,856,387	11,072,381	11,195,254	11,056,553	11,008,524
Public Works	1,133,774	1,307,386	1,680,022	2,153,437	2,394,441	2,121,852	1,625,095	1,397,395	1,028,111	1,016,706
Sanitation										
Health	147,100	161,660	185,755	247,375	229,242	252,692	254,590	263,801	235,192	334,604
Welfare								769,126	319,836	747,152
Culture and Recreation	654,054	710,242	814,205	1,486,450	2,749,919	1,964,999	2,137,526	1,904,892	1,401,796	1,363,957
Community Support										
Debt Service	1,800									
Intergovernmental Expenditures	380,102	1,114,609	509,645	507,940	457,669	457,381	386,108			
Operating Transfers Out	503,583	1,163,954	1,338,188	2,827,061	5,099,934	4,305,653	3,850,086	4,443,647	5,545,429	1,858,362
Total Expenditures	18,985,285	21,772,115	24,128,805	28,244,618	34,781,556	33,463,500	32,914,443	33,558,575	31,642,788	28,938,824
Ending Fund Balance	3,119,701	4,416,120	6,970,198	8,837,977	6,040,689	5,319,978	5,759,438	5,565,632	3,988,680	4,284,218
Total	22,104,986	26,188,235	31,099,003	37,082,595	40,822,245	38,783,478	38,673,881	39,124,207	35,631,468	33,223,042
Fund Balance as a % of Expenditure	16.4%	20.3%	28.9%	31.3%	17.4%	15.9%	17.5%	16.6%	12.6%	14.8%
Population (as of July 1)	37,329	38,777	41,244	44,646	48,860	54,031	55,903	55,820	53,825	52,334
Revenues Per Capita	508	595	647	674	655	606	597	598	559	558.61
Expenditures Per Capita	509	561	585	633	712	619	589	601	588	553

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Mineral										
Property Taxes	1,025,786	1,223,478	1,601,362	1,521,221	1,349,199	1,530,639	1,690,289	1,905,817	2,371,929	2,127,492
NPM & Other Taxes										
Licenses & Permits	112,243	104,351	63,448	71,822	70,870	66,939	59,775	70,966	69,949	84,023
Intergovernmental Revenue										
CTX	2,125,987	2,135,052	2,174,476	2,258,482	2,315,746	2,331,397	2,333,309	2,215,212	2,018,984	1,975,466
Other Intergovernmental Revenue	360,166	295,475	294,639	311,474	323,931	299,287	347,814	334,066	292,004	372,134
Total Intergovernmental	2,486,153	2,430,527	2,469,115	2,569,956	2,639,677			2,549,278	2,310,988	2,347,600
Charges For Services	97,517	200,194	170,373	171,490	127,066	152,216	128,252	134,965	174,470	170,554
Fines & Forfeits	209,559	267,070	187,088	235,486	203,851	240,646	200,546	229,031	258,151	235,939
Miscellaneous Revenues	93,997	131,751	143,983	273,515	270,878	800,535	648,922	268,476	273,985	294,435
Transfers In	283,000	359,051	79,500	188,500	143,500	335,469	330,000	475,786	799,600	504,315
Other Financing Sources										
Residual Equity Transfer	39,947								4,278	
Total Revenues	4,348,202	4,716,422	4,714,869	5,031,990	4,805,041	3,126,444	3,057,784	5,634,319	6,263,350	5,764,358
Beginning Fund Balance	222,405	312,486	771,140	698,888	812,150	398,873	905,843	1,104,227	1,112,392	1,980,420
Total Available Resources	4,570,607	5,028,908	5,486,009	5,730,878	5,617,191	3,525,317	3,963,627	6,738,546	7,375,742	7,744,778
General Government	1,390,012	1,426,439	1,611,765	1,574,060	1,745,833	1,740,613	1,982,280	1,823,046	1,768,425	1,783,968
Judicial	616,329	634,144	713,255	746,402	783,503	815,331	865,263	872,889	842,894	898,597
Public Safety	1,759,389	1,673,348	1,871,711	1,973,656	2,057,834	2,067,042	2,127,176	2,375,841	2,242,986	2,313,251
Public Works	11,350	11,420	13,085	12,667	13,132	12,806				
Sanitation										
Health	146,026	164,863	179,470	183,199	184,808	185,427	183,440	195,121	185,757	254,151
Welfare										
Culture and Recreation	208,703	203,903	229,080	243,044	271,757	260,829	255,608	264,818	260,533	271,353
Community Support	18,347	18,440	16,500	16,500	20,000	20,000	20,000	20,000	15,000	50,000
Debt Service								35,977	35,727	35,315
Intergovernmental Expenditures	89,965	97,611	124,255	145,100	113,951	116,410	45,256	8,962		30,655
Operating Transfers Out	18,000	27,600	28,000	24,100	27,500	31,700	61,500	29,500	44,000	178,801
Residual Equity Transfer										
Total Expenditures	4,258,121	4,257,768	4,787,121	4,918,728	5,218,318	5,250,158	5,540,523	5,626,154	5,395,322	5,816,091
Ending Fund Balances	312,486	771,140	698,888	812,150	398,873	905,843	1,104,227	1,112,392	1,980,420	1,928,687
Total	4,570,607	5,028,908	5,486,009	5,730,878	5,617,191	6,156,001	6,644,750	6,738,546	7,375,742	7,744,778
Fund Balance as a % of Expenditure	7.3%	18.1%	14.6%	16.5%	7.6%	17.3%	19.9%	19.8%	36.7%	33.2%
Population (as of July 1)	4,743	4,695	4,687	4,673	4,626	4,399	4,377	4,401	4,474	4,471
Revenues Per Capita	917	1,005	1,006	1,077	1,039	711	699	1,280	1,400	1,289
Expenditures Per Capita	898	907	1,021	1,053	1,128	1,193	1,266	1,278	1,206	1,301

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Nye										
Property Taxes	8,684,251	9,754,353	10,304,609	11,408,046	13,445,474	14,994,493	16,049,402	16,411,390	15,959,269	13,838,128
NPM & Other Taxes										
Licenses & Permits	129,584	124,904	125,539	140,025	145,823	135,133	128,395	124,403	184,717	167,445
Intergovernmental Revenue										
CTX	9,271,392	10,168,364	11,682,594	12,805,394	13,495,273	12,037,044	10,781,646	9,717,222	11,026,340	11,039,608
Other Intergovernmental Revenue	2,237,512	2,248,300	1,978,800	2,411,795	2,695,038	2,029,298	3,974,697	3,513,997	3,349,360	3,576,558
Total Intergovernmental	11,508,904	12,416,664	13,661,394	15,217,189	16,190,311	14,066,342	14,756,343	13,231,219	14,375,700	14,616,166
Charges For Services	1,540,603	1,830,540	2,362,683	2,581,487	2,623,541	2,646,579	2,370,025	2,281,561	2,432,679	2,586,431
Fines & Forfeits	391,142	367,213	329,027	327,325	402,408	403,155	354,485	338,503	399,477	313,826
Miscellaneous Revenues	2,979,265	1,197,231	1,132,690	1,217,042	1,567,046	1,445,393	1,714,752	2,051,131	1,673,281	1,384,858
Transfers In	533,634	2,588,027			1,632,854	1,431,582	569,693	108,275	1,685,762	
Other Financing Sources					3,442,873					
Total Revenues	25,767,383	28,278,932	27,915,942	30,891,114	39,450,330	35,122,677	35,943,095	34,546,482	36,710,885	32,906,854
Beginning Fund Balance	76,449	(164,454)	818,236	822,806	772,925	4,139,789	3,344,452	2,671,305	327,522	741,175
Total Available Resources	25,843,832	28,114,478	28,734,178	31,713,920	40,223,255	39,262,466	39,287,547	37,217,787	37,038,407	33,648,029
General Government	8,666,844	8,929,234	10,599,785	10,854,359	11,327,481	12,342,734	12,520,443	12,162,462	11,833,338	11,437,704
Judicial	4,199,387	4,763,514	5,017,598	5,056,471	5,785,070	6,152,895	6,613,059	7,086,588	7,131,219	6,880,215
Public Safety	11,117,136	11,520,748	11,452,514	13,430,244	17,666,783	15,614,299	16,358,654	16,633,869	15,911,323	14,438,845
Public Works	120,759	95,578	100,085	101,407	97,024	114,738	99,432	95,203	121,526	117,853
Sanitation										
Health	1,432,451	372,394	431,521	359,397	518,559	250,306	315,963	361,496	714,194	238,140
Welfare									305,673	238,267
Culture and Recreation									153,207	
Community Support	351,690	364,740		310,381	378,614	392,940	410,070	399,438	9,922	10,520
Debt Service										
Intergovernmental Expenditures	60,019					298,900				
Operating Transfers Out	60,000	1,250,034	309,869	828,736	309,935	751,202	298,621	151,209	116,830	
Total Expenditures	26,008,286	27,296,242	27,911,372	30,940,995	36,083,466	35,918,014	36,616,242	36,890,265	36,297,232	33,361,544
Ending Fund Balance	(164,454)	818,236	822,806	772,925	4,139,789	3,344,452	2,671,305	327,522	741,175	286,485
Total	25,843,832	28,114,478	28,734,178	31,713,920	40,223,255	39,262,466	39,287,547	37,217,787	37,038,407	33,648,029
Fund Balance as a % of Expenditure	-0.6%	3.0%	2.9%	2.5%	11.5%	9.3%	7.3%	0.9%	2.0%	0.9%
Population (as of July 1)	34,384	35,039	36,651	38,181	41,302	44,795	46,308	47,370	46,360	45,459
Revenues Per Capita	749	807	762	809	955	784	776	729	808	808
Expenditures Per Capita	756	779	762	810	874	802	791	779	798	798

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Pershing										
Property Taxes	1,600,687	1,514,761	1,437,571	1,329,046	1,459,148	1,391,940	1,492,142	1,457,357	1,650,619	1,640,568
Other Taxes (NPM)										5,677
Other Taxes						5,228	5,887	3,711	25,135	20,567
Licenses & Permits	58,127	65,088	60,238	78,542	86,758	76,193	90,653	66,205	55,828	73,029
Intergovernmental Revenue										
CTX	2,024,792	1,986,443	2,078,297	2,134,708	2,169,869	2,268,534	2,303,036	2,176,909	1,999,655	2,001,228
Other Intergovernmental Revenue	757,107	572,310	608,908	524,749	847,716	535,237	984,491	780,649	698,572	856,094
Total Intergovernmental	2,781,899	2,558,753	2,687,205	2,659,457	3,017,585	2,803,771	3,287,527	2,957,558	2,698,227	2,857,322
Charges For Services	191,452	201,315	219,286	254,721	357,164	375,511	330,154	332,741	372,660	489,296
Fines & Forfeits	170,060	194,426	113,416	122,556	114,409	137,088	107,483	98,373	144,702	156,576
Miscellaneous Revenues	217,251	172,827	308,632	424,211	539,964	889,791	604,584	819,887	822,408	550,653
Transfers In	202,450	295,479	400,000	400,000		350,000	550,000	1,400	920,000	1,020,000
Other Financing Sources			137,869	1,260			2,860			7,225
Prior Period Adjustment										
Residual Equity Transfer In										
Total Revenues	5,221,926	5,002,649	5,364,217	5,269,793	5,575,028	6,029,522	6,471,290	5,737,232	6,689,579	6,820,913
Beginning Fund Balance	1,204,268	1,468,770	1,379,928	1,374,342	1,269,630	854,509	1,220,779	1,094,267	333,769	662,163
Total Available Resources	6,426,194	6,471,419	6,744,145	6,644,135	6,844,658	6,884,031	7,692,069	6,831,499	7,023,348	7,483,076
General Government	1,886,506	1,875,554	1,914,190	2,021,282	2,154,223	2,006,213	2,362,359	2,392,255	2,245,396	2,369,060
Judicial	860,699	975,202	1,026,863	978,882	1,097,433	1,051,459	1,131,799	1,226,298	1,178,076	1,321,727
Public Safety	1,810,788	1,894,874	2,043,242	555,774	601,089	599,654	591,558	581,142	646,846	651,418
Public Works										
Sanitation										
Health	64,472	66,766	68,285	102,311	174,561	250,001	303,054	325,166	373,003	410,624
Welfare										
Culture and Recreation	29,456	35,154	42,454	42,703	43,924	47,638	47,905	53,668	51,856	41,432
Community Support	87,731	34,818	100,310	141,456	296,601	142,545	481,013	196,973	82,064	179,144
Debt Service			517	20,333	19,461	19,621	20,632	20,794	19,624	20,716
Intergovernmental Expenditures	232,892	209,123	173,942	161,942	141,942	140,942	140,942	150,942	161,828	161,509
Operating Transfers Out				1,349,822	1,460,915	1,405,179	1,518,540	1,550,492	1,602,492	1,645,000
Total Expenditures	4,972,544	5,091,491	5,369,803	5,374,505	5,990,149	5,663,252	6,597,802	6,497,730	6,361,185	6,800,630
Ending Fund Balance	1,453,650	1,379,928	1,374,342	1,269,630	854,509	1,220,779	1,094,267	333,769	662,163	682,446
Total	6,426,194	6,471,419	6,744,145	6,644,135	6,844,658	6,884,031	7,692,069	6,831,499	7,023,348	7,483,076
Fund Balance as a % of Expenditure	29.2%	27.1%	25.6%	23.6%	14.3%	21.6%	16.6%	5.1%	10.4%	10.0%
Population (as of July 1)	6,873	6,937	6,967	6,631	6,736	6,955	7,075	7,192	7,149	7,133
Revenues Per Capita	760	721	770	795	828	867	915	798	936	956
Expenditures Per Capita	723	734	771	811	889	814	933	903	890	953

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Storey										
Property Taxes	2,285,658	2,891,225	2,974,081	3,796,910	5,071,388	6,899,119	8,339,161	8,890,490	8,352,061	8,162,004
NPM & Other Taxes	22,603	72,868	83,517	-		-	25,000	23,694	23,417	21,704
Licenses & Permits	471,964	705,128	1,177,937	1,549,742	1,788,451	1,214,415	761,106	663,194	710,646	612,136
Intergovernmental Revenue										
CTX	1,168,931	1,042,040	1,186,480	1,431,712	1,548,694	1,850,584	1,481,378	1,248,781	1,164,903	1,269,766
Other Intergovernmental Revenue		177,461	205,239	213,093	132,923	162,614	80,174	82,406	138,521	61,552
Total Intergovernmental	1,168,931	1,219,501	1,391,719	1,644,805	1,681,617	2,013,198	1,561,552	1,331,187	1,303,424	1,331,318
Charges For Services	475,574	529,926	605,274	734,345	758,361	676,669	704,460	683,154	669,041	671,073
Fines & Forfeits	8,636	6,640	6,879	5,593	17,298	10,753	18,879	8,580	6,739	5,713
Miscellaneous Revenues	145,361	142,498	165,581	401,860	541,612	777,956	496,118	136,693	525,711	332,826
Transfers In	-	-			42,297	15,000	25,000	25,000	54,796	30,173
Prior Period Adjustment	(47,239)									
Residual Equity Transfers In		257,926				701,662				
Total Revenues	4,531,488	5,825,712	6,404,988	8,133,255	9,901,024	12,308,772	11,931,276	11,761,992	11,645,835	11,166,947
Beginning Fund Balance	122,916	(236,458)	352,104	1,550,325	3,621,479	4,996,885	6,831,837	6,015,420	3,541,096	5,570,711
Total Available Resources	4,654,404	5,589,254	6,757,092	9,683,580	13,522,503	17,305,657	18,763,113	17,777,412	15,186,931	16,737,658
General Government	1,650,687	1,591,453	2,011,993	2,464,755	2,555,258	3,474,444	4,552,360	4,875,387	3,888,647	3,625,837
Judicial	489,637	528,795	509,302	545,903	648,753	842,178	998,538	1,031,763	897,228	846,155
Public Safety	1,850,344	1,974,814	2,098,688	2,501,271	3,609,050	4,509,231	4,693,112	4,574,065	3,723,161	4,015,009
Public Works										
Sanitation										
Health	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016
Welfare										
Culture and Recreation	226,443	166,358	164,486	214,743	246,871	256,046	274,897	245,610	89,475	97,937
Community Support	156,542	109,587	96,482	228,413	428,670	521,261	601,770	607,475	698,951	627,714
Debt Service									16,742	16,743
Intergovernmental Expenditures										
Operating Transfers Out	515,192	864,127	323,800	105,000	1,035,000	870,000	1,625,000	2,900,000	300,000	1,335,301
Total Expenditures	4,890,861	5,237,150	5,206,767	6,062,101	8,525,618	10,475,176	12,747,693	14,236,316	9,616,220	10,566,712
Ending Fund Balance	(236,457)	352,104	1,550,325	3,621,479	4,996,885	6,830,481	6,015,420	3,541,096	5,570,711	6,170,946
Total	4,654,404	5,589,254	6,757,092	9,683,580	13,522,503	17,305,657	18,763,113	17,777,412	15,186,931	16,737,658
Fund Balance as a % of Expenditure	-4.8%	6.7%	29.8%	59.7%	58.6%	65.2%	47.2%	24.9%	57.9%	58.4%
Population (as of July 1)	3,714	3,739	3,736	3,797	4,012	4,110	4,293	4,384	4,317	4317
Revenues Per Capita	1,220	1,558	1,714	2,142	2,468	2,995	2,779	2,683	2,698	2,587
Expenditures Per Capita	1,317	1,401	1,394	1,597	2,125	2,549	2,969	3,247	2,228	2,448

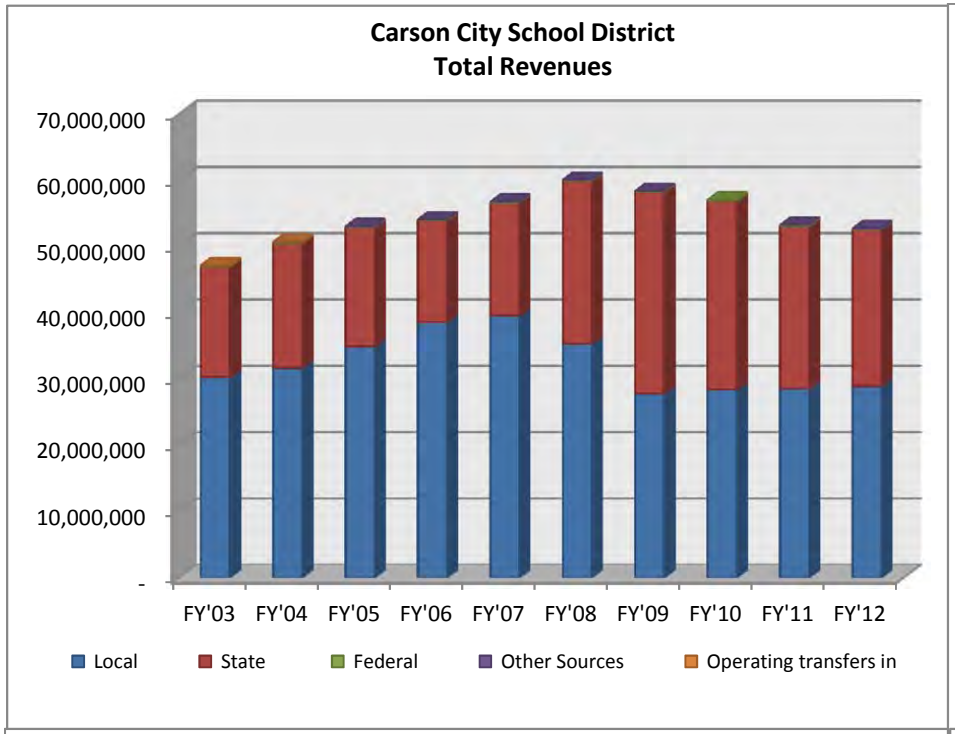
	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Washoe										
Property Taxes	100,818,787	107,758,311	116,094,464	125,233,434	140,497,535	151,801,488	161,406,754	158,950,907	147,763,249	139,914,423
NPM & Other Taxes	815,757	779,543	845,352	861,221	904,337	869,792	816,272	776,651	835,768	272,061
Licenses & Permits	5,175,372	5,472,057	6,558,053	6,684,171	7,103,572	7,416,096	7,278,517	7,553,943	8,419,828	7,945,072
Intergovernmental Revenue										
CTX	75,685,280	84,503,117	94,737,711	103,007,632	99,372,745	91,174,372	76,787,162	68,512,745	69,330,862	70,985,428
Other Intergovernmental Revenue	29,536,382	31,258,668	34,024,791	34,243,670	30,890,392	30,260,616	29,528,900	22,262,219	23,369,542	17,344,351
Total Intergovernmental	105,221,662	115,761,785	128,762,502	137,251,302	130,263,137	121,434,988	106,316,062	90,774,964	92,700,404	88,329,779
Charges For Services	12,910,087	13,195,585	13,212,073	14,548,359	14,888,278	14,039,816	11,910,845	13,571,409	14,697,692	14,809,036
Fines & Forfeits	6,615,568	7,194,852	7,049,567	7,970,864	8,099,781	8,975,948	10,124,839	8,740,599	8,904,186	8,153,540
Miscellaneous Revenues	4,970,621	2,916,800	6,440,482	6,043,226	9,694,686	10,755,685	9,083,719	6,988,798	4,752,096	5,805,258
Transfers In	2,972,107	2,061,412	3,232,337	2,680,847	1,013,684	1,000,000	36,195	24,000	2,738,110	20,043,146
Other Financing Sources		4,651,960	7,027,942	48,851	53,327	161,420	24,327	1,558,302	6,834	172,641
Residual Equity Transfers In										
Effect of change in acctg principle										-
Total Revenues	239,499,961	259,792,305	289,222,772	301,322,275	312,518,337	316,455,233	306,997,530	288,939,573	280,818,167	285,444,956
Beginning Fund Balance	32,046,533	35,297,653	38,920,189	55,492,795	52,756,851	41,688,746	43,322,117	31,684,953	34,173,297	38,771,485
Total Available Resources	271,546,494	295,089,958	328,142,961	356,815,070	365,275,188	358,143,979	350,319,647	320,624,526	314,991,464	324,216,441
General Government	43,582,220	44,809,446	51,572,871	56,543,754	62,248,117	60,837,474	65,050,748	50,459,379	59,619,850	81,596,018
Judicial	39,782,886	41,545,186	44,394,655	48,667,614	52,403,511	55,433,808	55,271,970	49,533,268	48,318,670	48,472,630
Public Safety	77,619,153	80,174,775	91,889,737	99,443,835	105,276,091	110,518,396	113,356,050	104,228,052	100,667,833	101,692,235
Public Works	17,782,440	17,716,075	15,979,339	17,962,064	19,145,107	20,414,361	17,959,864	14,419,966	13,882,687	2,777,620
Sanitation				1,638,768	1,910,002	1,910,756	1,707,191	1,044,955	750,000	-
Health										
Welfare	11,208,909	11,351,761	12,026,740	12,243,892	12,972,267	13,432,576	13,867,102	14,194,632	15,919,695	17,126,988
Culture and Recreation	13,891,471	14,434,555	15,963,021	19,065,004	20,805,532	19,708,266	16,993,529	12,932,200	13,507,500	12,293,677
Community Support	701,637	506,214	570,650	835,704	1,468,523	1,555,008	1,661,739	1,429,893	305,307	308,800
Debt Service										
Intergovernmental Expenditures	2,171,027	960,275	2,633,050	2,820,865	3,053,907	3,262,677	3,412,882	9,127,463	8,838,641	3,353,839
Operating Transfers Out	29,509,098	44,671,482	37,620,103	44,836,719	44,303,385	27,748,540	23,934,273	31,331,421	14,409,796	20,272,007
Residual Equity Transfers (Out)										
Prior Period Adjustment							5,419,346	(2,250,000)		
Total Expenditures	236,248,841	256,169,769	272,650,166	304,058,219	323,586,442	314,821,862	318,634,694	286,451,229	276,219,979	287,893,814
Ending Fund Balance	35,297,653	38,920,189	55,492,795	52,756,851	41,688,746	43,322,117	31,684,953	34,173,297	38,771,485	36,322,627
Total	271,546,494	295,089,958	328,142,961	356,815,070	365,275,188	358,143,979	350,319,647	320,624,526	314,991,464	324,216,441
Fund Balance as a % of Expenditure	14.9%	15.2%	20.4%	17.4%	12.9%	13.8%	9.9%	11.9%	14.0%	12.6%
Population (as of July 1)	353,271	359,423	373,233	383,453	396,844	409,085	418,061	423,833	416,632	421,593
Revenues Per Capita	678	723	775	786	788	774	734	682	674	677
Expenditures Per Capita	669	713	731	793	815	770	762	676	663	683

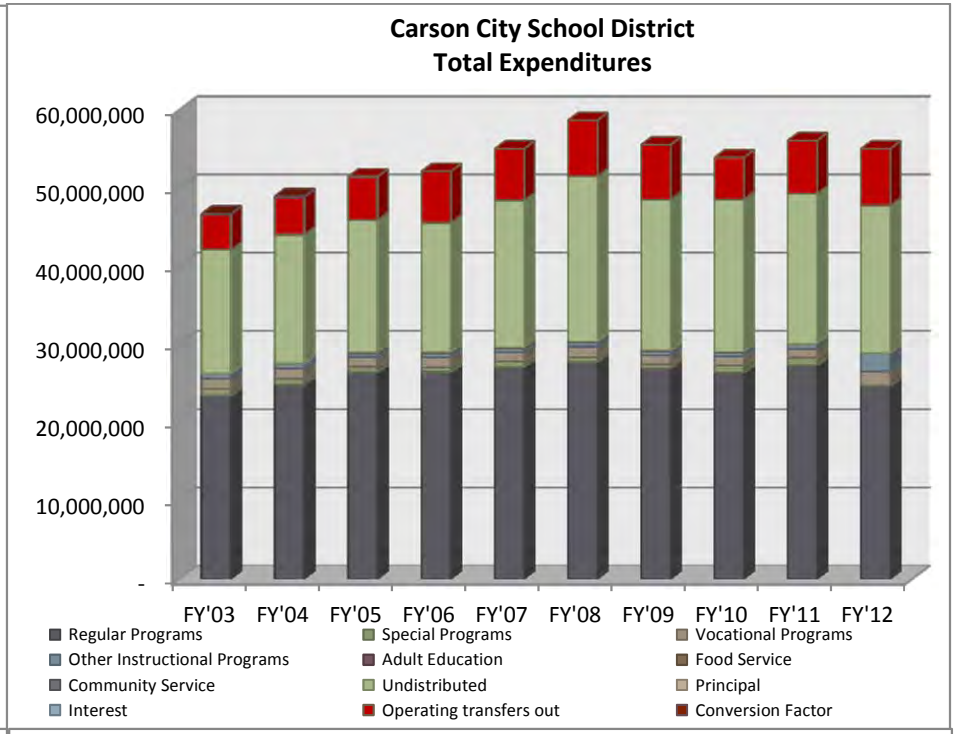
	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
White Pine										
Property Taxes	1,552,617	1,577,580	1,560,755	2,189,755	5,983,058	6,123,679	5,605,335	5,826,543	6,354,794	7,379,642
NPM & Other Taxes	3,853	5,590	2,311	111,966	787,755	729,222	503,499	481,448	481,337	428,165
Licenses & Permits	24,951	30,277	71,921	29,268	38,495	29,193	27,944	34,975	43,788	41,986
Intergovernmental Revenue										
CTX	2,325,715	2,383,404	2,576,437	2,818,798	3,033,632	3,109,204	3,213,340	2,950,124	3,109,604	2,842,545
Other Intergovernmental Revenue	1,462,323	1,572,189	1,428,732	1,518,878	1,623,020	1,493,842	2,544,225	2,166,138	1,856,042	1,893,532
Total Intergovernmental	3,788,038	3,955,593	4,005,169	4,337,676	4,656,652	4,603,046	5,757,565	5,116,262	4,965,646	4,736,077
Charges For Services	289,557	388,496	384,240	406,218	322,862	352,701	336,426	290,729	312,553	477,996
Fines & Forfeits	130,266	164,452	207,158	212,936	190,679	190,031	254,325	235,811	250,864	251,821
Miscellaneous Revenues	131,956	161,324	119,342	382,893	1,059,366	1,413,634	467,657	555,372	551,615	782,317
Transfers In							375,353	647,669	34,659	232,095
Other Financing Sources				90,580	18,950	1,541,464				
Residual Equity Transfer								7,736,263		
Prior Period Adjustment								(52,443)		
Total Revenues	5,921,238	6,283,312	6,350,896	7,761,292	13,057,817	14,982,970	13,328,104	20,872,629	12,995,256	14,330,099
Beginning Fund Balance	1,753,123	1,395,000	983,626	(113,410)	793,066	3,006,191	4,997,789	7,115,298	16,087,879	14,933,222
Total Available Resources	7,674,361	7,678,312	7,334,522	7,647,882	13,850,883	17,989,161	18,325,893	27,987,927	29,083,135	29,263,321
General Government	1,694,894	1,716,600	2,047,800	1,777,272	1,855,060	2,324,645	2,573,474	2,971,967	3,009,527	3,245,840
Judicial	1,195,772	1,283,988	1,290,953	1,262,640	1,367,116	1,612,923	1,808,478	1,901,043	2,109,001	2,248,850
Public Safety	2,535,160	2,683,852	2,947,503	2,744,713	2,971,051	2,819,692	2,894,494	3,204,001	3,316,589	3,578,139
Public Works										
Sanitation										
Health	60,796	63,165	67,807	68,134	76,360	77,563	79,326	84,439	81,075	111,062
Welfare										
Culture and Recreation	576,187	639,984	743,037	447,120	401,072	456,154	481,209	453,544	594,221	776,112
Community Support										
Debt Service										
Intergovernmental Expenditures	122,000	151,730	172,145	172,145	192,000	192,000	200,000	27,500		
Operating Transfers Out	94,552	155,367	178,687	382,792	3,982,033	5,508,395	3,173,614	3,257,554	5,039,500	3,300,000
Total Expenditures	6,279,361	6,694,686	7,447,932	6,854,816	10,844,692	12,991,372	11,210,595	11,900,048	14,149,913	13,260,003
Ending Fund Balance	1,395,000	983,626	(113,410)	793,066	3,006,191	4,997,789	7,115,298	16,087,879	14,933,222	16,003,318
Total	7,674,361	7,678,312	7,334,522	7,647,882	13,850,883	17,989,161	18,325,893	27,987,927	29,083,135	29,263,321
Fund Balance as a % of Expenditure	22.2%	14.7%	-1.5%	11.6%	27.7%	38.5%	63.5%	135.2%	105.5%	120.7%
Population (as of July 1)	8,783	8,863	8,842	8,966	9,275	9,542	9,590	9,694	9,570	9,503
Revenues Per Capita	674	709	718	866	1,408	1,570	1,390	2,153	1,358	1,508
Expenditures Per Capita	715	755	842	765	1,169	1,361	1,169	1,228	1,479	1,395

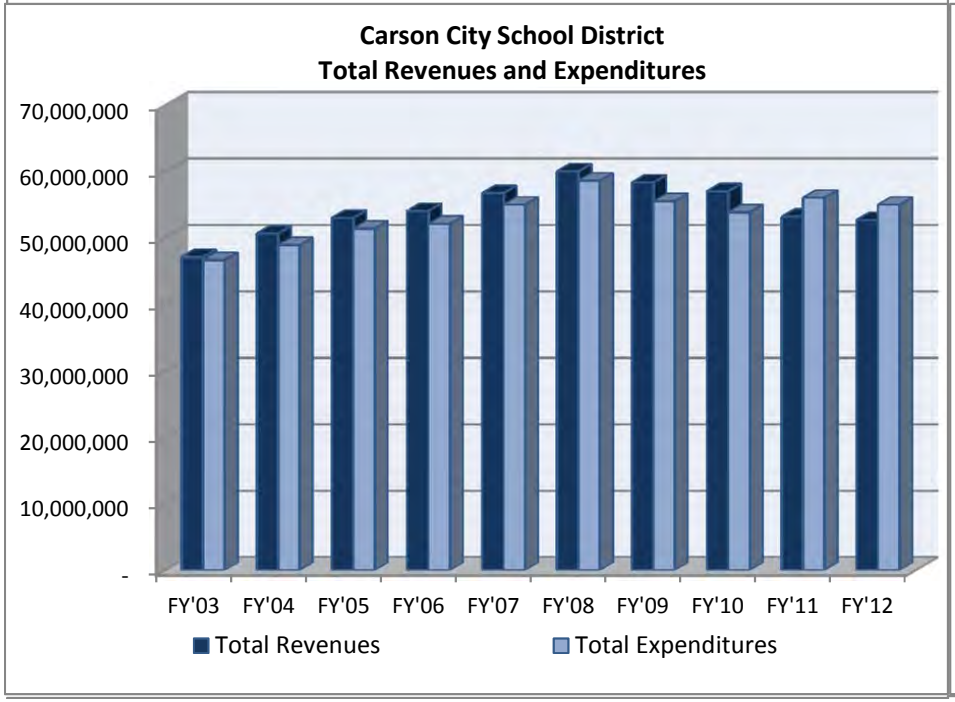
2003-2012 AUDIT SUMMARIES

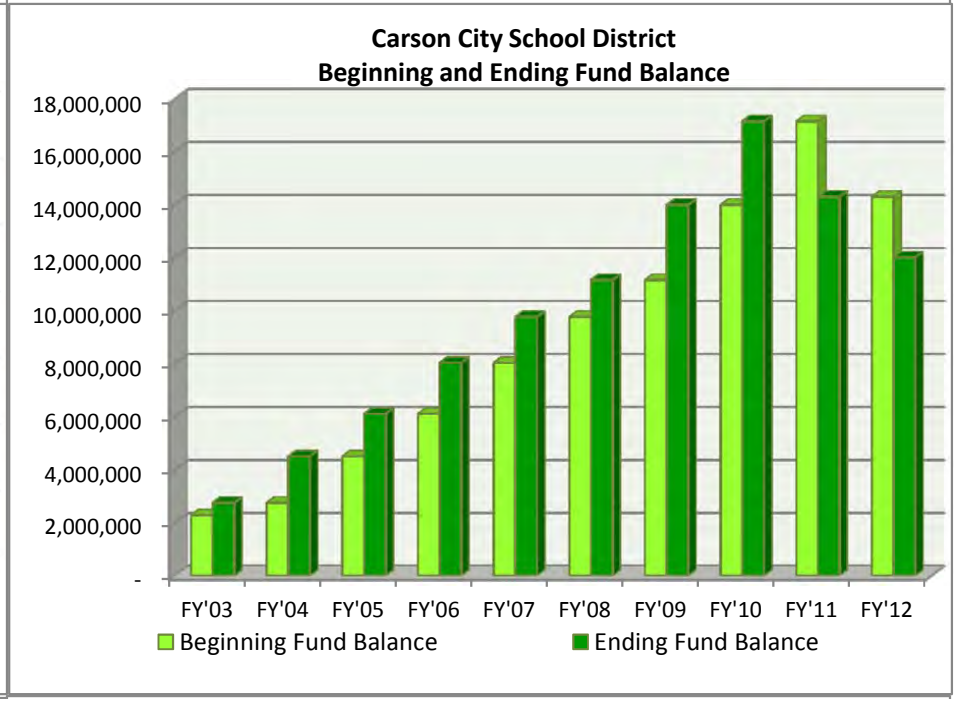
Section 2

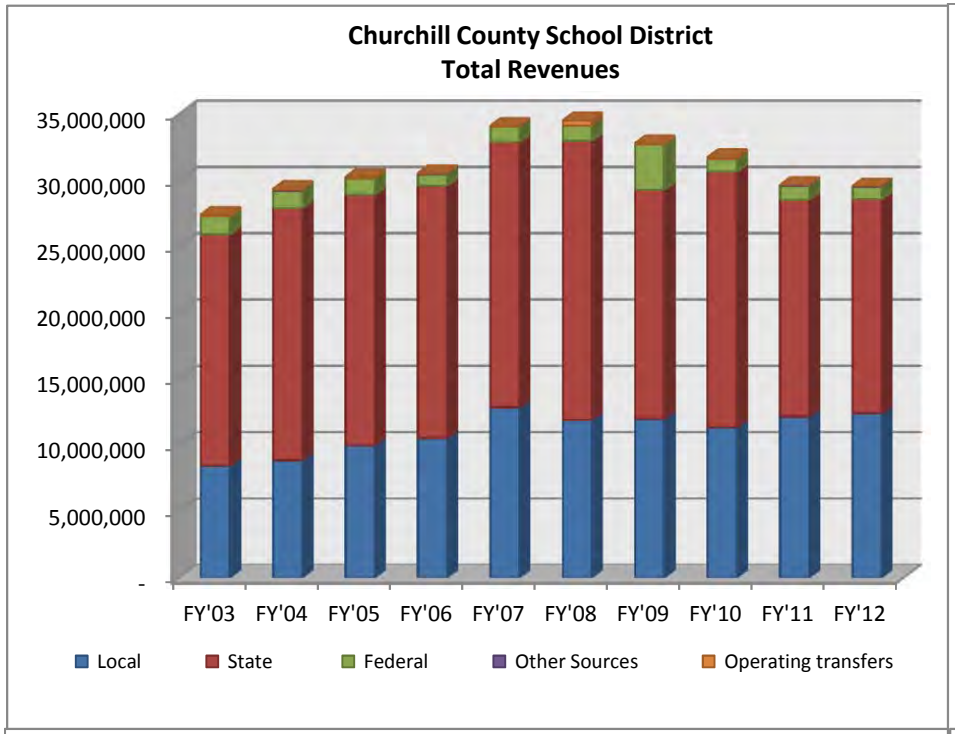
SCHOOL DISTRICTS

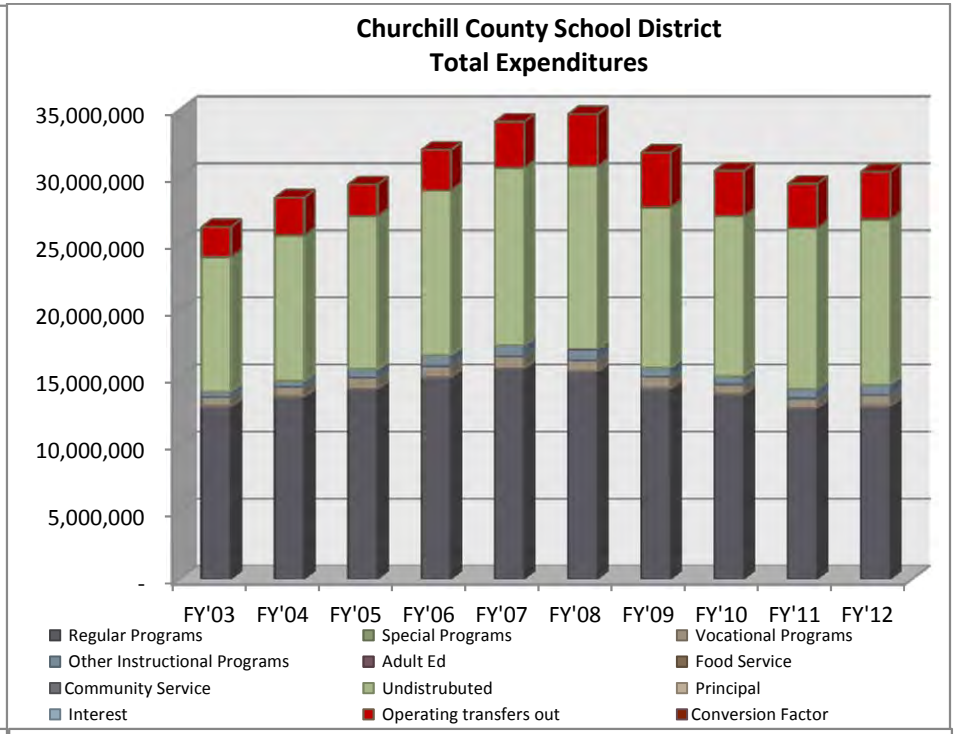

Carson City School District
Total Revenues
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers in

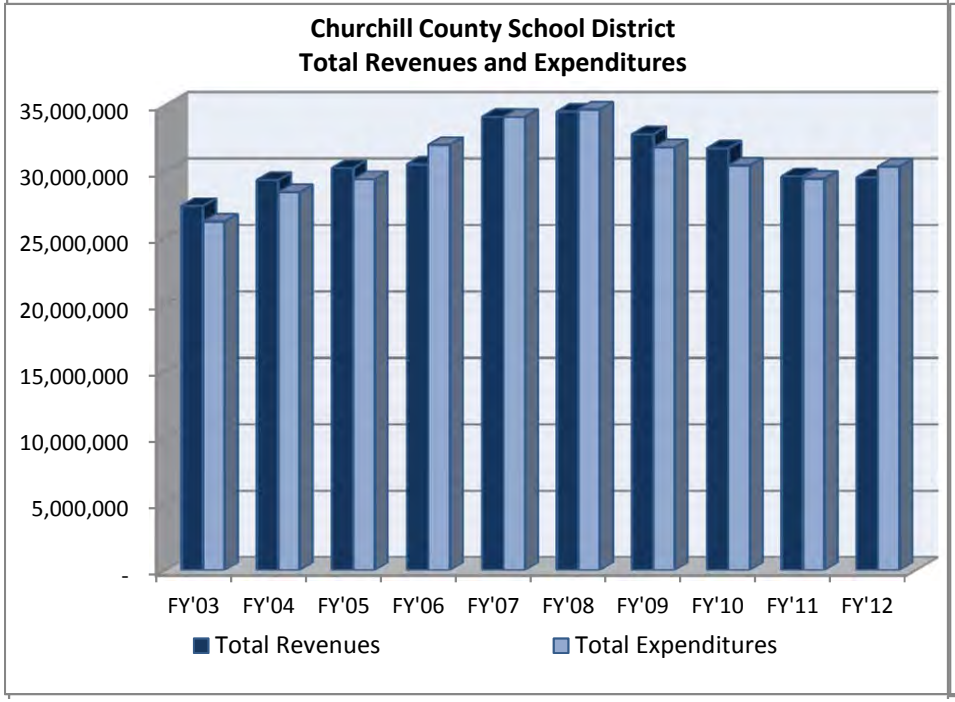

Carson City School District
Total Expenditures
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Education
Food Service
Community Service
Undistributed
Principal
Interest
Operating transfers out
Conversion Factor

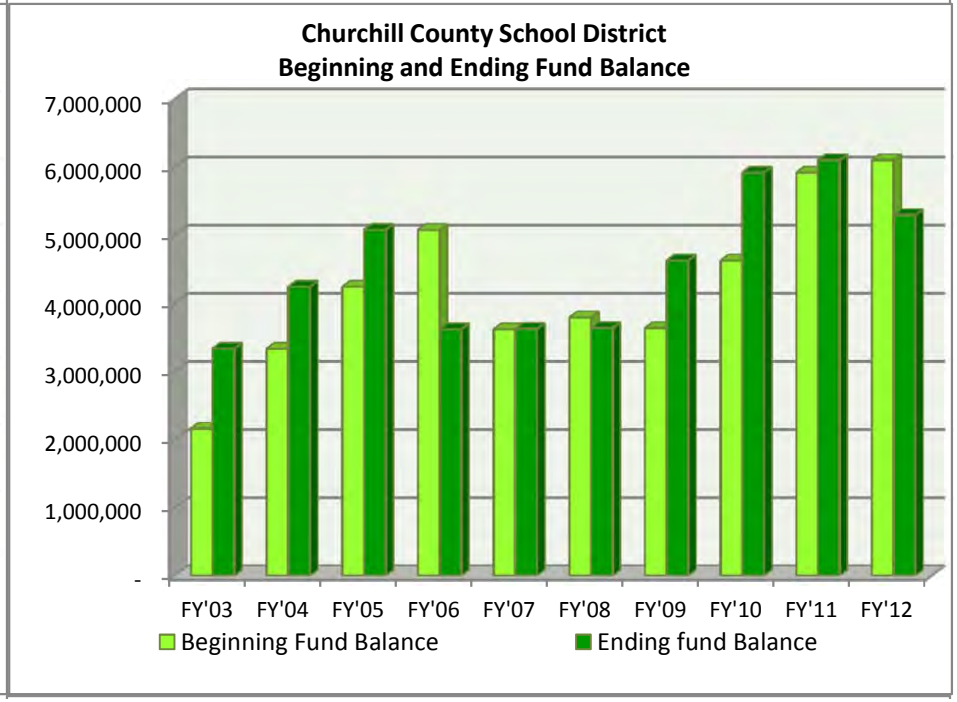

Carson City School District
Total Revenues and Expenditures
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

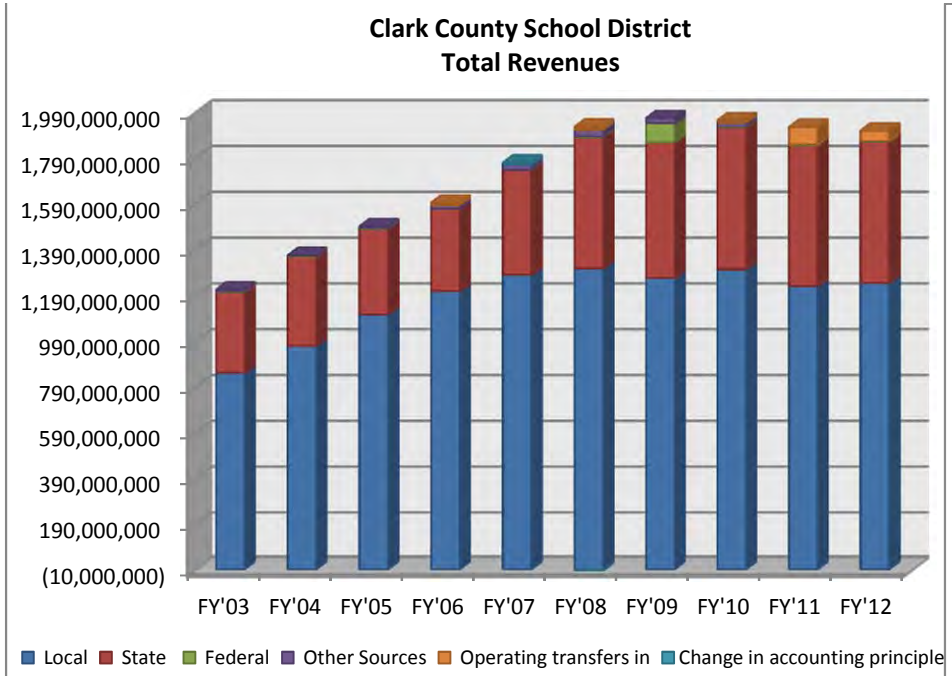

Carson City School District
Beginning and Ending Fund Balance
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

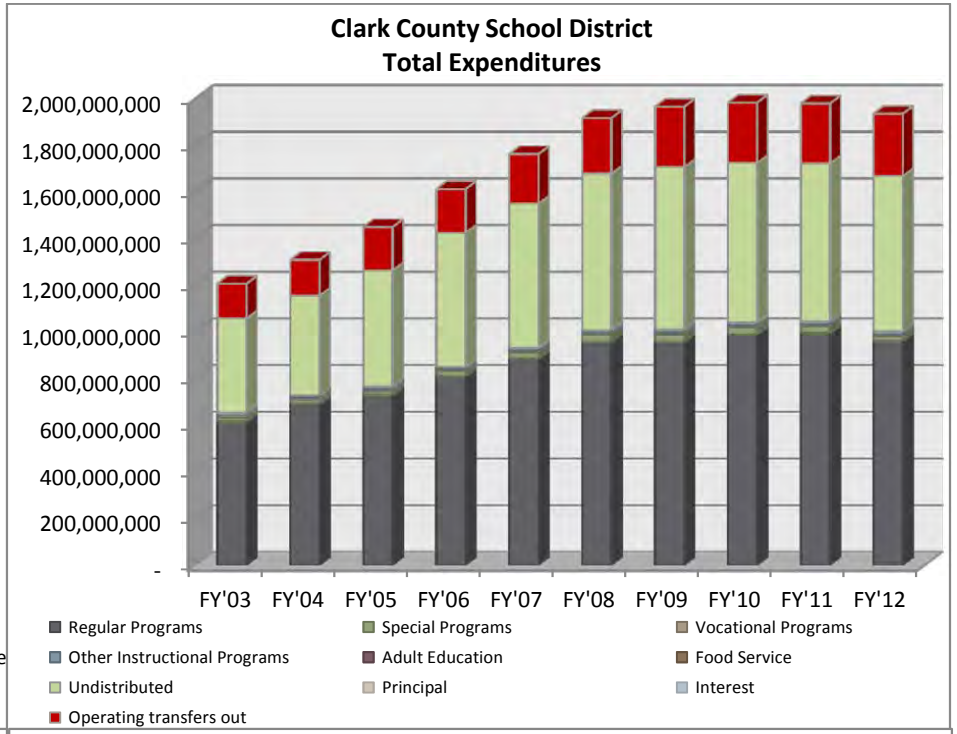

Churchill County School District
Total Revenues
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers

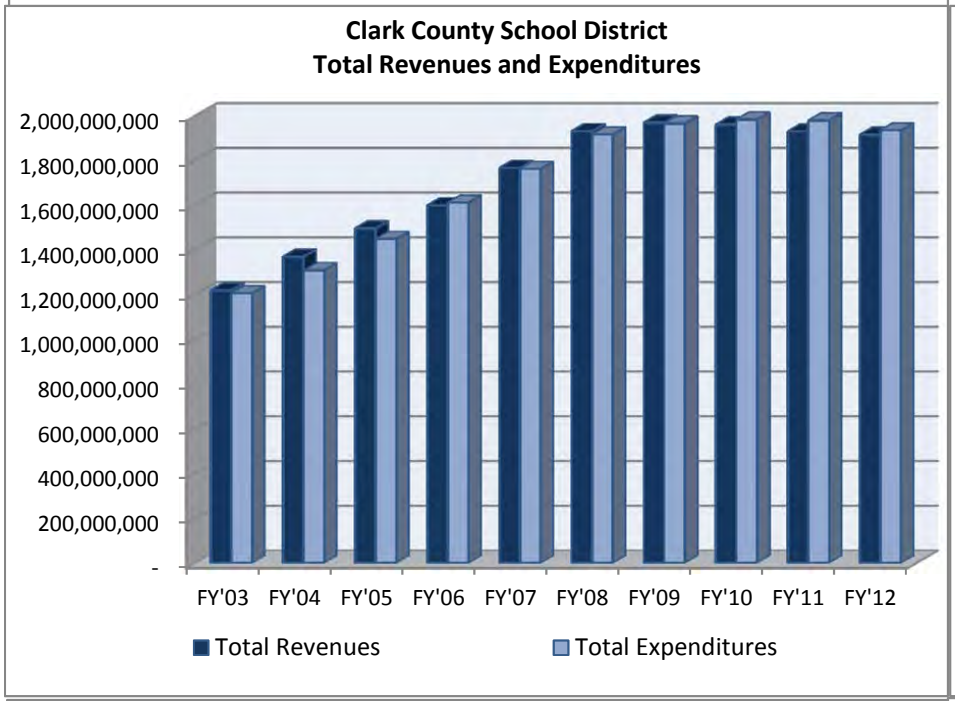

Churchill County School District
Total Expenditures
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Ed
Food Service
Community Service
Undistrubuted
Principal
Interest
Operating transfers out
Conversion Factor

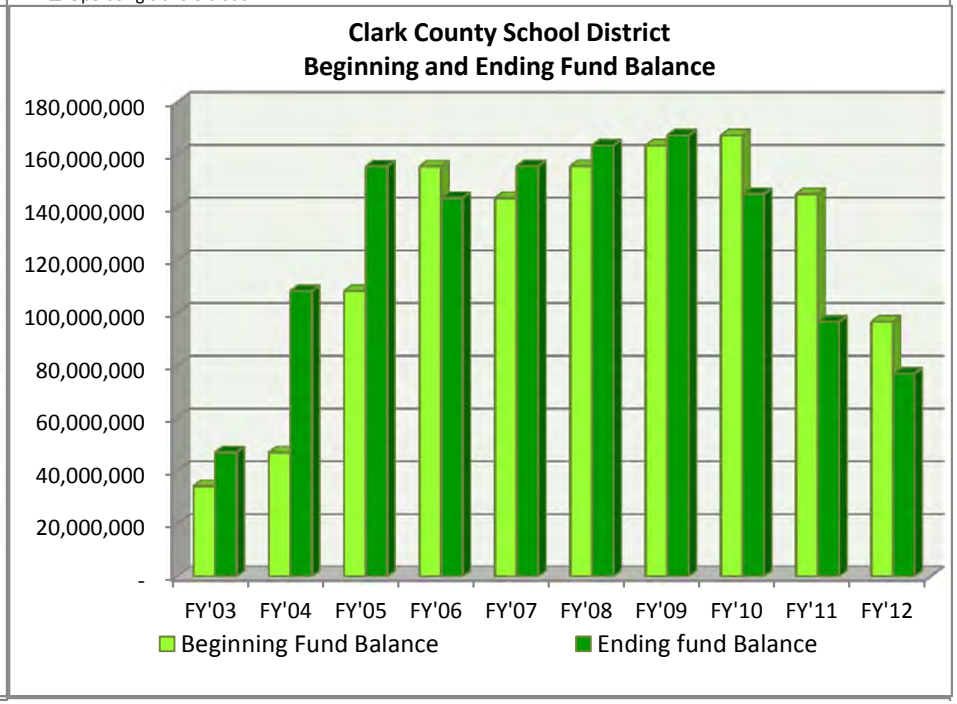

Churchill County School District
Total Revenues and Expenditures
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

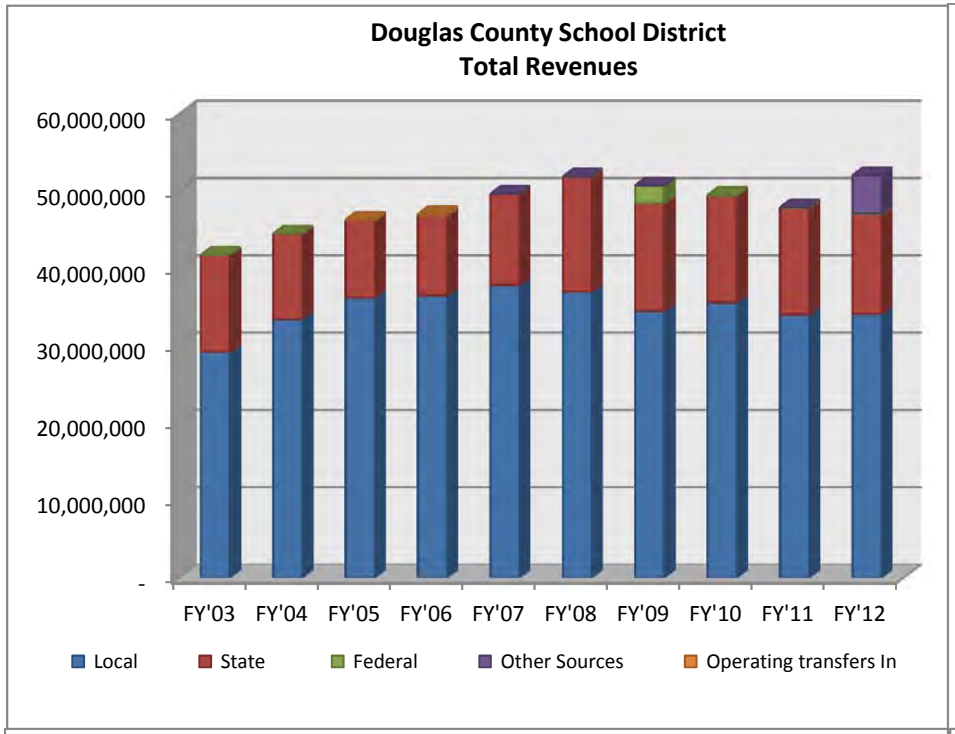

Churchill County School District
Beginning and Ending Fund Balance
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending fund Balance

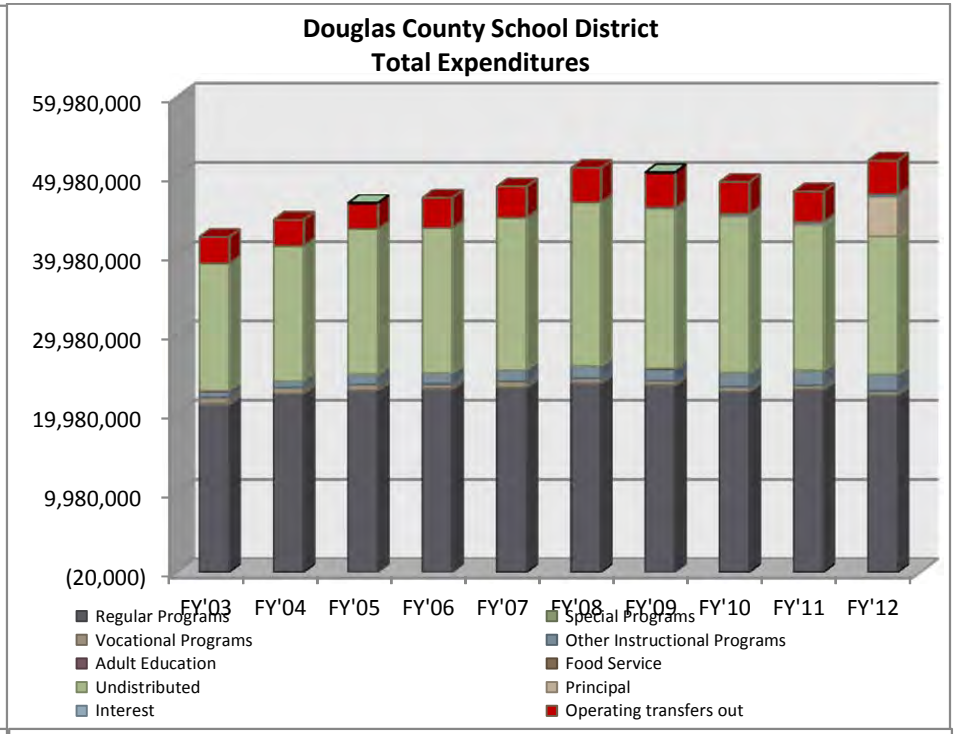

Clark County School District
Total Revenues
1,990,000,000
1,790,000,000
1,590,000,000
1,390,000,000
1,190,000,000
990,000,000
790,000,000
590,000,000
390,000,000
190,000,000
(10,000,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local State Federal Other Sources Operating transfers in Change in accounting principle

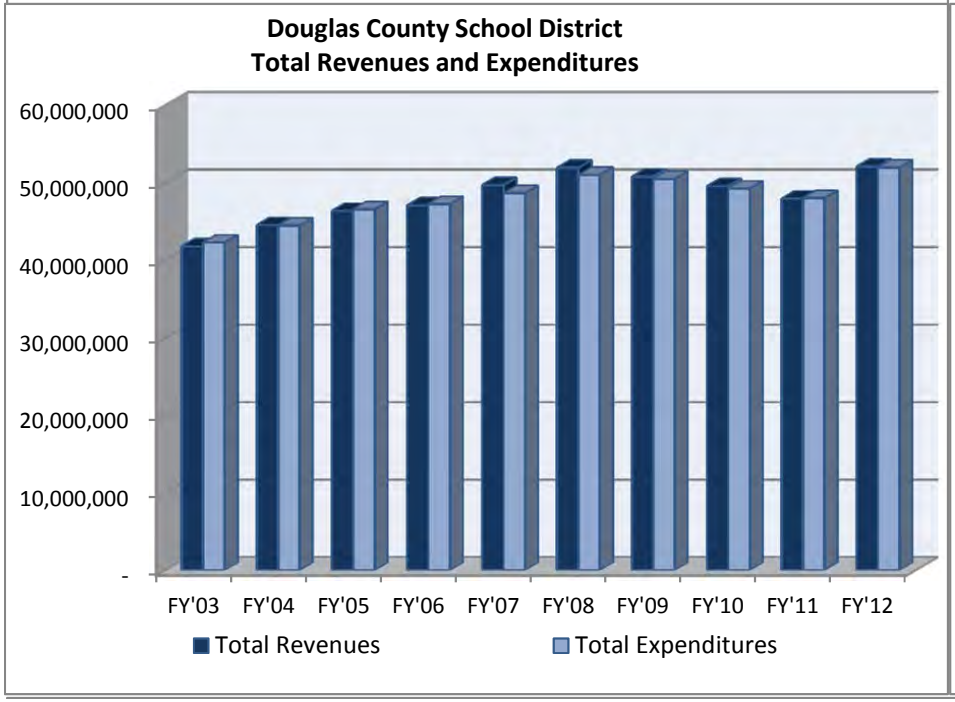

Clark County School District
Total Expenditures
2,000,000,000
1,800,000,000
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Education
Food Service
Undistributed
Principal
Interest
Operating transfers out

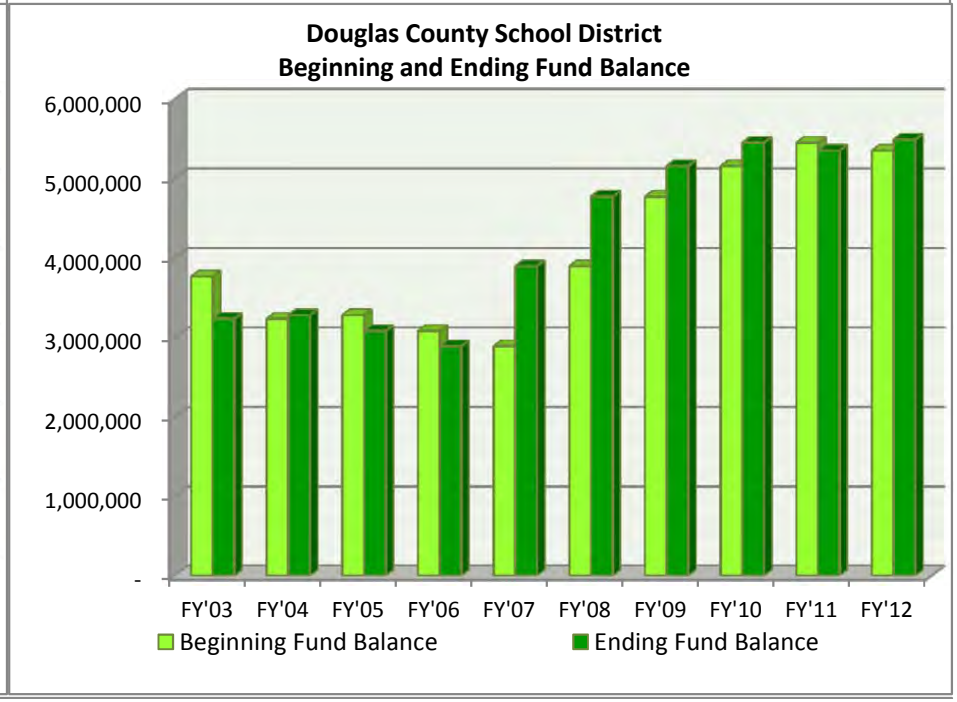

Clark County School District
Total Revenues and Expenditures
2,000,000,000
1,800,000,000
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

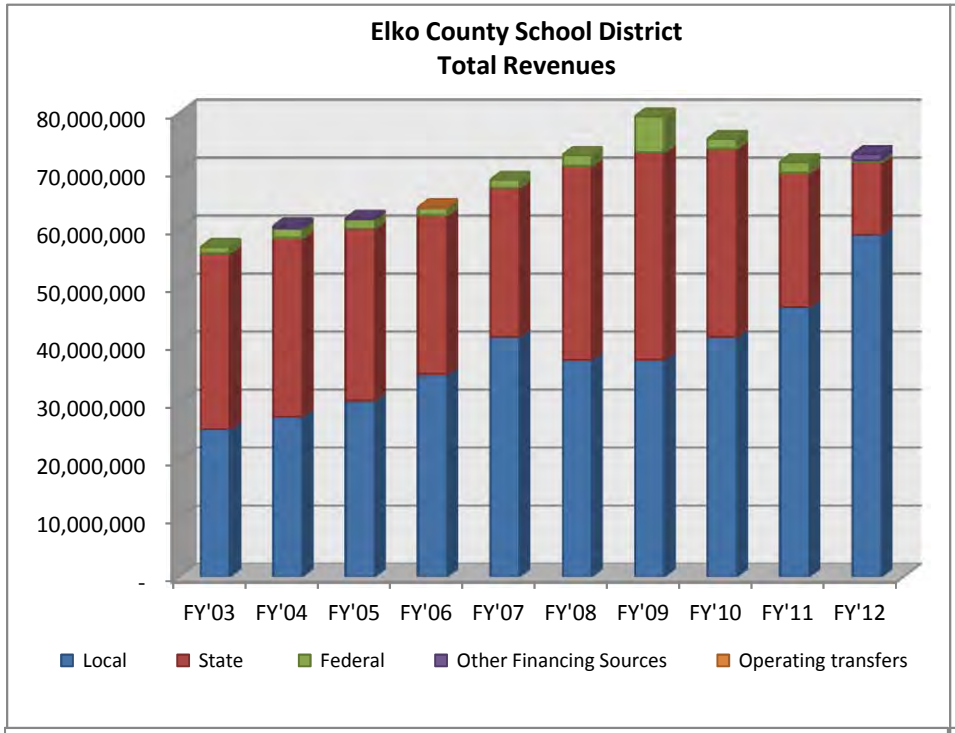

Clark County School District
Beginning and Ending Fund Balance
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending fund Balance

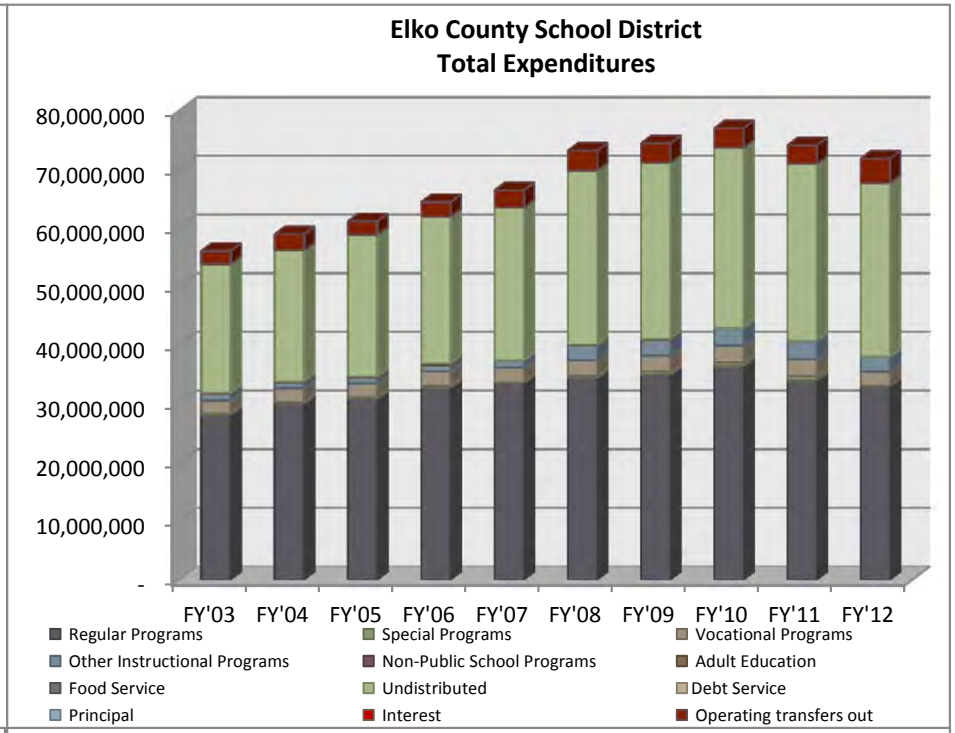

Douglas County School District
Total Revenues
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers In

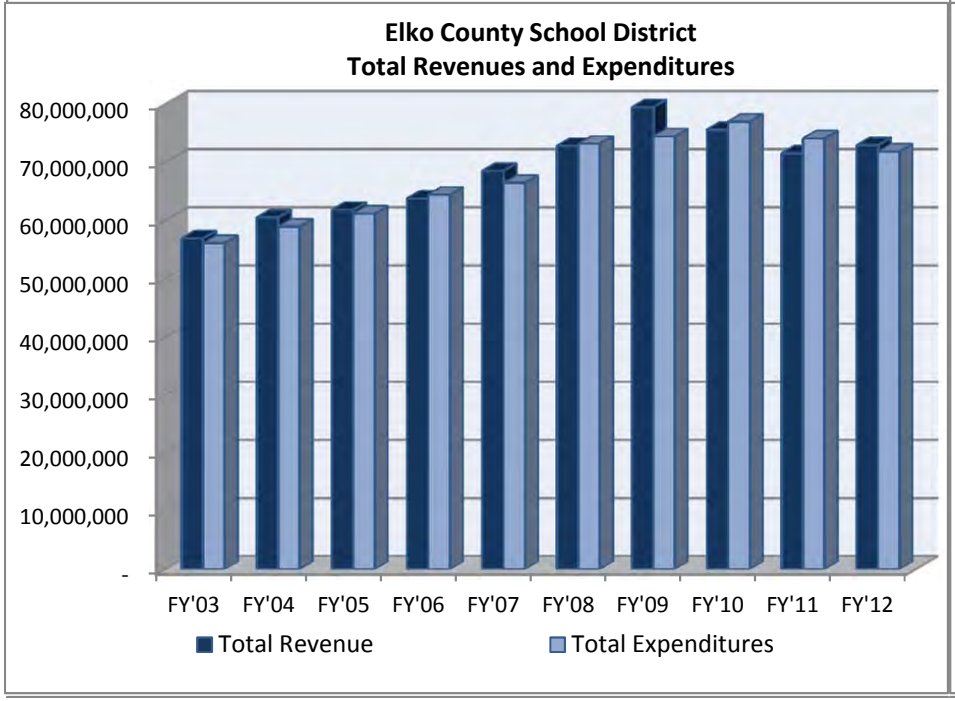

Douglas County School District
Total Expenditures
59,980,000
49,980,000
39,980,000
29,980,000
19,980,000
9,980,000
(20,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Education
Food Service
Undistributed
Principal
Interest
Operating transfers out

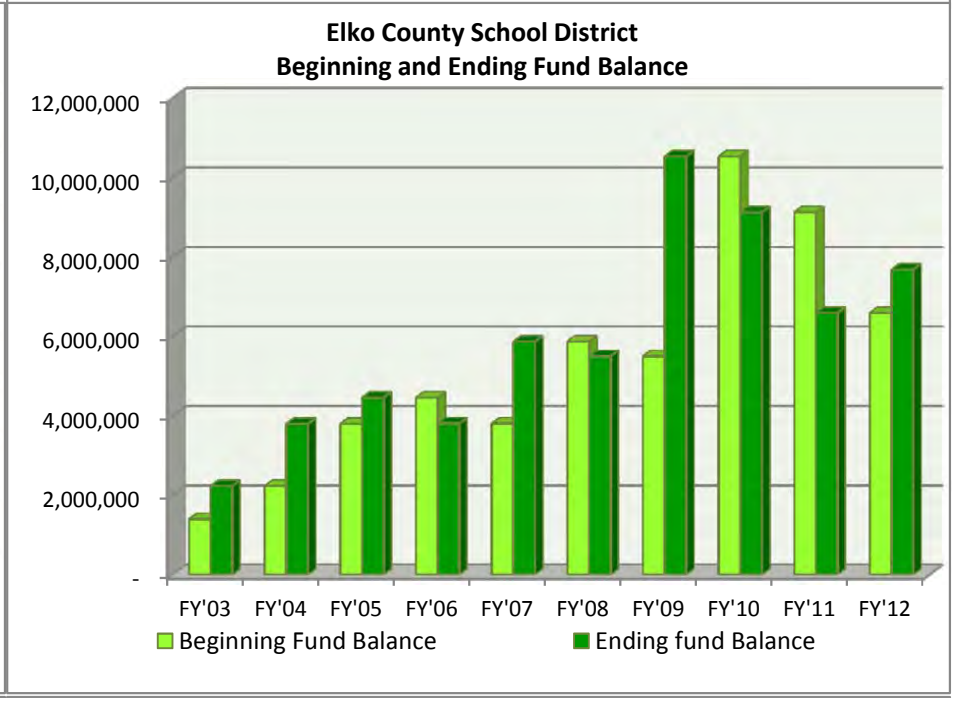

Douglas County School District
Total Revenues and Expenditures
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

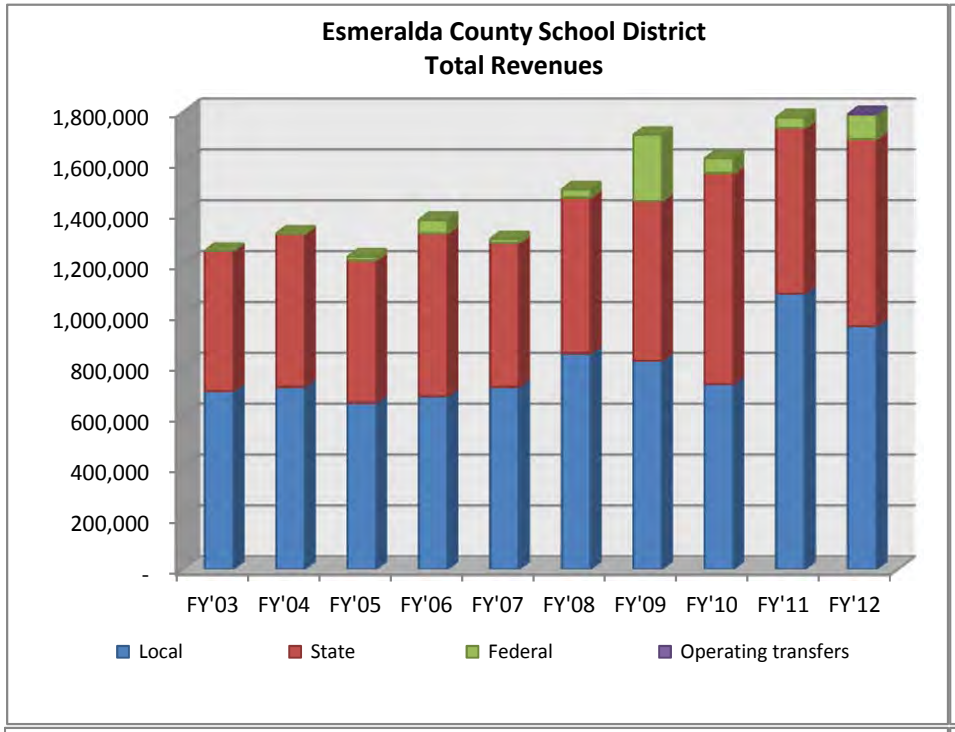

Douglas County School District
Beginning and Ending Fund Balance
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

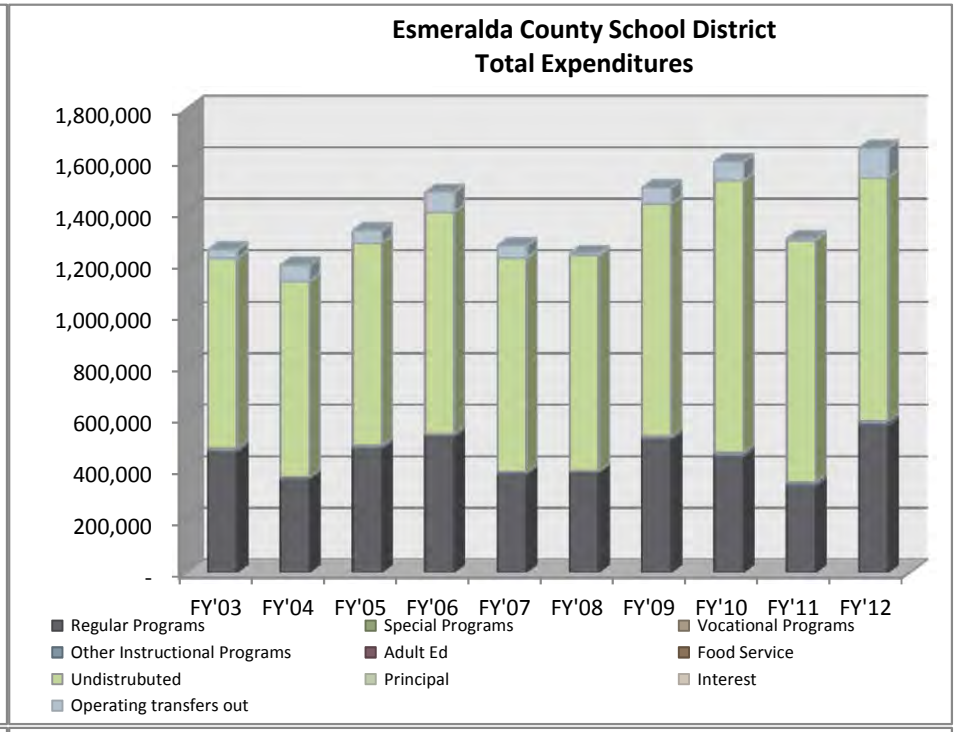

Elko County School District
Total Revenues
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Financing Sources
Operating transfers

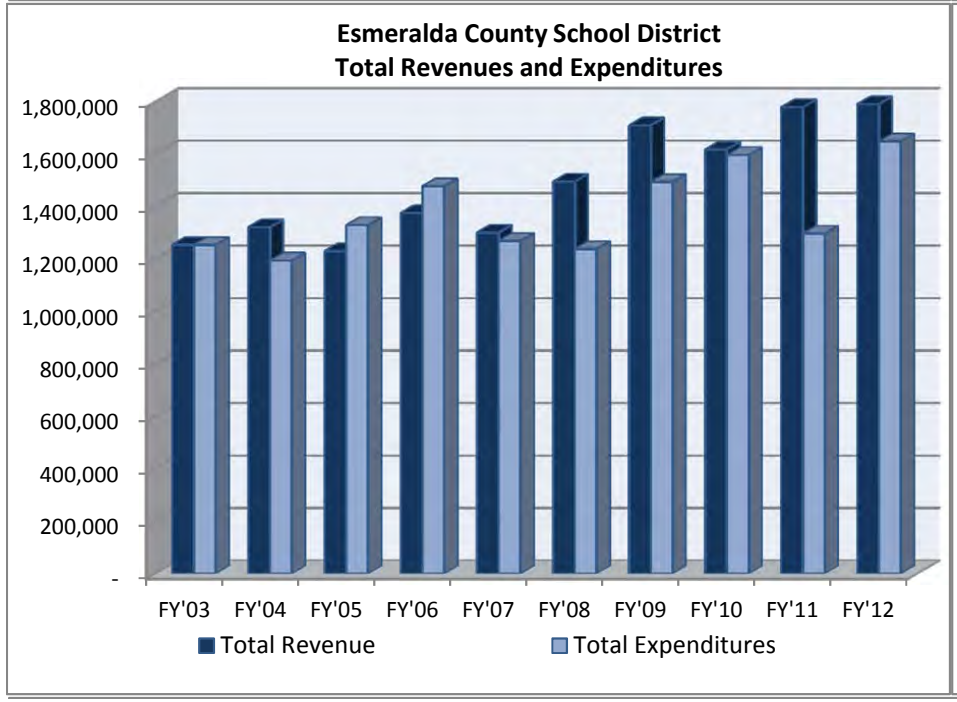

Elko County School District
Total Expenditures
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Non-Public School Programs
Adult Education
Food Service
Undistributed
Debt Service
Principal
Interest
Operating transfers out

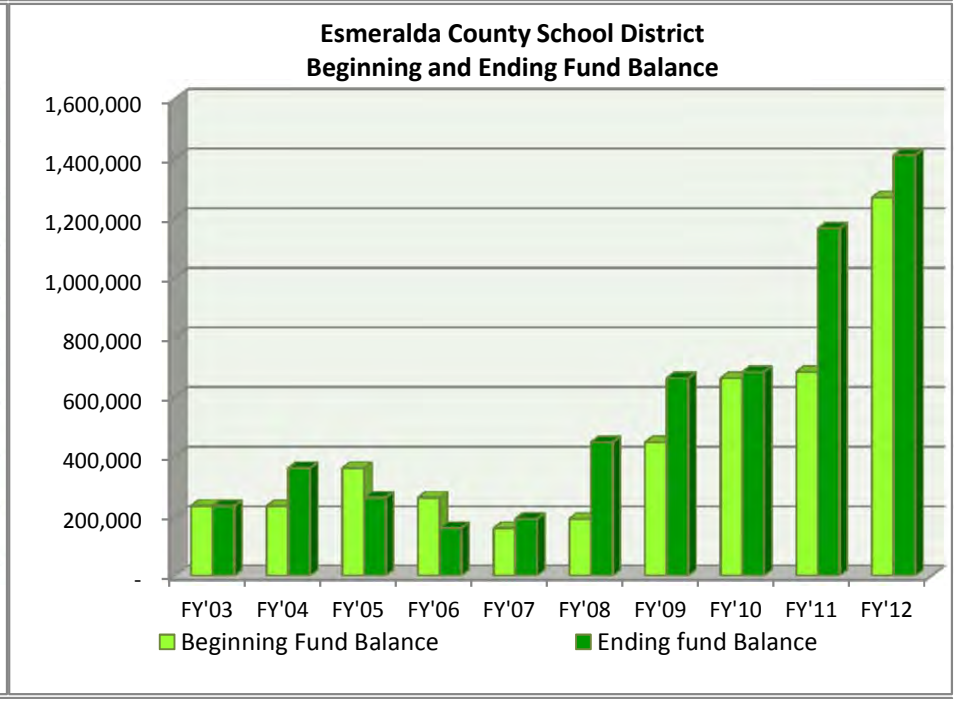

Elko County School District
Total Revenues and Expenditures
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures

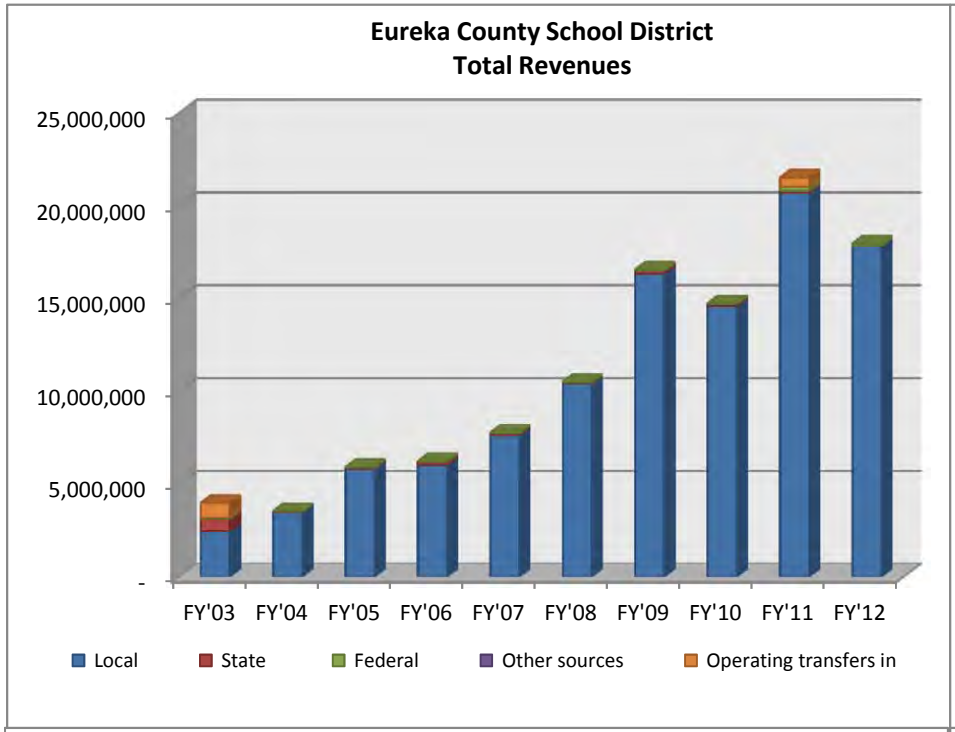

Elko County School District
Beginning and Ending Fund Balance
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending fund Balance

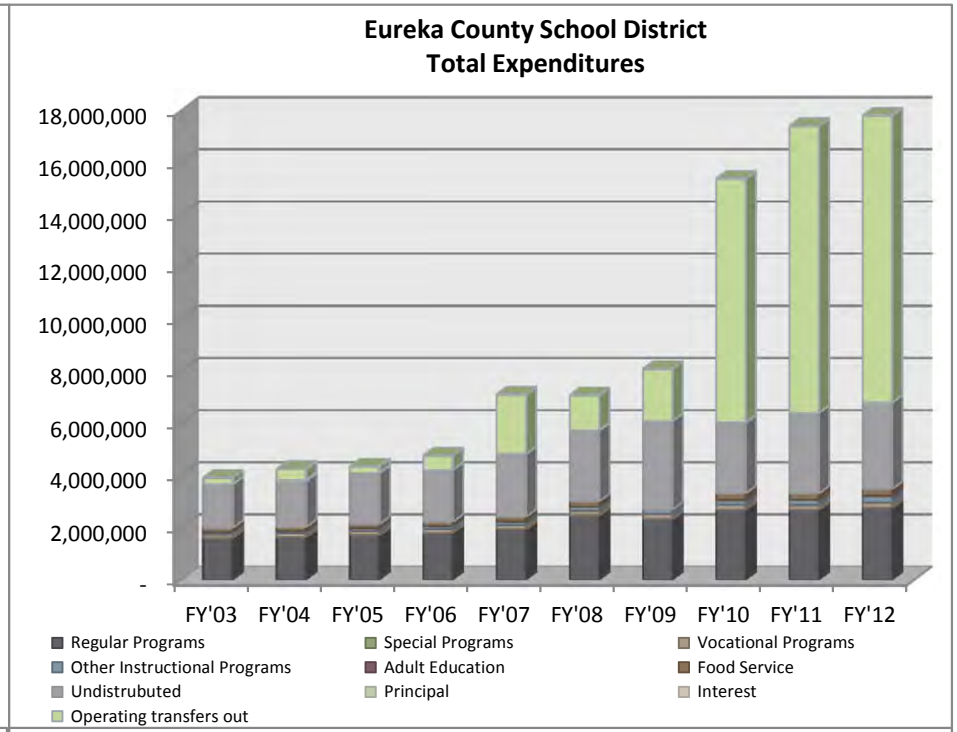

Esmeralda County School District
Total Revenues
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Operating transfers

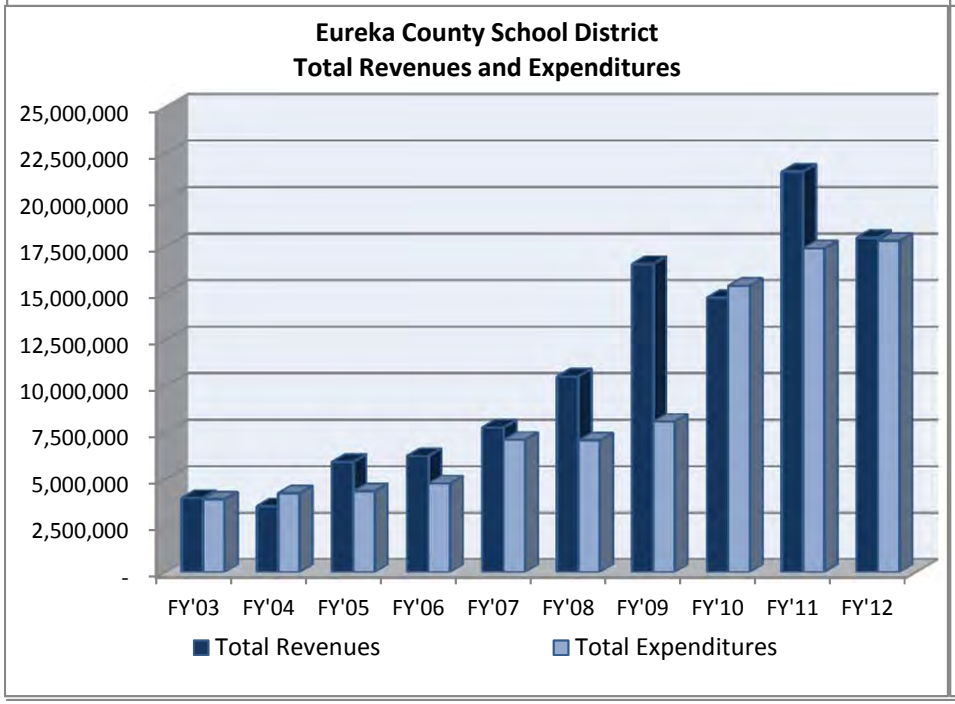

Esmeralda County School District
Total Expenditures
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Ed
Food Service
Undistrubuted
Principal
Interest
Operating transfers out

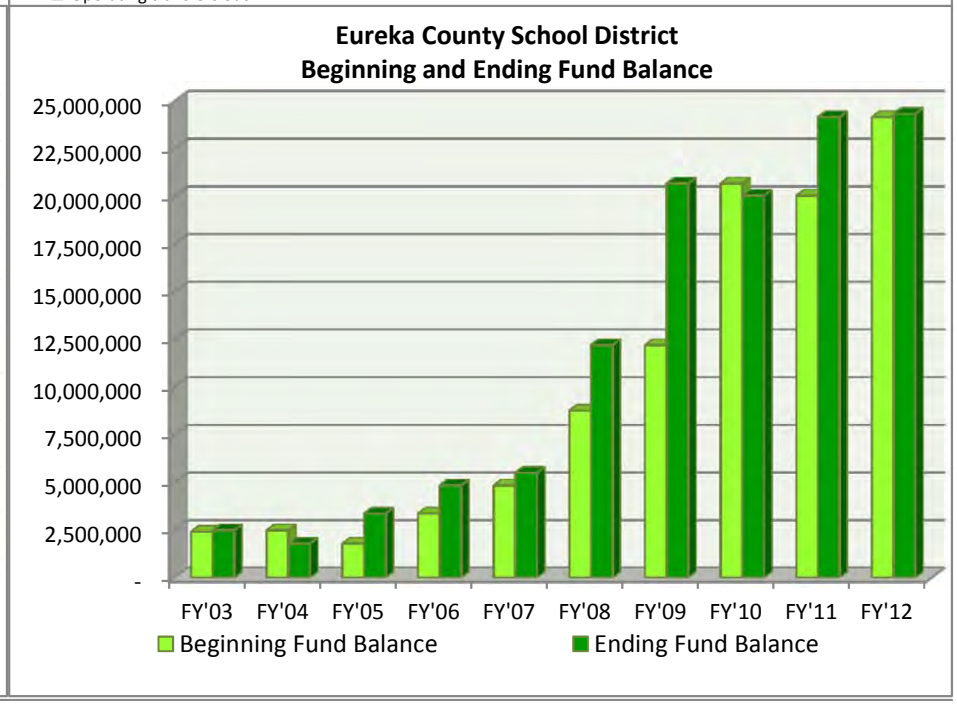

Esmeralda County School District
Total Revenues and Expenditures
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures

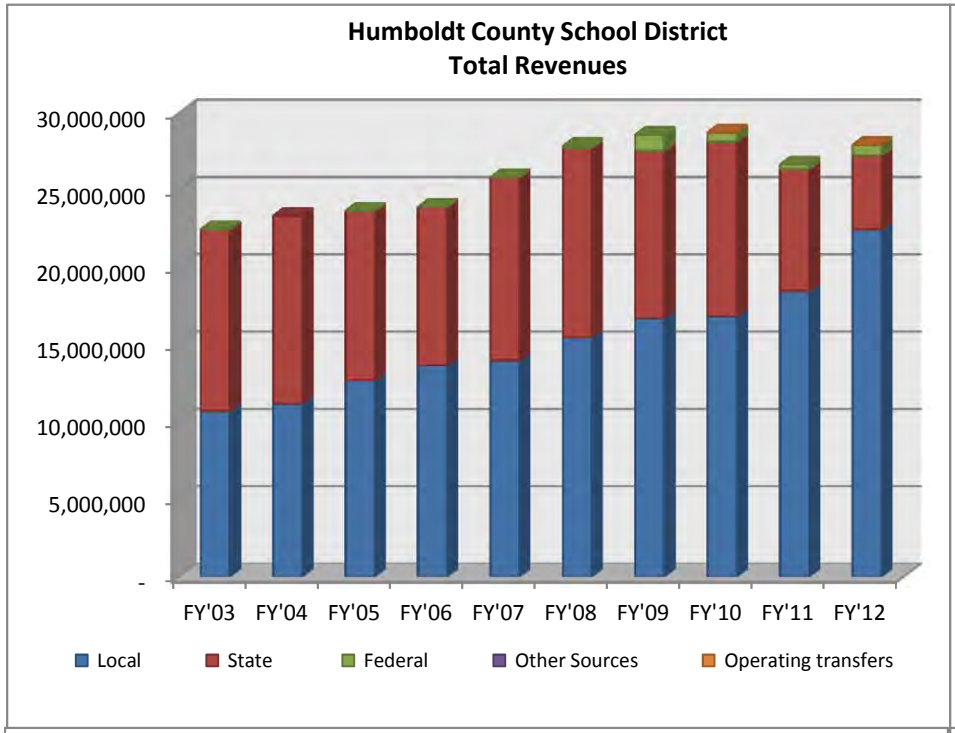

Esmeralda County School District
Beginning and Ending Fund Balance
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending fund Balance

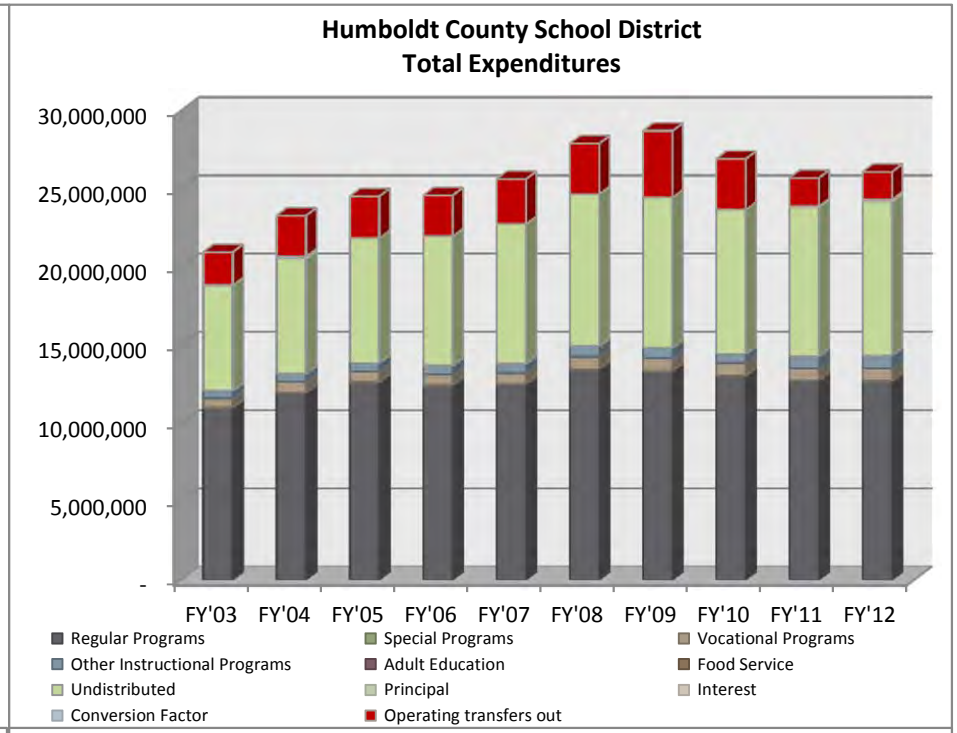

Eureka County School District
Total Revenues
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other sources
Operating transfers in

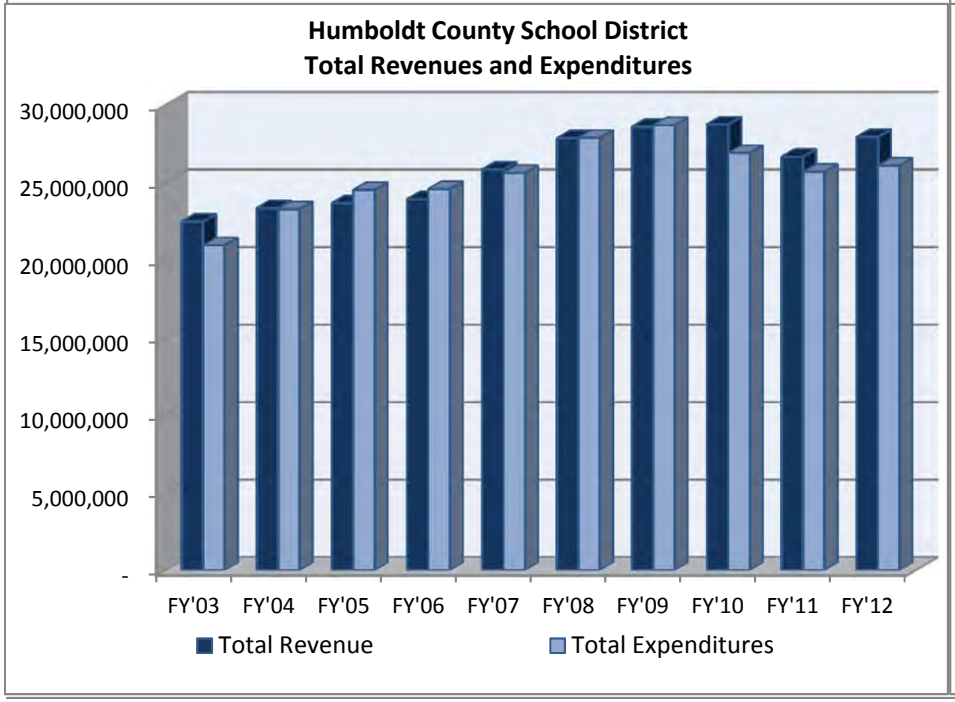

Eureka County School District
Total Expenditures
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Education
Food Service
Undistrubuted
Principal
Interest
Operating transfers out

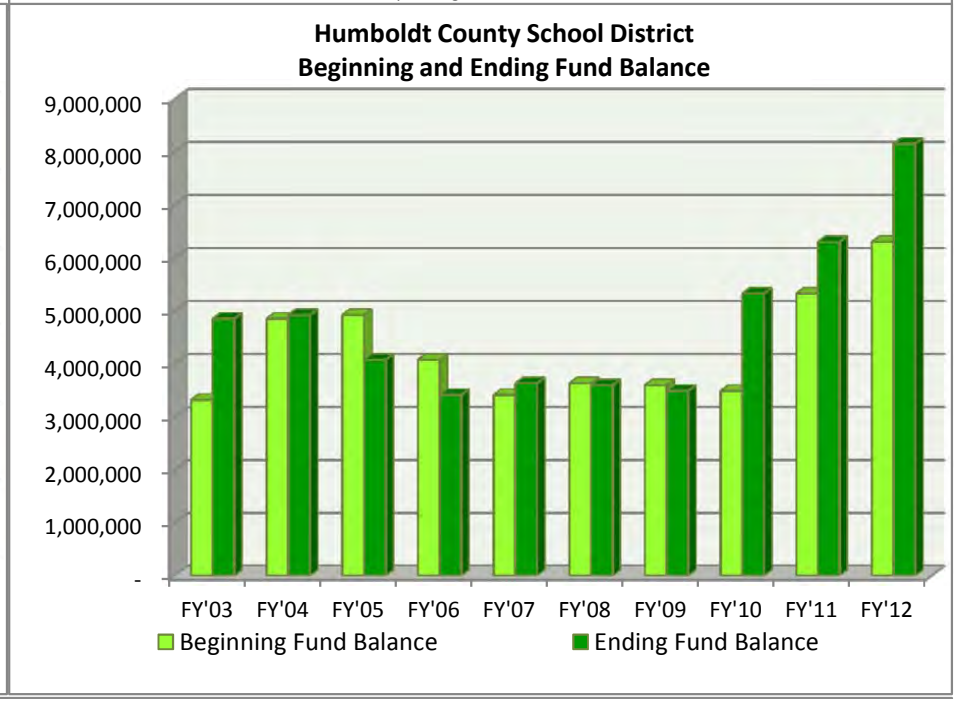

Eureka County School District
Total Revenues and Expenditures
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

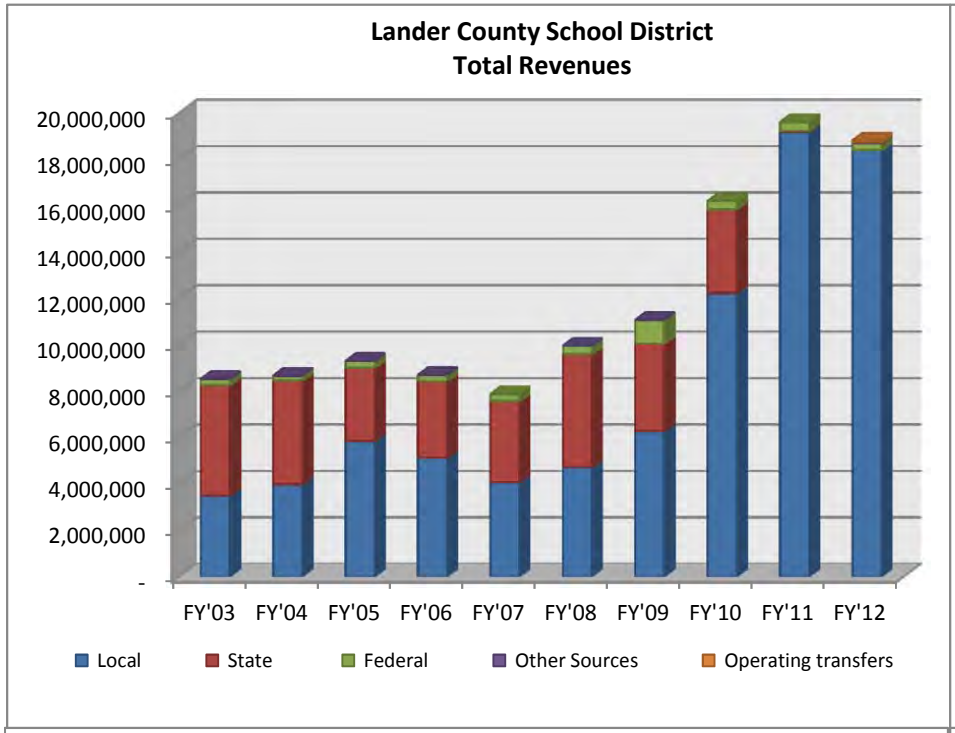

Eureka County School District
Beginning and Ending Fund Balance
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

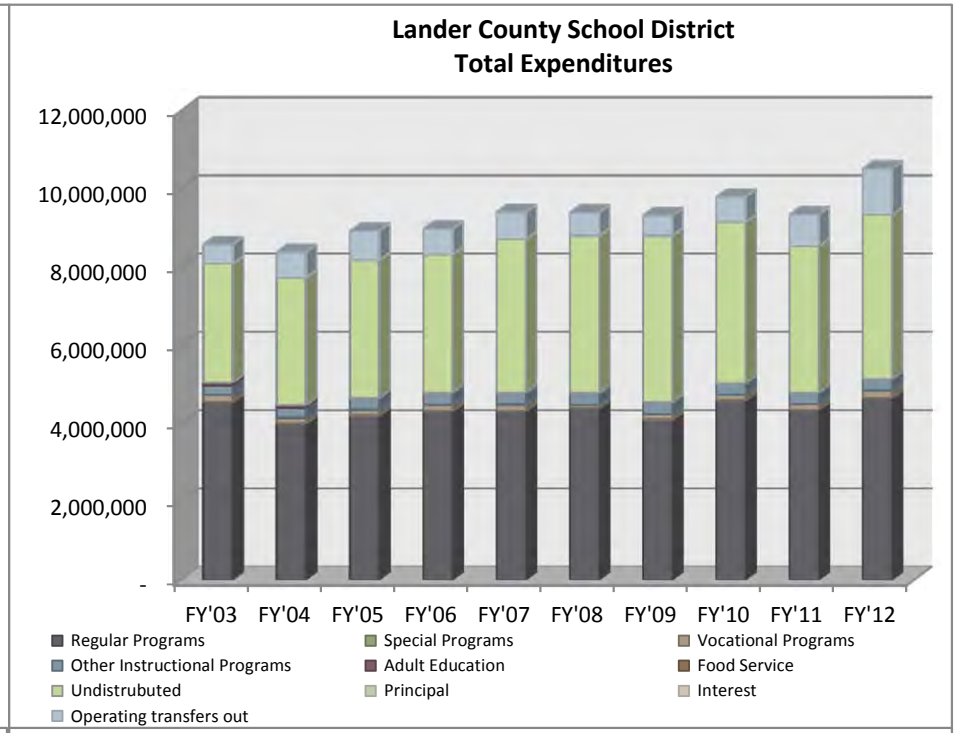

Humboldt County School District
Total Revenues
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers

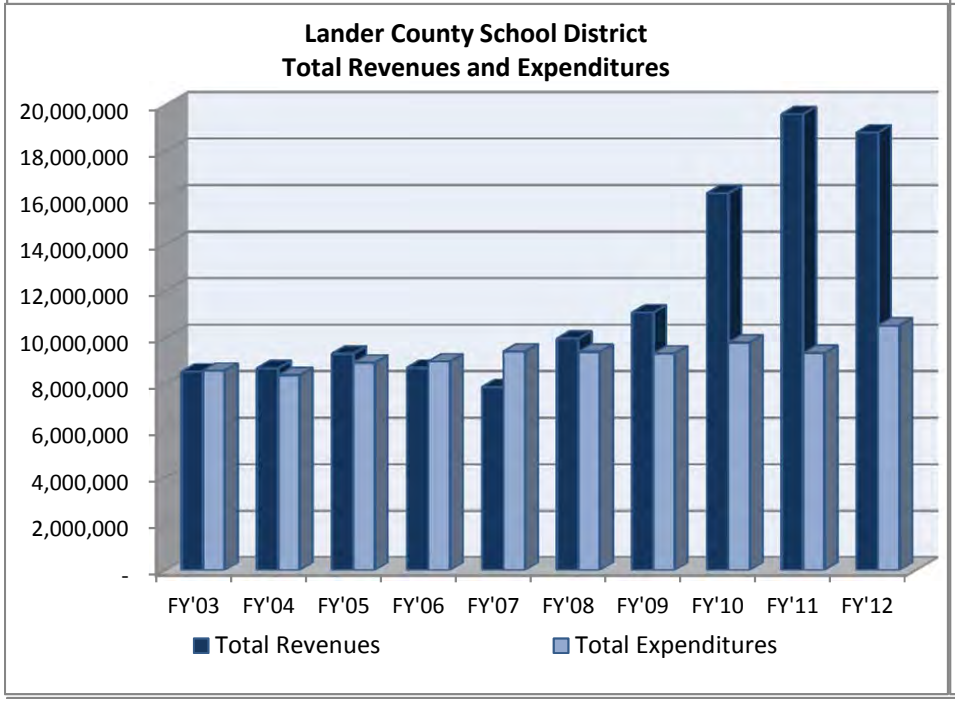

Humboldt County School District
Total Expenditures
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Education
Food Service
Undistributed
Principal
Interest
Conversion Factor
Operating transfers out

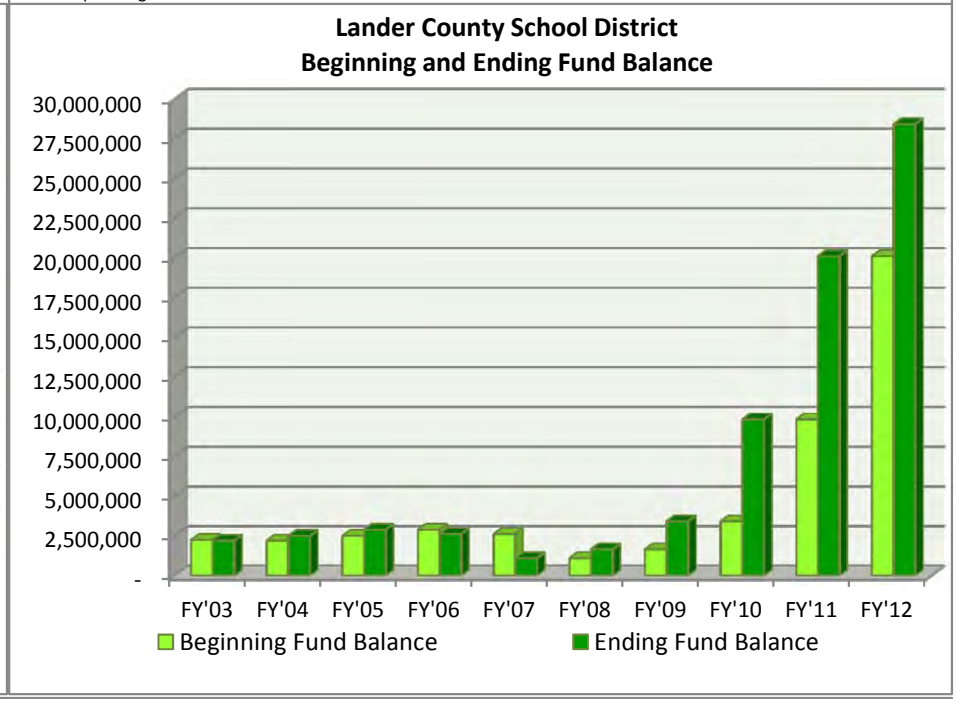

Humboldt County School District
Total Revenues and Expenditures
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures

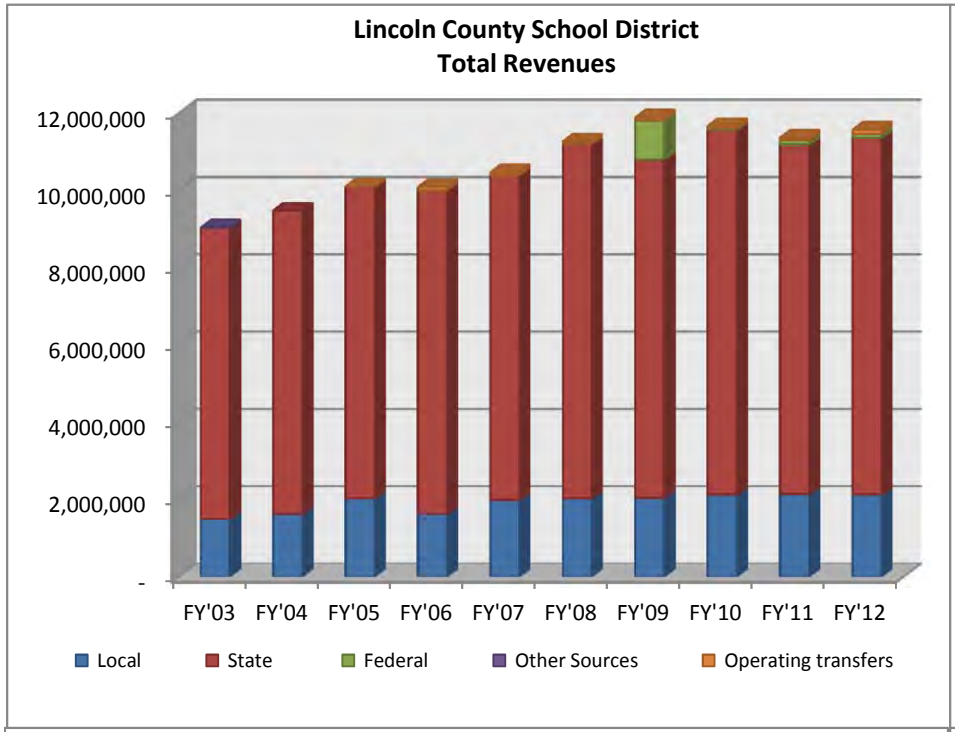

Humboldt County School District
Beginning and Ending Fund Balance
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

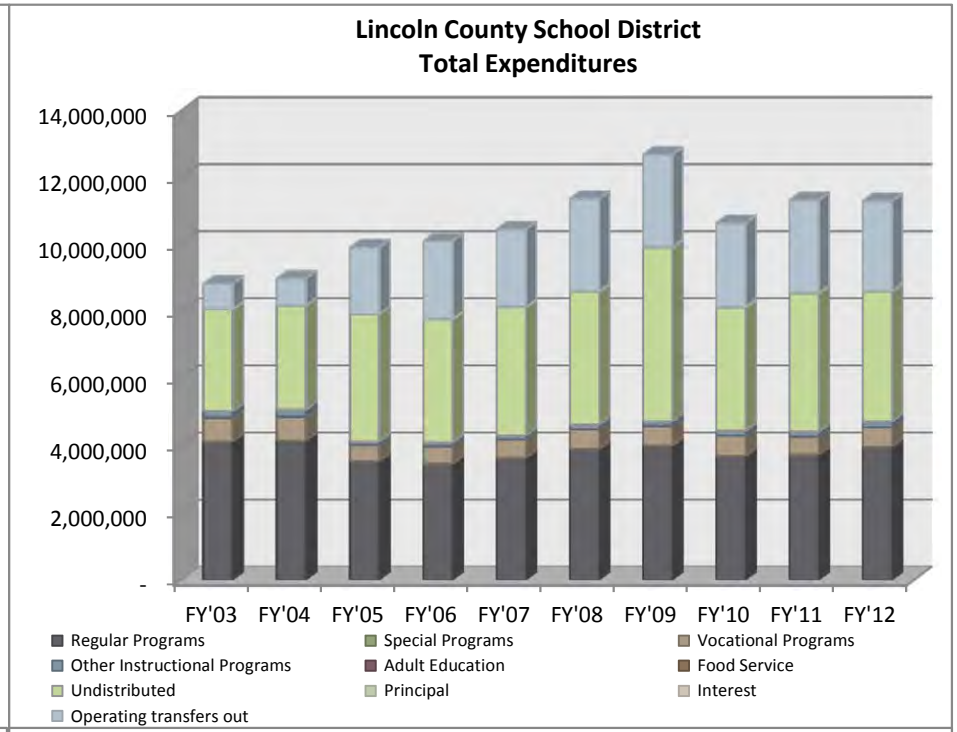

Lander County School District
Total Revenues
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers

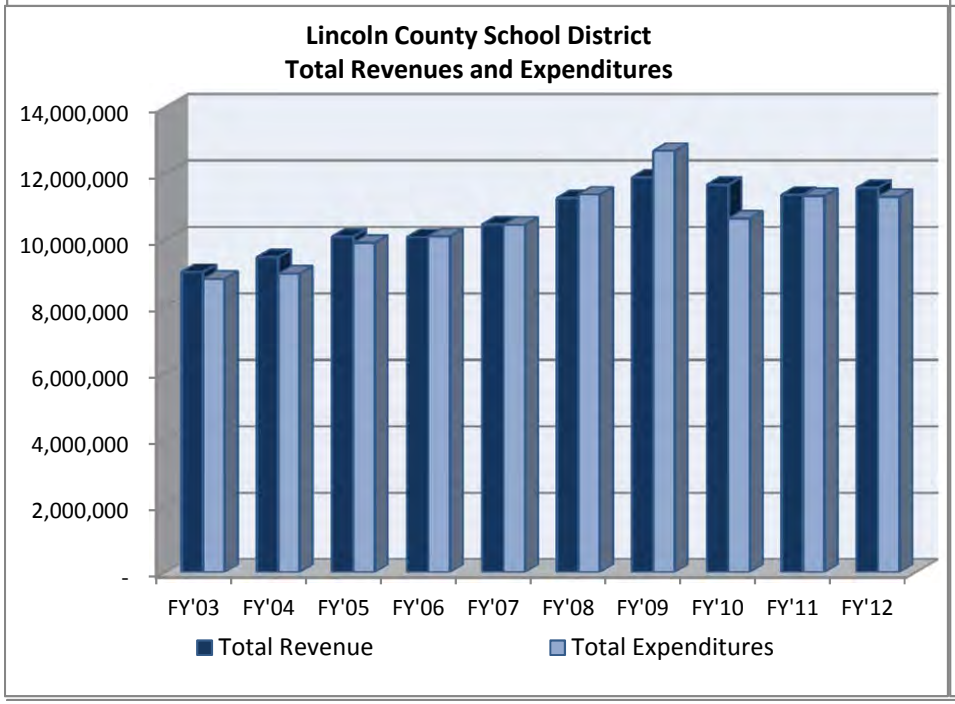

Lander County School District
Total Expenditures
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Education
Food Service
Undistrubuted
Principal
Interest
Operating transfers out

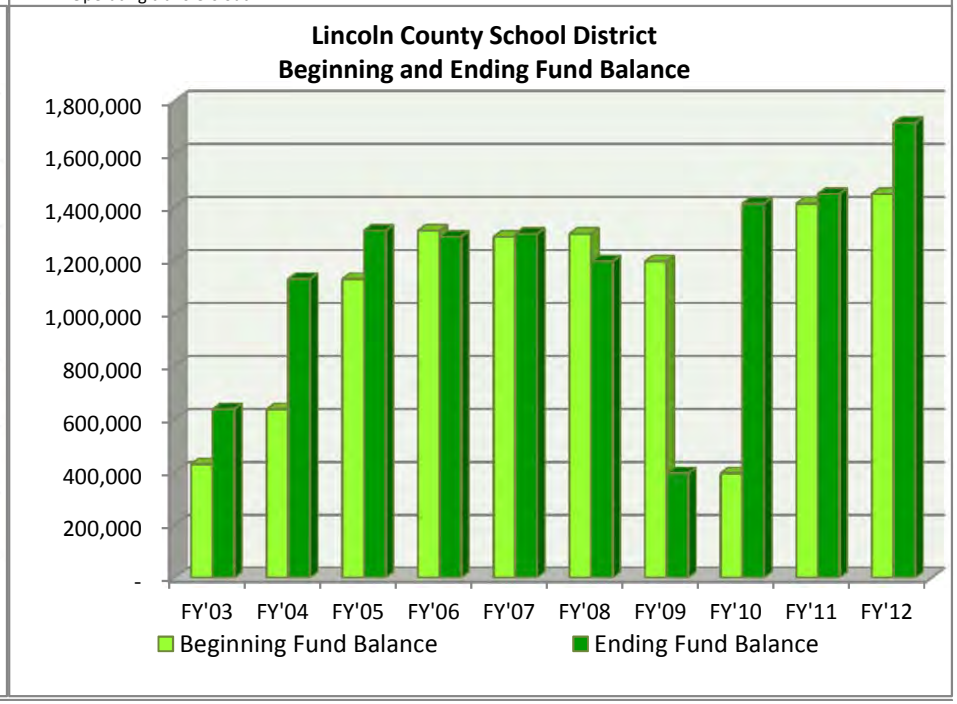

Lander County School District
Total Revenues and Expenditures
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

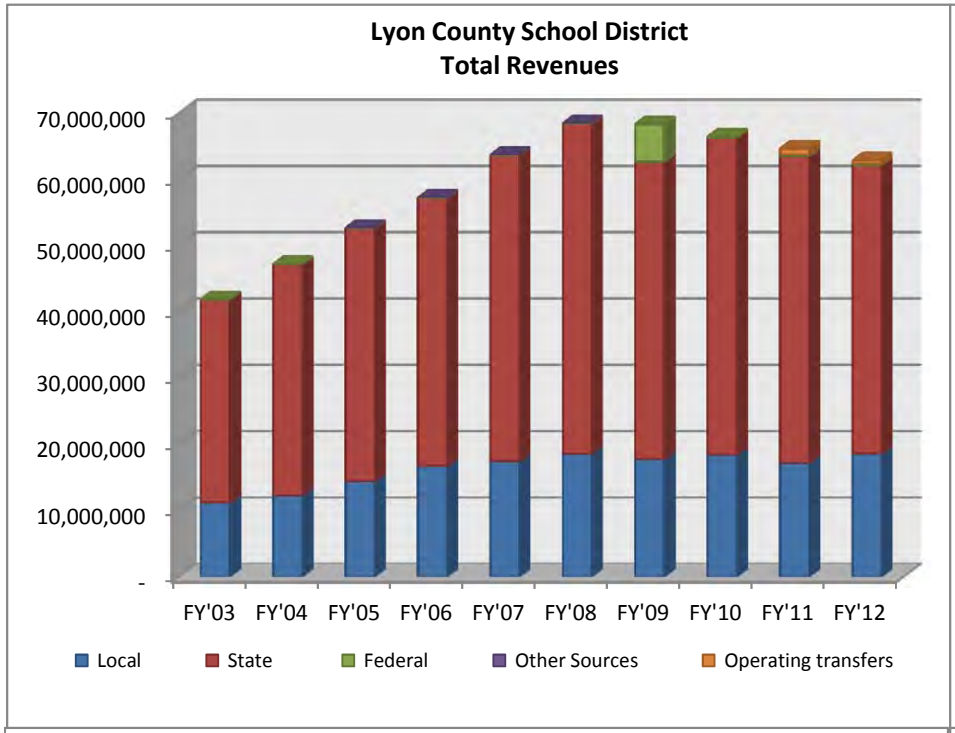

Lander County School District
Beginning and Ending Fund Balance
30,000,000
27,500,000
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

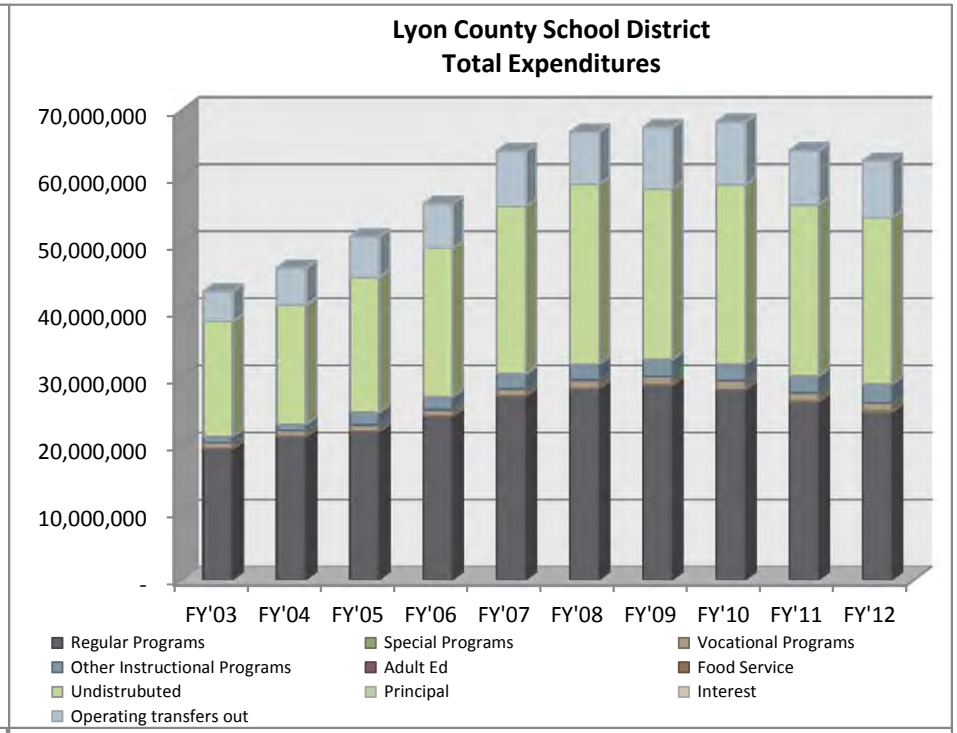

Lincoln County School District
Total Revenues
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers

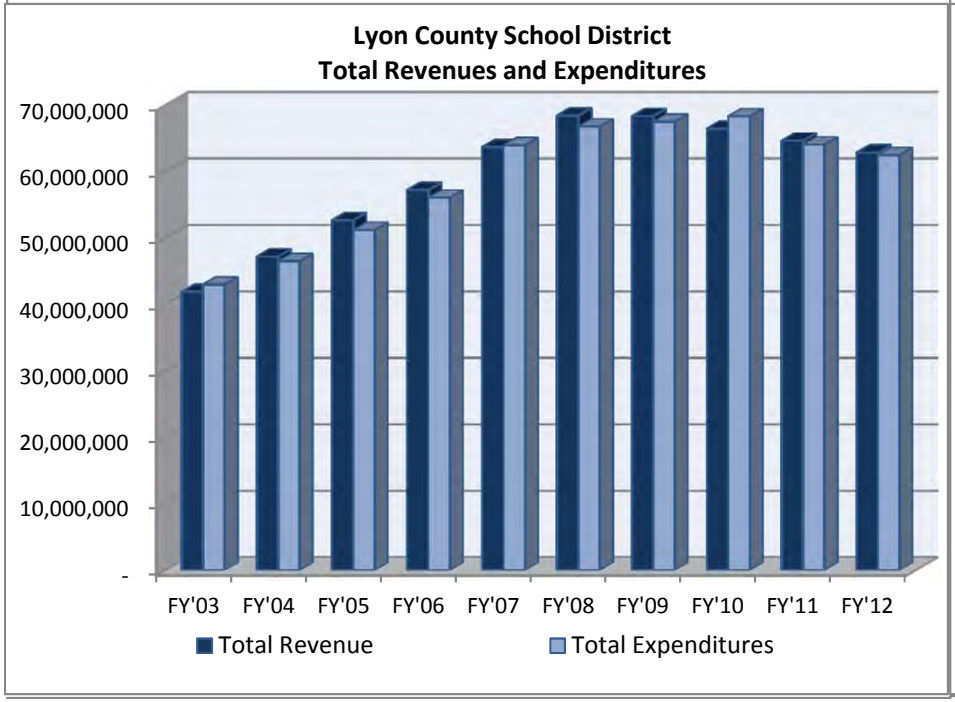

Lincoln County School District
Total Expenditures
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Education
Food Service
Undistributed
Principal
Interest
Operating transfers out

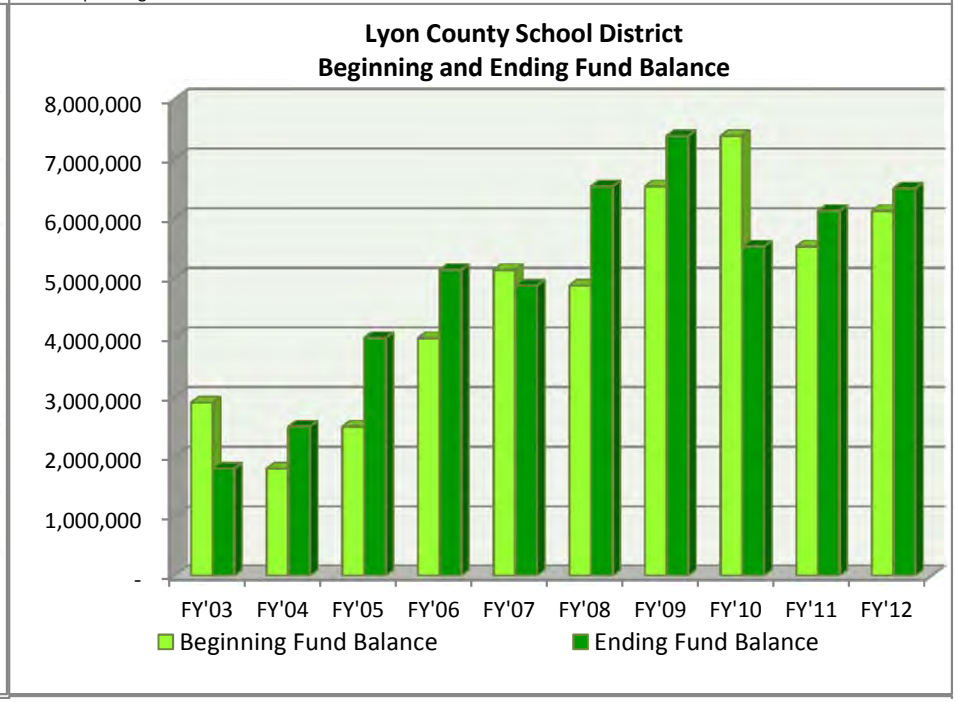

Lincoln County School District
Total Revenues and Expenditures
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures

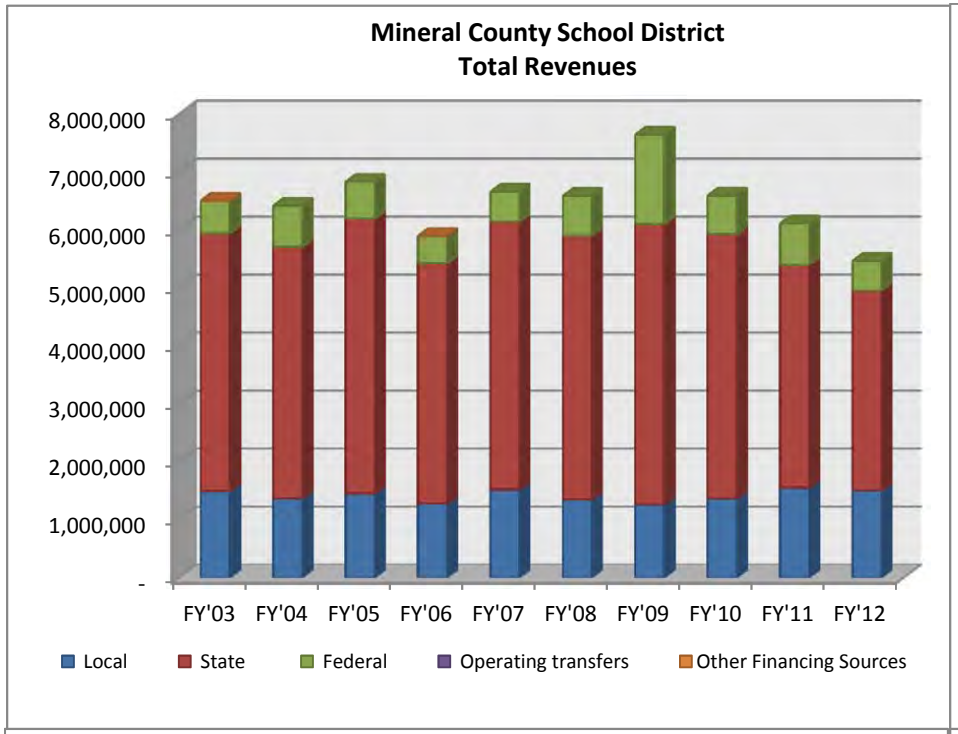

Lincoln County School District
Beginning and Ending Fund Balance
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

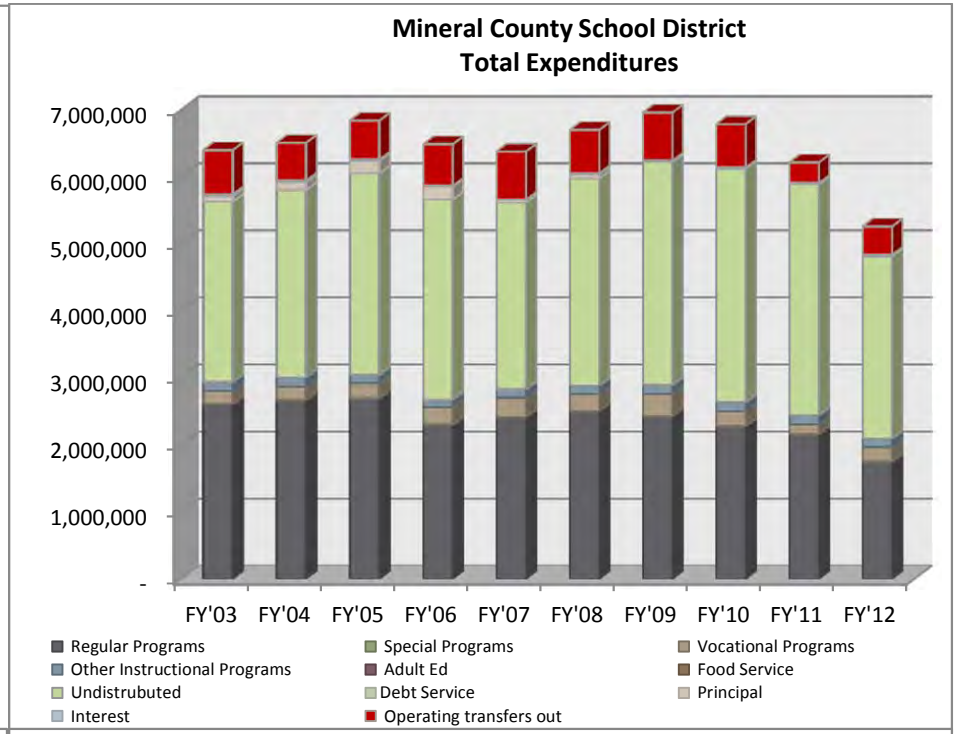

Lyon County School District
Total Revenues
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers

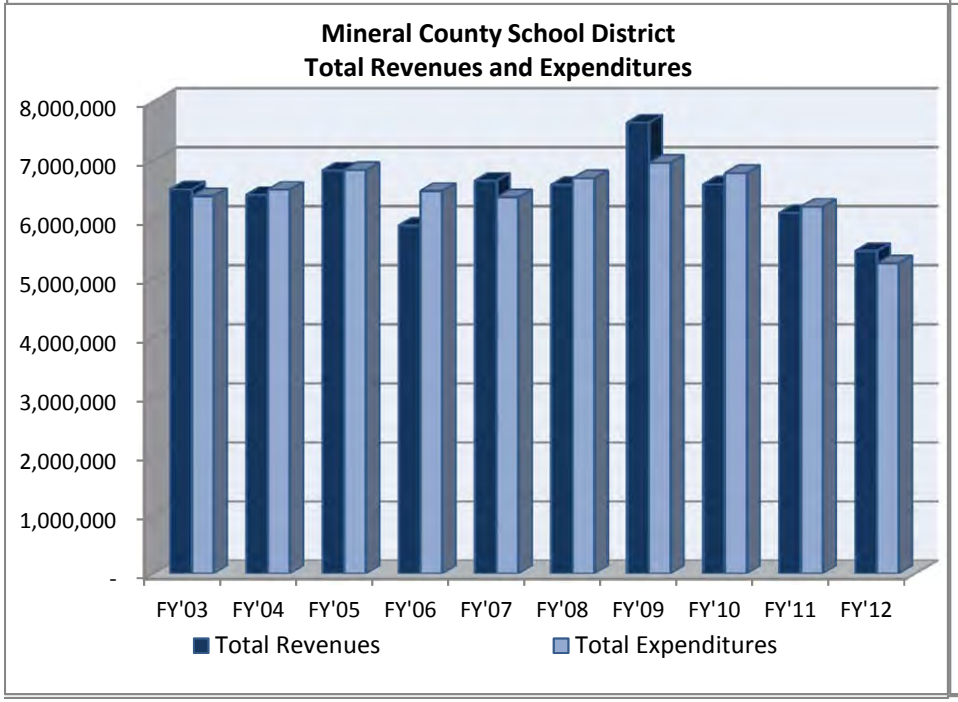

Lyon County School District
Total Expenditures
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Ed
Food Service
Undistrubuted
Principal
Interest
Operating transfers out

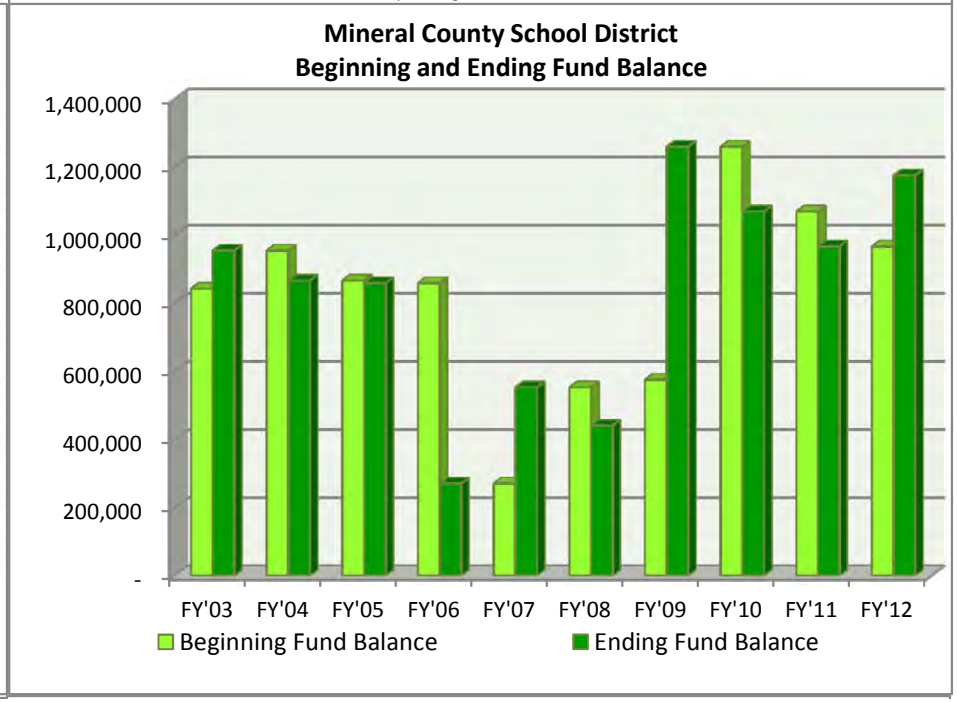

Lyon County School District
Total Revenues and Expenditures
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures

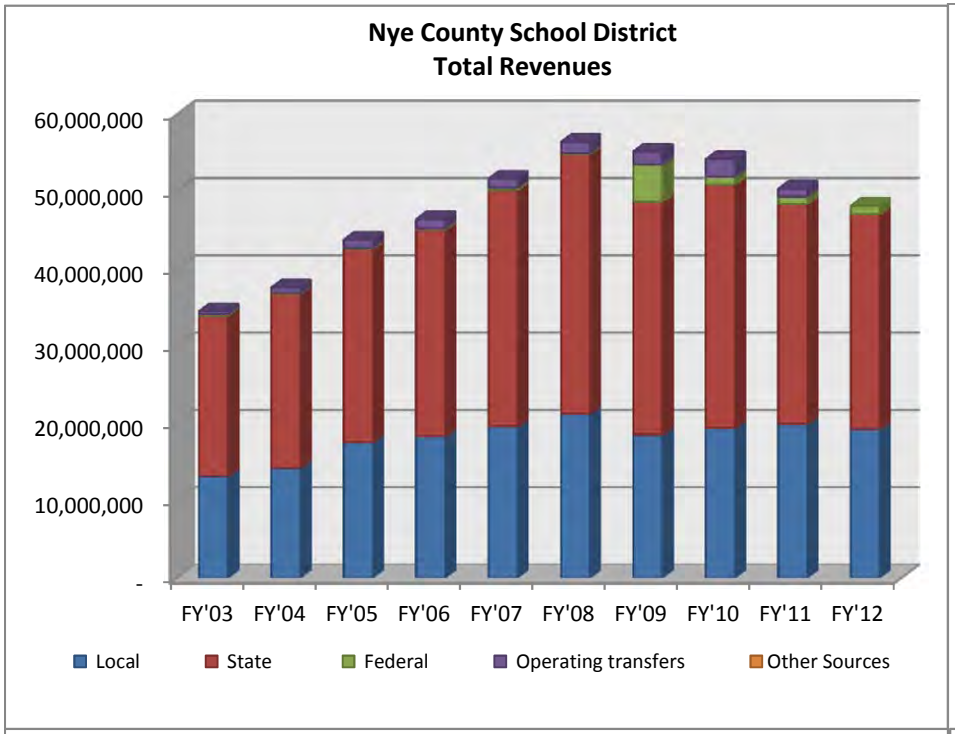

Lyon County School District
Beginning and Ending Fund Balance
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

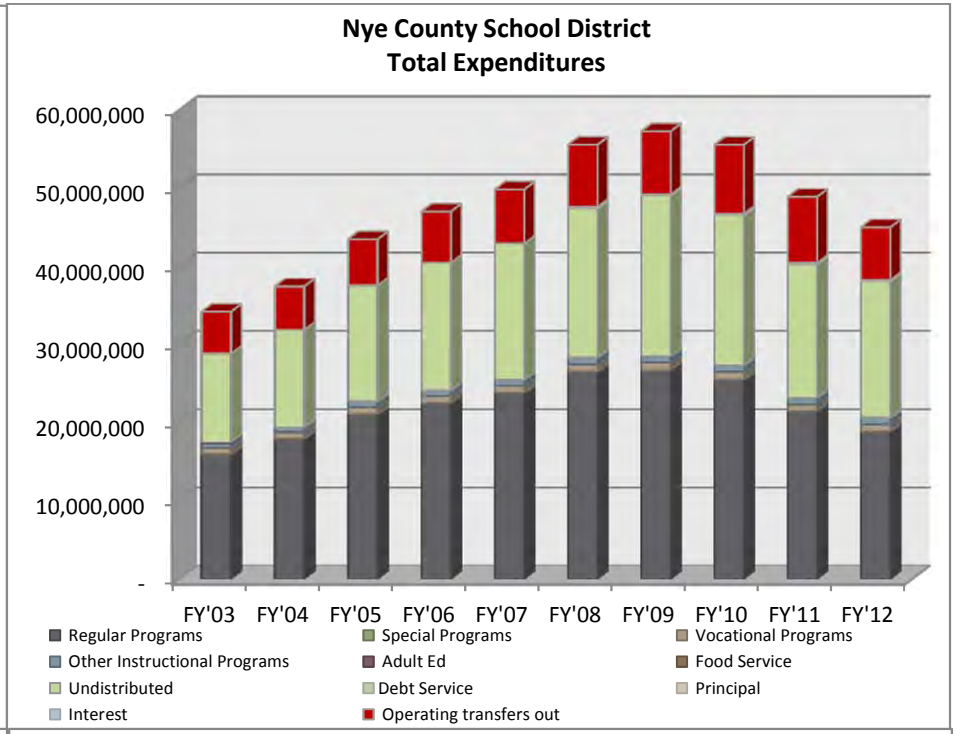

Mineral County School District
Total Revenues
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Operating transfers
Other Financing Sources

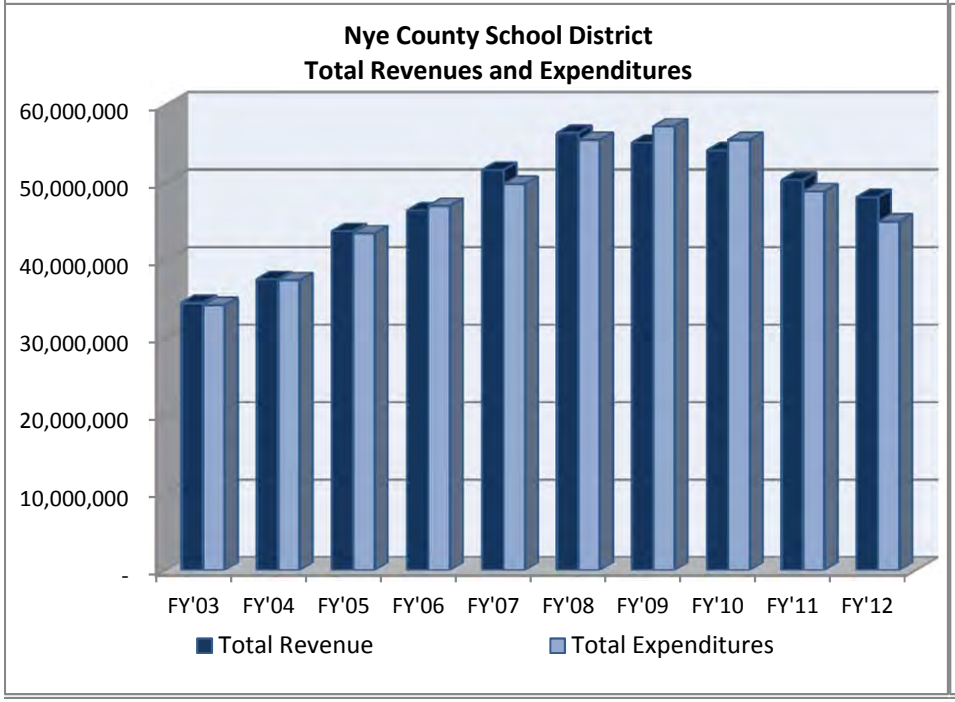

Mineral County School District
Total Expenditures
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Ed
Food Service
Undistrubuted
Debt Service
Principal
Interest
Operating transfers out

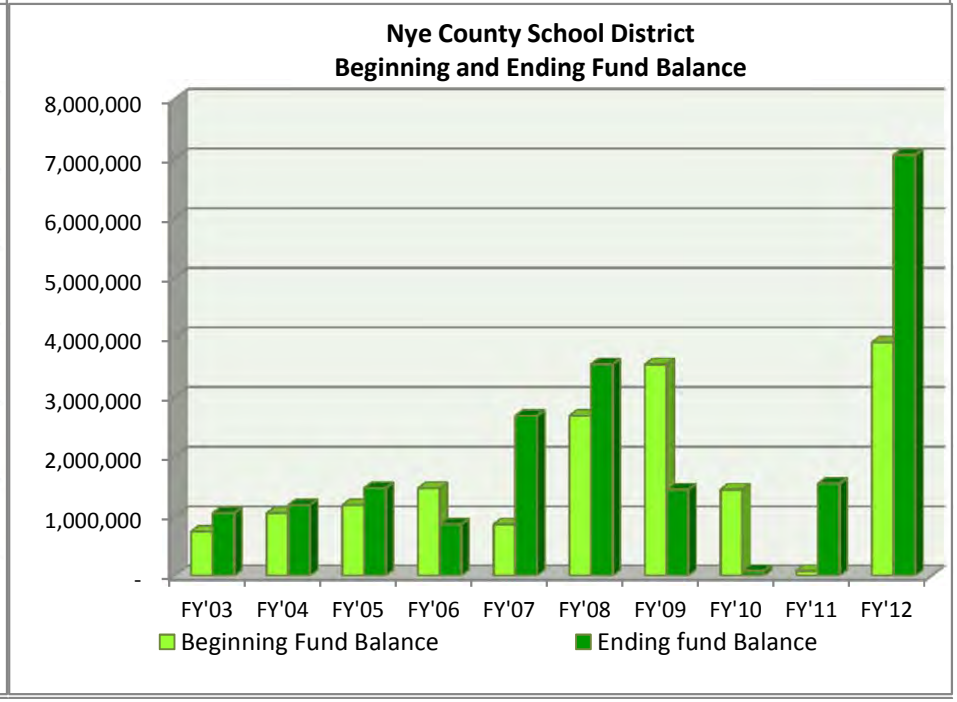

Mineral County School District
Total Revenues and Expenditures
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenues
Total Expenditures

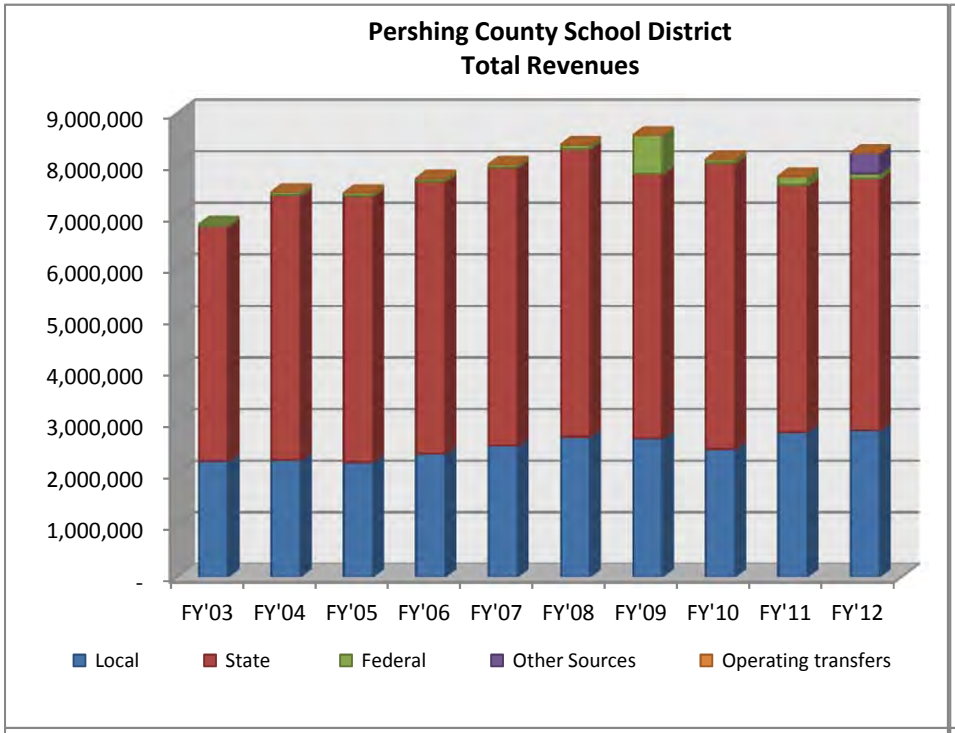

Mineral County School District
Beginning and Ending Fund Balance
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

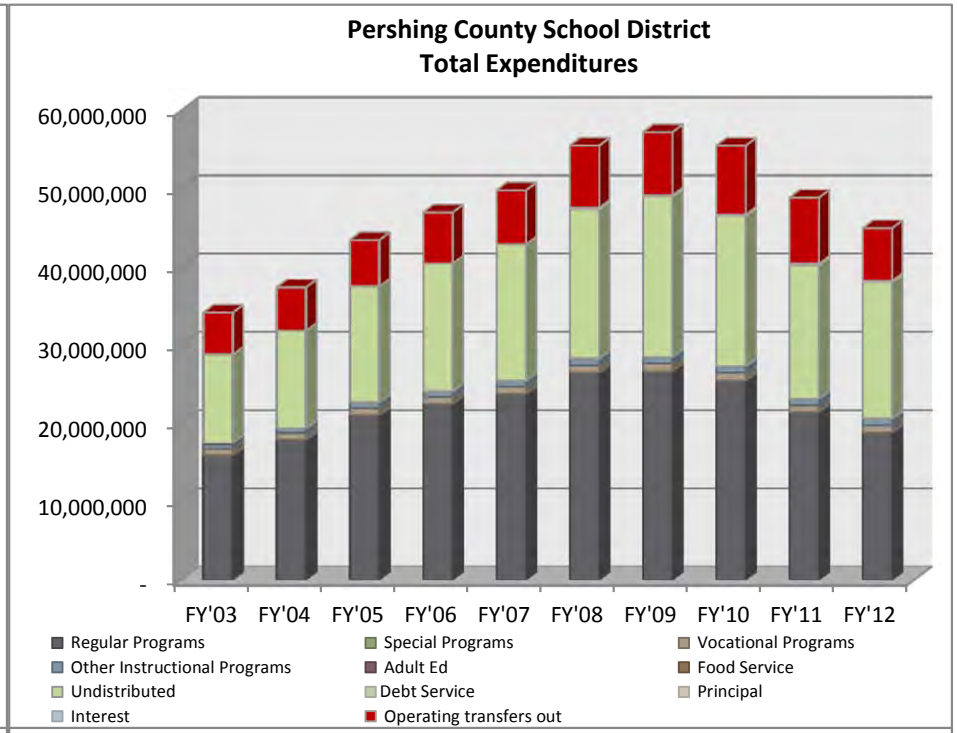

Nye County School District
Total Revenues
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Operating transfers
Other Sources

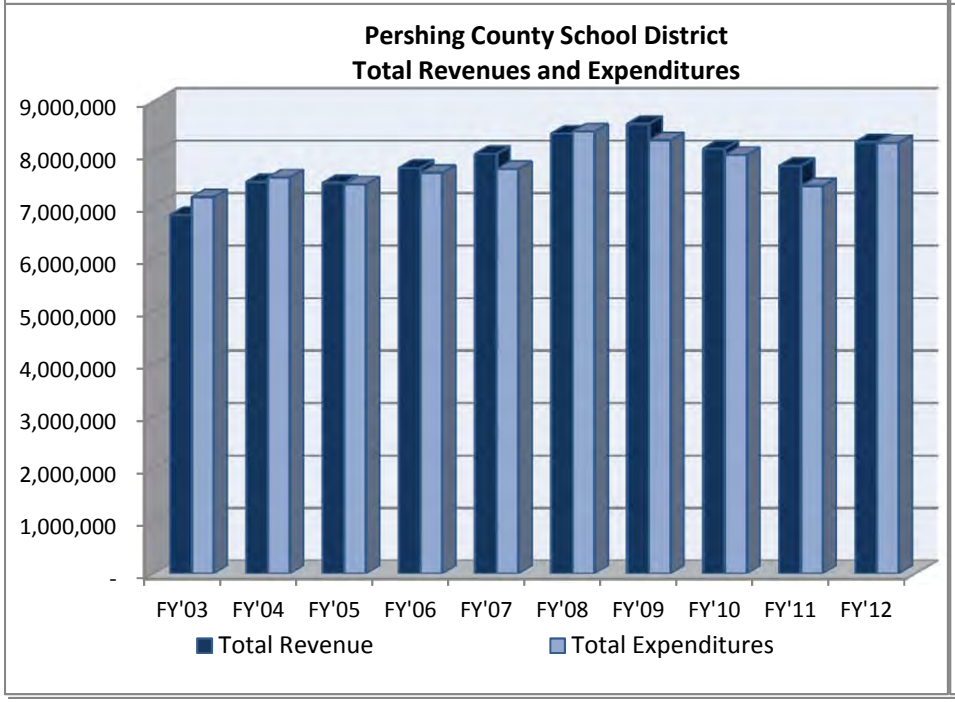

Nye County School District
Total Expenditures
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Ed
Food Service
Undistributed
Debt Service
Principal
Interest
Operating transfers out

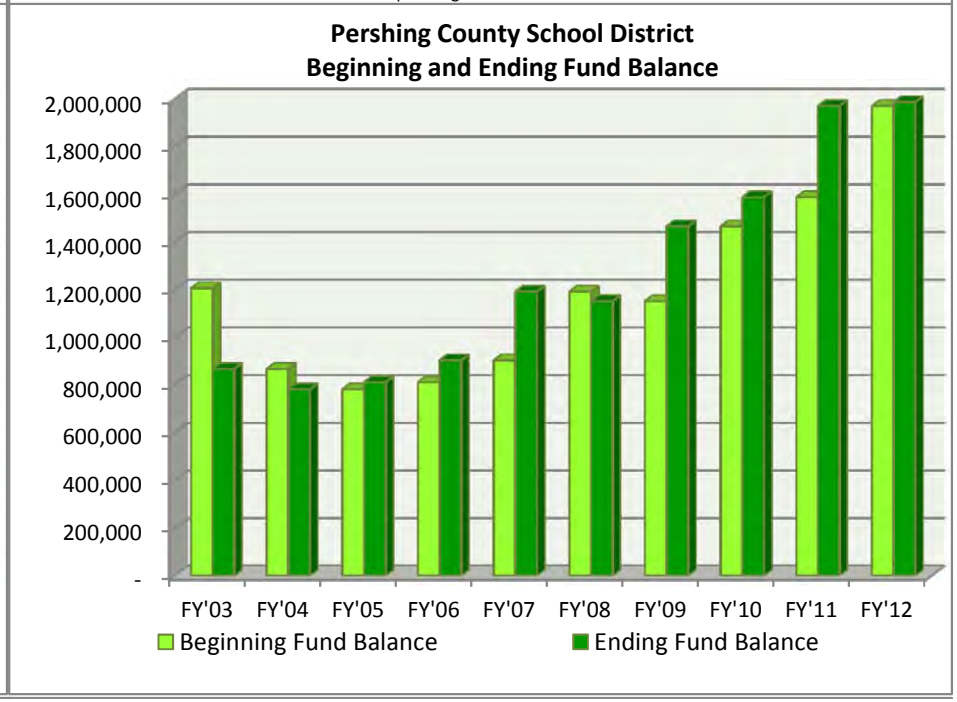

Nye County School District
Total Revenues and Expenditures
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures

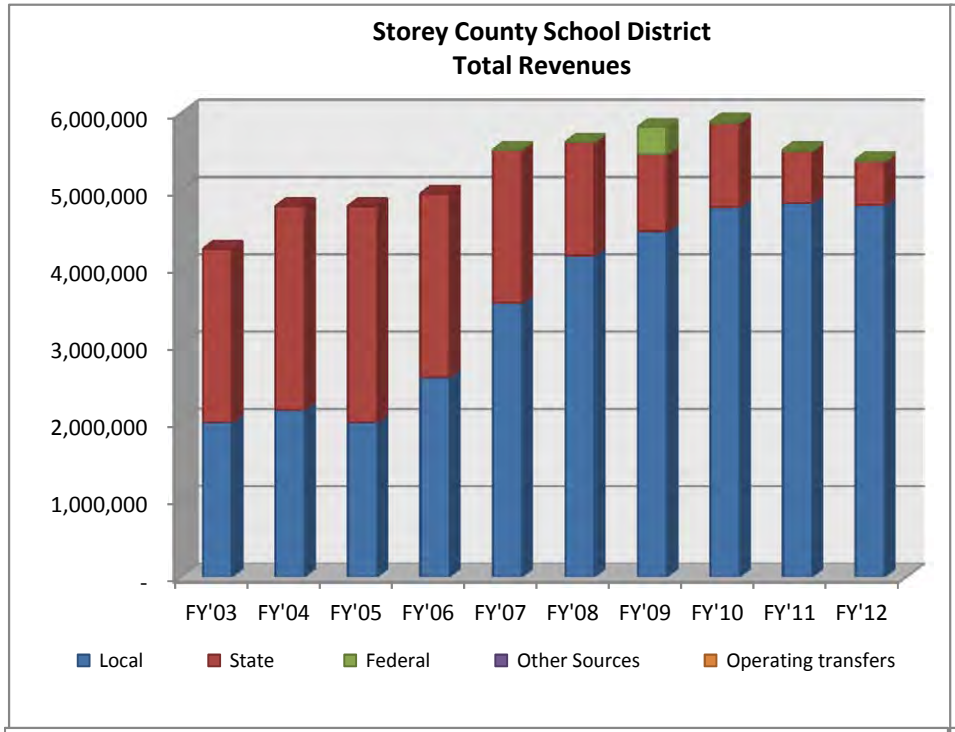

Nye County School District
Beginning and Ending Fund Balance
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending fund Balance

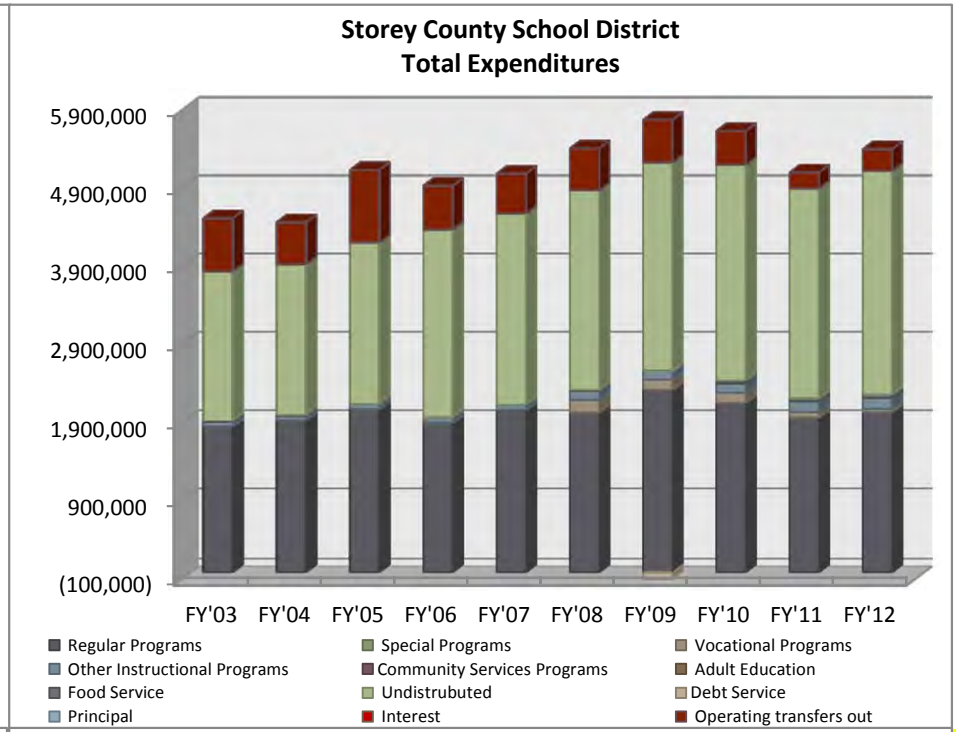

Pershing County School District
Total Revenues
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers

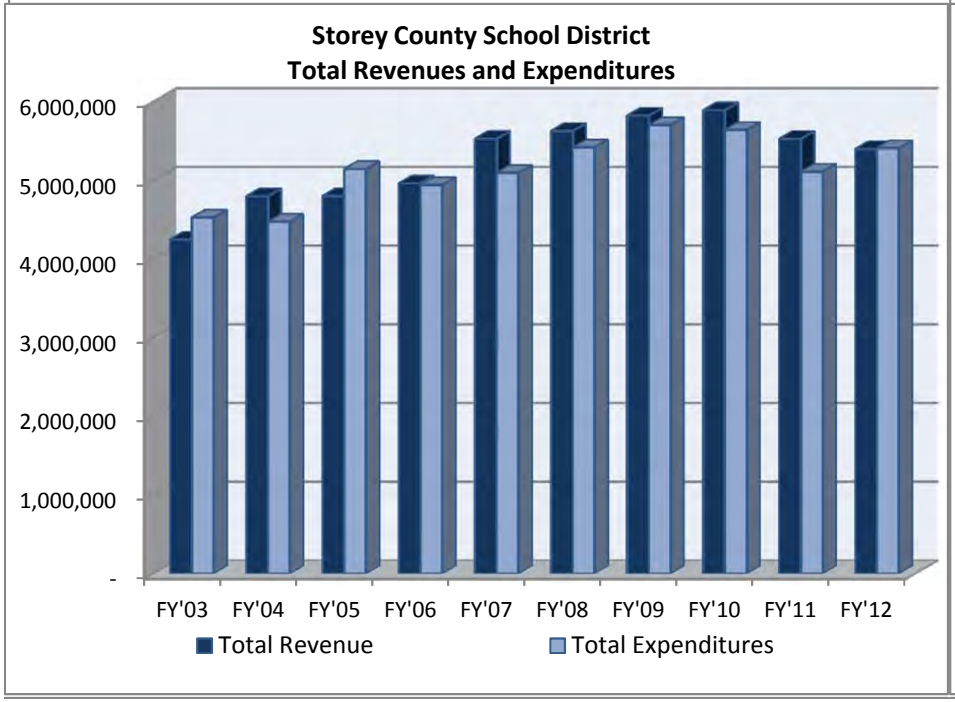

Pershing County School District
Total Expenditures
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Ed
Food Service
Undistributed
Debt Service
Principal
Interest
Operating transfers out

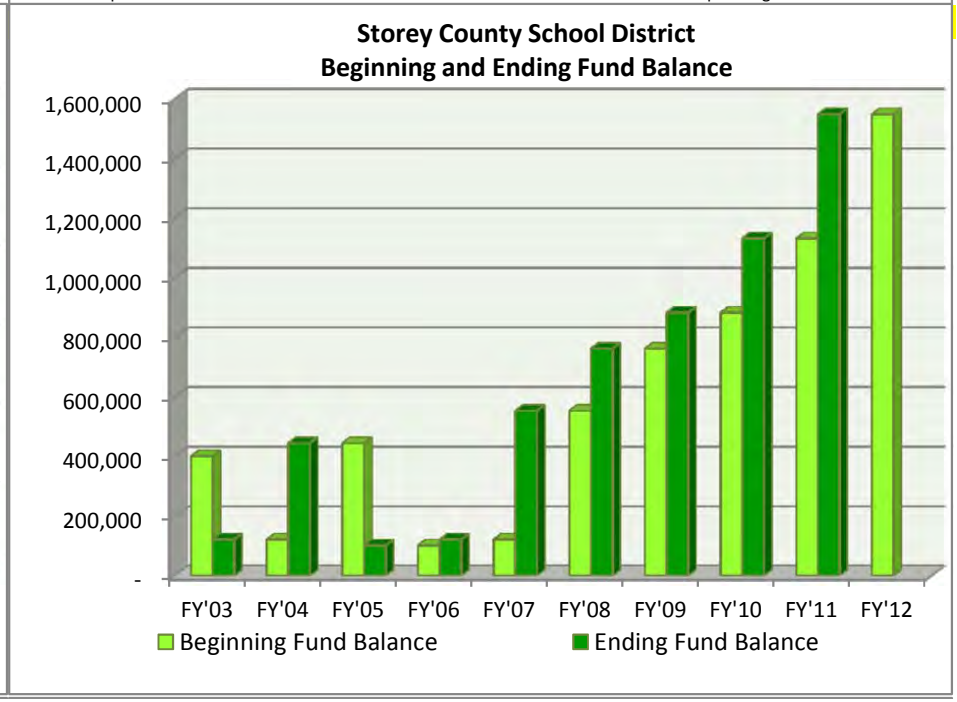

Pershing County School District
Total Revenues and Expenditures
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures

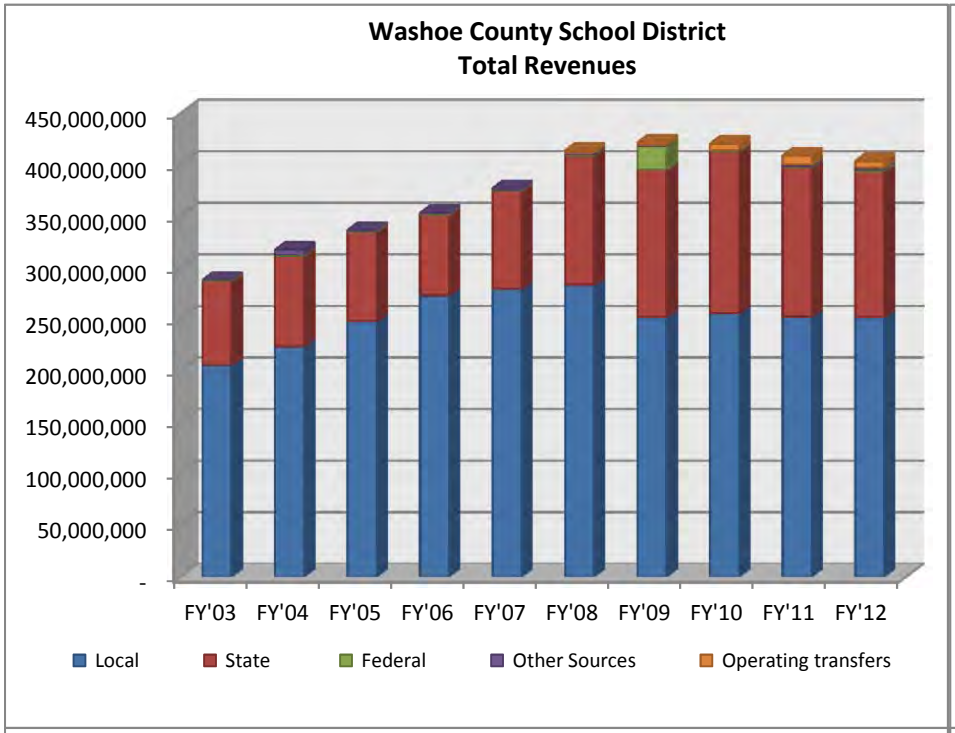

Pershing County School District
Beginning and Ending Fund Balance
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

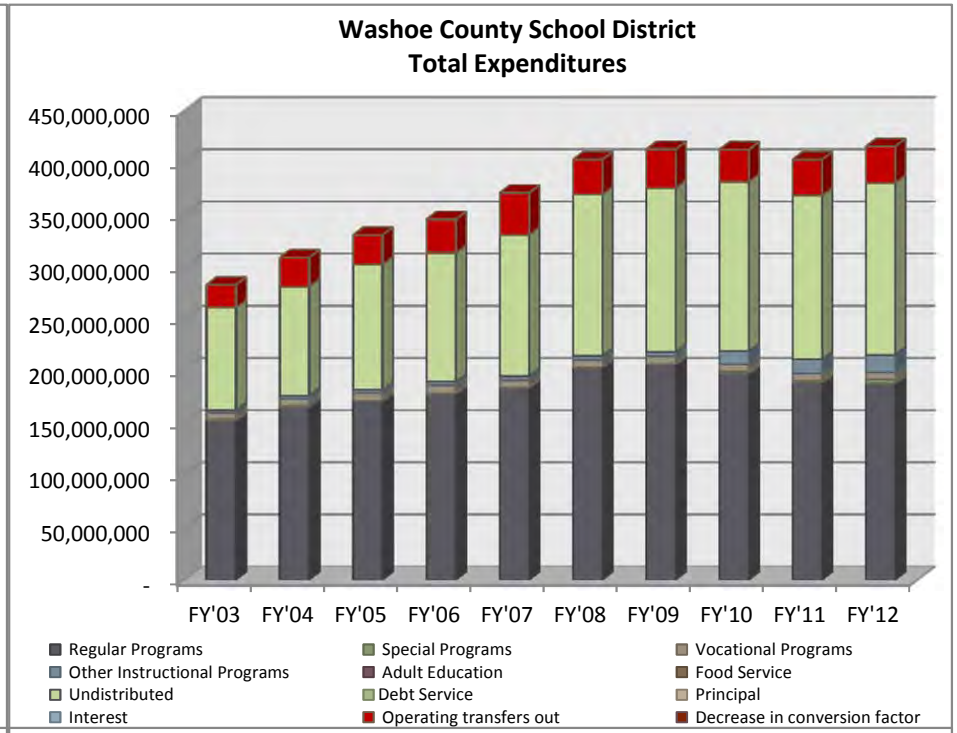

Storey County School District
Total Revenues
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers

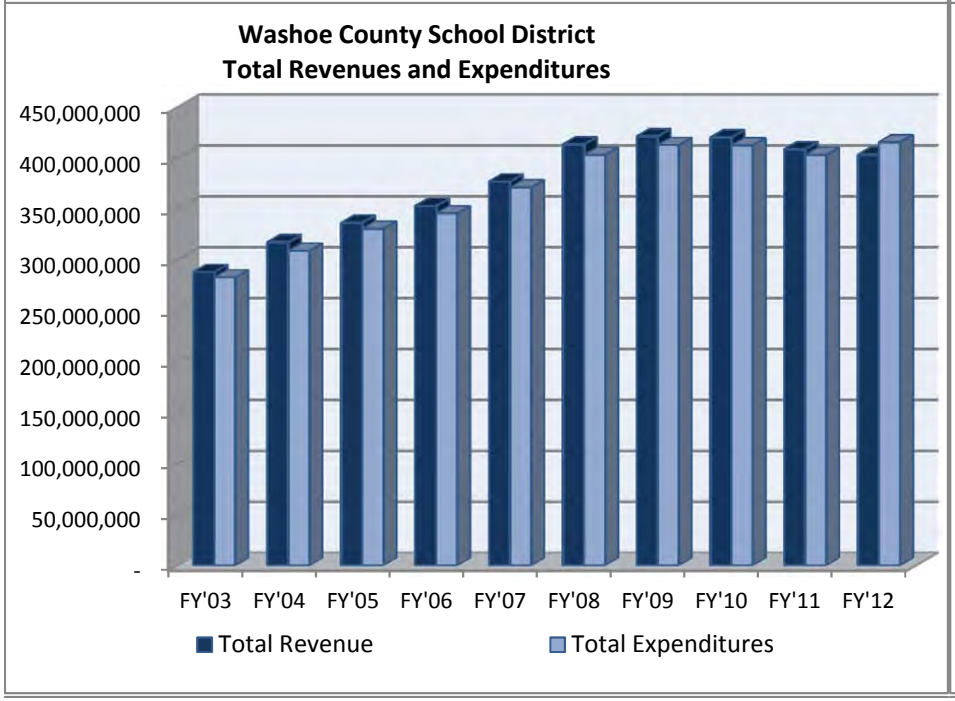

Storey County School District
Total Expenditures
5,900,000
4,900,000
3,900,000
2,900,000
1,900,000
900,000
(100,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Community Services Programs
Adult Education
Food Service
Undistrubuted
Debt Service
Principal
Interest
Operating transfers out

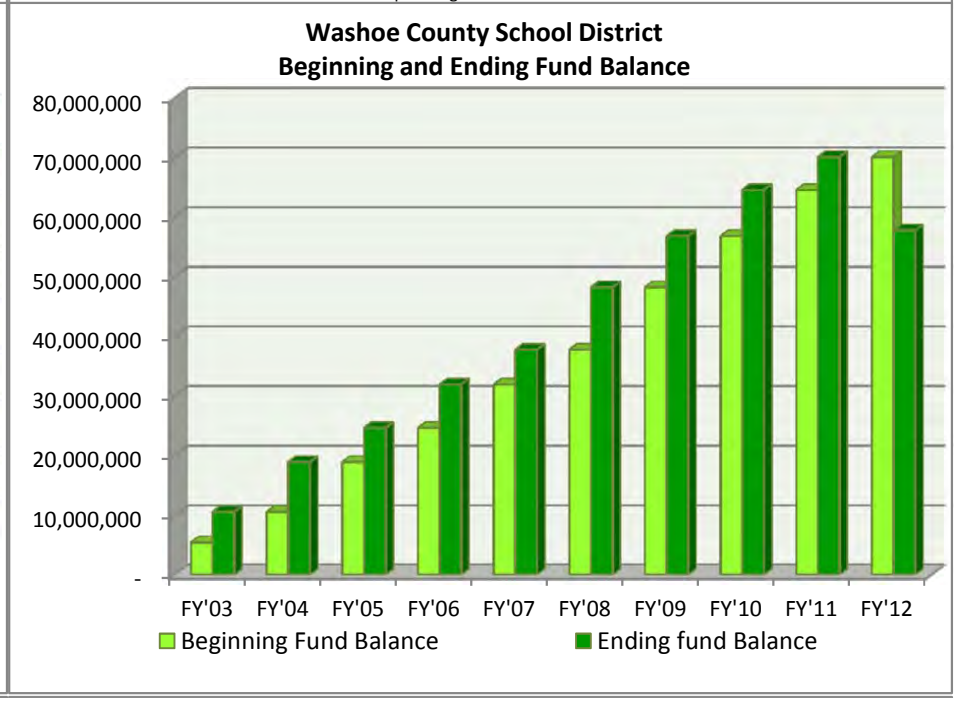

Storey County School District
Total Revenues and Expenditures
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures

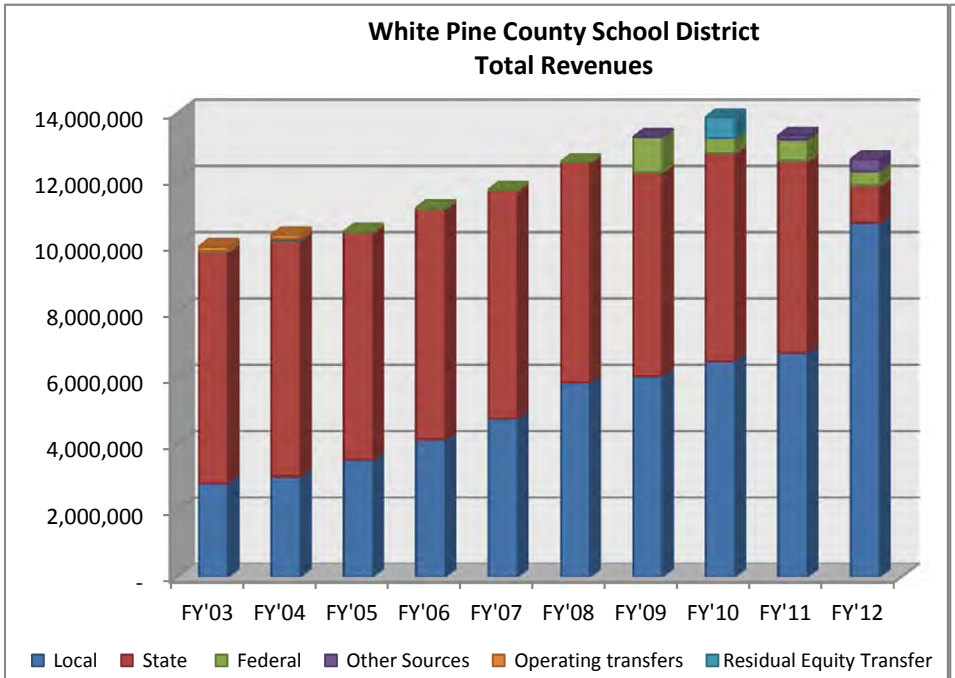

Storey County School District
Beginning and Ending Fund Balance
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

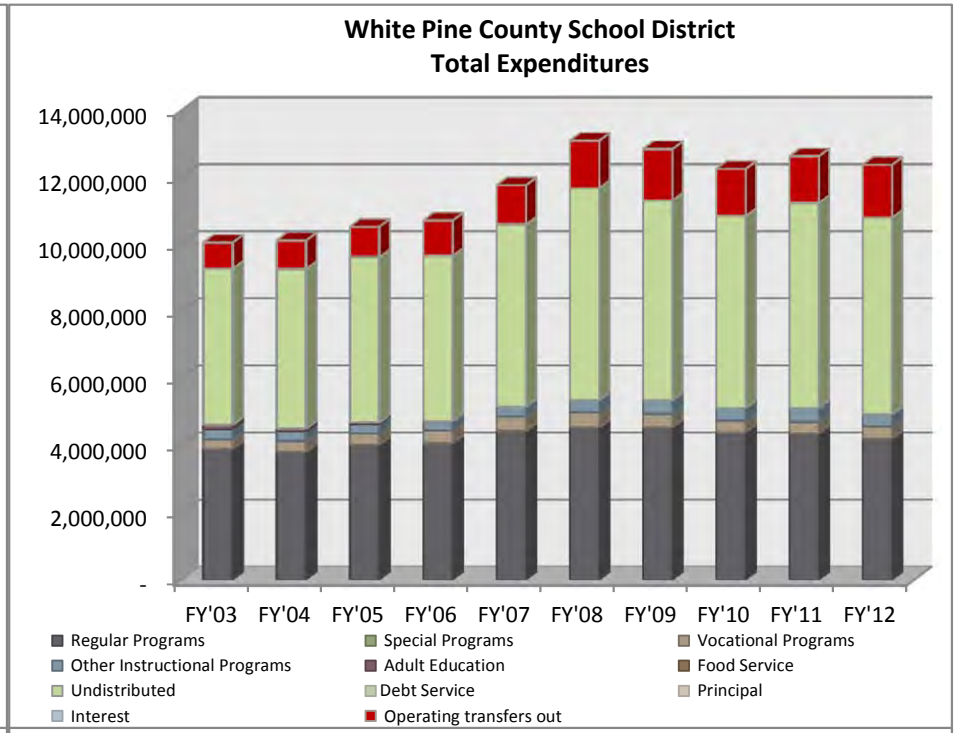

Washoe County School District
Total Revenues
450,000,000
400,000,000
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers

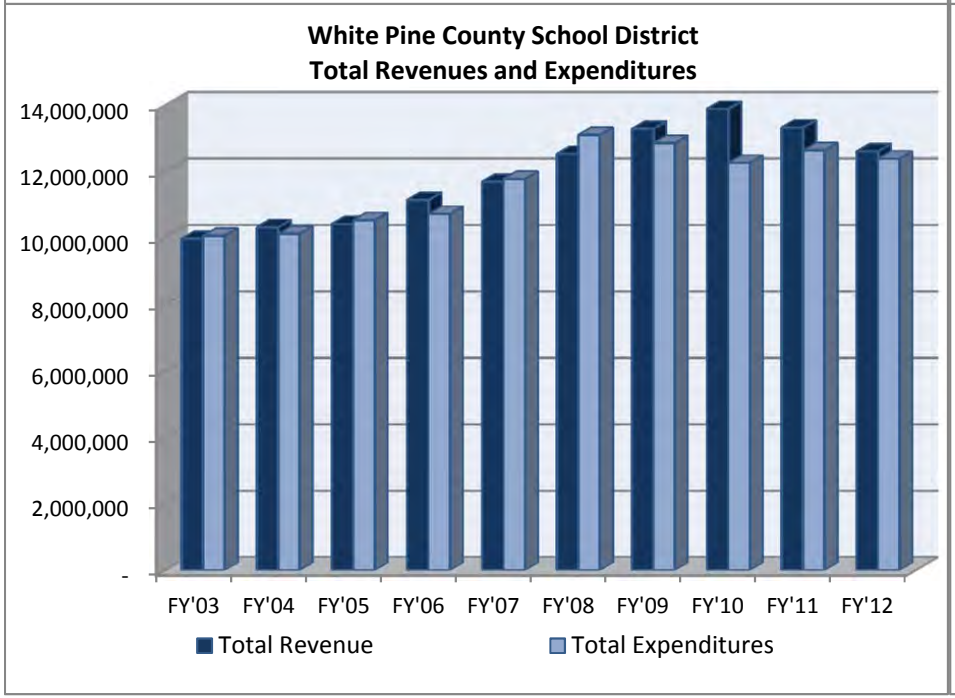

Washoe County School District
Total Expenditures
450,000,000
400,000,000
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Education
Food Service
Undistributed
Debt Service
Principal
Interest
Operating transfers out
Decrease in conversion factor

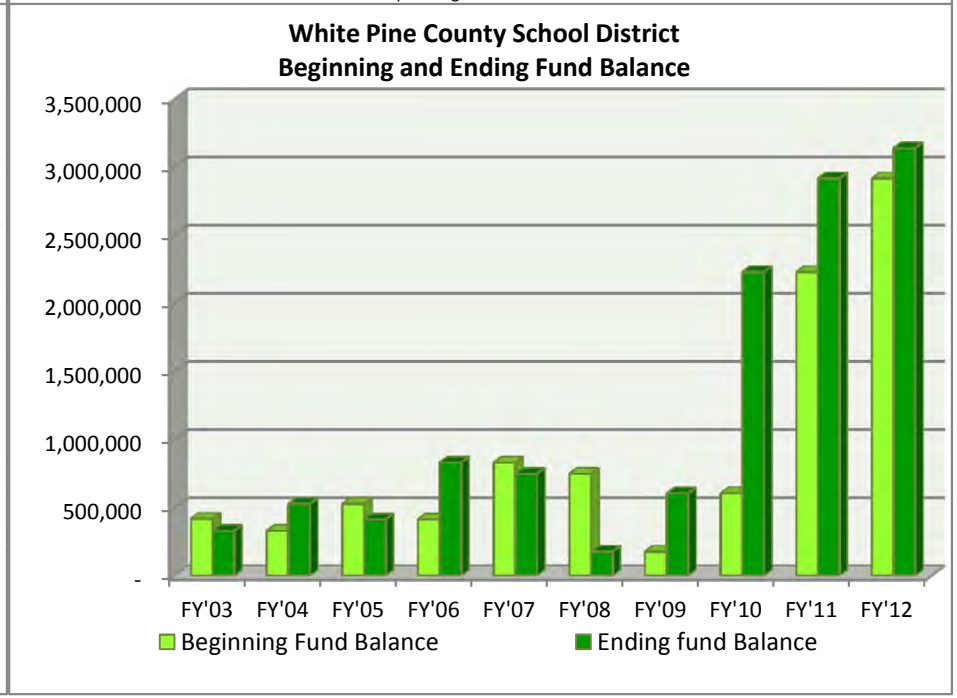

Washoe County School District
Total Revenues and Expenditures
450,000,000
400,000,000
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures


Washoe County School District
Beginning and Ending Fund Balance
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending fund Balance


White Pine County School District
Total Revenues
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Local
State
Federal
Other Sources
Operating transfers
Residual Equity Transfer


White Pine County School District
Total Expenditures
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Regular Programs
Special Programs
Vocational Programs
Other Instructional Programs
Adult Education
Food Service
Undistributed
Debt Service
Principal
Interest
Operating transfers out


White Pine County School District
Total Revenues and Expenditures
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Total Revenue
Total Expenditures


White Pine County School District
Beginning and Ending Fund Balance
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending fund Balance

Carson City

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Revenues										
Property Tax					*9,325,316*	*9,882,354*	*9,882,354*	*10,657,076*	*-*	*10,528,062*
NPM										
Local	30,306,161	31,721,308	34,941,903	38,557,166	39,583,603	35,330,561	27,826,277	28,401,826	28,545,554	28,955,034
State	16,648,100	18,756,814	17,963,691	15,393,956	17,032,106	24,557,198	30,411,176	28,511,616	24,528,324	23,629,294
Federal	43,826	60,401	86,283	71,601	80,155	79,886	86,435	88,872	103,211	92,460
Other Sources	2,680	6,953	9,328	5,869	15,636	39,157	4,191		5,267	5,933
Operating transfers in	130,859	114,420								
Total Revenues	47,131,626	50,659,896	53,001,205	54,028,592	56,711,500	60,006,802	58,328,079	57,002,314	53,182,356	52,682,721
Beginning Fund Balance	2,283,185	2,755,287	4,505,779	6,106,958	8,035,584	9,767,672	11,160,787	13,996,312	17,149,057	14,298,994
Total Available Resources	49,414,811	53,415,183	57,506,984	60,135,550	64,747,084	69,774,474	69,488,866	70,998,626	70,331,413	66,981,715
					-					
Expenditures										
Regular Programs	23,417,104	24,839,747	26,432,166	26,452,160	27,087,532	27,736,627	26,917,481	26,349,966	27,294,420	24,669,296
Special Programs	889,447	727,377	684,278	624,524	735,823	624,476	562,160	971,066	993,826	53,595
Vocational Programs	1,282,946	1,336,965	1,281,878	1,240,533	1,156,033	1,342,237	1,143,475	1,125,069	1,130,319	1,819,612
Other Instructional Programs	666,273	603,394	522,660	600,770	560,941	588,687	518,607	535,026	609,156	2,304,929
Adult Education										
Food Service		310	10,748	57,742	13,908	9,698	51,842	30,950	3,822	3,299
Community Service			8,335							
Undistributed	15,842,910	16,508,957	16,948,480	16,574,844	18,860,840	21,212,761	19,331,004	19,522,747	19,232,756	18,914,588
Debt Service										
Principal										
Interest										
Operating transfers out	4,510,844	4,755,221	5,511,479	6,549,396	6,564,335	7,099,201	6,967,985	5,314,745	6,768,120	7,208,042
Conversion Factor	50,000	137,433								
Total Expenditures	46,659,524	48,909,404	51,400,024	52,099,969	54,979,412	58,613,687	55,492,554	53,849,569	56,032,419	54,973,361
Ending Fund Balance	2,755,287	4,505,779	6,106,960	8,035,581	9,767,672	11,160,787	13,996,312	17,149,057	14,298,994	12,008,354
Fund Balance as a % of Expenditur	5.91%	9.21%	11.88%	15.42%	17.77%	19.04%	25.22%	31.85%	25.52%	21.84%
Total	49,414,811	53,415,183	57,506,984	60,135,550	64,747,084	69,774,474	69,488,866	70,998,626	70,331,413	66,981,715

Churchill

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Revenues										
Local	8,474,387	8,872,333	10,000,559	10,551,974	12,868,730	11,916,569	12,009,961	11,350,592	12,176,450	12,415,566
State	17,442,734	19,014,680	18,903,072	19,027,871	20,027,203	21,063,842	17,258,093	19,276,780	16,334,265	16,152,928
Federal	1,345,423	1,329,721	1,244,145	882,039	1,133,777	1,108,620	3,426,335	975,780	1,100,022	962,608
Other Sources		4,022	103	13,039	1,019	2,300	474	550	13,282	13,887
Operating transfers	138,524	118,176	96,550	52,426	59,472	403,562	89,488	120,507	10,807	-
Total Revenues	27,401,068	29,338,932	30,244,429	30,527,349	34,090,201	34,494,893	32,784,351	31,724,209	29,634,826	29,544,989
Beginning Fund Balance	2,161,653	3,332,035	4,240,275	5,075,458	3,618,114	3,790,577	3,634,379	4,625,739	5,916,804	6,098,657
Total Available Resources	29,562,721	32,670,967	34,484,704	35,602,807	37,708,315	38,285,470	36,418,730	36,349,948	35,551,630	35,643,646
Expenditures										
Regular Programs	12,859,630	13,595,694	14,170,983	15,050,381	15,708,356	15,470,299	14,206,907	13,766,283	12,756,451	12,907,484
Special Programs										
Vocational Programs	705,975	753,414	847,223	830,060	882,784	852,594	874,583	750,778	709,620	830,725
Other Instructional Programs	390,419	407,232	630,658	822,746	835,360	806,713	695,454	601,833	705,671	750,657
Adult Ed						9,515				
Food Service										
Community Service										338
Undistrubuted	10,055,641	10,852,243	11,401,844	12,275,792	13,243,627	13,636,280	11,936,821	11,939,526	11,977,551	12,321,381
Debt Service										
Principal										
Interest										
Conversion Factor										
Operating transfers out	2,219,021	2,822,109	2,358,538	3,005,714	3,413,425	3,875,690	4,079,226	3,374,724	3,303,680	3,539,698
Total Expenditures	26,230,686	28,430,692	29,409,246	31,984,693	34,083,552	34,651,091	31,792,991	30,433,144	29,452,973	30,350,283
Ending fund Balance	3,332,035	4,240,275	5,075,458	3,618,114	3,624,763	3,634,379	4,625,739	5,916,804	6,098,657	5,293,363
Fund Balance as a % of Expenditur	12.70%	14.91%	17.26%	11.31%	10.63%	10.49%	14.55%	19.44%	20.71%	17.44%
Total	29,562,721	32,670,967	34,484,704	35,602,807	37,708,315	38,285,470	36,418,730	36,349,948	35,551,630	35,643,646

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Clark										
Revenues										
Local	856,215,679	973,538,596	1,111,232,789	1,213,329,851	1,283,264,538	1,312,431,574	1,269,961,779	1,308,758,750	1,235,566,098	1,249,346,301
State	354,718,690	389,945,988	374,821,408	359,233,607	459,871,525	573,448,113	593,271,814	620,435,965	615,046,248	616,045,295
Federal	567,254	664,296	574,132	14,655	86,952	547,130	82,625,377	303,570	337,954	839,281
Other Sources	7,013,085	4,628,099	8,818,648	15,882,992	22,408,023	31,247,995	21,787,262	19,380,873	126,556	253,348
Operating transfers in				10,000,000		12,308,301		10,000,000	77,844,911	47,500,000
Total Revenues	1,218,514,708	1,368,776,979	1,495,446,977	1,598,461,105	1,765,631,038	1,929,983,113	1,967,646,232	1,958,879,158	1,928,921,767	1,913,984,225
Change in accounting principle					7,599,240	(6,917,864)				
Beginning Fund Balance	34,309,350	47,081,631	108,293,548	155,579,223	143,564,533	155,623,283	163,474,529	167,310,793	145,055,694	96,620,752
Total Available Resources	1,252,824,058	1,415,858,610	1,603,740,525	1,754,040,328	1,916,794,811	2,078,688,532	2,131,120,761	2,126,189,951	2,073,977,461	2,010,604,977
Expenditures										
Regular Programs	615,827,554	691,853,405	729,167,371	809,145,247	886,013,308	958,044,269	957,026,883	988,346,214	994,439,106	961,824,927
Special Programs	16,007,573	15,949,887	17,788,770	22,457,123	25,458,068	29,382,239	32,620,430	29,711,748	29,428,839	19,382,758
Vocational Programs	10,795,703	10,350,911	8,097,936	7,651,480	7,849,995	8,085,627	9,494,961	9,236,669	8,323,853	6,855,793
Other Instructional Programs	7,474,574	8,179,488	8,915,263	9,318,549	10,783,624	10,847,405	8,926,065	10,576,488	10,196,303	11,568,333
Adult Education									47,911	61,660
Food Service										
Undistributed	407,875,499	428,613,224	499,140,745	575,624,146	619,070,749	671,517,605	697,398,454	685,359,441	678,522,304	667,437,836
Debt Service										
Principal										
Interest										
Operating transfers out	147,755,524	152,624,147	185,051,217	186,279,250	211,995,784	237,336,858	258,343,175	257,903,697	256,398,393	266,490,949
Total Expenditures	1,205,736,427	1,307,571,062	1,448,161,302	1,610,475,795	1,761,171,528	1,915,214,003	1,963,809,968	1,981,134,257	1,977,356,709	1,933,622,256
Ending fund Balance	47,087,631	108,293,548	155,579,223	143,564,533	155,623,283	163,474,529	167,310,793	145,055,694	96,620,752	76,982,721
Fund Balance as a % of Expenditur	3.91%	8.28%	10.74%	8.91%	8.84%	8.54%	8.52%	7.32%	4.89%	3.98%
Total	1,252,824,058	1,415,864,610	1,603,740,525	1,754,040,328	1,916,794,811	2,078,688,532	2,131,120,761	2,126,189,951	2,073,977,461	2,010,604,977

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Douglas										
Property Tax						18,650,707	18,650,707	20,270,880	19,536,074	$ 18,873,441
Revenues										
Local	29,280,248	33,475,068	36,250,565	36,535,069	37,871,932	36,981,283	34,546,425	35,624,649	34,051,243	34,136,891
State	12,462,709	11,010,836	9,964,135	10,332,129	11,763,382	14,907,274	13,944,649	13,828,727	13,791,172	12,856,018
Federal	16,261	8,252	7,739	7,410	3,331	2,799	2,256,408	56,115	62,598	71,127
Other Sources				511	18,622	325	11,210		8,602	4,982,874
Operating transfers In			100,000	150,000						
Total Revenues	41,759,218	44,494,156	46,322,439	47,025,119	49,657,267	51,891,681	50,758,692	49,509,491	47,913,615	52,046,910
Beginning Fund Balance	3,762,959	3,231,870	3,278,600	3,078,658	2,887,677	3,894,934	4,769,599	5,153,774	5,446,805	5,347,563
Total Available Resources	45,522,177	47,726,026	49,601,039	50,103,777	52,544,944	55,786,615	55,528,291	54,663,265	53,360,420	57,394,473
Expenditures										
Regular Programs	21,158,740	22,500,606	22,895,210	23,108,809	23,311,539	23,831,143	23,601,836	22,796,354	23,034,711	22,288,885
Special Programs										
Vocational Programs	885,270	792,682	750,000	619,955	746,481	643,400	559,656	580,285	540,182	557,906
Other Instructional Programs	770,257	776,187	1,309,589	1,372,857	1,408,919	1,520,506	1,481,783	1,761,989	1,826,192	2,070,780
Adult Education	19,401	4,713	283		2,632		13,350			
Food Service										
Undistributed	16,127,501	17,068,717	18,325,357	18,322,361	19,240,493	20,647,587	20,190,943	19,735,552	18,439,935	17,447,620
Debt Service										
Principal								103,000	119,000	5,056,920
Interest							104,957	192,383	204,449	199,449
Operating transfers out	3,309,303	3,293,545	3,254,772	3,792,118	3,923,528	4,350,000	4,450,000	4,040,000	3,833,392	4,280,095
Increase(Decrease) Reserve For In	(19,835)	(10,976)	12,830		(16,418)	(24,380)	28,008	(6,896)	(14,996)	(6,362)
Total Expenditures	42,250,637	44,425,474	46,548,041	47,216,100	48,617,174	50,968,256	50,430,533	49,202,667	47,982,865	51,895,293
Ending Fund Balance	3,231,870	3,278,600	3,078,658	2,887,677	3,894,934	4,769,599	5,153,774	5,446,806	5,347,563	5,486,456
Fund Balance as a % of Expenditur	7.65%	7.38%	6.61%	6.12%	8.01%	9.36%	10.22%	11.07%	11.14%	10.57%
Total	45,482,507	47,704,074	49,626,699	50,103,777	52,512,108	55,737,855	55,584,307	54,649,473	53,330,428	57,381,749

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Elko										
Revenues										
Local	25,444,063	27,588,055	30,318,928	34,908,398	41,371,776	37,428,607	37,453,191	41,359,362	46,489,965	59,000,071
State	30,323,408	30,828,560	29,732,703	27,372,562	25,702,701	33,407,030	35,735,306	32,460,645	23,150,129	12,447,243
Federal	1,119,294	1,649,828	1,623,894	1,369,039	1,387,363	1,943,559	6,235,037	1,732,061	1,885,978	388,840
Other Financing Sources		402,347	97,933							1,044,511
Operating transfers				75,000						
Total Revenue	56,886,765	60,468,790	61,773,458	63,724,999	68,461,840	72,779,196	79,423,534	75,552,068	71,526,072	72,880,665
Beginning Fund Balance	1,398,375	2,229,697	3,796,423	4,453,474	3,801,914	5,862,246	5,496,779	10,521,080	9,119,181	6,585,565
Total Available Resources	58,285,140	62,698,487	65,569,881	68,178,473	72,263,754	78,641,442	84,920,313	86,073,148	80,645,253	79,466,230
Expenditures										
Regular Programs	28,177,323	30,096,455	30,905,825	32,755,622	33,605,094	34,449,511	34,975,478	36,476,669	34,014,749	33,041,580
Special Programs	150,145	171,746	210,370	291,301	68,017	309,713	515,326	569,176	715,365	
Vocational Programs	2,265,363	2,398,786	2,390,212	2,478,093	2,502,386	2,712,392	2,722,080	2,905,716	2,927,159	2,426,122
Other Instructional Programs	1,097,898	951,206	992,623	1,126,786	1,216,415	2,525,558	2,765,392	2,991,537	3,058,910	2,563,681
Non-Public School Programs										
Adult Education	115,209	176,063	157,507	193,448	1,664	67,140	73,221			
Food Service										
Undistributed	21,996,556	22,369,364	24,161,804	25,063,649	26,019,602	29,679,454	30,042,870	30,695,035	30,170,910	29,578,532
Debt Service										
Principal										
Interest										
Operating transfers out	2,252,949	2,738,444	2,298,066	2,467,660	2,988,330	3,400,895	3,304,866	3,315,834	3,172,595	4,180,137
Total Expenditures	56,055,443	58,902,064	61,116,407	64,376,559	66,401,508	73,144,663	74,399,233	76,953,967	74,059,688	71,790,052
Ending fund Balance	2,229,697	3,796,423	4,453,474	3,801,914	5,862,246	5,496,779	10,521,080	9,119,181	6,585,565	7,676,178
Fund Balance as a % of Expenditur	3.98%	6.45%	7.29%	5.91%	8.83%	7.51%	14.14%	11.85%	8.89%	10.69%
Total	58,285,140	62,698,487	65,569,881	68,178,473	72,263,754	78,641,442	84,920,313	86,073,148	80,645,253	79,466,230

Esmeralda

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Revenues										
Local	699,833	718,436	655,191	681,521	717,981	850,294	820,526	728,345	1,085,459	957,309
State	552,344	600,531	559,748	640,558	565,482	612,135	627,938	830,300	649,896	735,423
Federal	180	1,220	13,837	52,197	16,021	31,648	259,689	57,303	41,986	96,146
Operating transfers										-
Total Revenue	1,252,357	1,320,187	1,228,776	1,374,276	1,299,484	1,494,077	1,708,153	1,615,948	1,777,341	1,788,878
Beginning Fund Balance	234,355	233,858	361,184	262,060	159,986	191,027	447,570	662,726	683,680	1,268,860
Total Available Resources	1,486,712	1,554,045	1,589,960	1,636,336	1,459,470	1,685,104	2,155,723	2,278,674	2,461,021	3,057,738
Expenditures										
Regular Programs	470,449	364,960	481,163	528,868	382,618	388,808	517,526	450,536	337,406	572,260
Special Programs				-	-	-	-	-	-	-
Vocational Programs				-	-	-	-	-	-	-
Other Instructional Programs	9,790	4,369	11,227	7,927	7,926	5,604	9,861	13,836	13,811	15,319
Adult Ed				-	-	-	-	-	-	-
Food Service				-	-	-	-	-	-	-
Undistrubuted	738,838	761,221	786,263	862,262	830,051	836,461	904,198	1,057,620	937,991	945,938
Debt Service			-	-	-	-	-	-	-	-
Principal			-	-	-	-	-	-	-	-
Interest			-	-	-	-	-	-	-	-
Operating transfers out	33,777	62,311	49,247	77,293	47,848	6,661	61,412	73,002	6,900	113,706
Total Expenditures	1,252,854	1,192,861	1,327,900	1,476,350	1,268,443	1,237,534	1,492,997	1,594,994	1,296,108	1,647,223
Ending fund Balance	233,858	361,184	262,060	159,986	191,027	447,570	662,726	683,680	1,164,913	1,410,515
Fund Balance as a % of Expenditur	18.67%	30.28%	19.73%	10.84%	15.06%	36.17%	44.39%	42.86%	89.88%	85.63%
Total	1,486,712	1,554,045	1,589,960	1,636,336	1,459,470	1,685,104	2,155,723	2,278,674	2,461,021	3,057,738

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Eureka										
Property Tax						3,701,479	4,272,816	3,926,595	4,135,878	4,214,697
Property Tax (NPM)						4,012,341	9,629,168	8,310,311	12,740,513	11,404,332
Revenues										
Local	2,477,469	3,494,250	5,817,388	6,058,053	7,631,216	10,417,637	16,334,866	14,607,093	20,717,942	17,843,668
State	677,030	8,885	68,722	148,029	102,646	56,333	170,453	108,060	90,558	169
Federal	27,581	43,221	36,738	34,906	37,760	38,528	54,389	26,569	209,771	124,395
Other sources										
Operating transfers in	808,840								500,000	
Total Revenues	3,990,920	3,546,356	5,922,848	6,240,988	7,771,622	10,512,498	16,559,708	14,741,722	21,518,271	17,968,232
Beginning Fund Balance	2,415,507	2,488,946	1,790,060	3,361,465	4,839,167	8,762,001	12,196,272	20,664,167	20,026,197	24,143,820
Total Available Resources	6,406,427	6,035,302	7,712,908	9,602,453	12,610,789	19,274,499	28,755,980	35,405,889	41,544,468	42,112,052
Expenditures										
Regular Programs	1,614,689	1,637,079	1,713,609	1,800,873	1,944,774	2,472,146	2,327,334	2,696,875	2,689,694	2,766,008
Special Programs										
Vocational Programs	140,251	150,792	155,613	162,081	165,873	180,840	204,106	193,148	181,420	204,907
Other Instructional Programs	78,124	80,933	102,706	99,621	126,738	153,743	164,554	176,400	198,368	247,141
Adult Education										
Food Service	157,062	153,204	159,016	158,585	185,438	206,562		249,693	244,133	263,165
Undistrubuted	1,677,355	1,775,290	1,964,999	1,992,126	2,400,925	2,720,185	3,395,819	2,713,576	3,087,033	3,318,034
Debt Service										
Principal										
Interest		27,944								
Operating transfers out	250,000	420,000	255,500	550,000	2,285,000	1,344,751	2,000,000	9,350,000	11,000,000	11,000,000
Total Expenditures	3,917,481	4,245,242	4,351,443	4,763,286	7,108,748	7,078,227	8,091,813	15,379,692	17,400,648	17,799,255
Ending Fund Balance	2,488,946	1,790,060	3,361,465	4,839,167	5,502,041	12,196,272	20,664,167	20,026,197	24,143,820	24,312,797
Fund Balance as a % of Expenditur	63.53%	42.17%	77.25%	101.59%	77.40%	172.31%	255.37%	130.21%	138.75%	136.59%
Total	6,406,427	6,035,302	7,712,908	9,602,453	12,610,789	19,274,499	28,755,980	35,405,889	41,544,468	42,112,052

Humboldt

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Revenues										
Local	10,708,122	11,202,073	12,701,204	13,694,341	13,994,590	15,487,531	16,712,956	16,849,242	18,480,355	22,467,972
State	11,758,334	12,143,993	10,960,676	10,210,799	11,831,132	12,249,068	10,837,993	11,288,832	7,881,023	4,785,865
Federal	5,973		7,907	987	913	113,600	1,030,200	582,582	294,648	666,800
Other Sources										
Operating transfers								13,485		1,045
Total Revenue	22,472,429	23,346,066	23,669,787	23,906,127	25,826,635	27,850,199	28,581,149	28,734,141	26,656,026	27,921,682
Beginning Fund Balance	3,317,906	4,850,042	4,921,206	4,076,113	3,410,287	3,628,861	3,596,110	3,486,612	5,324,744	6,299,387
Total Available Resources	25,790,335	28,196,108	28,590,993	27,982,240	29,236,922	31,479,060	32,177,259	32,220,753	31,980,770	34,221,069
Expenditures										
Regular Programs	11,011,050	11,962,883	12,640,545	12,436,686	12,507,204	13,468,406	13,353,769	13,046,688	12,747,416	12,707,888
Special Programs										
Vocational Programs	598,024	704,865	694,878	688,848	725,875	801,505	802,754	818,756	769,494	814,125
Other Instructional Programs	474,460	491,668	524,296	557,874	573,836	671,882	681,534	570,891	761,948	803,492
Adult Education										
Food Service										
Undistributed	6,740,944	7,399,881	7,981,651	8,275,074	8,936,424	9,715,761	9,602,410	9,213,143	9,538,714	9,857,590
Debt Service										
Principal										535
Interest									65,028	136,033
Conversion Factor	3,204	120,183								
Operating transfers out	2,112,611	2,595,422	2,673,510	2,613,471	2,864,722	3,225,396	4,250,180	3,246,531	1,798,783	1,753,689
Total Expenditures	20,940,293	23,274,902	24,514,880	24,571,953	25,608,061	27,882,950	28,690,647	26,896,009	25,681,383	26,073,352
Ending Fund Balance	4,850,042	4,921,206	4,076,113	3,410,287	3,628,861	3,596,110	3,486,612	5,324,744	6,299,387	8,147,717
Fund Balance as a % of Expenditur	23.16%	21.14%	16.63%	13.88%	14.17%	12.90%	12.15%	19.80%	24.53%	31.25%
Total	25,790,335	28,196,108	28,590,993	27,982,240	29,236,922	31,479,060	32,177,259	32,220,753	31,980,770	34,221,069

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Lander										
Property Tax						2,435,233				
Property Tax (NPM)										
Revenues										
Local	3,500,014	3,979,732	5,853,699	5,128,432	4,081,767	4,730,374	6,278,086	12,227,708	19,170,073	18,394,380
State	4,767,186	4,480,369	3,160,247	3,307,655	3,492,868	4,868,354	3,765,586	3,598,501	35,532	-
Federal	263,514	210,064	284,920	264,723	295,451	357,318	1,026,489	371,326	397,263	293,384
Other Sources	45	4,050	5,053	10		542	2,042			5,171
Operating transfers										115,230
Total Revenues	8,530,759	8,674,215	9,303,919	8,700,820	7,870,086	9,956,588	11,072,203	16,197,535	19,602,868	18,808,165
Beginning Fund Balance	2,245,416	2,204,119	2,501,079	2,889,447	2,621,968	1,093,345	1,662,978	3,421,104	9,831,009	20,100,870
Total Available Resources	10,776,175	10,878,334	11,804,998	11,590,267	10,492,054	11,049,933	12,735,181	19,618,639	29,433,877	38,909,035
Expenditures										
Regular Programs	4,542,114	3,996,018	4,198,745	4,313,841	4,315,407	4,388,733	4,095,235	4,586,561	4,344,105	4,648,630
Special Programs										
Vocational Programs	191,008	149,833	154,290	164,458	169,030	79,278	140,477	148,675	156,967	195,910
Other Instructional Programs	239,136	258,924	291,018	311,149	298,811	309,028	303,019	290,890	283,182	286,553
Adult Education	67,416	60,781								
Food Service										
Undistrubuted	3,042,366	3,260,466	3,522,015	3,524,960	3,930,851	4,025,170	4,263,028	4,117,686	3,746,935	4,203,666
Debt Service										
Principal										
Interest										
Operating transfers out	490,016	651,234	749,483	653,891	684,610	584,746	512,318	643,818	801,818	1,171,505
Total Expenditures	8,572,056	8,377,256	8,915,551	8,968,299	9,398,709	9,386,955	9,314,077	9,787,630	9,333,007	10,506,264
Ending Fund Balance	2,204,119	2,501,078	2,889,447	2,621,968	1,093,345	1,662,978	3,421,104	9,831,009	20,100,870	28,402,771
Fund Balance as a % of Expenditur	25.71%	29.86%	32.41%	29.24%	11.63%	17.72%	36.73%	100.44%	215.37%	270.34%
Total	10,776,175	10,878,334	11,804,998	11,590,267	10,492,054	11,049,933	12,735,181	19,618,639	29,433,877	38,909,035

Lincoln

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Revenues										
Local	1,496,069	1,625,050	2,023,918	1,631,517	1,990,055	2,031,907	2,043,364	2,123,854	2,145,608	2,125,714
State	7,530,546	7,847,593	8,063,035	8,362,408	8,398,553	9,160,837	8,759,288	9,431,527	9,034,092	9,232,794
Federal							1,006,705	35,742	111,042	103,421
Other Sources	6,289									
Operating transfers			7,490	85,833	70,113	65,824	67,813	65,000	65,000	100,000
Total Revenue	9,032,904	9,472,643	10,094,443	10,079,758	10,458,721	11,258,568	11,877,170	11,656,123	11,355,742	11,561,929
Beginning Fund Balance	427,954	635,632	1,127,331	1,309,408	1,286,596	1,297,493	1,193,295	393,761	1,411,398	1,448,127
Total Available Resources	9,460,858	10,108,275	11,221,774	11,389,166	11,745,317	12,556,061	13,070,465	12,049,884	12,767,140	13,010,056
Expenditures										
Regular Programs	4,133,194	4,160,128	3,542,987	3,469,178	3,647,755	3,904,971	4,011,840	3,693,184	3,739,208	3,973,916
Special Programs										
Vocational Programs	703,766	708,869	476,890	518,927	546,374	583,889	578,864	604,591	527,554	576,330
Other Instructional Programs	186,104	206,387	109,663	113,497	116,730	137,189	140,859	145,920	149,330	171,300
Adult Education										
Food Service										
Undistributed	3,042,855	3,101,140	3,792,398	3,665,010	3,813,170	3,960,189	5,170,677	3,672,915	4,123,191	3,873,588
Debt Service										
Principal				9,000	18,000	18,000	20,000	20,000	21,000	22,000
Interest				7,400	7,460	6,740	6,000	5,200	4,400	3,540
Operating transfers out	759,307	804,420	1,990,428	2,319,558	2,298,335	2,751,788	2,748,464	2,496,676	2,754,330	2,673,730
Total Expenditures	8,825,226	8,980,944	9,912,366	10,102,570	10,447,824	11,362,766	12,676,704	10,638,486	11,319,013	11,294,404
Ending Fund Balance	635,632	1,127,331	1,309,408	1,286,596	1,297,493	1,193,295	393,761	1,411,398	1,448,127	1,715,652
Fund Balance as a % of Expenditur	7.20%	12.55%	13.21%	12.74%	12.42%	10.50%	3.11%	13.27%	12.79%	15.19%
Total	9,460,858	10,108,275	11,221,774	11,389,166	11,745,317	12,556,061	13,070,465	12,049,884	12,767,140	13,010,056

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Lyon										
Revenues										
Local	11,241,102	12,310,482	14,408,943	16,728,470	17,463,289	18,619,780	17,785,659	18,479,246	17,229,092	18,638,192
State	30,623,681	34,853,857	38,221,955	40,433,950	46,149,509	49,765,464	44,815,754	47,754,105	46,259,279	43,479,592
Federal	12,253	12,400	12,561	12,851	25,958	7,029	5,700,332	185,469	170,917	163,970
Other Sources			2,198	3,802	1,224	13,976				
Operating transfers									950,000	540,000
Total Revenue	41,877,036	47,176,739	52,645,657	57,179,073	63,639,980	68,406,249	68,301,745	66,418,820	64,609,288	62,821,754
Beginning Fund Balance	2,904,372	1,797,491	2,500,682	3,988,259	5,129,014	4,867,507	6,530,492	7,376,910	5,522,300	6,117,609
Total Available Resources	44,781,408	48,974,230	55,146,339	61,167,332	68,768,994	73,273,756	74,832,237	73,795,730	70,131,588	68,939,363
Expenditures										
Regular Programs	19,551,956	21,378,865	22,138,204	24,425,096	27,408,729	28,549,865	29,070,501	28,392,516	26,603,943	25,012,368
Special Programs										84,834
Vocational Programs	907,194	903,558	971,619	972,022	1,047,063	1,254,201	1,277,660	1,289,376	1,263,007	1,310,488
Other Instructional Programs	882,986	866,642	1,845,793	1,856,759	2,241,408	2,364,986	2,488,014	2,513,924	2,514,496	2,761,547
Adult Ed										
Food Service										
Undistrubuted	17,162,632	17,849,483	20,142,464	22,209,441	24,994,287	26,799,212	25,444,152	26,737,614	25,532,533	24,853,702
Debt Service										
Principal										
Interest										
Operating transfers out	4,479,149	5,475,000	6,060,000	6,575,000	8,210,000	7,775,000	9,175,000	9,340,000	8,100,000	8,419,723
Total Expenditures	42,983,917	46,473,548	51,158,080	56,038,318	63,901,487	66,743,264	67,455,327	68,273,430	64,013,979	62,442,662
Ending Fund Balance	1,797,491	2,500,682	3,988,259	5,129,014	4,867,507	6,530,492	7,376,910	5,522,300	6,117,609	6,496,701
Fund Balance as a % of Expenditur	4.18%	5.38%	7.80%	9.15%	7.62%	9.78%	10.94%	8.09%	9.56%	10.40%
Total	44,781,408	48,974,230	55,146,339	61,167,332	68,768,994	73,273,756	74,832,237	73,795,730	70,131,588	68,939,363

Mineral

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Revenues										
Local	1,497,336	1,369,828	1,451,379	1,277,946	1,520,659	1,350,949	1,268,829	1,367,005	1,554,664	1,506,815
State	4,442,820	4,342,877	4,743,403	4,149,989	4,621,483	4,553,800	4,830,686	4,561,519	3,842,055	3,444,770
Federal	558,822	702,366	632,346	464,867	512,764	678,957	1,539,508	663,172	711,830	511,920
Operating transfers				200						
Other Financing Sources	6,323			1,355						
Total Revenues	6,505,301	6,415,071	6,827,128	5,894,357	6,654,906	6,583,706	7,639,023	6,591,696	6,108,549	5,463,505
Beginning Fund Balance	842,736	954,413	866,731	858,983	270,846	552,562	575,601	1,259,251	1,069,005	966,669
Total Available Resources	7,348,037	7,369,484	7,693,859	6,753,340	6,925,752	7,136,268	8,214,624	7,850,947	7,177,554	6,430,174
Expenditures										
Regular Programs	2,606,643	2,662,112	2,693,521	2,296,969	2,411,377	2,503,837	2,423,496	2,280,401	2,158,886	1,750,756
Special Programs	1,020	840	601	920	893	374	609			
Vocational Programs	195,191	207,168	227,688	264,127	293,465	253,089	333,041	224,916	143,338	216,694
Other Instructional Programs	131,483	135,243	120,681	110,732	121,922	127,502	134,506	129,187	137,561	125,538
Adult Ed										
Food Service										
Undistrubuted	2,691,849	2,794,287	3,005,570	2,983,801	2,785,503	3,086,908	3,326,602	3,481,440	3,446,354	2,721,242
Debt Service										
Principal	83,361	118,957	187,156	197,799	44,843	61,435				
Interest	28,063	23,848	20,414	8,483	481	21,091	23,408	21,090	21,090	21,090
Operating transfers out	656,014	560,299	579,245	619,663	714,706	641,560	713,711	644,908	303,656	420,000
Total Expenditures	6,393,624	6,502,754	6,834,876	6,482,494	6,373,190	6,695,796	6,955,373	6,781,942	6,210,885	5,255,320
Ending Fund Balance	954,413	866,730	858,983	270,846	552,562	440,472	1,259,251	1,069,005	966,669	1,174,854
Fund Balance as a % of Expenditur	14.93%	13.33%	12.57%	4.18%	8.67%	6.58%	18.10%	15.76%	15.56%	22.36%
Total	7,348,037	7,369,484	7,693,859	6,753,340	6,925,752	7,136,268	8,214,624	7,850,947	7,177,554	6,430,174

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Nye										
Revenues										
Local	13,152,051	14,213,377	17,492,465	18,295,466	19,583,879	21,227,153	18,507,549	19,387,081	19,873,822	19,262,795
State	20,766,014	22,483,063	25,042,479	26,709,996	30,532,359	33,526,522	30,144,251	31,480,836	28,479,001	27,760,425
Federal	138,089	96,455	139,408	195,976	330,584	149,945	4,825,224	1,024,053	949,935	1,054,621
Operating transfers	408,255	730,819	1,032,290	1,158,670	1,152,152	1,455,855	1,648,467	2,224,925	1,000,000	
Other Sources										
Total Revenue	34,464,409	37,523,714	43,706,642	46,360,108	51,598,974	56,359,475	55,125,491	54,116,895	50,302,758	48,077,841
Beginning Fund Balance	739,327	1,050,225	1,185,441	1,467,314	862,290	2,680,385	3,545,238	1,446,701	79,747	3,914,469
Residual Equity Transfer										
Total Available Resources	35,203,736	38,573,939	44,892,083	47,827,422	52,461,264	59,039,860	58,670,729	55,563,596	50,382,505	51,992,310
Expenditures										
Regular Programs	15,939,744	17,914,776	21,073,373	22,472,104	23,790,439	26,480,018	26,687,890	25,454,204	21,437,983	18,838,082
Special Programs										
Vocational Programs	859,180	860,337	923,599	920,447	898,879	963,795	977,778	1,026,464	877,947	938,886
Other Instructional Programs	576,373	563,911	677,810	705,565	740,614	828,401	799,238	791,368	817,997	821,558
Adult Ed	68,736									
Food Service										
Undistributed	11,368,790	12,512,218	14,845,243	16,347,476	17,474,823	19,123,102	20,540,633	19,256,240	17,101,427	17,447,021
Debt Service										
Principal						159,911	154,000	160,000	166,000	171,000
Interest						27,524	21,884	16,333	10,567	4,587
Operating transfers out	5,340,688	5,537,256	5,904,744	6,519,540	6,876,124	7,911,870	8,042,605	8,779,241	8,426,374	6,715,949
Total Expenditures	34,153,511	37,388,498	43,424,769	46,965,132	49,780,879	55,494,621	57,224,028	55,483,850	48,838,295	44,937,083
Ending fund Balance	1,050,225	1,185,441	1,467,314	862,290	2,680,385	3,545,239	1,446,701	79,746	1,544,210	7,055,227
Fund Balance as a % of Expenditur	3.08%	3.17%	3.38%	1.84%	5.38%	6.39%	2.53%	0.14%	3.16%	15.70%
Total	35,203,736	38,573,939	44,892,083	47,827,422	52,461,264	59,039,860	58,670,729	55,563,596	50,382,505	51,992,310

Pershing

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Revenues										
Local	2,247,294	2,265,669	2,223,215	2,391,577	2,545,489	2,716,999	2,692,183	2,479,986	2,810,213	2,845,774
State	4,554,029	5,136,811	5,159,714	5,279,256	5,393,298	5,585,218	5,123,948	5,547,759	4,788,054	4,880,900
Federal	31,355	60,033	60,125	55,395	57,764	80,481	752,265	69,056	170,211	100,194
Other Sources										394,300
Operating transfers		-	-	-	-	-	-	-	-	-
Total Revenue	6,832,678	7,462,513	7,443,054	7,726,228	7,996,551	8,382,698	8,568,396	8,096,801	7,768,478	8,221,168
Beginning Fund Balance	1,205,497	867,042	781,840	811,128	903,542	1,191,549	1,151,463	1,464,995	1,587,238	1,969,765
(Restatement Adjustment)										
Total Available Resources	8,038,175	8,329,555	8,224,894	8,537,356	8,900,093	9,574,247	9,719,859	9,561,796	9,355,716	10,190,933
Expenditures										
Regular Programs	3,255,073	3,509,269	3,250,260	3,062,962	3,143,530	3,272,788	3,180,575	3,108,389	3,140,903	3,351,810
Special Programs							-	-	-	-
Vocational Programs	278,244	288,341	293,309	306,900	305,104	326,312	315,107	184,321	106,475	177,389
Other Instructional Programs	126,939	116,153	132,873	151,919	127,263	156,020	153,724	152,183	146,814	150,189
Adult Education							-	-	-	-
Food Service										
Undistributed	2,384,877	2,472,952	2,546,760	2,826,946	2,808,438	3,128,027	3,051,738	2,903,359	2,983,349	3,556,536
Debt Service										
Principal	94,000	94,000	128,115	161,340	161,965	167,351	172,392	172,738	174,182	85,341
Interest			22,449	42,657	39,763	36,756	33,498	30,045	26,656	23,099
Operating transfers out	1,032,000	1,067,000	1,040,000	1,081,090	1,122,481	1,335,530	1,347,830	1,423,523	807,572	860,906
Total Expenditures	7,171,133	7,547,715	7,413,766	7,633,814	7,708,544	8,422,784	8,254,864	7,974,558	7,385,951	8,205,270
Ending Fund Balance	867,042	781,840	811,128	903,542	1,191,549	1,151,463	1,464,995	1,587,238	1,969,765	1,985,663
Fund Balance as a % of Expenditur	12.09%	10.36%	10.94%	11.84%	15.46%	13.67%	17.75%	19.90%	26.67%	
Total	8,038,175	8,329,555	8,224,894	8,537,356	8,900,093	9,574,247	9,719,859	9,561,796	9,355,716	10,190,933

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Storey										
Revenues										
Local	2,001,144	2,162,890	2,003,301	2,586,033	3,544,132	4,155,433	4,470,732	4,783,654	4,833,447	4805443
State	2,241,927	2,630,007	2,792,473	2,370,758	1,978,960	1,468,120	997,038	1,084,673	670,693	567348
Federal					-	-	350,714	17,628	18,325	20542
Other Sources										
Operating transfers										
Total Revenue	4,243,071	4,792,897	4,795,774	4,956,791	5,523,092	5,623,553	5,818,484	5,885,955	5,522,465	5,393,333
Beginning Fund Balance	400,979	121,525	444,884	101,810	121,434	553,136	762,031	882,700	1,131,837	1548225
Total Available Resources	4,644,050	4,914,422	5,240,658	5,058,601	5,644,526	6,176,689	6,580,515	6,768,655	6,654,302	6,941,558
Expenditures										
Regular Programs	1,863,792	1,939,065	2,084,347	1,906,875	2,068,084	2,037,459	2,330,749	2,162,842	1,971,851	2,042,306
Special Programs										
Vocational Programs						166,897	132,963	132,051	76,679	45,216
Other Instructional Programs	59,697	60,992	64,658	67,373	70,685	110,849	109,277	120,466	135,119	140,922
Community Services Programs	495	507	488	464	-	8,616			206	-
Adult Education										
Food Service	6,601	3,310						31,694	35,390	41,174
Undistrubuted	1,912,201	1,928,178	2,062,658	2,402,874	2,445,252	2,554,588	2,662,538	2,756,572	2,682,105	2,855,396
Debt Service							(81,847)			
Principal										
Interest										
Operating transfers out	679,739	537,486	926,697	559,581	507,369	536,249	544,135	433,193	204,727	279,499
Total Expenditures	4,522,525	4,469,538	5,138,848	4,937,167	5,091,390	5,414,658	5,697,815	5,636,818	5,106,077	5,404,513
Ending Fund Balance	121,525	444,884	101,810	121,434	553,136	762,031	882,700	1,131,837	1,548,225	1,537,045
Fund Balance as a % of Expenditur	2.69%	9.95%	1.98%	2.46%	10.86%	14.07%	15.49%	20.08%	30.32%	28.44%
Total	4,644,050	4,914,422	5,240,658	5,058,601	5,644,526	6,176,689	6,580,515	6,768,655	6,654,302	6,941,558

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Washoe										
Revenues										
Local	205,742,088	223,602,442	247,752,264	273,090,706	279,242,321	283,053,724	251,687,260	255,530,695	252,368,787	251,767,904
State	81,409,735	87,947,806	86,720,804	78,162,477	95,209,218	125,502,463	143,541,679	156,915,831	144,481,420	141,507,977
Federal	550,817	572,123	772,016	572,392	696,715	520,616	22,814,646	348,266	638,097	1,158,557
Other Sources	264,964	5,134,510	1,056,632	1,042,224	1,737,032	2,276,635	245,070	898,533	2,242,630	2,356,801
Operating transfers						2,045,888	3,000,000	6,500,000	8,735,074	6,402,194
Total Revenue	287,967,604	317,256,881	336,301,716	352,867,799	376,885,286	413,399,326	421,288,655	420,193,325	408,466,008	403,193,433
Beginning Fund Balance	5,433,318	10,556,064	18,910,561	24,636,960	31,901,194	37,761,015	48,227,132	56,805,041	64,532,881	70,063,491
Total Available Resources	293,400,922	327,812,945	355,212,277	377,504,759	408,786,480	451,160,341	469,515,787	476,998,366	472,998,889	473,256,924
Expenditures										
Regular Programs	153,533,437	166,316,565	171,738,498	178,717,593	184,526,365	203,912,732	206,770,100	198,009,040	189,167,013	188,529,450
Special Programs								1,525,824	1,913,637	3,819,511
Vocational Programs	6,169,534	7,293,902	7,405,722	8,006,895	6,925,974	7,103,556	7,501,464	7,084,206	6,993,595	6,516,975
Other Instructional Programs	2,776,041	2,928,092	3,114,088	3,199,927	3,917,914	3,839,555	4,408,490	12,962,701	13,366,855	16,907,613
Adult Education										
Food Service										
Undistributed	98,560,462	104,458,988	120,061,844	123,524,308	135,263,019	154,619,469	156,781,302	162,031,184	156,878,663	164,739,694
Debt Service										
Principal										
Interest										
Operating transfers out	21,805,384	27,904,837	28,255,165	32,154,842	40,392,193	33,457,897	37,249,390	30,852,530	34,615,635	34,979,760
Decrease in conversion factor										
Total Expenditures	282,844,858	308,902,384	330,575,317	345,603,565	371,025,465	402,933,209	412,710,746	412,465,485	402,935,398	415,493,003
Ending fund Balance	10,556,064	18,910,561	24,636,960	31,901,194	37,761,015	48,227,132	56,805,041	64,532,881	70,063,491	57,763,921
Fund Balance as a % of Expenditur	3.73%	6.12%	7.45%	9.23%	10.18%	11.97%	13.76%	15.65%	17.39%	13.90%
Total	293,400,922	327,812,945	355,212,277	377,504,759	408,786,480	451,160,341	469,515,787	476,998,366	472,998,889	473,256,924

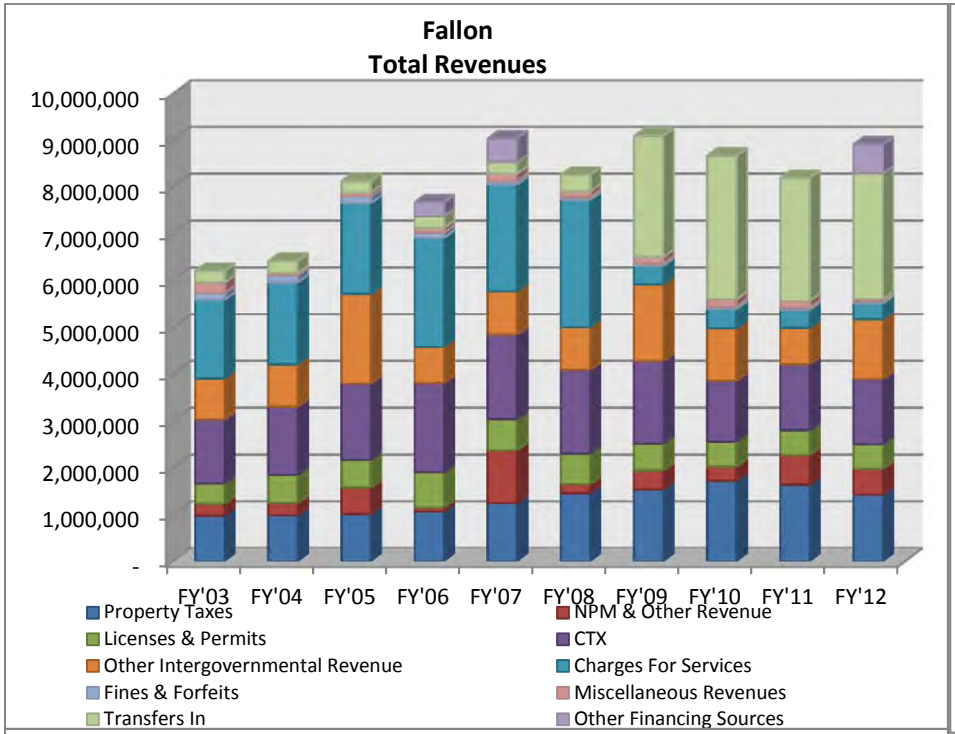
White Pine

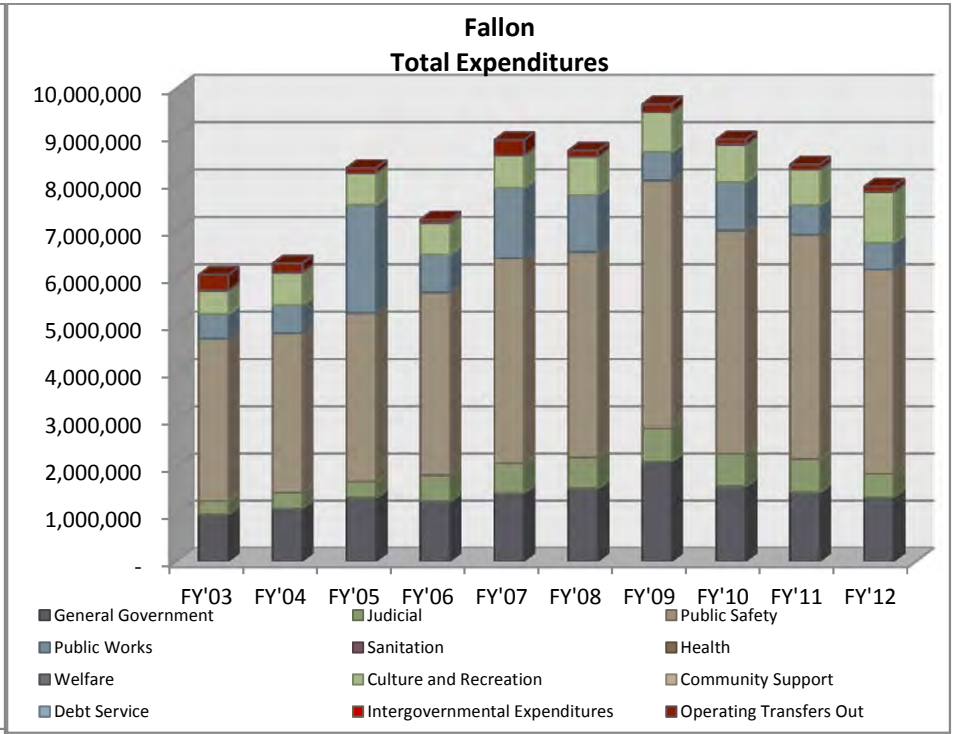
	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Revenues										
Local	2,836,537	3,028,002	3,524,460	4,136,816	4,772,322	5,867,497	6,053,468	6,518,769	6,755,488	10,681,064
State	6,965,005	7,098,816	6,863,739	6,968,838	6,882,635	6,632,111	6,154,195	6,267,722	5,797,130	1,131,194
Federal	21,762	8,343	27,740	28,087	30,471	25,786	1,056,538	450,227	645,815	427,160
Other Sources		53,811					10,873		118,904	358,078
Operating transfers	147,864	128,378								
Residual Equity Transfer								638,584		
Total Revenue	9,971,168	10,317,350	10,415,939	11,133,741	11,685,428	12,525,394	13,275,074	13,875,302	13,317,337	12,597,496
Beginning Fund Balance	417,895	329,822	527,033	413,485	830,560	748,563	177,848	604,687	2,228,550	2,915,492
Total Available Resources	10,389,063	10,647,172	10,942,972	11,547,226	12,515,988	13,273,957	13,452,922	14,479,989	15,545,887	15,512,988
Expenditures										
Regular Programs	3,908,784	3,822,393	4,037,194	4,078,078	4,444,674	4,546,255	4,554,676	4,405,869	4,370,471	4,210,905
Special Programs										
Vocational Programs	284,002	317,513	329,439	378,649	427,261	450,076	401,441	342,529	344,073	360,800
Other Instructional Programs	296,668	281,533	275,038	271,245	293,761	356,510	398,954	375,086	414,281	362,697
Adult Education	133,821	86,171	45,129	-						
Food Service										
Undistributed	4,660,941	4,762,217	4,943,781	4,938,673	5,437,813	6,333,449	5,963,394	5,729,495	6,113,291	5,874,562
Debt Service										
Principal										
Interest										
Operating transfers out	775,025	850,312	898,906	1,050,021	1,163,916	1,409,819	1,529,770	1,398,460	1,388,279	1,566,694
Total Expenditures	10,059,241	10,120,139	10,529,487	10,716,666	11,767,425	13,096,109	12,848,235	12,251,439	12,630,395	12,375,658
Ending fund Balance	329,822	527,033	413,485	830,560	748,563	177,848	604,687	2,228,550	2,915,492	3,137,330
Fund Balance as a % of Expenditur	3.28%	5.21%	3.93%	7.75%	6.36%	1.36%	4.71%	18.19%	23.08%	25.35%
Total	10,389,063	10,647,172	10,942,972	11,547,226	12,515,988	13,273,957	13,452,922	14,479,989	15,545,887	15,512,988

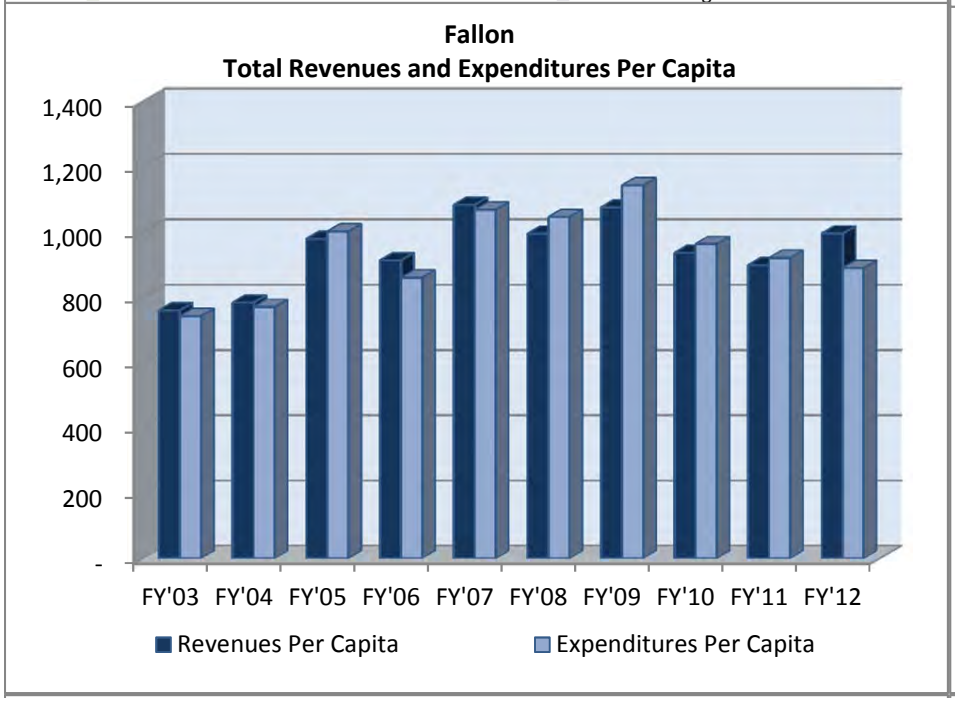
2003-2012 AUDIT SUMMARIES

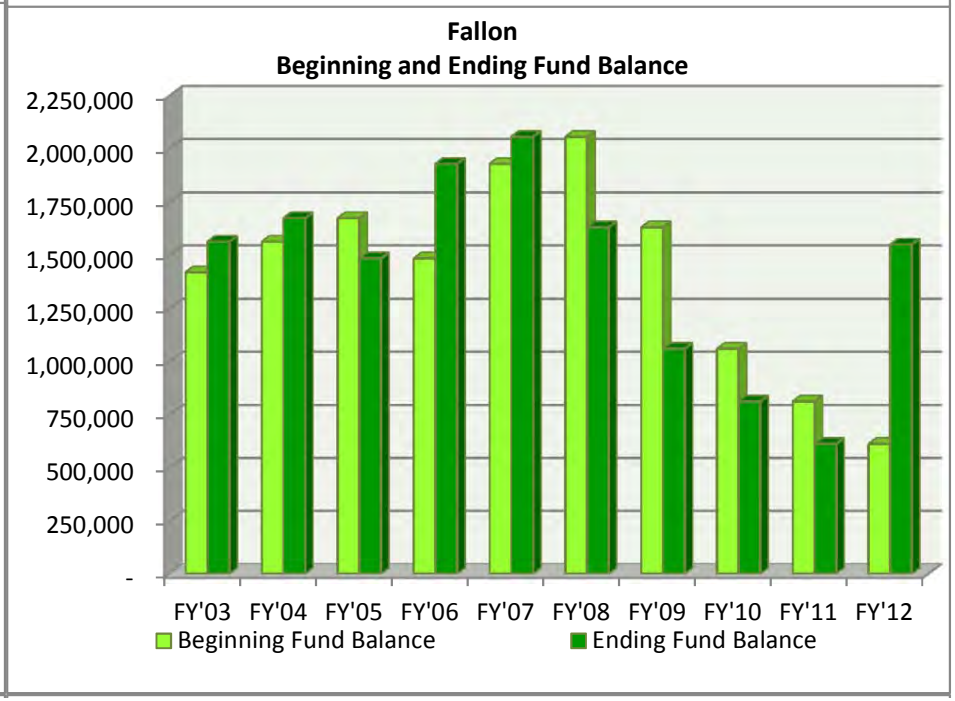
Section 3

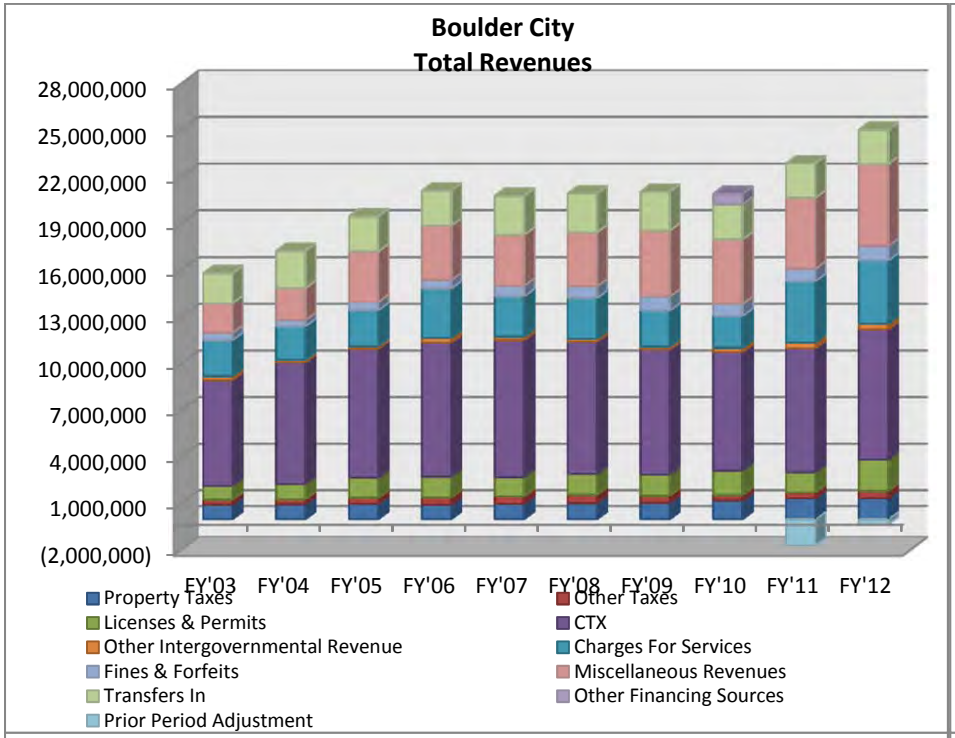
CITIES

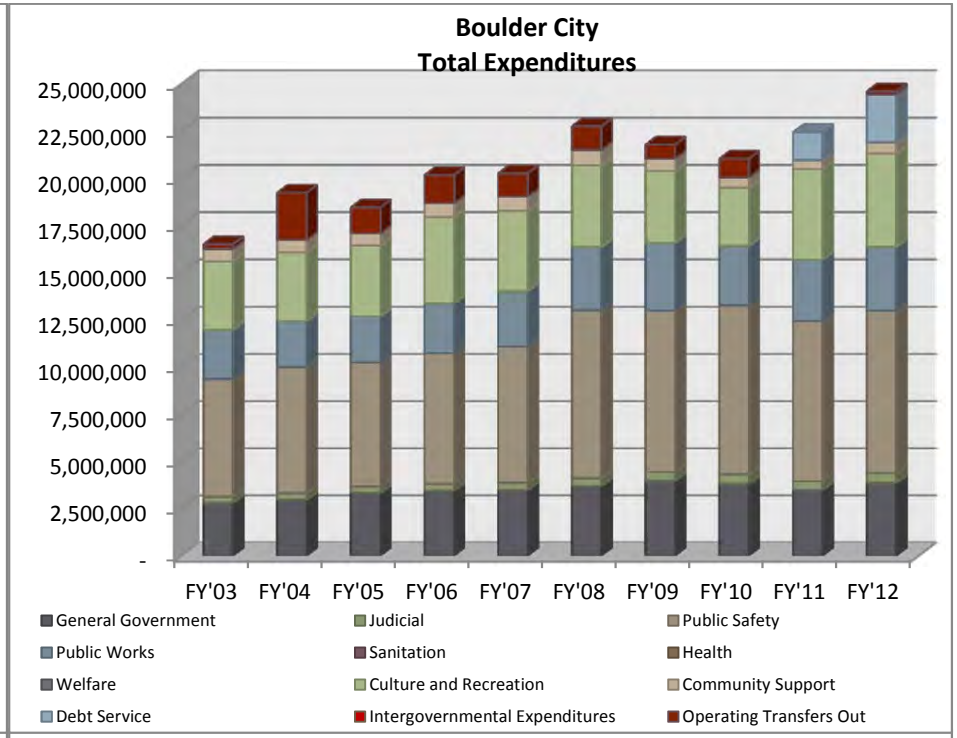

Fallon
Total Revenues
10,000,000
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
NPM & Other Revenue
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

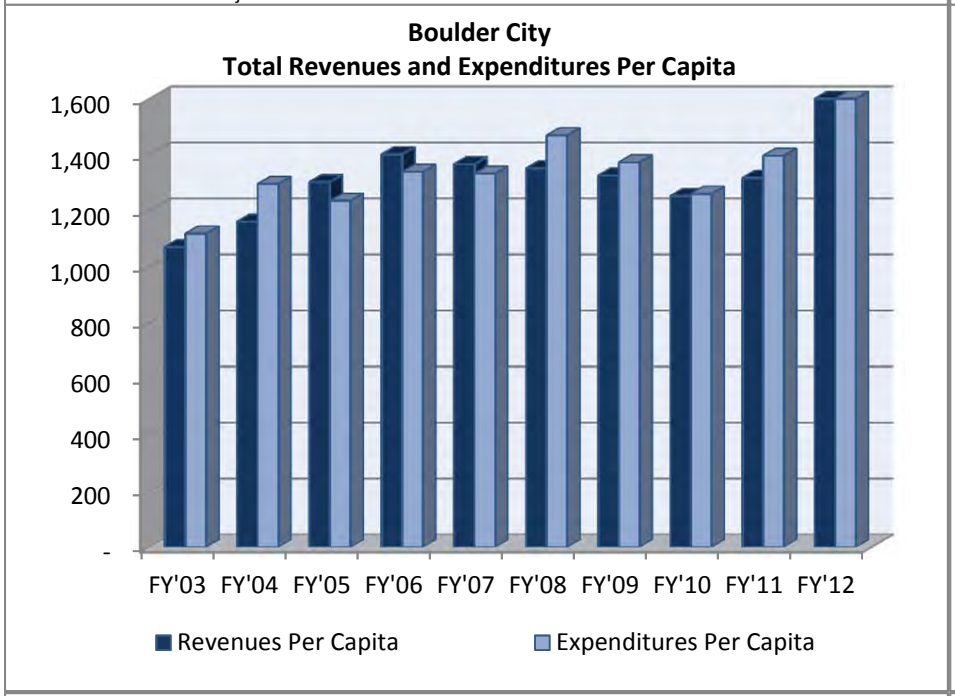

Fallon
Total Expenditures
10,000,000
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

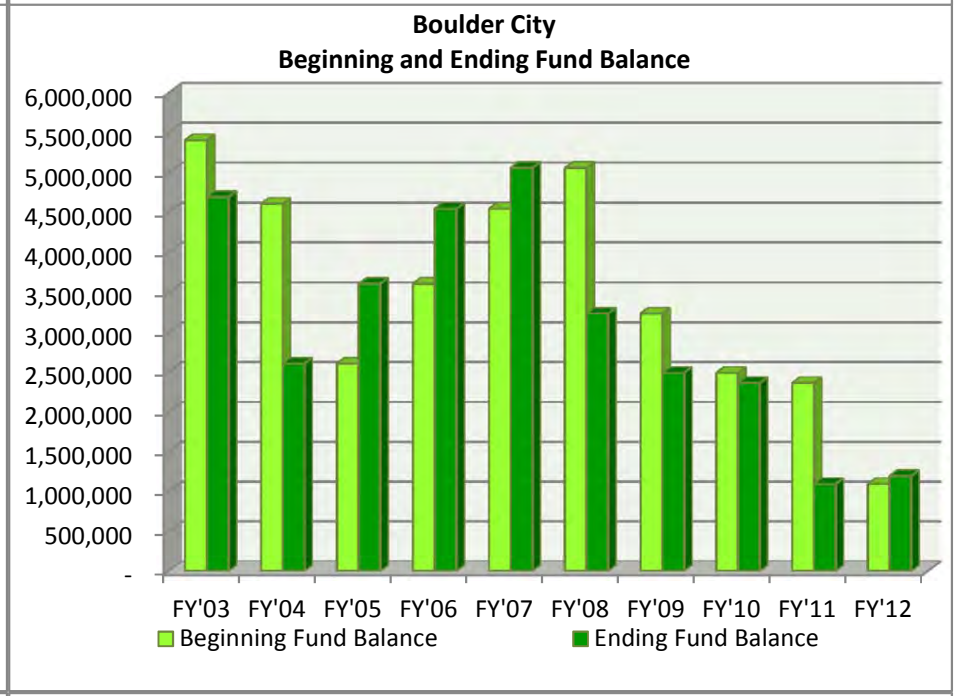

Fallon
Total Revenues and Expenditures Per Capita
1,400
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

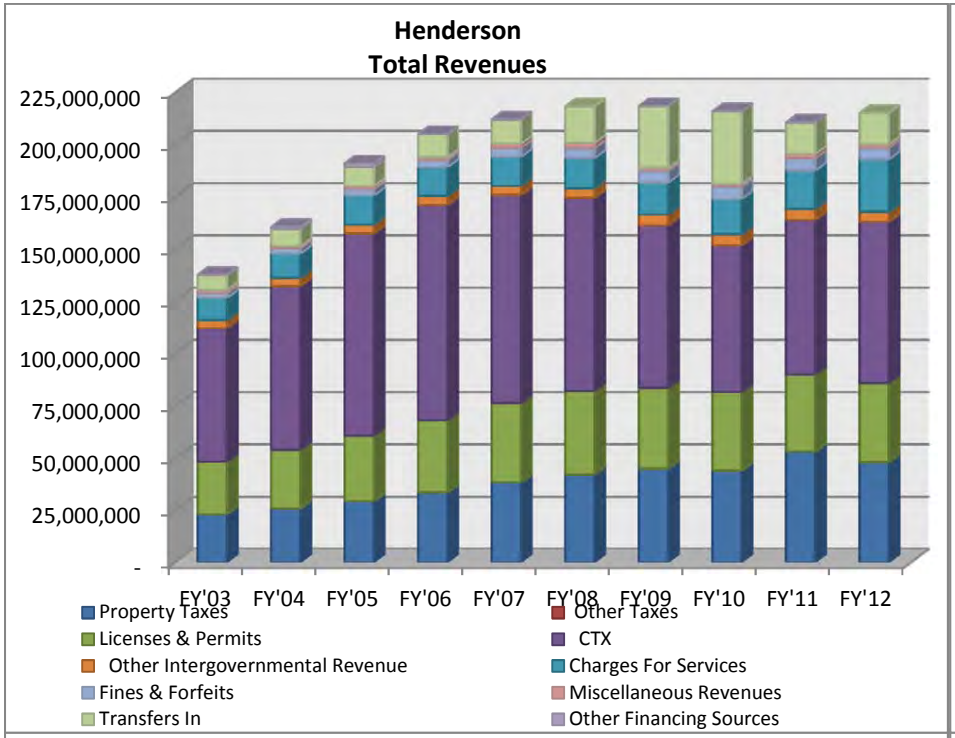

Fallon
Beginning and Ending Fund Balance
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

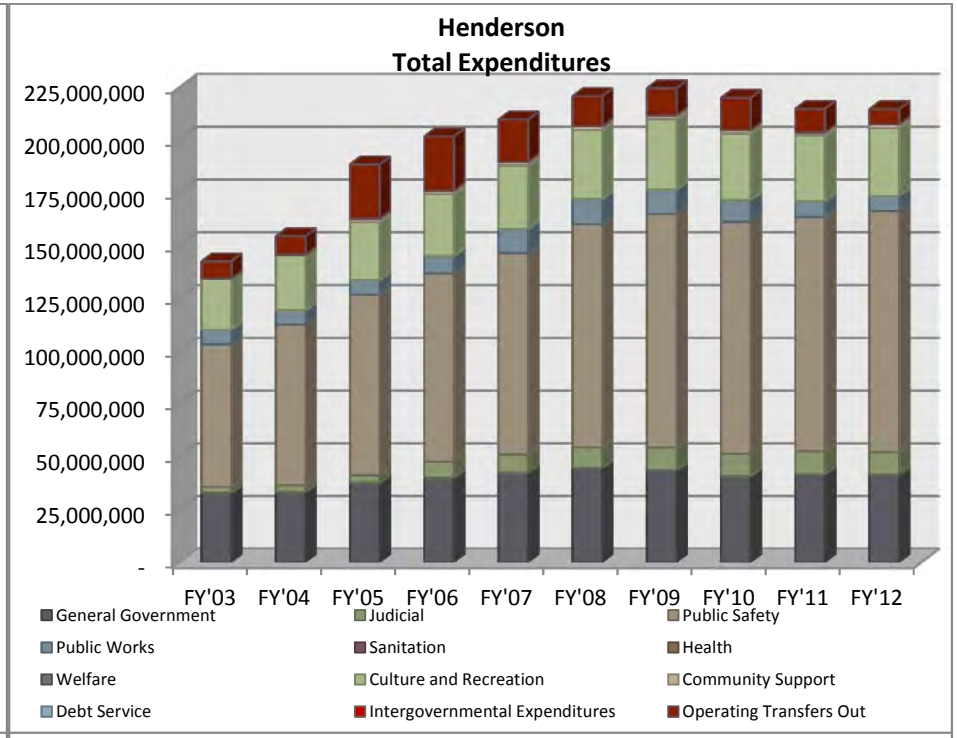

Boulder City
Total Revenues
28,000,000
25,000,000
22,000,000
19,000,000
16,000,000
13,000,000
10,000,000
7,000,000
4,000,000
1,000,000
(2,000,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources
Prior Period Adjustment

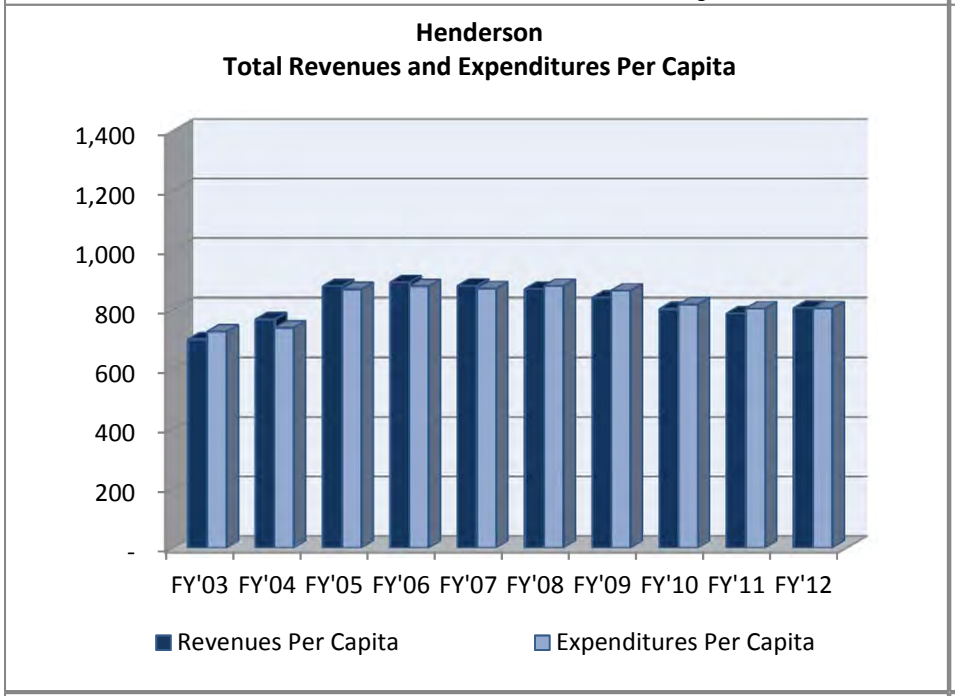

Boulder City
Total Expenditures
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

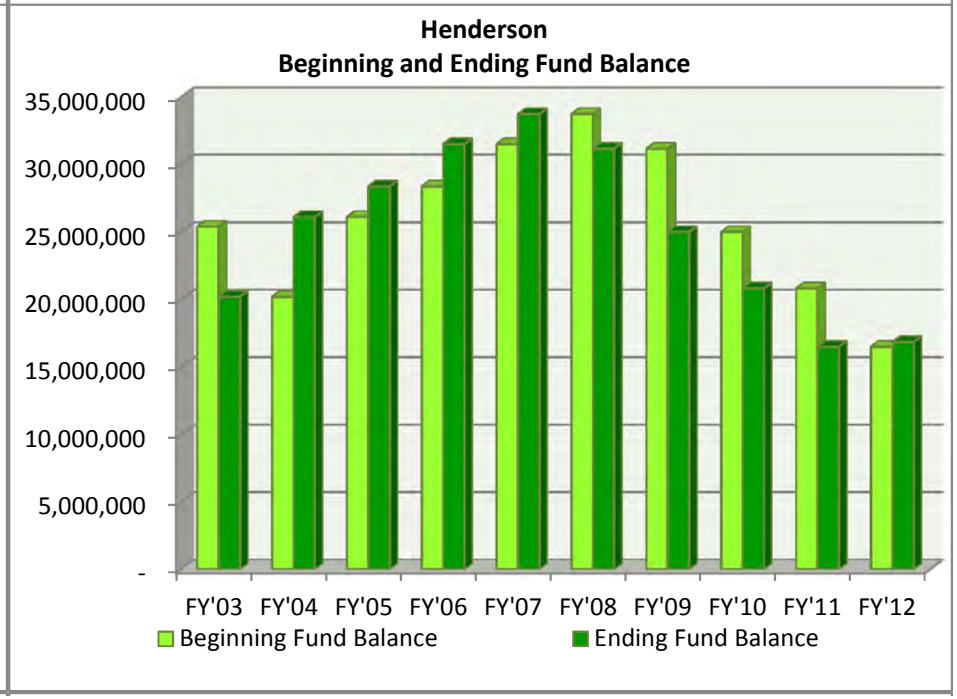

Boulder City
Total Revenues and Expenditures Per Capita
1,600
1,400
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

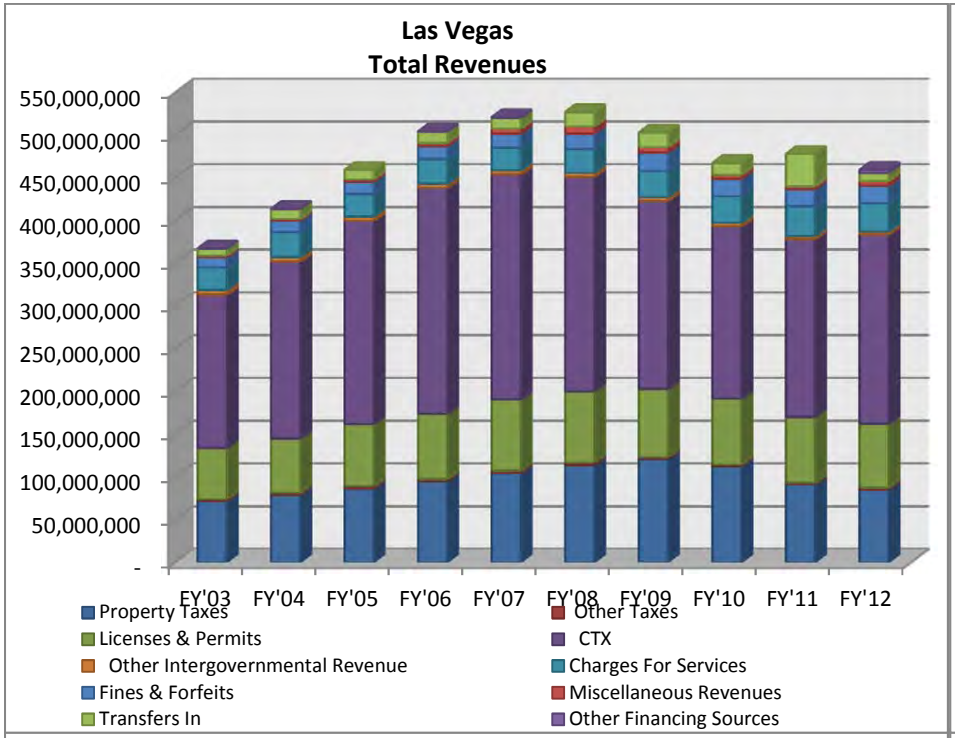

Boulder City
Beginning and Ending Fund Balance
6,000,000
5,500,000
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

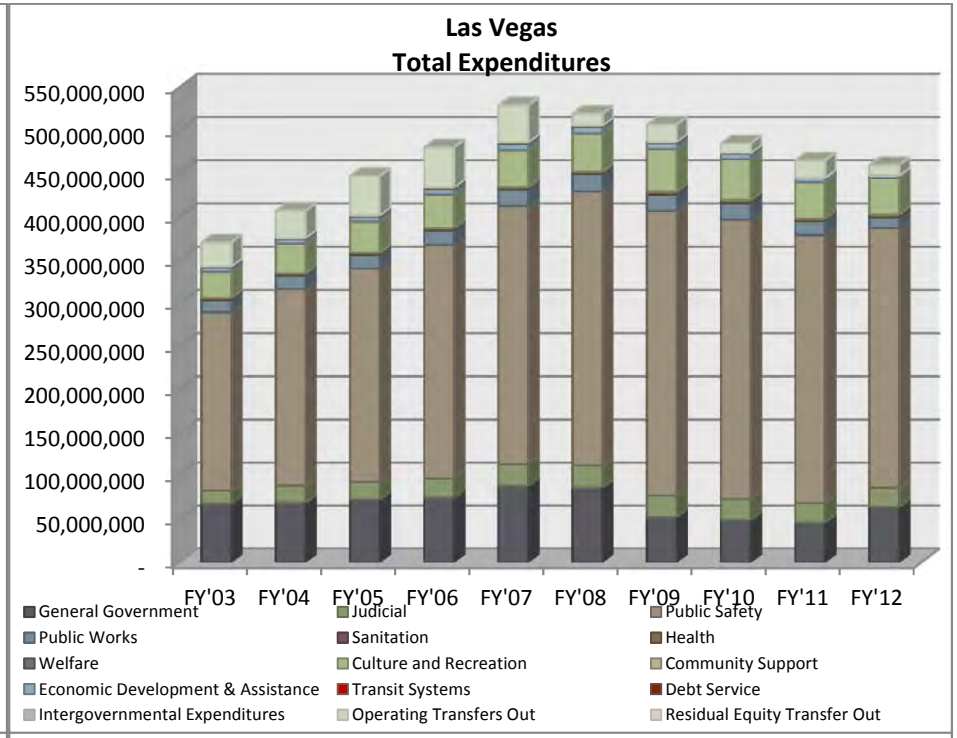

Henderson
Total Revenues
225,000,000
200,000,000
175,000,000
150,000,000
125,000,000
100,000,000
75,000,000
50,000,000
25,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

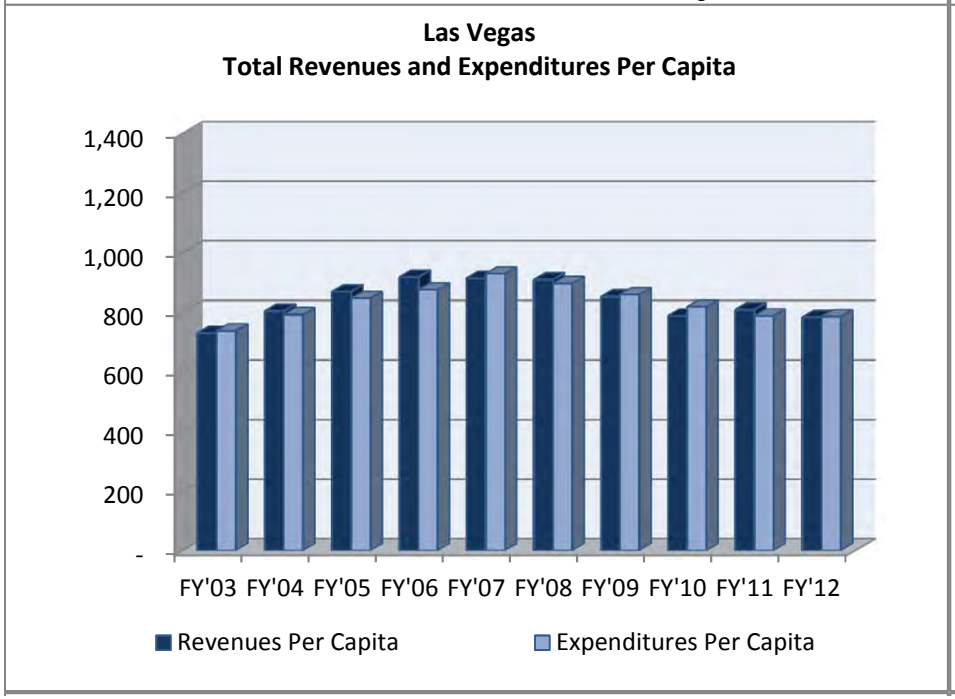

Henderson
Total Expenditures
225,000,000
200,000,000
175,000,000
150,000,000
125,000,000
100,000,000
75,000,000
50,000,000
25,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

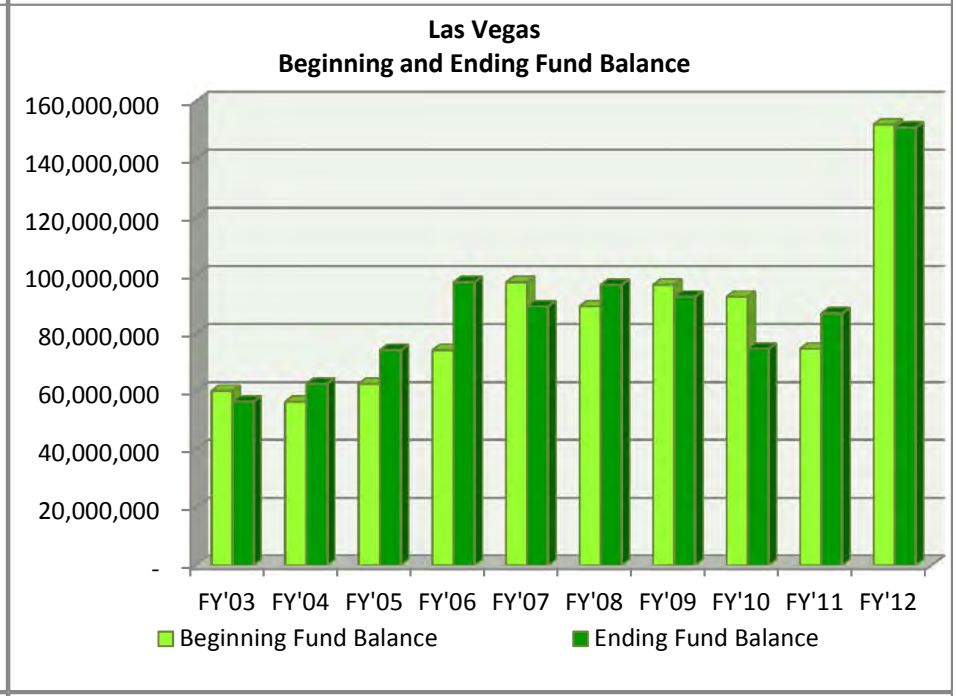

Henderson
Total Revenues and Expenditures Per Capita
1,400
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

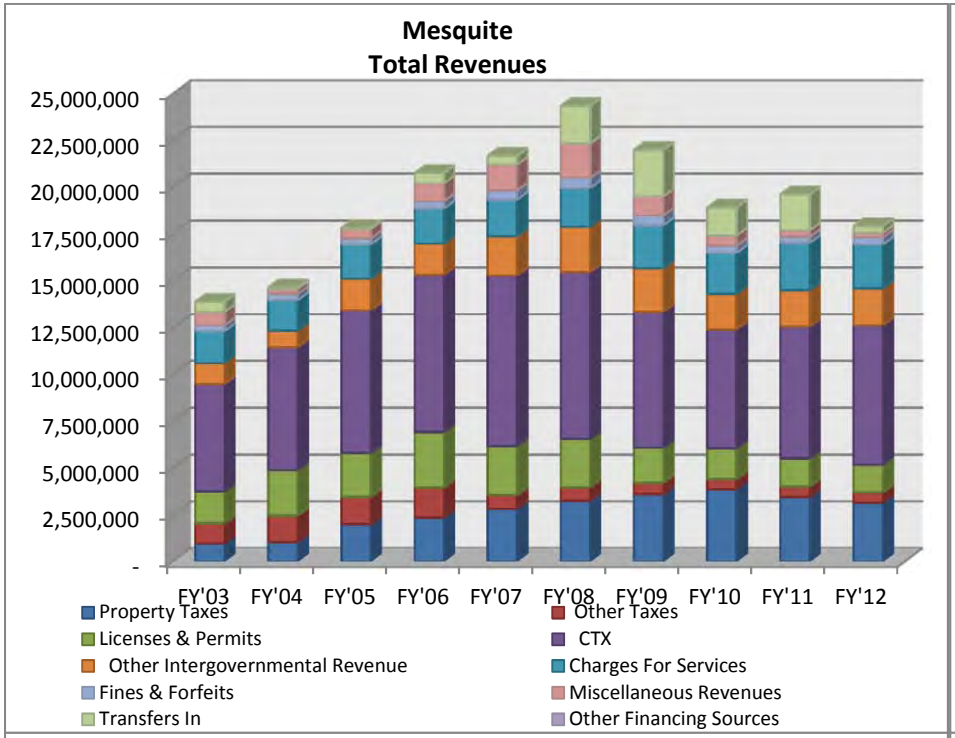

Henderson
Beginning and Ending Fund Balance
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

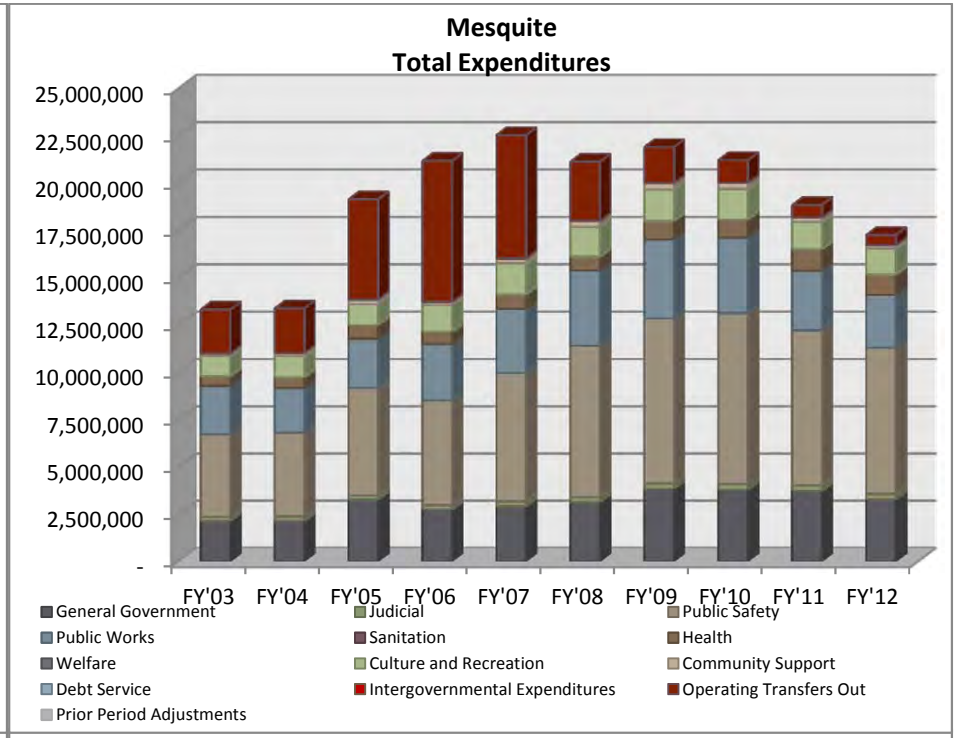

Las Vegas
Total Revenues
550,000,000
500,000,000
450,000,000
400,000,000
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

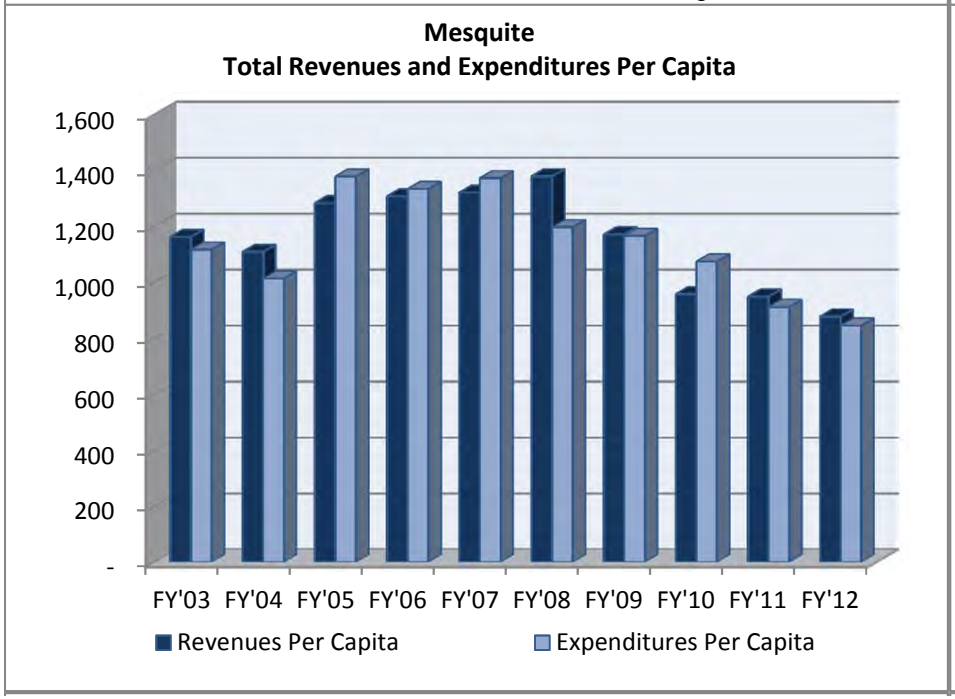

Las Vegas
Total Expenditures
550,000,000
500,000,000
450,000,000
400,000,000
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Economic Development & Assistance
Transit Systems
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Residual Equity Transfer Out

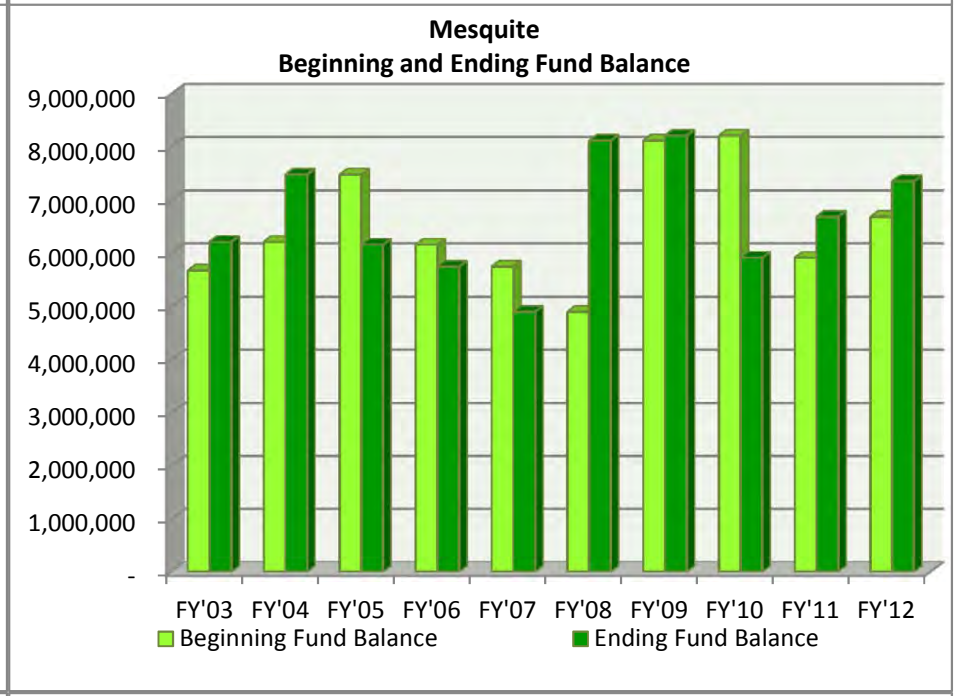

Las Vegas
Total Revenues and Expenditures Per Capita
1,400
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

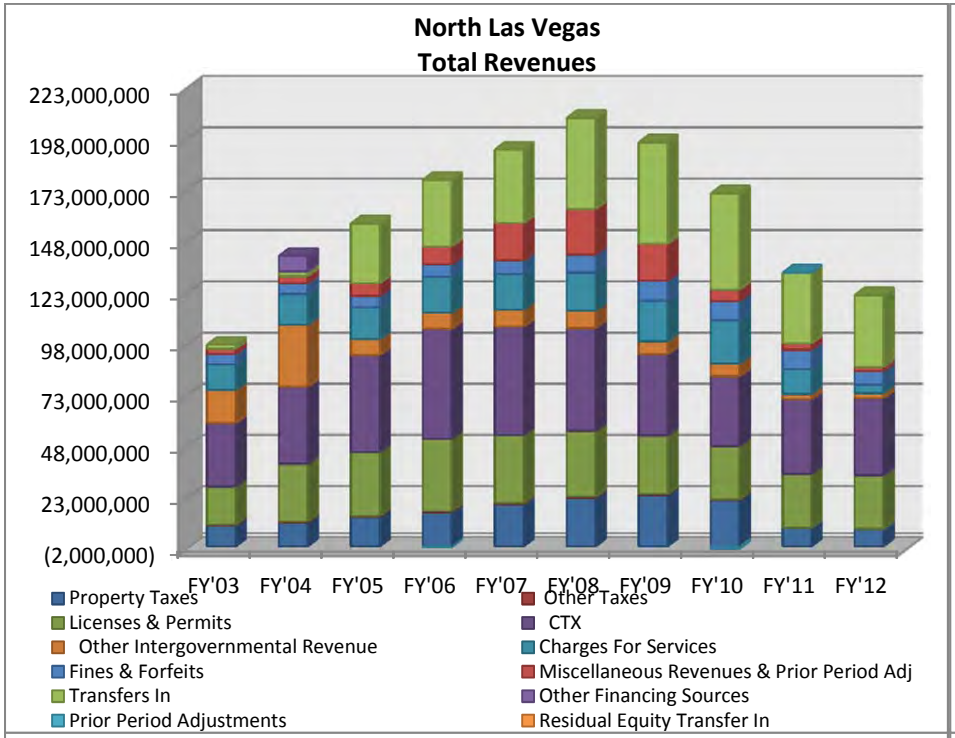

Las Vegas
Beginning and Ending Fund Balance
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

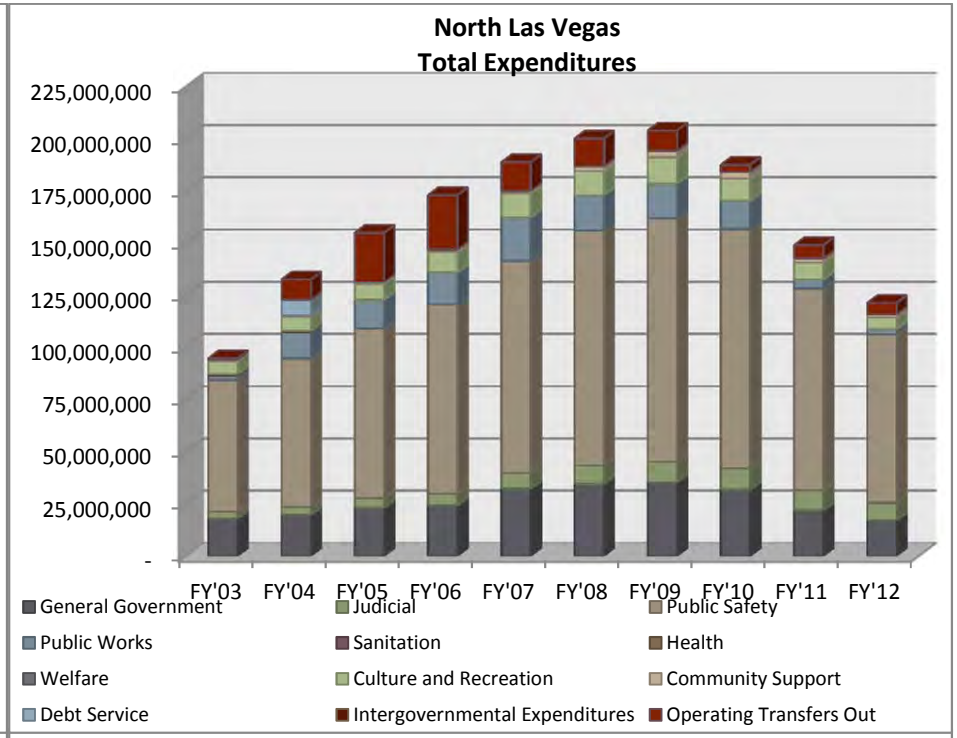

Mesquite
Total Revenues
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

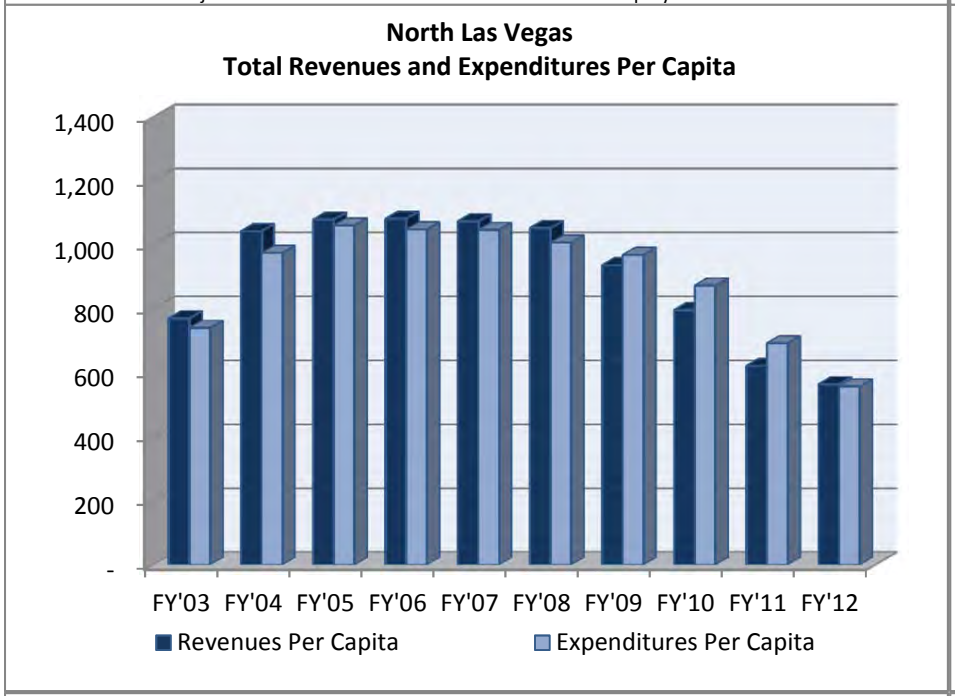

Mesquite
Total Expenditures
25,000,000
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Prior Period Adjustments

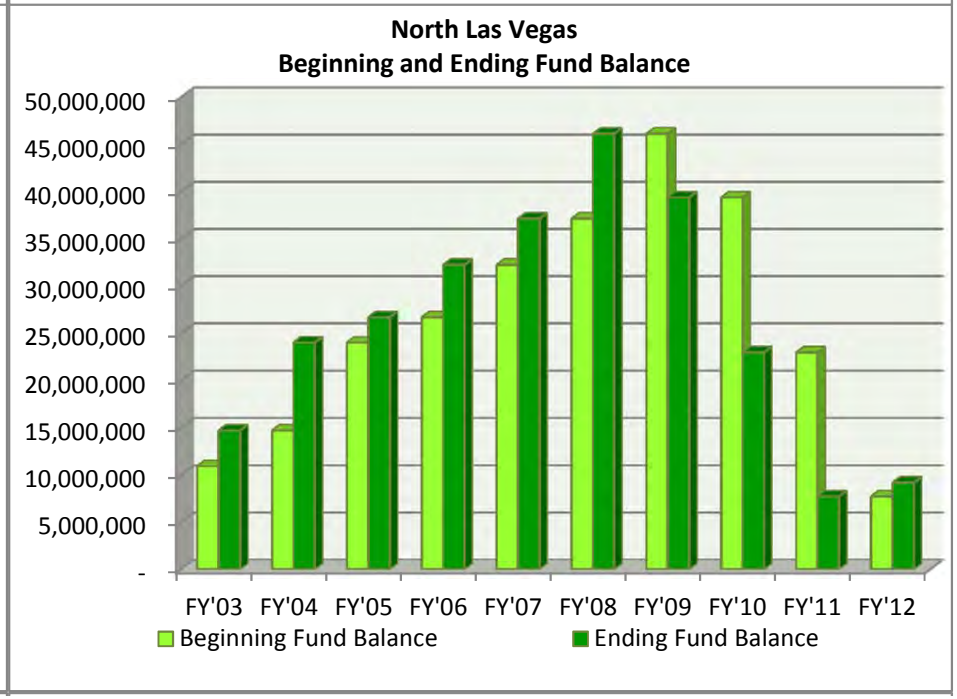

Mesquite
Total Revenues and Expenditures Per Capita
1,600
1,400
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

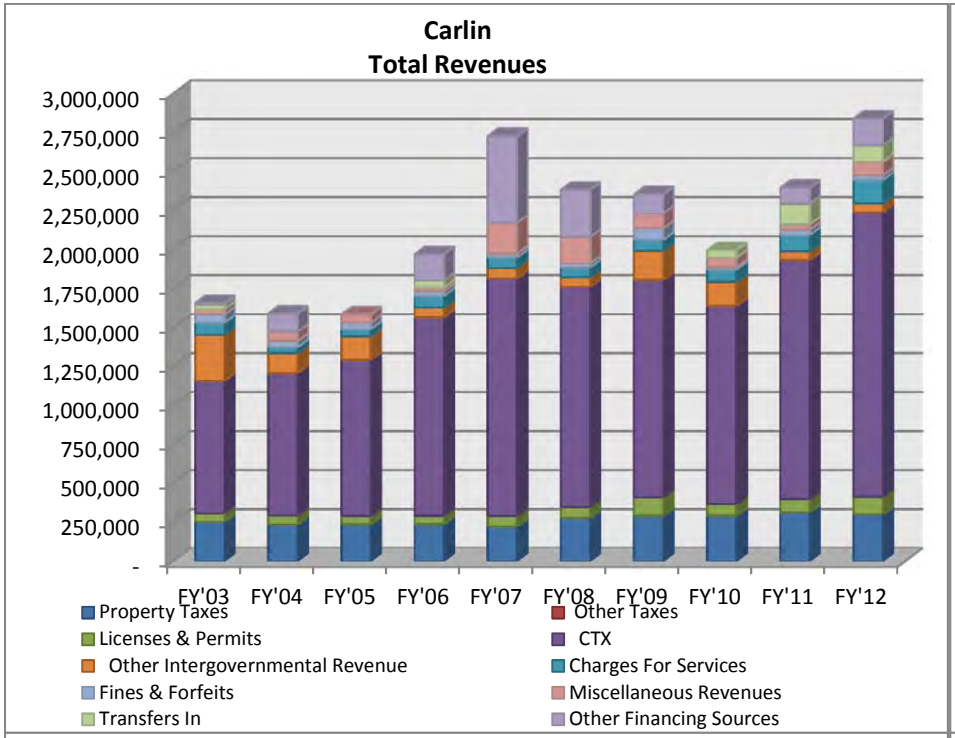

Mesquite
Beginning and Ending Fund Balance
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

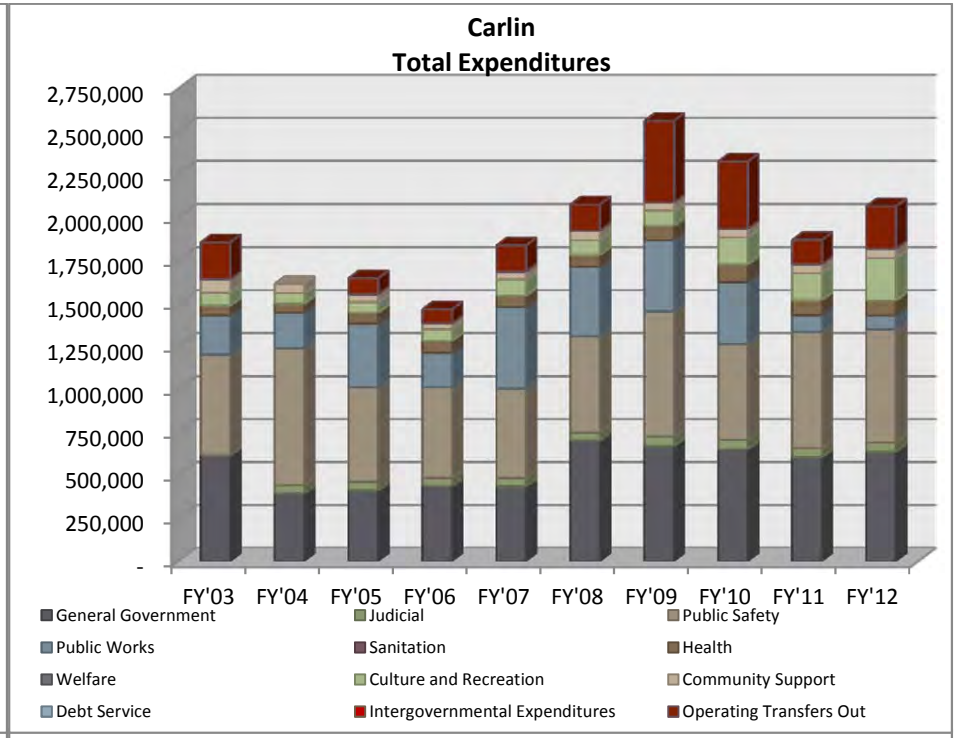

North Las Vegas
Total Revenues
223,000,000
198,000,000
173,000,000
148,000,000
123,000,000
98,000,000
73,000,000
48,000,000
23,000,000
(2,000,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues & Prior Period Adj
Transfers In
Other Financing Sources
Prior Period Adjustments
Residual Equity Transfer In

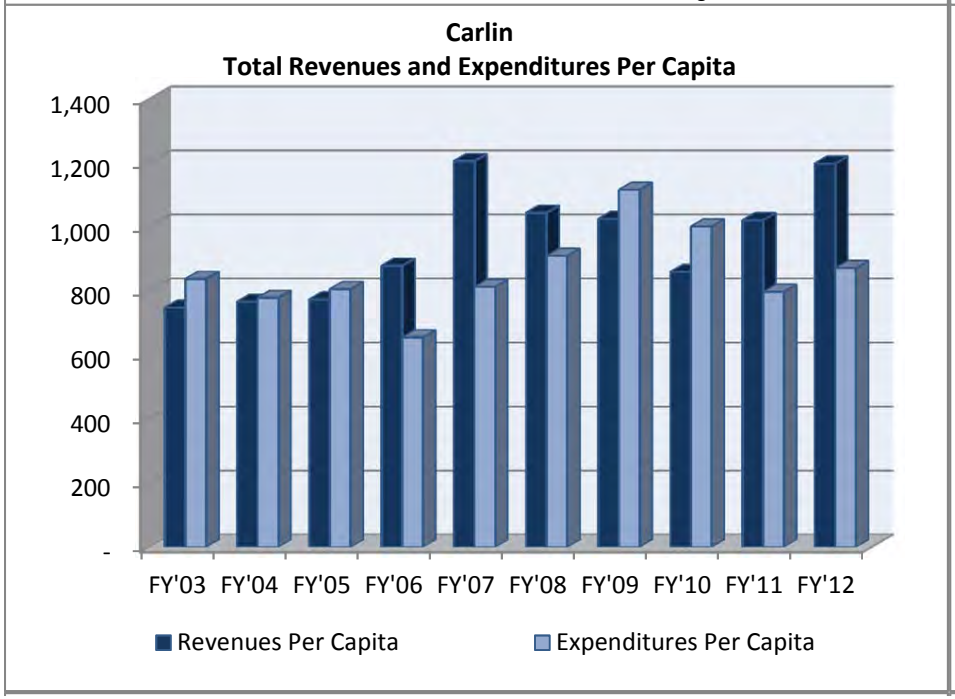

North Las Vegas
Total Expenditures
225,000,000
200,000,000
175,000,000
150,000,000
125,000,000
100,000,000
75,000,000
50,000,000
25,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

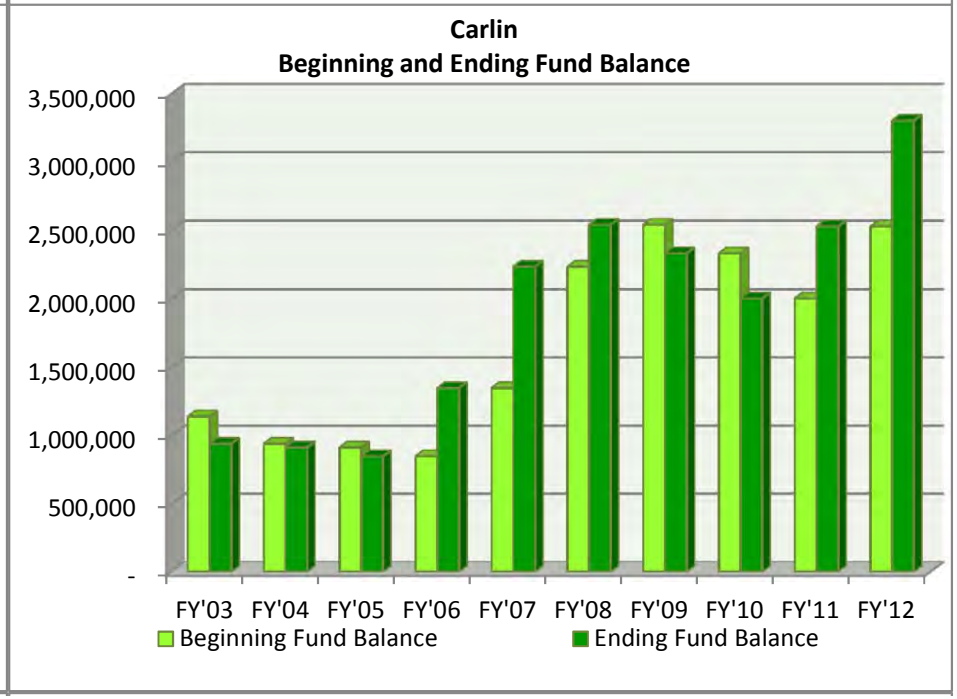

North Las Vegas
Total Revenues and Expenditures Per Capita
1,400
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

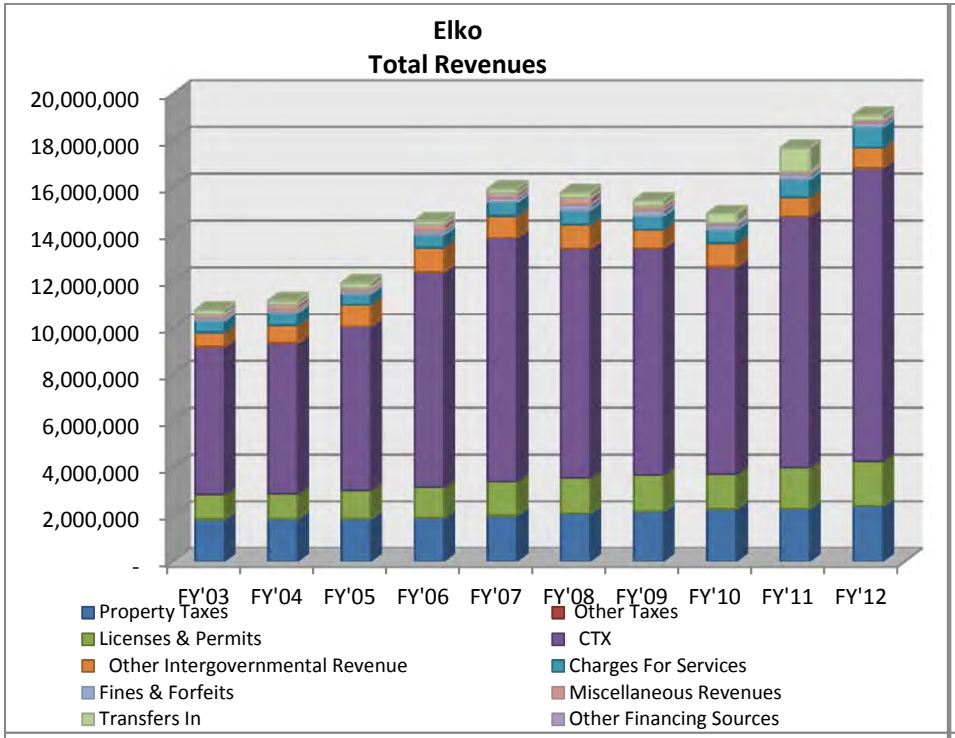

North Las Vegas
Beginning and Ending Fund Balance
50,000,000
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

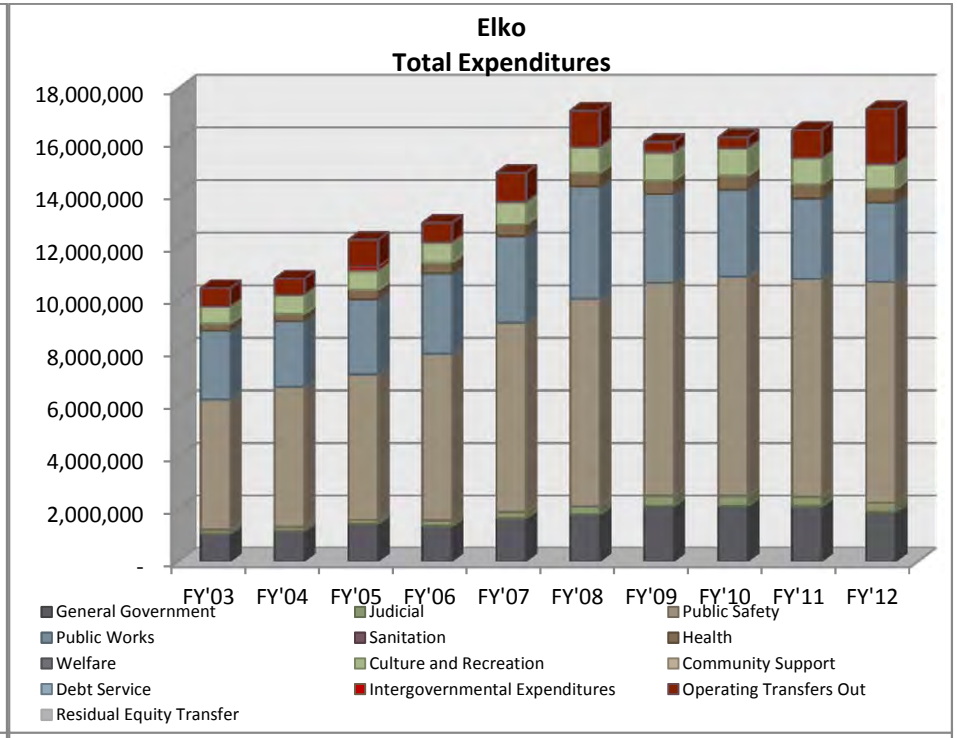

Carlin
Total Revenues
3,000,000
2,750,000
2,500,000
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

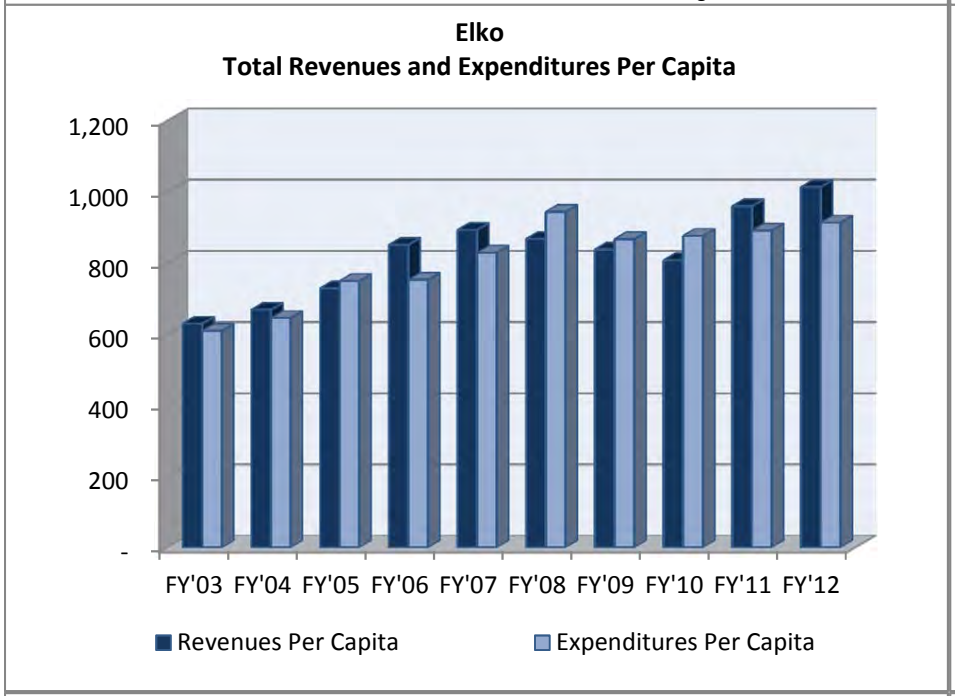

Carlin
Total Expenditures
2,750,000
2,500,000
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

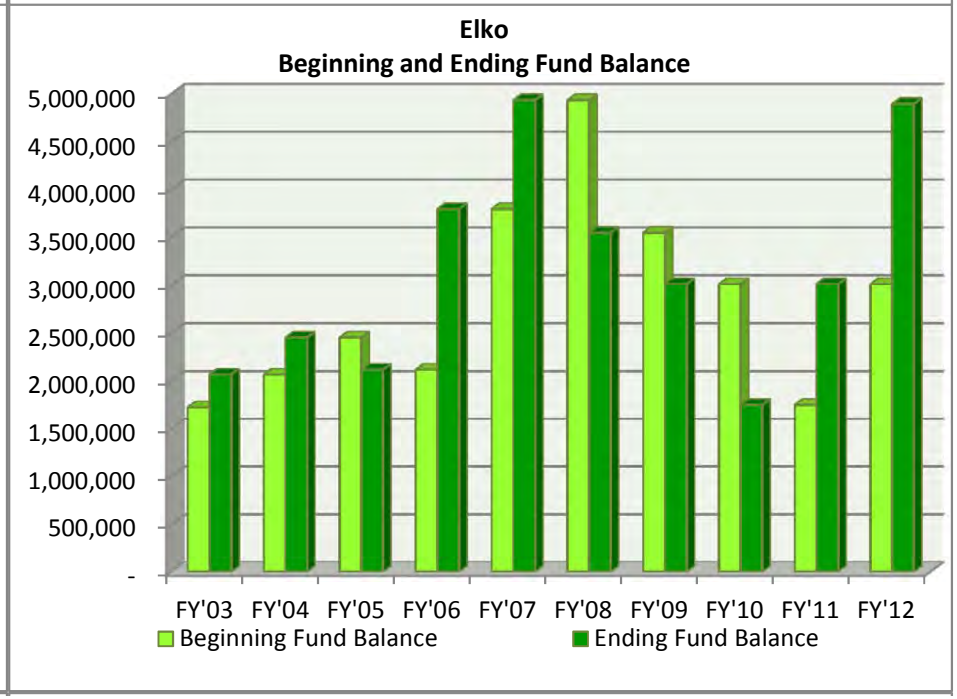

Carlin
Total Revenues and Expenditures Per Capita
1,400
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

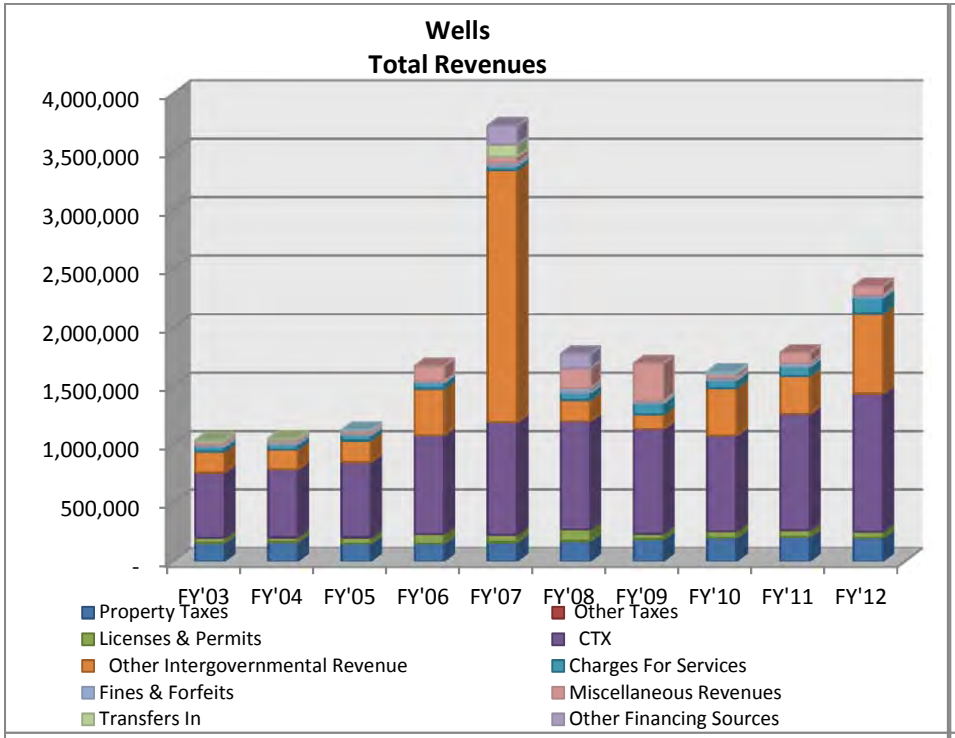

Carlin
Beginning and Ending Fund Balance
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

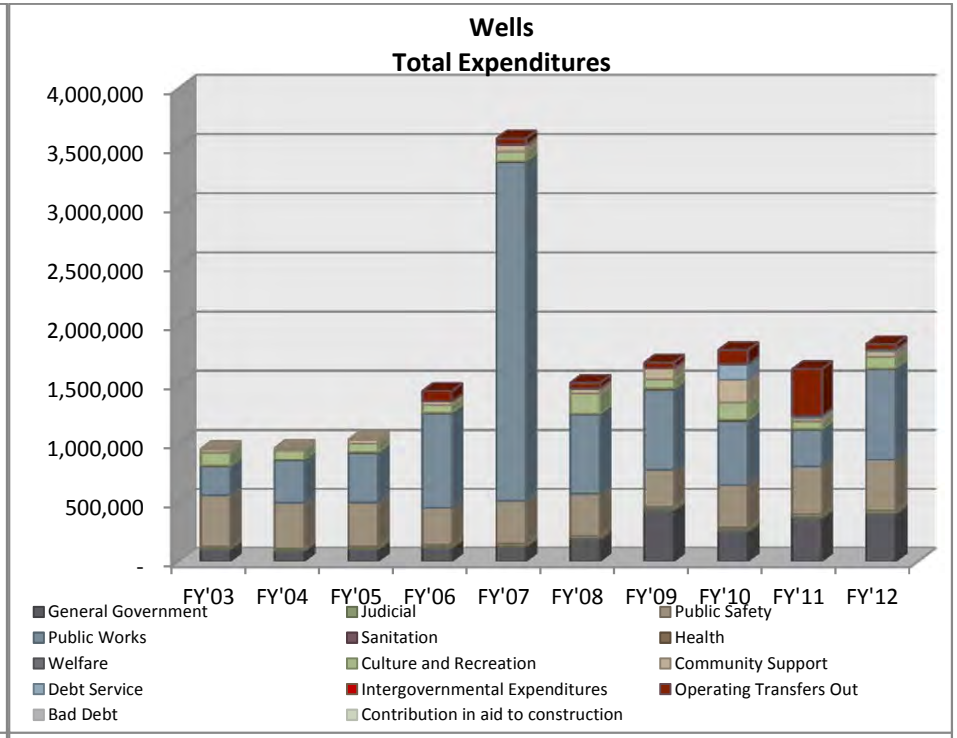

Elko
Total Revenues
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

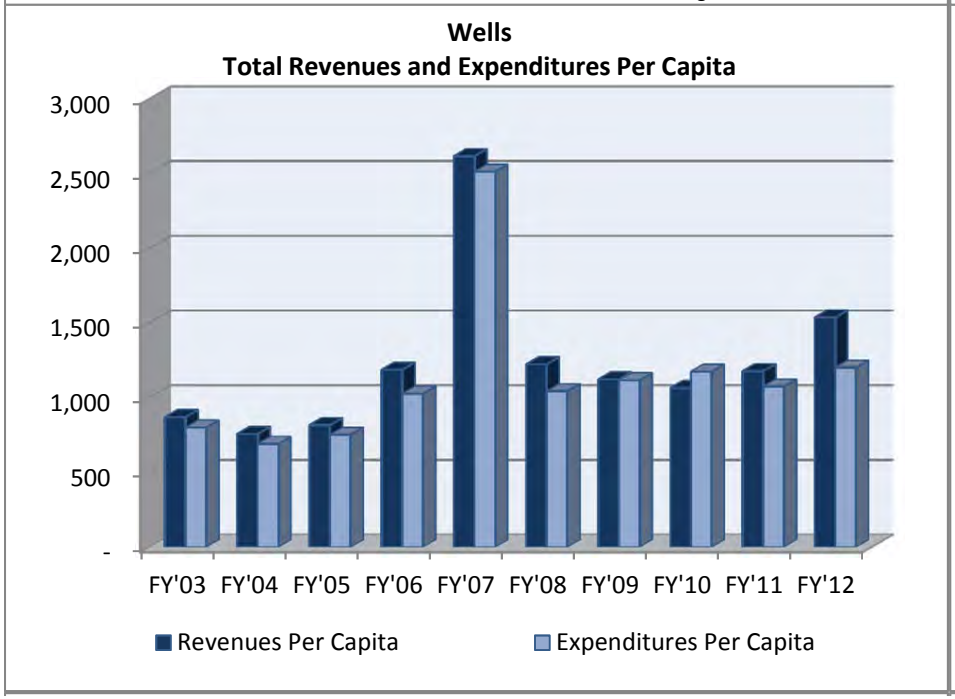

Elko
Total Expenditures
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Residual Equity Transfer

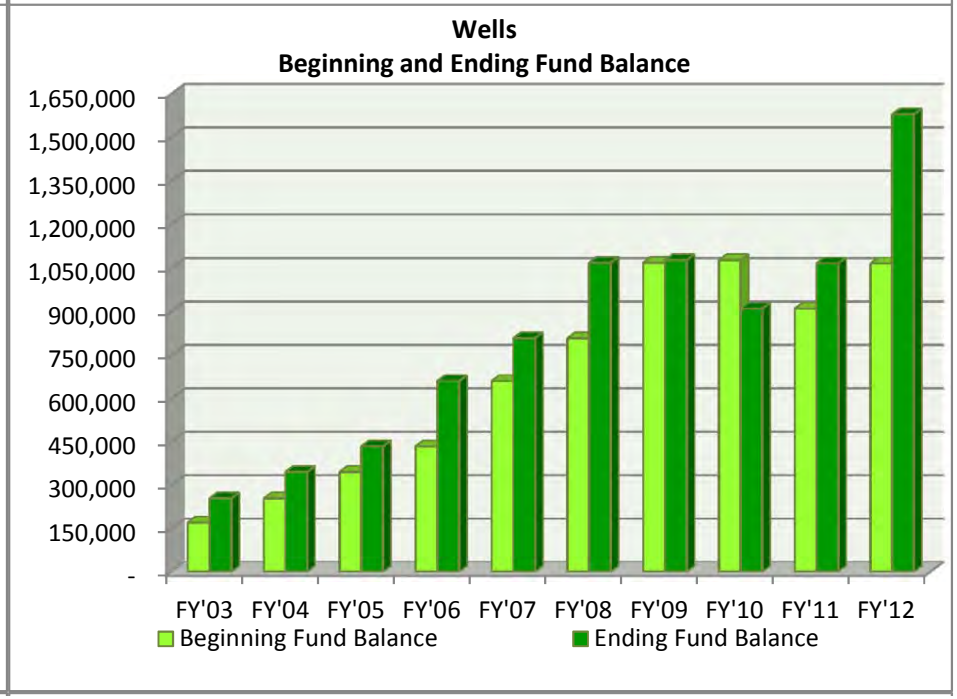

Elko
Total Revenues and Expenditures Per Capita
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

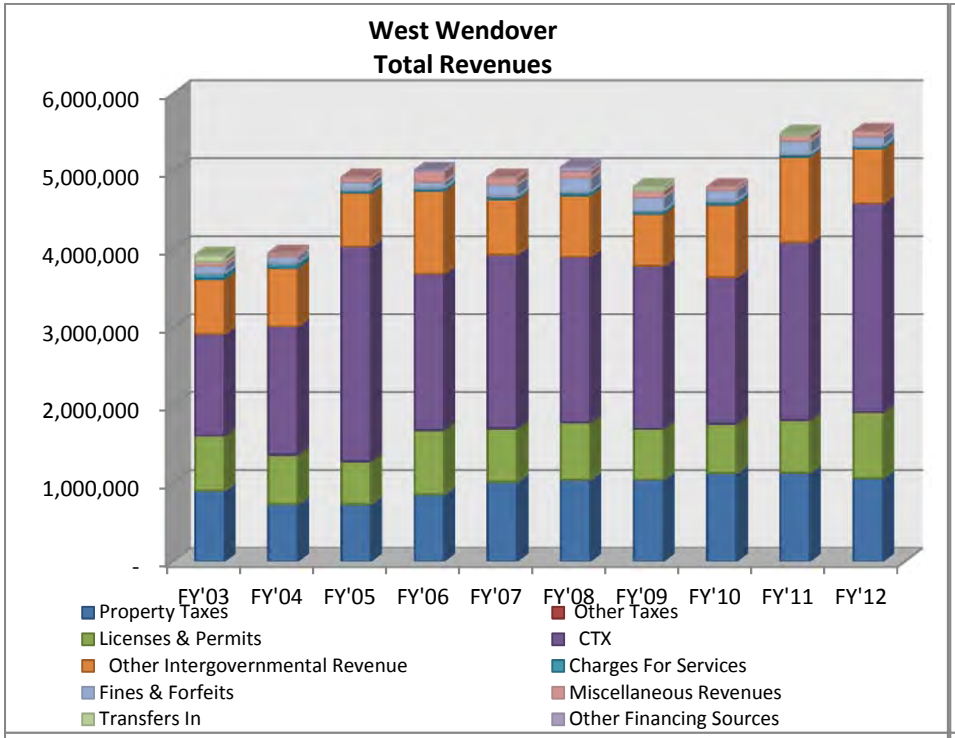

Elko
Beginning and Ending Fund Balance
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

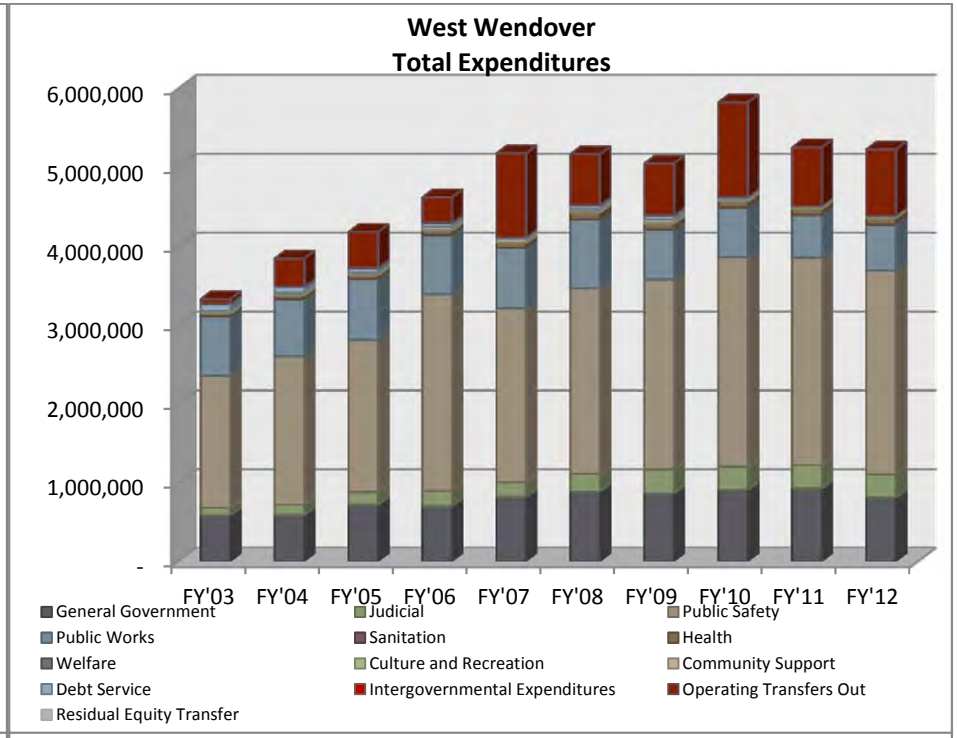

Wells
Total Revenues
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

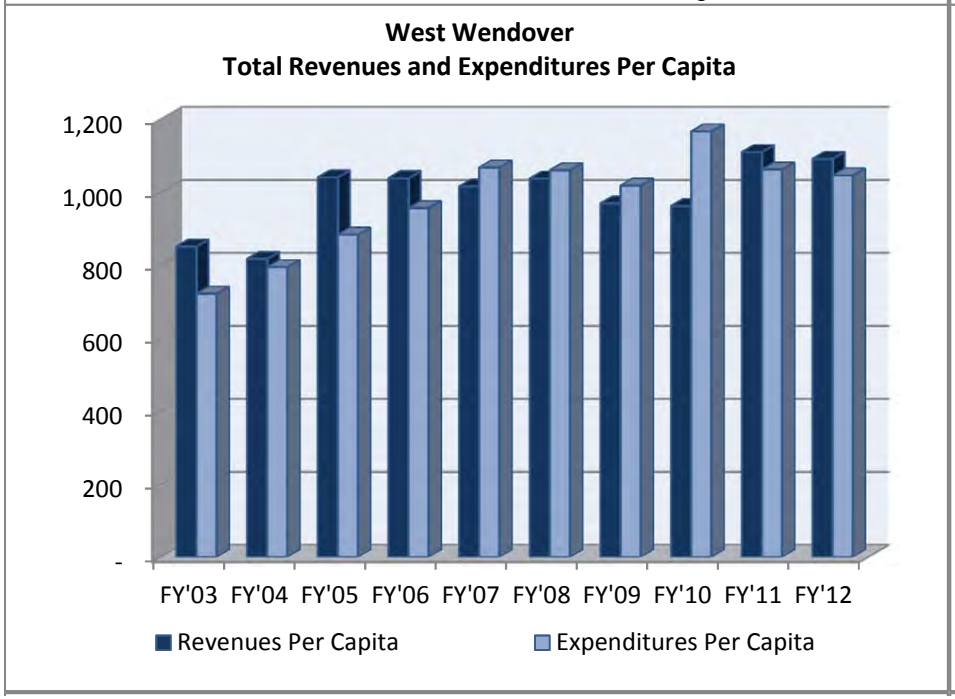

Wells
Total Expenditures
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Bad Debt
Contribution in aid to construction

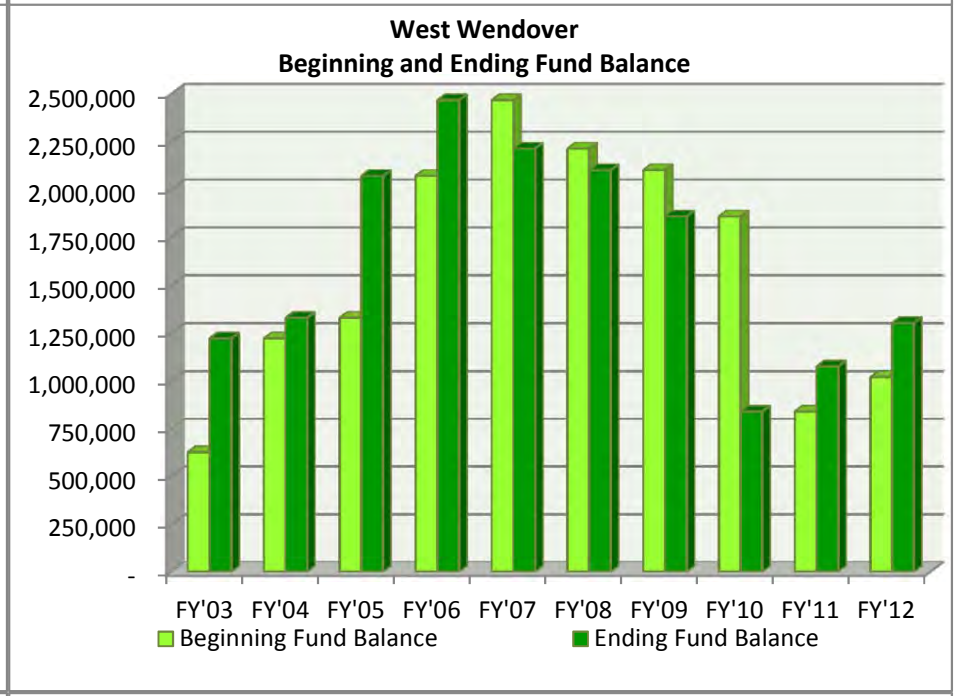

Wells
Total Revenues and Expenditures Per Capita
3,000
2,500
2,000
1,500
1,000
500
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

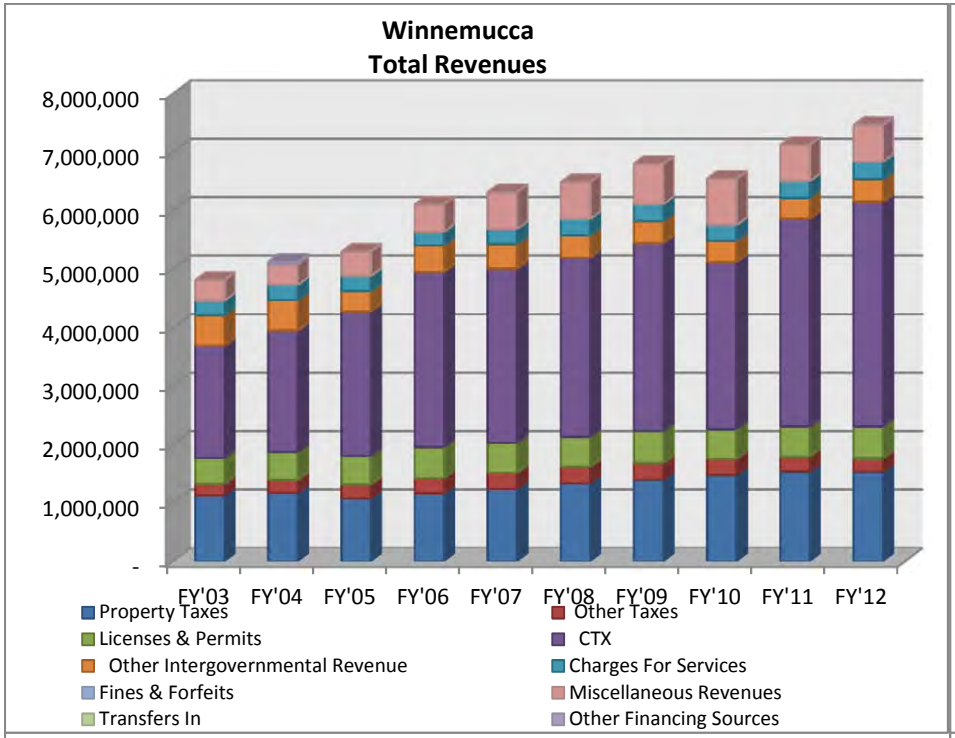

Wells
Beginning and Ending Fund Balance
1,650,000
1,500,000
1,350,000
1,200,000
1,050,000
900,000
750,000
600,000
450,000
300,000
150,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

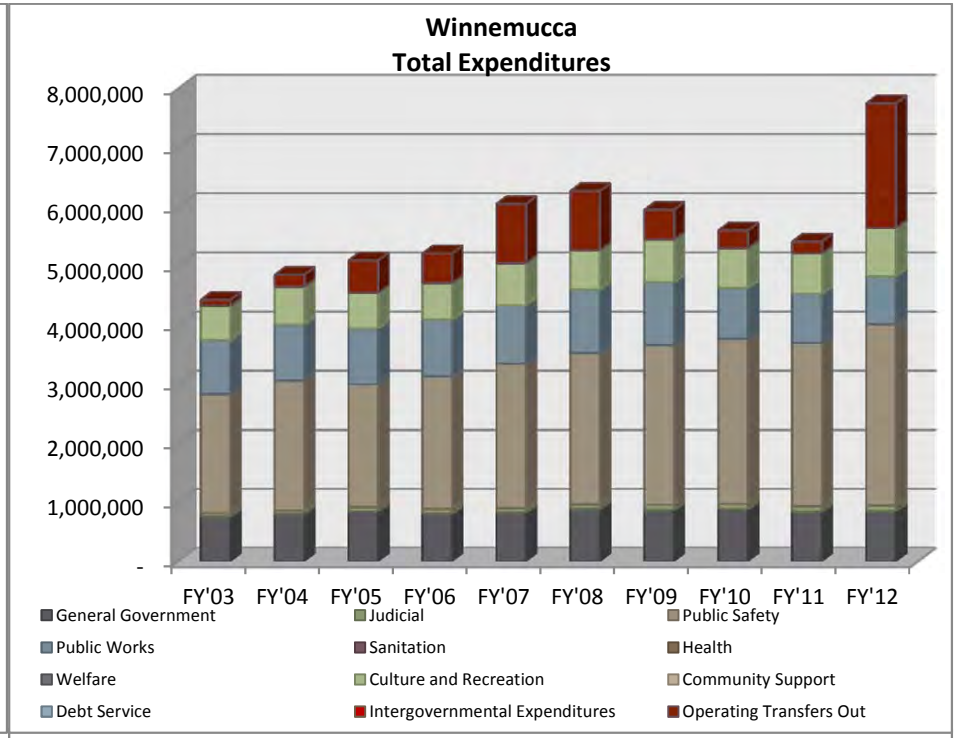

West Wendover
Total Revenues
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

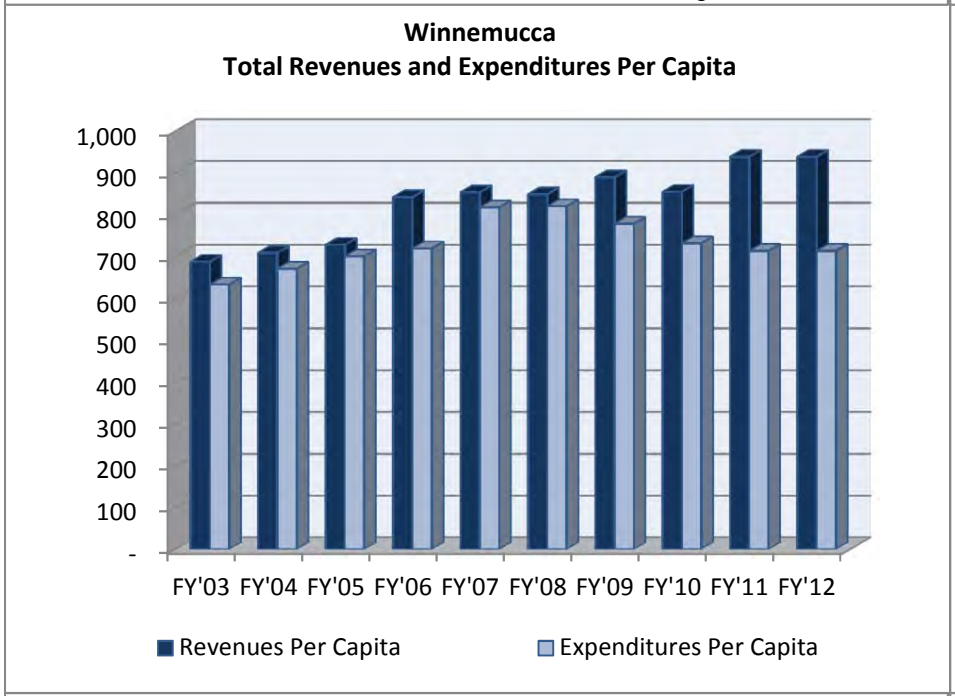

West Wendover
Total Expenditures
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Residual Equity Transfer

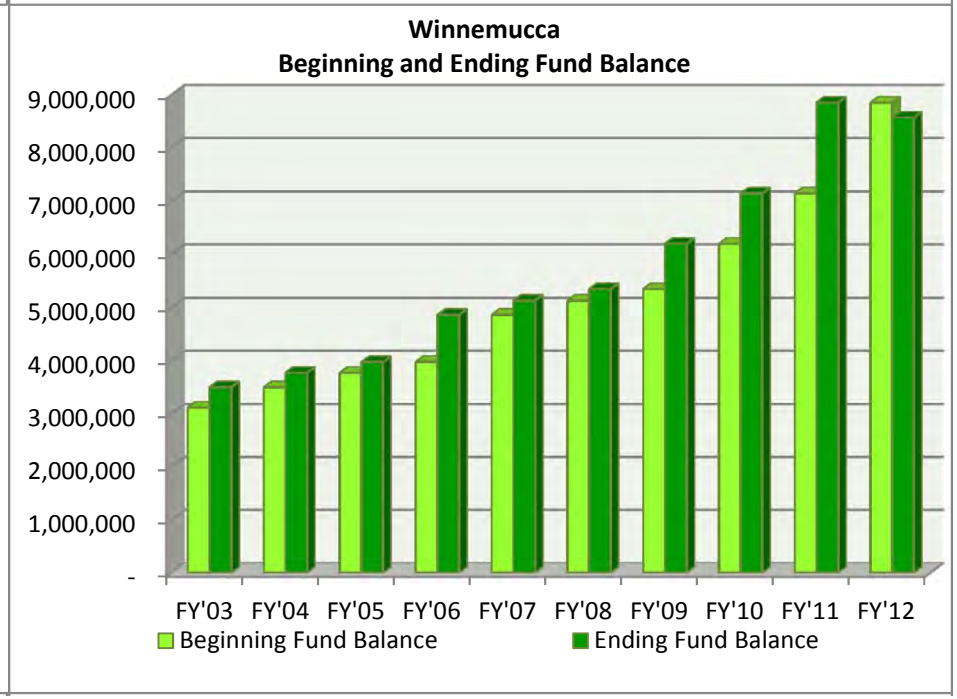

West Wendover
Total Revenues and Expenditures Per Capita
1,200
1,000
800
600
400
200
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

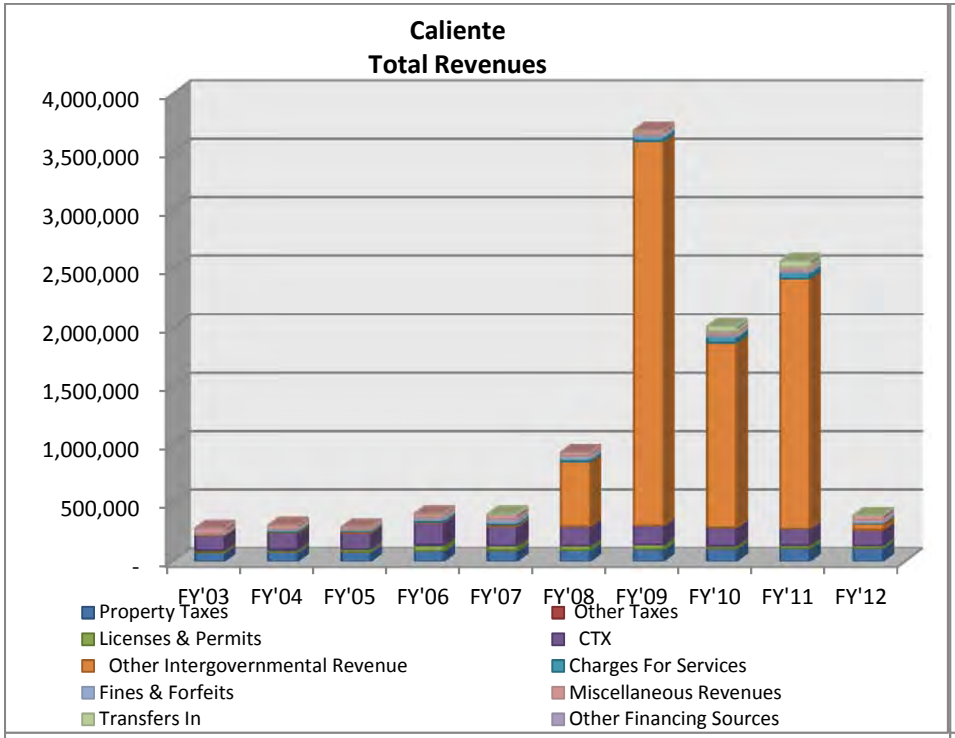

West Wendover
Beginning and Ending Fund Balance
2,500,000
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

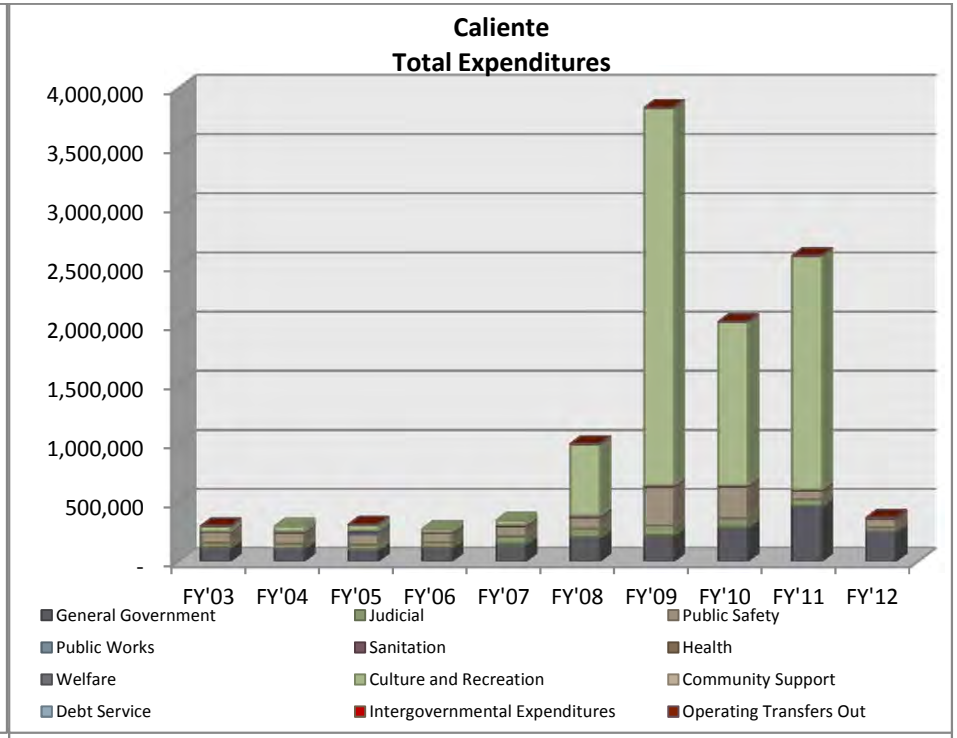

Winnemucca
Total Revenues
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

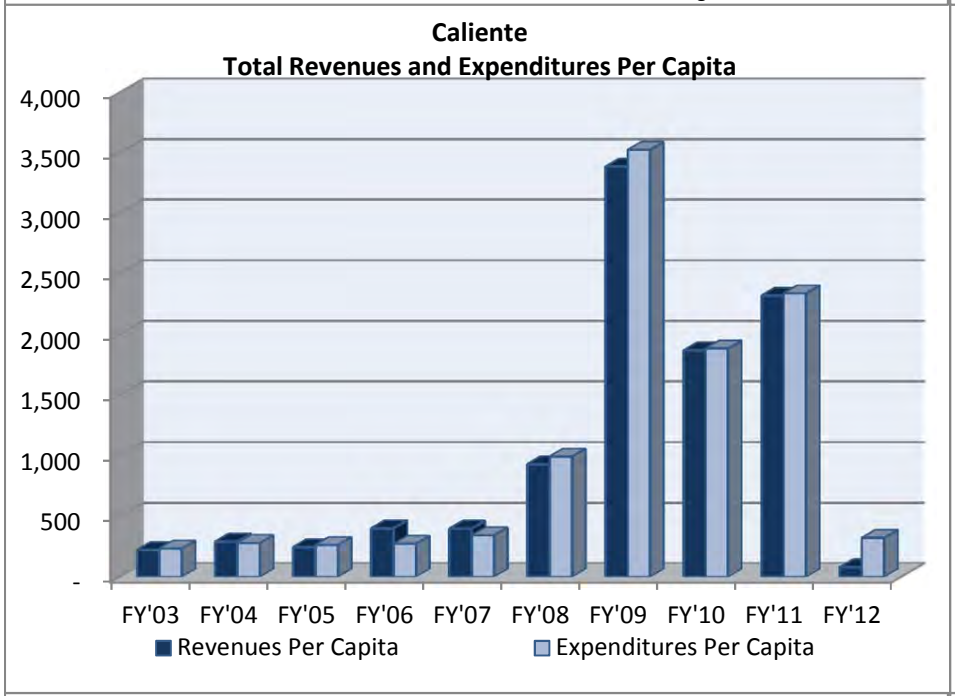

Winnemucca
Total Expenditures
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

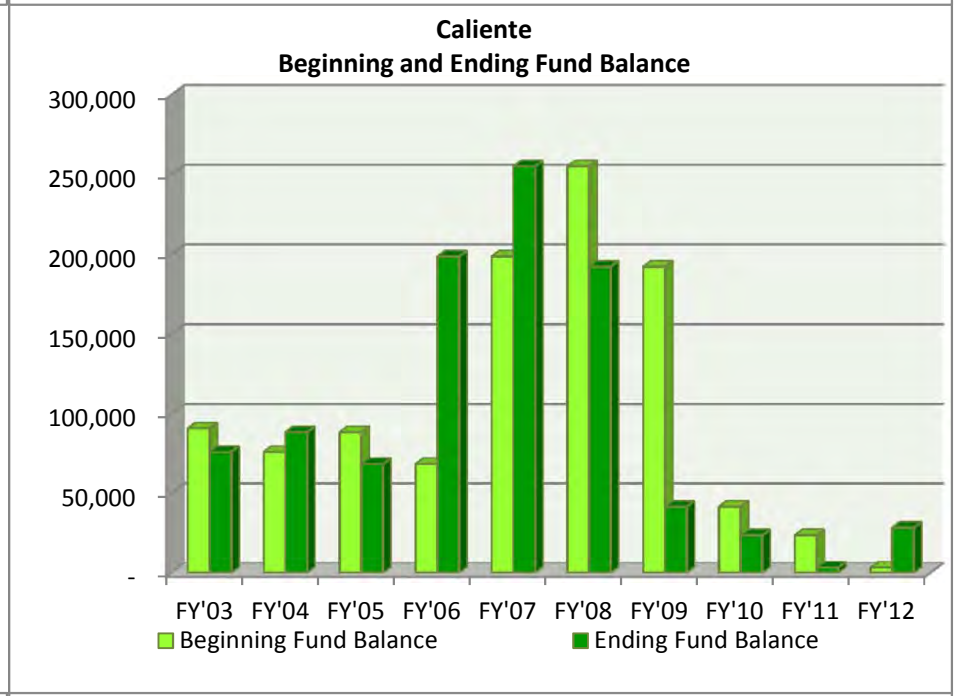

Winnemucca
Total Revenues and Expenditures Per Capita
1,000
900
800
700
600
500
400
300
200
100
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

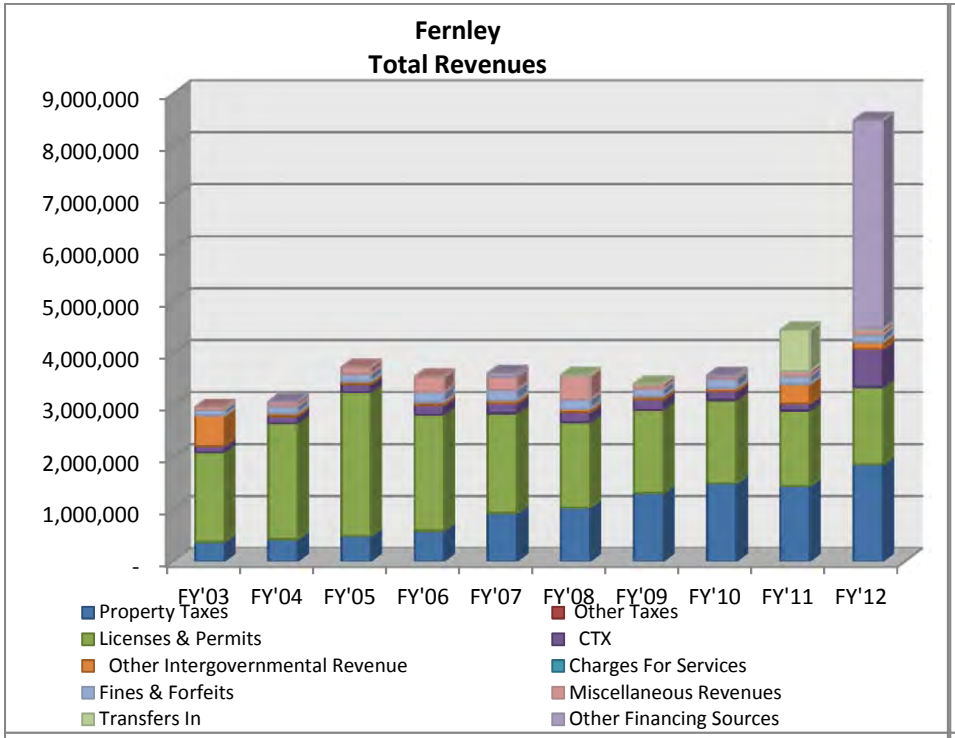

Winnemucca
Beginning and Ending Fund Balance
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

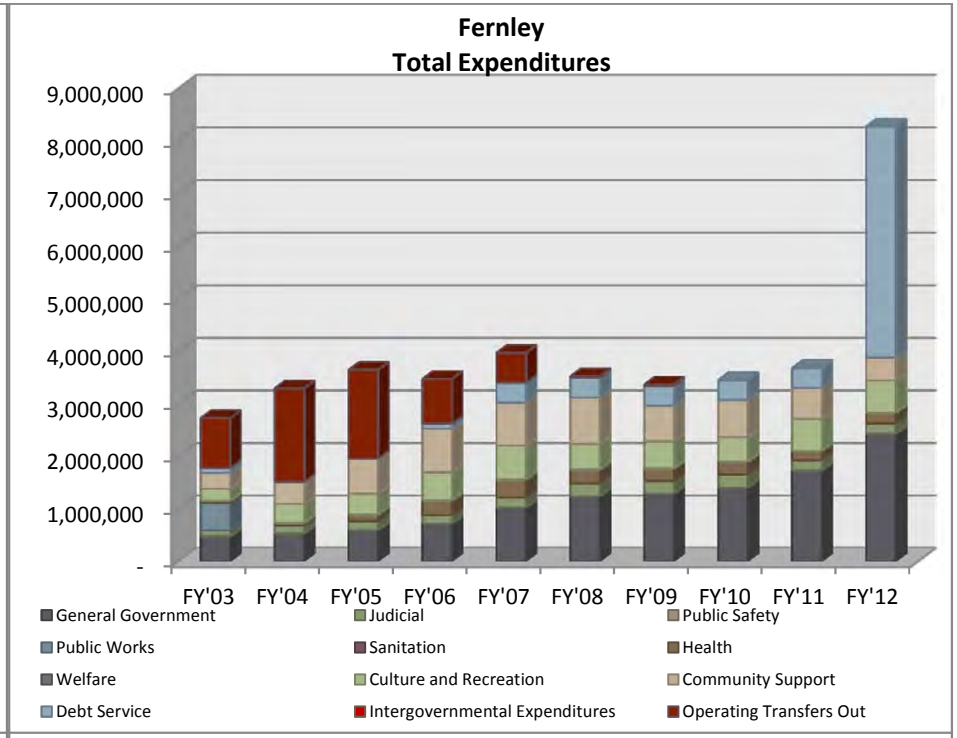

Caliente
Total Revenues
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

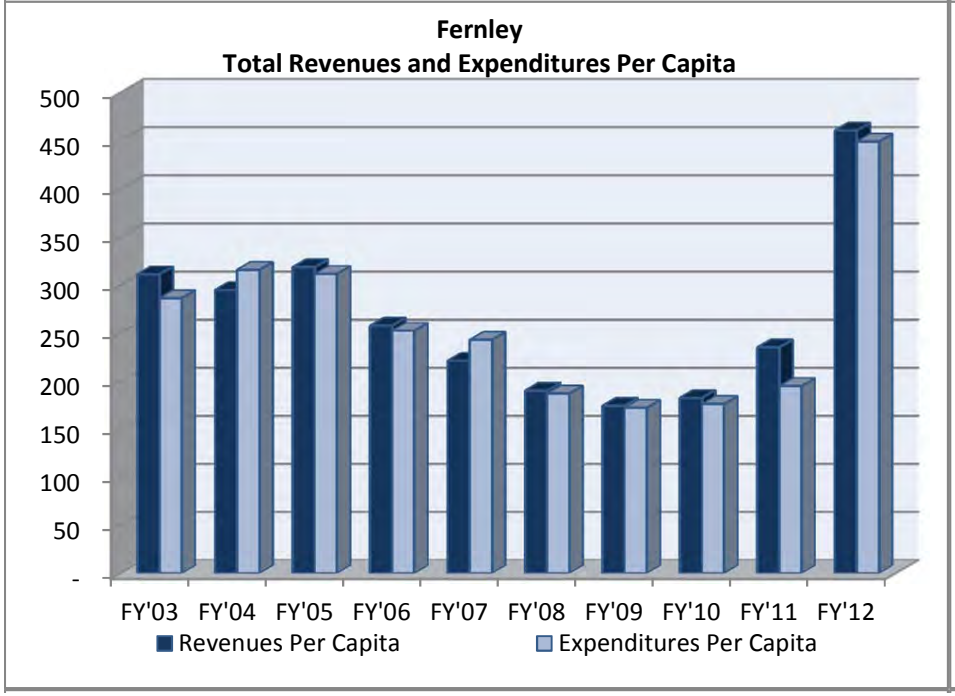

Caliente
Total Expenditures
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

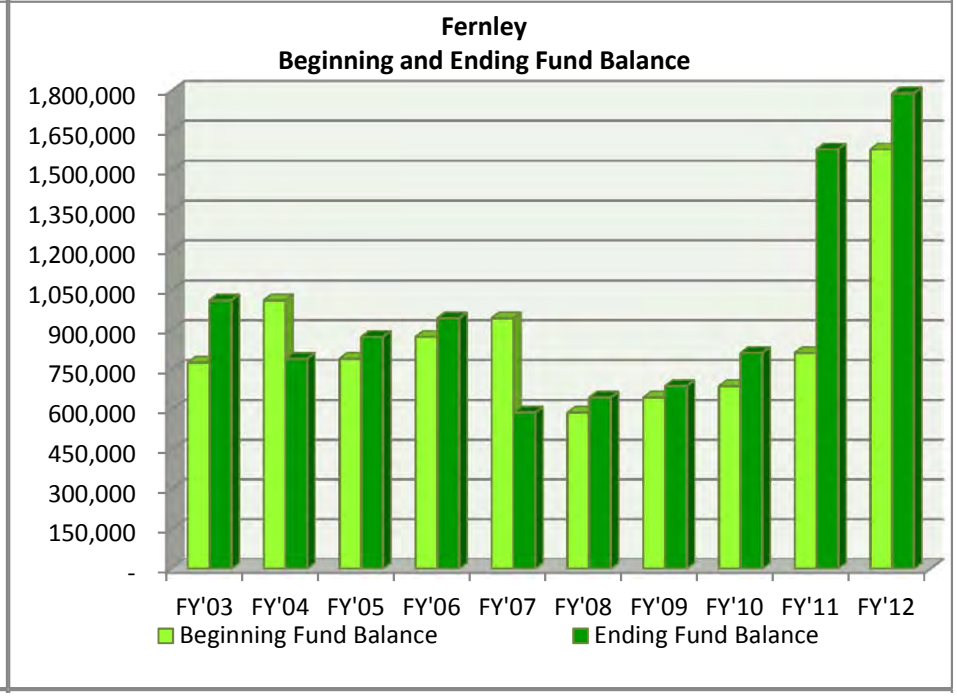

Caliente
Total Revenues and Expenditures Per Capita
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

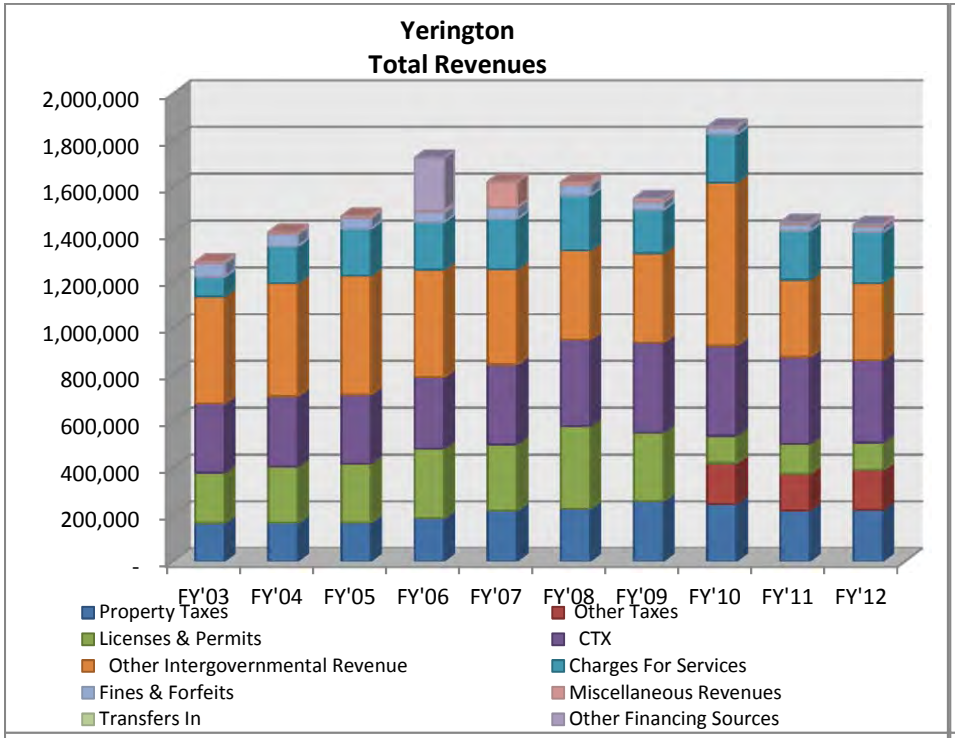

Caliente
Beginning and Ending Fund Balance
300,000
250,000
200,000
150,000
100,000
50,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

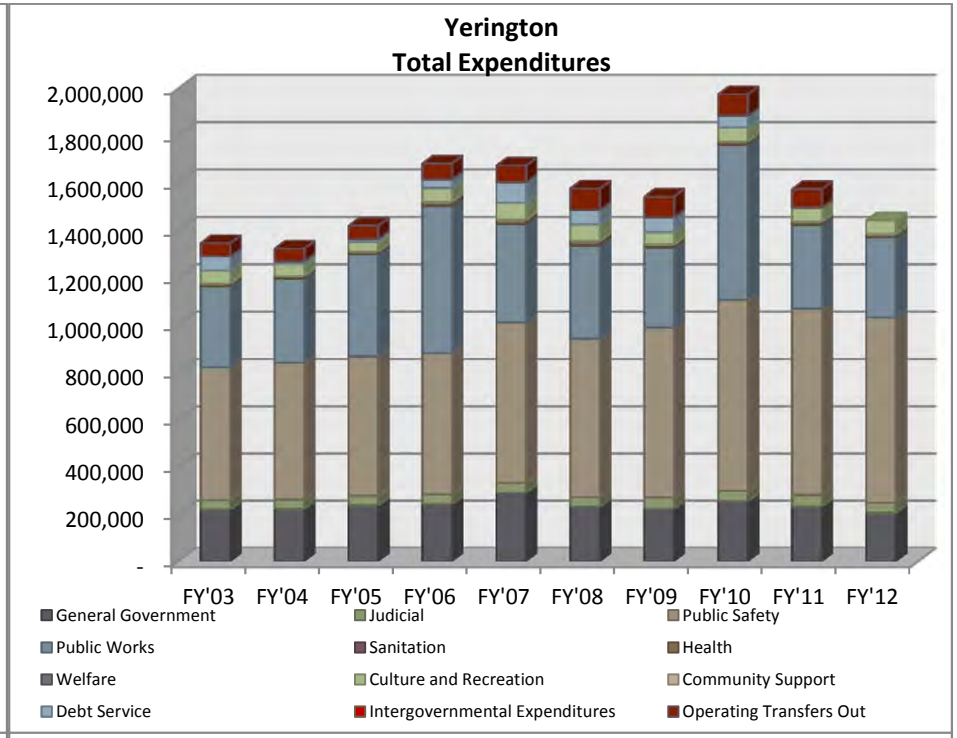

Fernley
Total Revenues
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

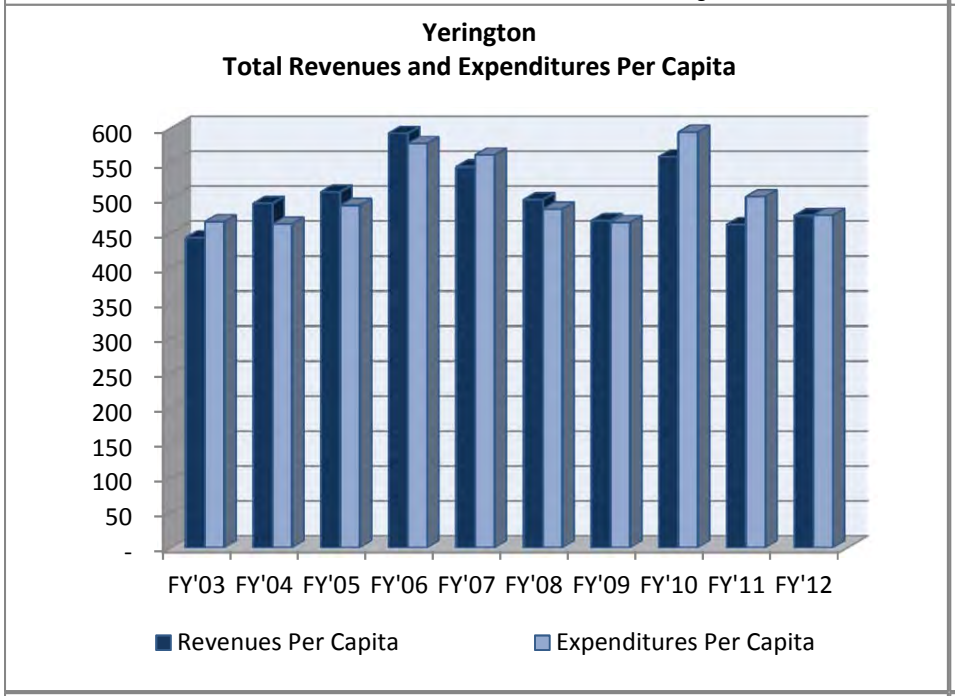

Fernley
Total Expenditures
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

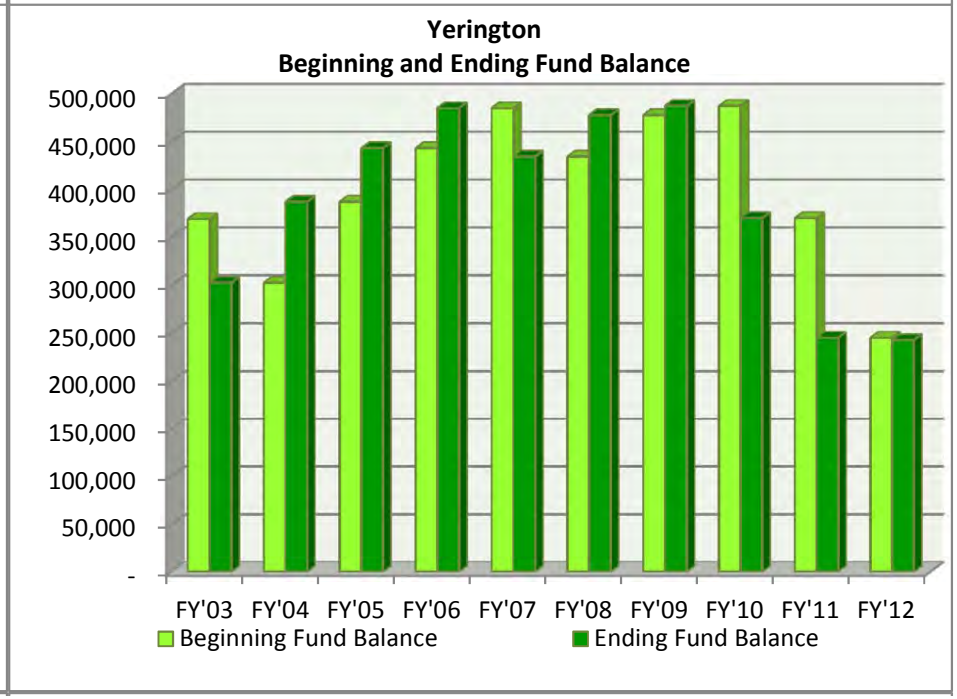

Fernley
Total Revenues and Expenditures Per Capita
500
450
400
350
300
250
200
150
100
50
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

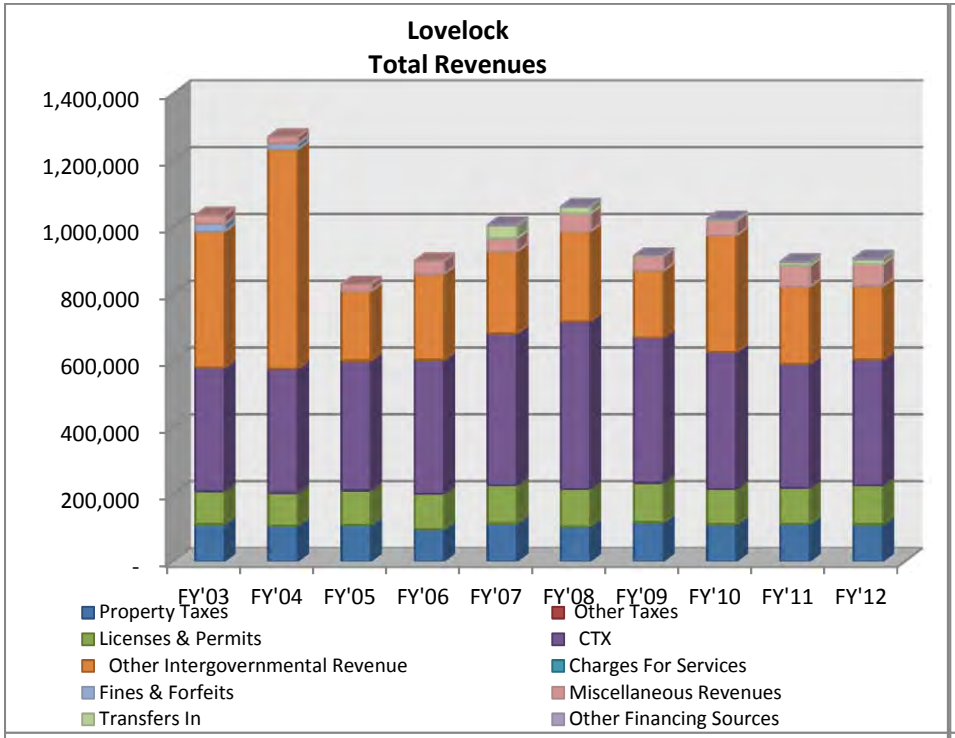

Fernley
Beginning and Ending Fund Balance
1,800,000
1,650,000
1,500,000
1,350,000
1,200,000
1,050,000
900,000
750,000
600,000
450,000
300,000
150,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

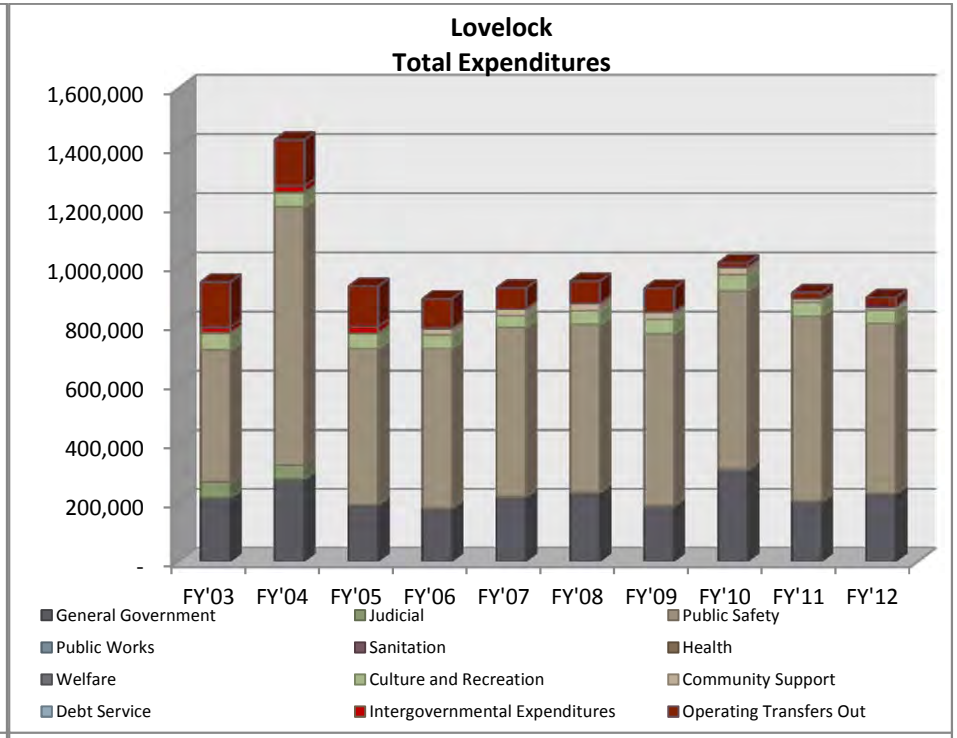

Yerington
Total Revenues
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

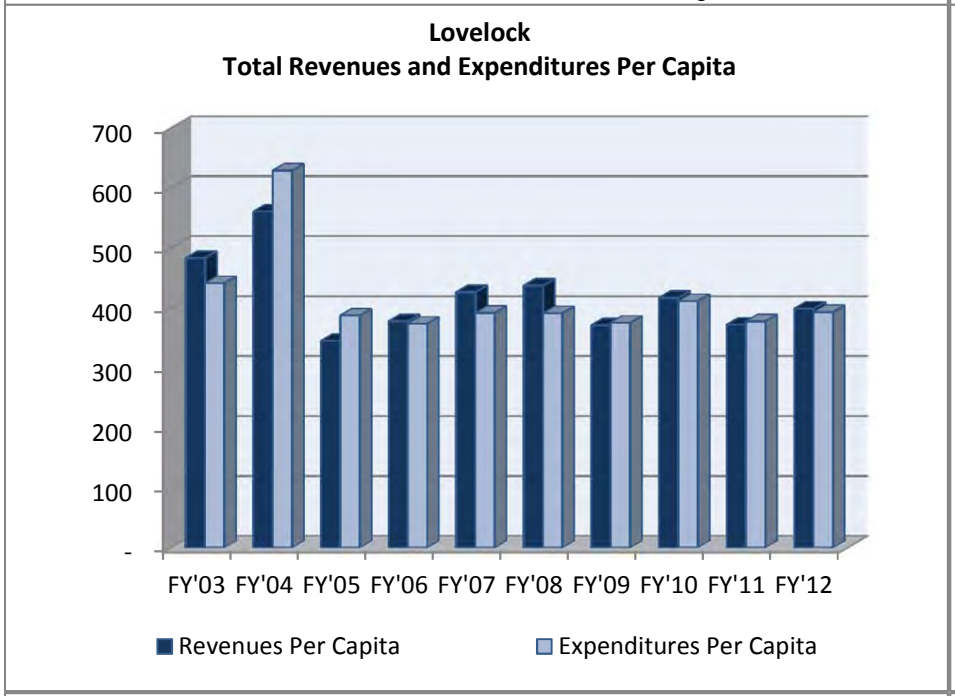

Yerington
Total Expenditures
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

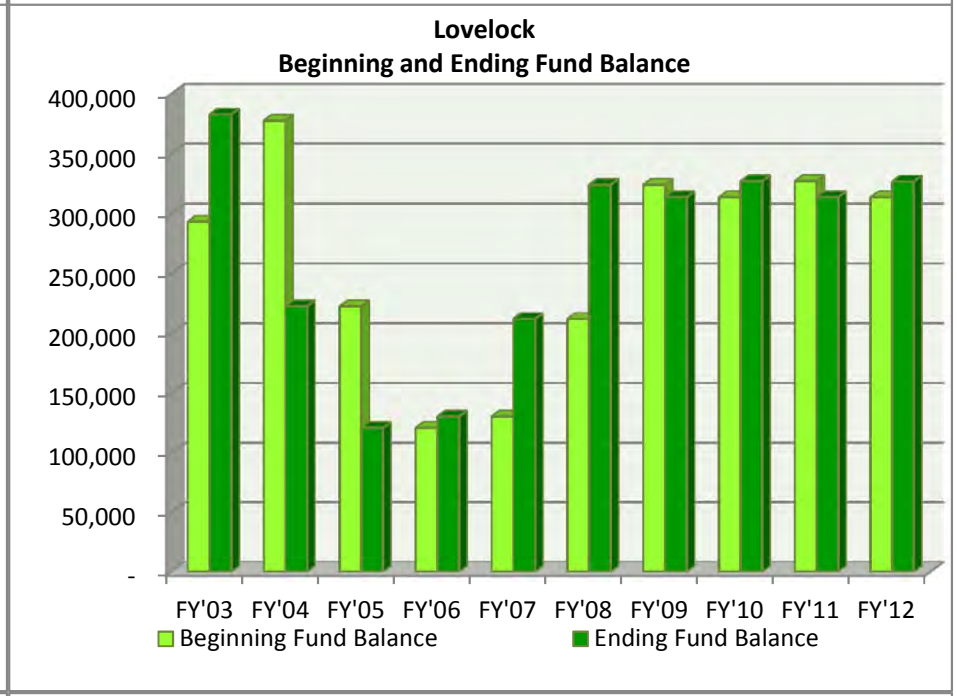

Yerington
Total Revenues and Expenditures Per Capita
600
550
500
450
400
350
300
250
200
150
100
50
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

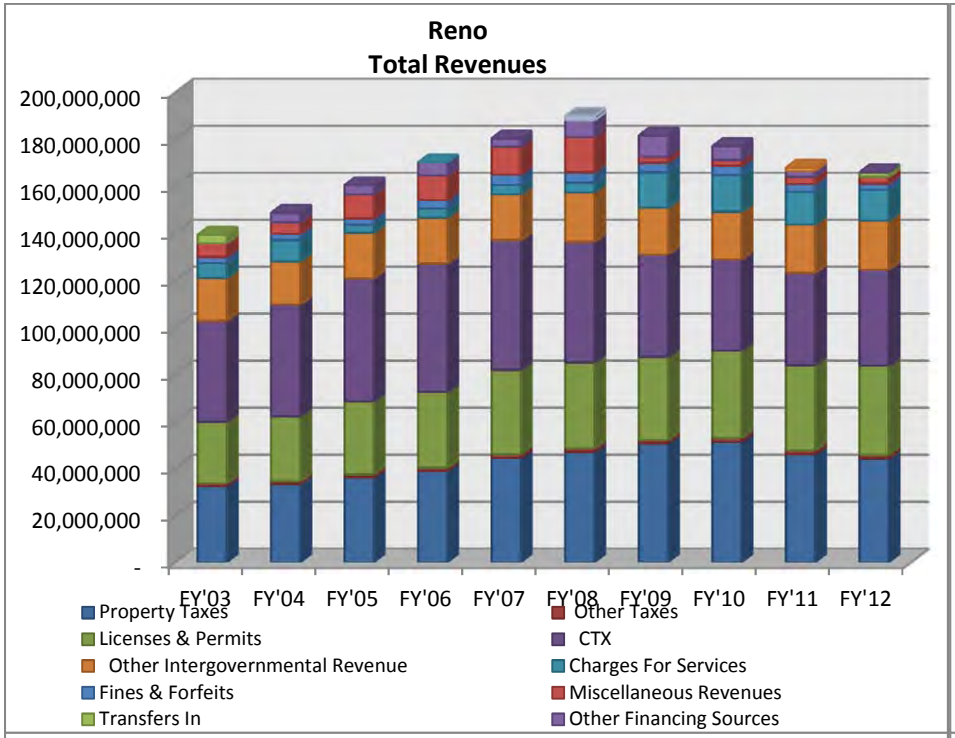

Yerington
Beginning and Ending Fund Balance
500,000
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

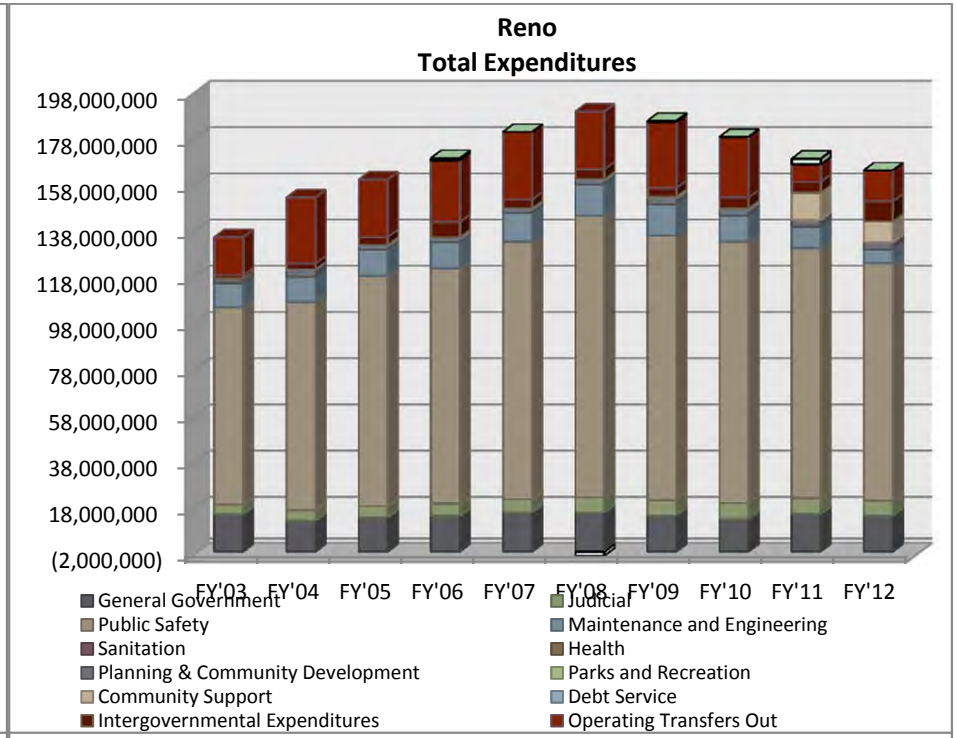

Lovelock
Total Revenues
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

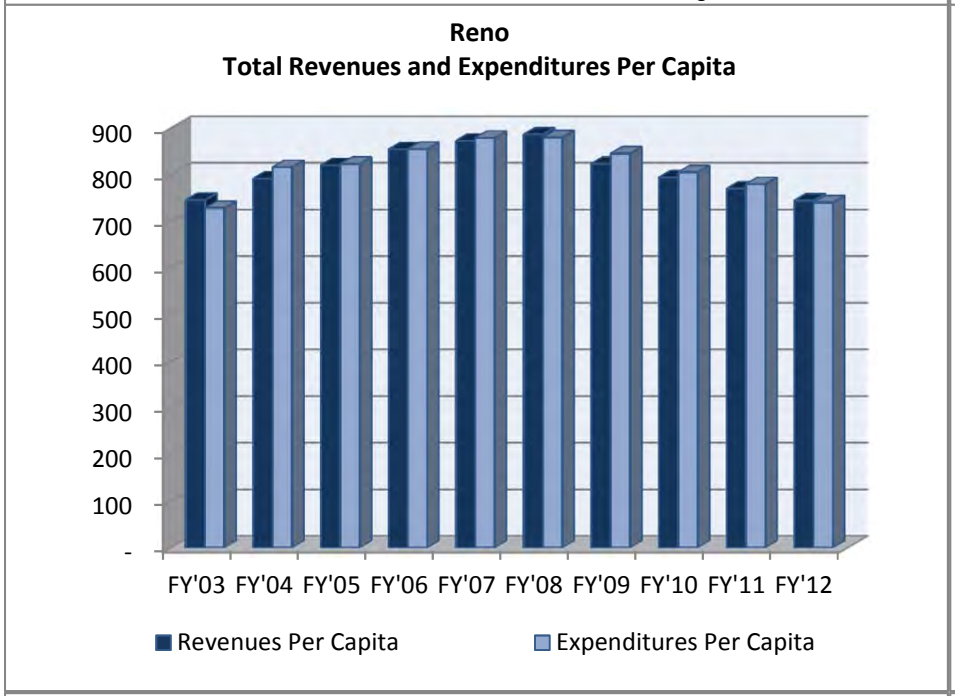

Lovelock
Total Expenditures
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

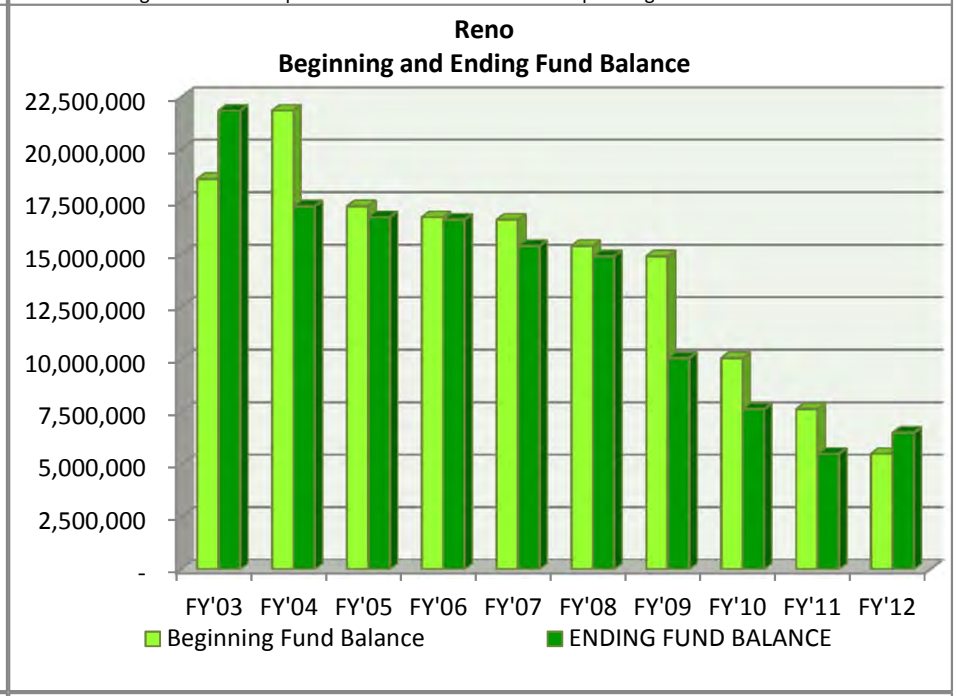

Lovelock
Total Revenues and Expenditures Per Capita
700
600
500
400
300
200
100
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

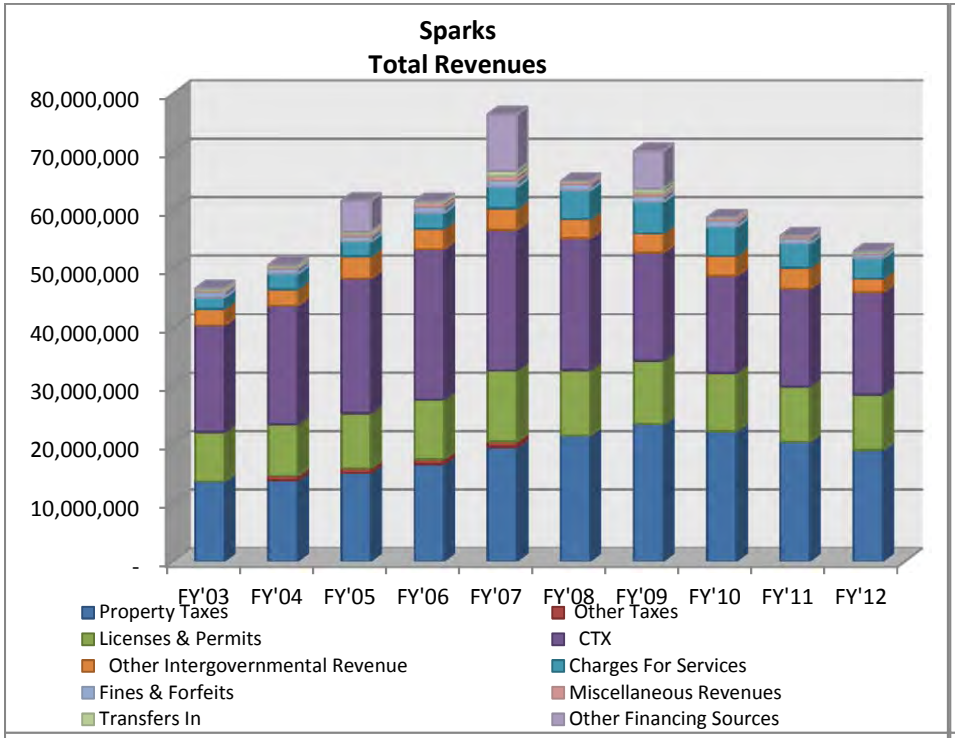

Lovelock
Beginning and Ending Fund Balance
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

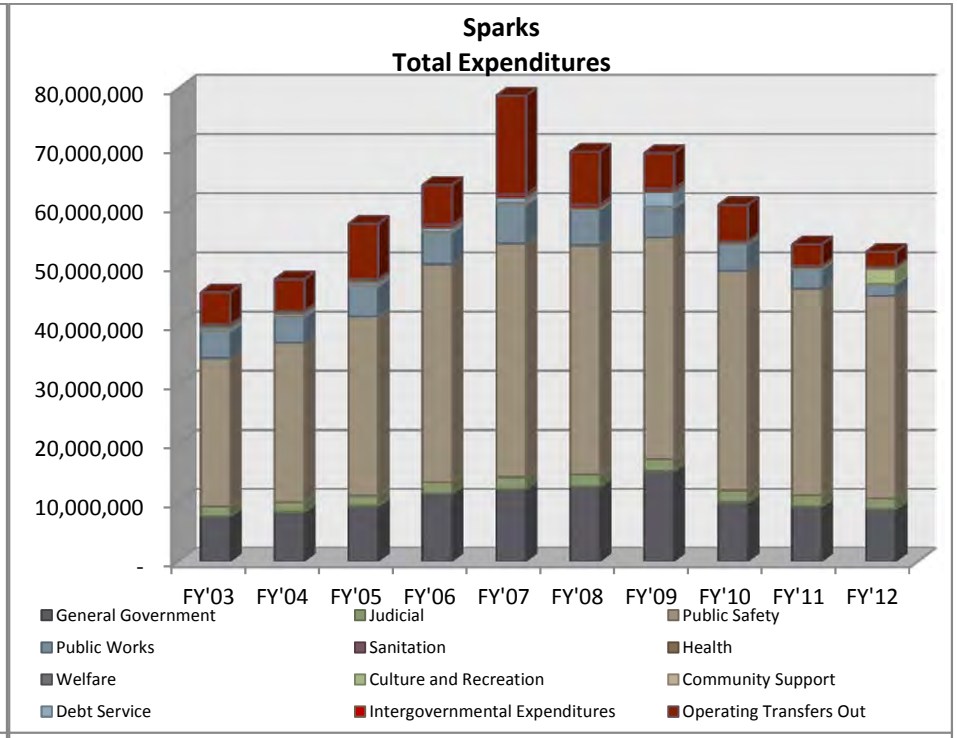

Reno
Total Revenues
200,000,000
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

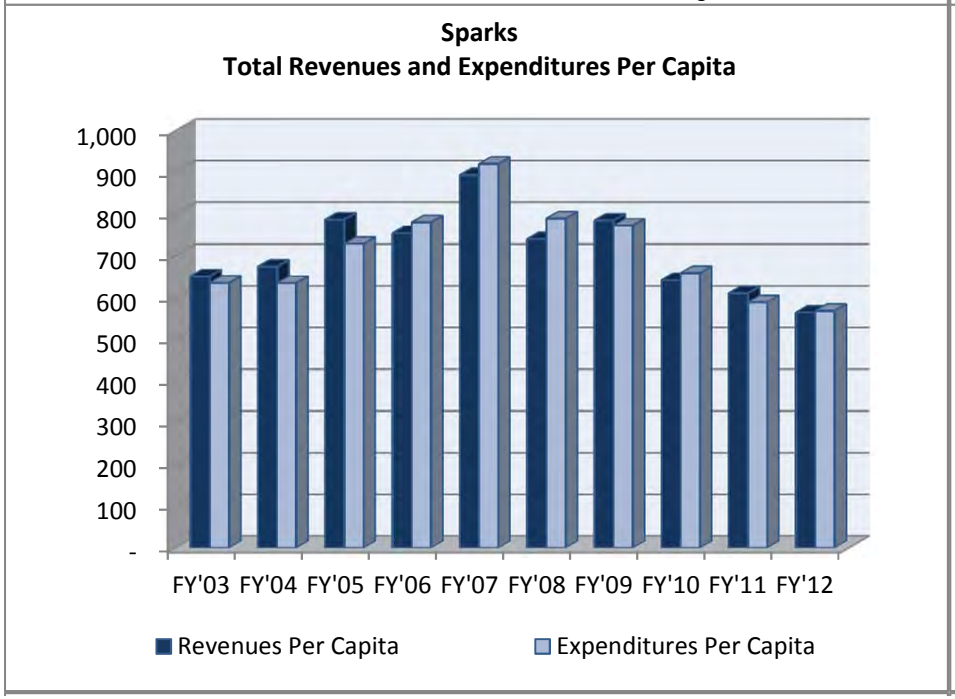

Reno
Total Expenditures
198,000,000
178,000,000
158,000,000
138,000,000
118,000,000
98,000,000
78,000,000
58,000,000
38,000,000
18,000,000
(2,000,000)
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Maintenance and Engineering
Sanitation
Health
Planning & Community Development
Parks and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

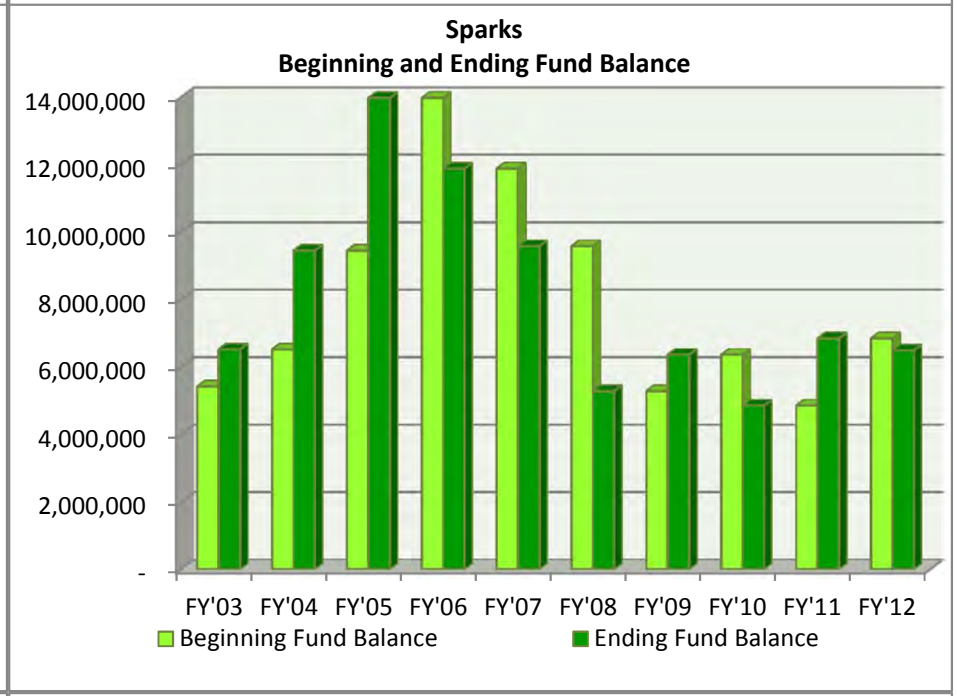

Reno
Total Revenues and Expenditures Per Capita
900
800
700
600
500
400
300
200
100
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita

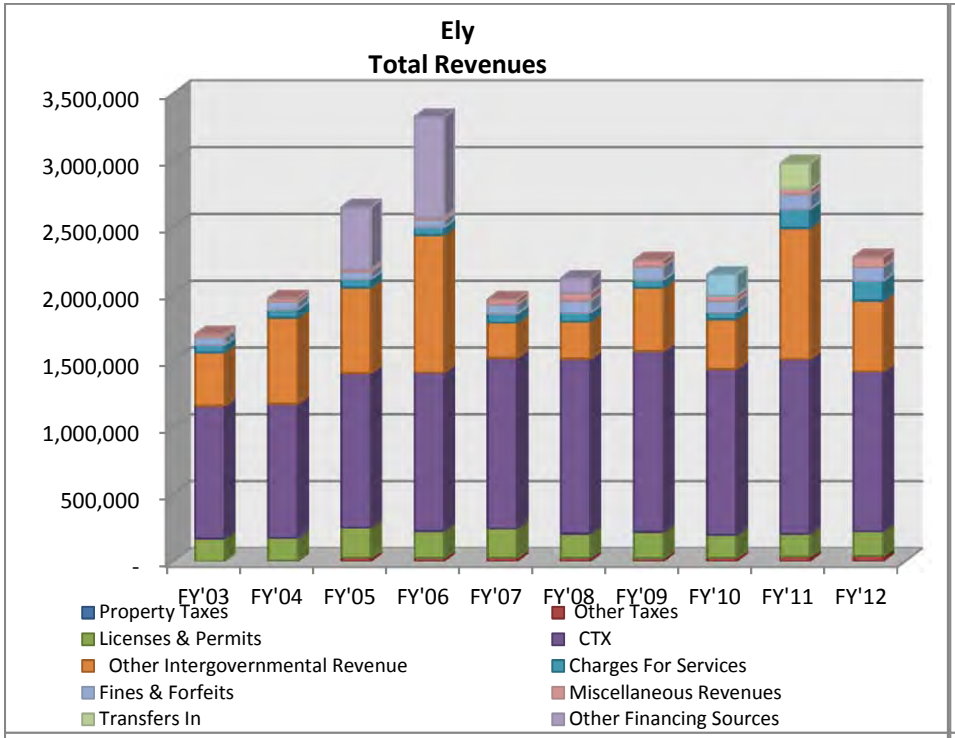

Reno
Beginning and Ending Fund Balance
22,500,000
20,000,000
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
ENDING FUND BALANCE

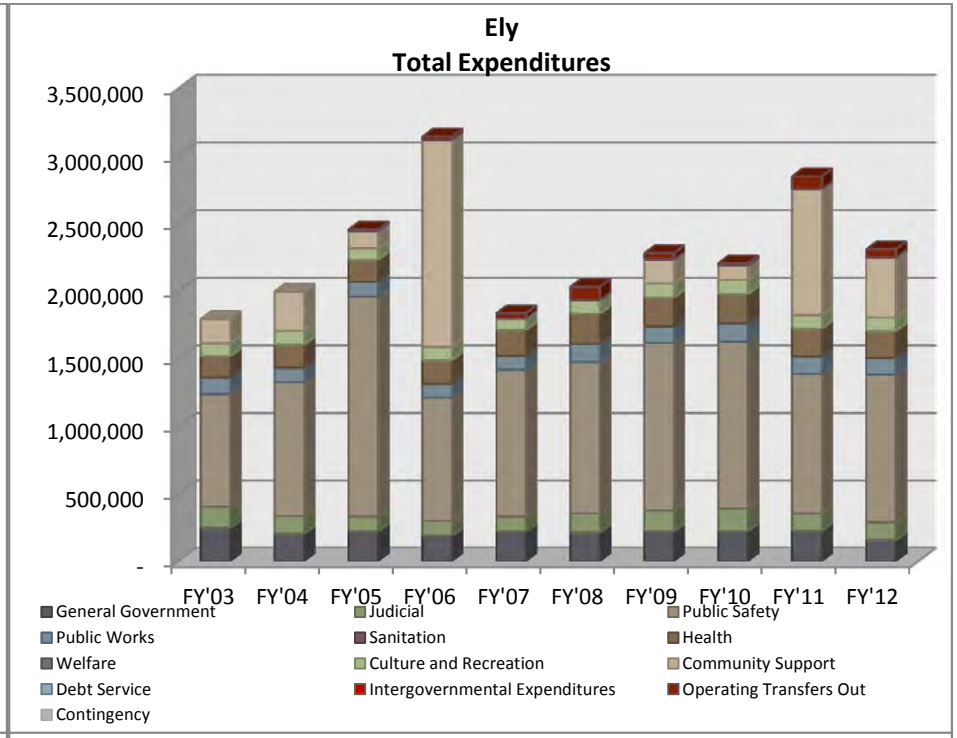

Sparks
Total Revenues
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources

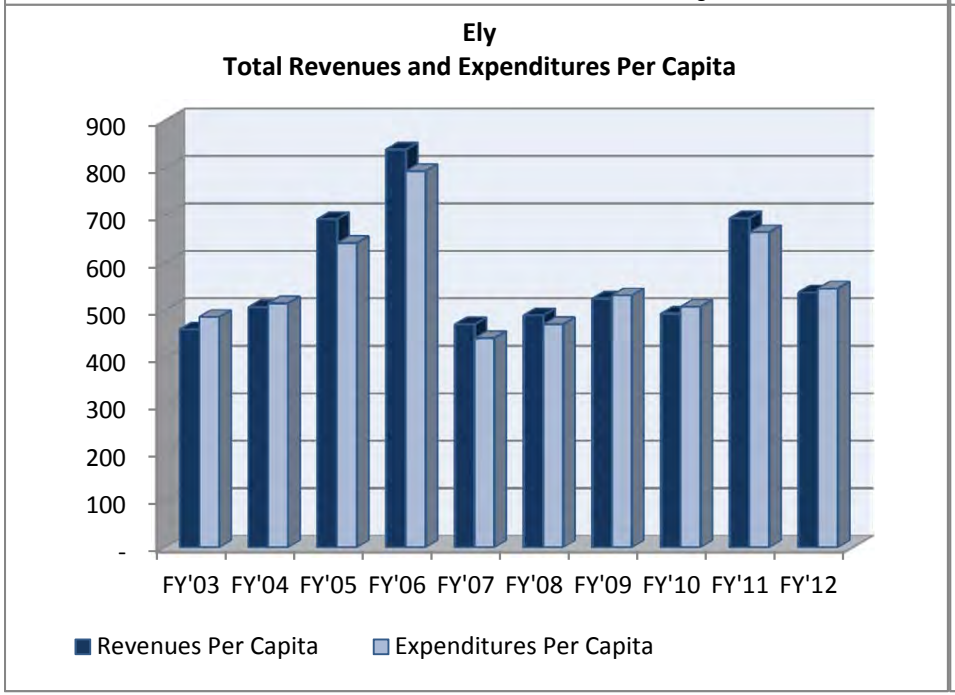

Sparks
Total Expenditures
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out

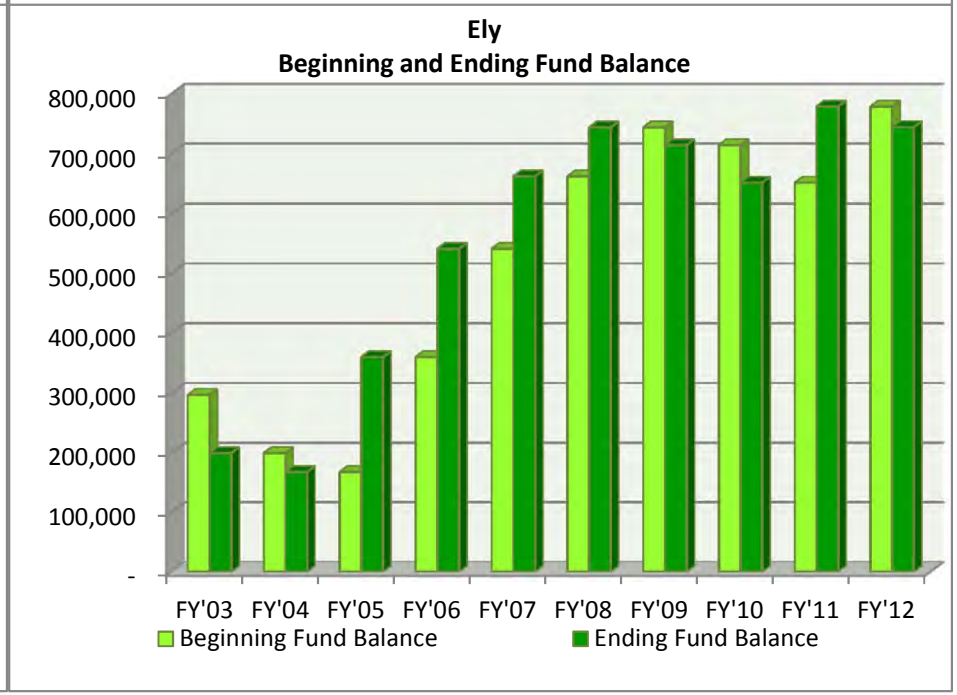

Sparks
Total Revenues and Expenditures Per Capita
1,000
900
800
700
600
500
400
300
200
100
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita


Sparks
Beginning and Ending Fund Balance
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance


Ely
Total Revenues
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Property Taxes
Other Taxes
Licenses & Permits
CTX
Other Intergovernmental Revenue
Charges For Services
Fines & Forfeits
Miscellaneous Revenues
Transfers In
Other Financing Sources


Ely
Total Expenditures
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
General Government
Judicial
Public Safety
Public Works
Sanitation
Health
Welfare
Culture and Recreation
Community Support
Debt Service
Intergovernmental Expenditures
Operating Transfers Out
Contingency


Ely
Total Revenues and Expenditures Per Capita
900
800
700
600
500
400
300
200
100
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Revenues Per Capita
Expenditures Per Capita


Ely
Beginning and Ending Fund Balance
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
FY'03 FY'04 FY'05 FY'06 FY'07 FY'08 FY'09 FY'10 FY'11 FY'12
Beginning Fund Balance
Ending Fund Balance

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
					Churchill					
Fallon										
Property Taxes	978,792	985,487	1,014,646	1,065,405	1,245,859	1,459,880	1,540,135	1,721,571	1,639,608	1,424,791
NPM & Other Revenue	252,131	261,817	563,512	83,783	1,123,517	188,111	400,989	303,520	635,393	550,648
Licenses & Permits	434,878	600,404	589,318	756,596	672,594	657,254	574,099	532,469	526,965	531,647
Intergovernmental Revenue										
CTX	1,366,065	1,457,275	1,632,385	1,906,564	1,805,644	1,790,153	1,768,295	1,304,992	1,409,770	1,391,714
Other Intergovernmental Revenue	877,999	906,127	1,914,550	771,037	924,355	909,123	1,638,096	1,118,051	779,394	1,278,653
Total Intergovernmental	2,244,064	2,363,402	3,546,935	2,677,601	2,729,999	2,699,276	3,406,391	2,423,043	2,189,164	2,670,367
Charges For Services	1,676,653	1,750,262	1,939,215	2,327,462	2,280,634	2,721,421	395,554	412,461	382,581	331,914
Fines & Forfeits	143,115	143,542	144,571	111,279	67,542	56,752	42,343	47,024	46,663	48,050
Miscellaneous Revenues	225,705	58,101	78,526	102,601	163,573	123,127	142,740	163,084	146,107	50,845
Transfers In	250,000	250,000	250,000	250,000	250,000	350,000	2,586,569	3,066,666	2,624,000	2,684,515
Other Financing Sources				296,600	500,000					617786
Prior Period Adjustment										(49,193)
Total Revenues	6,205,338	6,413,015	8,126,723	7,671,327	9,033,718	8,255,821	9,088,820	8,669,838	8,190,481	8,861,370
Beginning Fund Balance	1,420,570	1563782	1,674,281	1,484,996	1,929,321	2,057,060	1,631,419	1,060,940	813,022	612,021
Total Available Resources	7,625,908	7,976,797	9,801,004	9,156,323	10,963,039	10,312,881	10,720,239	9,730,778	9,003,503	9,473,391
General Government	994,595	1,120,620	1,345,444	1,271,789	1,442,102	1,544,278	2,111,905	1,588,179	1,461,102	1,355,864
Judicial	283,408	337,373	344,398	550,771	636,528	654,741	702,890	687,304	704,646	497,257
Public Safety	3,441,470	3,372,322	3,567,204	3,869,620	4,334,758	4,342,657	5,240,607	4,720,745	4,740,982	4,323,866
Public Works	511,186	596,335	2,278,306	800,127	1,485,688	1,203,227	597,816	1,022,472	625,021	560,333
Sanitation										
Health										
Welfare										
Culture and Recreation	498,382	682,781	667,699	665,837	681,722	809,074	839,649	788,517	749,455	1,075,050
Community Support										
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	333,085	193,085	112,957	68,858	325,181	127,476	166,432	110,539	110,276	110,683
Total Expenditures	6,062,126	6,302,516	8,316,008	7,227,002	8,905,979	8,681,453	9,659,299	8,917,756	8,391,482	7,923,053
Ending Fund Balance	1,563,782	1,674,281	1,484,996	1,929,321	2,057,060	1,631,428	1,060,940	813,022	612,021	1,550,338
Total	7,625,908	7,976,797	9,801,004	9,156,323	10,963,039	10,312,881	10,720,239	9,730,778	9,003,503	9,473,391
Fund Balance as a % of Expenditure	25.8%	26.6%	17.9%	26.7%	23.1%	18.8%	11.0%	9.1%	7.3%	19.6%
Population (as of July 1)	8,162	8178	8,301	8,398	8,339	8,299	8,452	9,258	9,113	8,903
Revenues Per Capita	760	784	979	913	1,083	995	1,075	936	899	995
Expenditures Per Capita	743	771	1,002	861	1,068	1,046	1,143	963	921	890

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
					Clark					
Boulder City										
Property Taxes	940,511	961,790	976,692	933,592	991,780	1,027,403	1,059,991	1,210,587	1,340,878	1,362,558
Other Taxes	311,624	316,866	397,474	462,489	469,713	544,660	435,502	339,051	378,197	439,933
Licenses & Permits	890,817	984,582	1,297,378	1,328,745	1,240,755	1,343,199	1,372,592	1,575,765	1,307,594	2,030,996
Intergovernmental Revenue										
CTX	6,804,947	7,818,296	8,301,335	8,634,543	8,819,003	8,498,661	8,048,687	7,627,245	7,968,549	8,386,757
Other Intergovernmental Revenue	251,363	166,657	159,092	311,100	221,186	190,458	175,233	266,236	376,685	364,736
Total Intergovernmental	7,056,310	7,984,953	8,460,427	8,945,643	9,040,189	8,689,119	8,223,920	7,893,481	8,345,234	8,751,493
Charges For Services	2,316,038	2,152,933	2,307,949	3,160,824	2,582,636	2,617,065	2,317,833	2,045,261	3,918,959	4,039,325
Fines & Forfeits	473,917	396,017	527,943	540,706	680,447	754,024	911,568	775,981	806,497	937,507
Miscellaneous Revenues	1,906,849	2,060,860	3,242,909	3,489,592	3,271,977	3,451,475	4,218,487	4,154,815	4,551,695	5,253,797
Transfers In	1,909,764	2,378,000	2,246,000	2,246,000	2,496,000	2,496,000	2,496,000	2,246,000	2,205,000	2,205,000
Other Financing Sources								664,238		
Prior Period Adjustment									(1,686,263)	(328,000)
Total Revenues	15,805,830	17,236,001	19,456,772	21,107,591	20,773,497	20,922,945	21,035,893	20,905,179	21,167,791	24,692,609
Beginning Fund Balance	5,404,474	4,605,731	2,606,328	3,605,527	4,544,745	5,056,249	3,232,839	2,488,855	2,361,072	1,094,655
Total Available Resources	21,210,304	21,841,732	22,063,100	24,713,118	25,318,242	25,979,194	24,268,732	23,394,034	23,528,863	25,787,264
General Government	2,816,368	2,980,252	3,342,551	3,464,118	3,497,553	3,706,004	3,984,590	3,816,770	3,499,692	3,874,709
Judicial	320,876	345,015	344,320	355,064	378,836	415,922	466,974	519,365	452,169	523,786
Public Safety	6,254,169	6,696,414	6,564,443	6,934,679	7,221,840	8,917,233	8,556,807	8,952,181	8,511,558	8,619,219
Public Works	2,591,503	2,441,321	2,449,332	2,635,963	2,931,356	3,322,603	3,579,580	3,133,791	3,227,136	3,349,259
Sanitation										
Health										
Welfare										
Culture and Recreation	3,628,808	3,622,144	3,753,543	4,563,443	4,246,119	4,328,996	3,794,683	3,081,620	4,799,030	4,952,014
Community Support	655,086	656,085	641,964	731,865	756,501	809,059	657,582	541,335	462,445	581,860
Debt Service									1,482,178	2,529,193
Intergovernmental Expenditures										
Operating Transfers Out	250,000	2,494,173	1,361,420	1,483,241	1,229,788	1,246,538	739,661	987,900		161,866
Total Expenditures	16,516,810	19,235,404	18,457,573	20,168,373	20,261,993	22,746,355	21,779,877	21,032,962	22,434,208	24,591,906
Ending Fund Balance	4,693,494	2,606,328	3,605,527	4,544,745	5,056,249	3,232,839	2,488,855	2,361,072	1,094,655	1,195,358
Total	21,210,304	21,841,732	22,063,100	24,713,118	25,318,242	25,979,194	24,268,732	23,394,034	23,528,863	25,787,264
Fund Balance as a % of Expenditure	28.4%	13.5%	19.5%	22.5%	25.0%	14.2%	11.4%	11.2%	4.9%	4.9%
Population (as of July 1)	14,760	14,842	14,934	15,058	15,203	15,478	15,863	16,684	16,064	15,359
Revenues Per Capita	1,071	1,161	1,303	1,402	1,366	1,352	1,326	1,253	1,318	1,608
Expenditures Per Capita	1,119	1,296	1,236	1,339	1,333	1,470	1,373	1,261	1,397	1,601

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Henderson										
Property Taxes	22,972,300	25,765,571	29,309,739	33,460,864	38,262,370	42,014,837	44,779,299	43,870,612	52,988,585	47,973,841
Other Taxes										
Licenses & Permits	25,201,796	28,084,406	31,350,341	34,503,262	37,932,916	39,893,783	38,724,319	37,611,703	36,893,362	37,834,929
Intergovernmental Revenue										
CTX	63,896,932	78,290,939	96,687,531	102,988,098	99,587,194	92,537,034	77,752,314	70,110,772	73,965,376	77,115,178
Other Intergovernmental Revenue	3,854,868	3,960,740	4,191,765	4,363,072	4,338,495	4,567,724	5,226,659	5,352,083	5,286,842	4,753,063
Total Intergovernmental	67,751,800	82,251,679	100,879,296	107,351,170	103,925,689	97,104,758	82,978,973	75,462,855	79,252,218	81,868,241
Charges For Services	10,546,469	11,616,221	13,980,484	13,772,237	13,895,992	14,397,244	15,163,227	16,879,141	18,345,451	25,122,078
Fines & Forfeits	2,311,480	2,497,535	3,114,561	3,340,353	4,249,662	4,910,610	5,748,134	6,059,997	5,932,466	5,620,408
Miscellaneous Revenues	1,460,194	1,116,793	1,459,318	1,374,304	2,023,232	2,333,187	1,351,176	1,176,157	2,051,329	1,570,996
Transfers In	7,224,839	8,268,407	9,084,937	11,019,647	11,578,913	17,558,534	29,538,608	34,722,303	14,975,580	14,967,744
Other Financing Sources	45,120	809,200	1,634,354	2,050	9,090		5,425	1,558	4,782	
Total Revenues	137,513,998	160,409,812	190,813,030	204,823,887	211,877,864	218,212,953	218,289,161	215,784,326	210,443,773	214,958,237
Beginning Fund Balance	25,390,516	20,205,319	26,104,301	28,376,799	31,514,689	33,726,188	31,170,506	24,988,638	20,819,668	16,495,371
Total Available Resources	162,904,514	180,615,131	216,917,331	233,200,686	243,392,553	251,939,141	249,459,667	240,772,964	231,263,441	231,453,608
General Government	32,814,662	33,337,568	37,755,121	40,021,866	42,583,241	44,772,307	43,732,337	40,812,879	41,660,586	41,558,631
Judicial	2,885,391	3,186,786	3,570,183	7,774,983	8,579,796	9,729,648	10,666,651	10,673,401	10,952,997	10,638,919
Public Safety	67,788,455	76,167,104	85,597,635	89,192,776	95,414,072	105,699,700	110,650,948	109,832,744	111,039,062	114,192,308
Public Works	6,860,068	6,796,876	6,970,721	8,205,184	11,319,305	11,958,515	11,541,120	10,347,289	7,400,739	7,181,356
Sanitation										
Health										
Welfare										
Culture and Recreation	24,183,265	26,246,039	27,237,414	29,295,218	30,139,976	32,610,642	33,261,415	31,440,829	31,231,470	32,040,478
Community Support			1,614,879	1,448,360	1,633,351	1,785,173	1,722,170	1,571,009	1,272,700	1,785,234
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	8,167,354	8,776,457	25,794,579	25,747,610	19,996,624	14,212,650	12,896,388	15,275,145	11,210,516	7,204,720
Total Expenditures	142,699,195	154,510,830	188,540,532	201,685,997	209,666,365	220,768,635	224,471,029	219,953,296	214,768,070	214,601,646
Ending Fund Balance	20,205,319	26,104,301	28,376,799	31,514,689	33,726,188	31,170,506	24,988,638	20,819,668	16,495,371	16,851,962
Total	162,904,514	180,615,131	216,917,331	233,200,686	243,392,553	251,939,141	249,459,667	240,772,964	231,263,441	231,453,608
Fund Balance as a % of Expenditure	14.2%	16.9%	15.1%	15.6%	16.1%	14.1%	11.1%	9.5%	7.7%	7.9%
Population (as of July 1)	196,780	209,486	217,448	229,984	241,134	251,321	260,161	269,538	267,687	267,270
Revenues Per Capita	699	766	878	891	879	868	839	801	786	804
Expenditures Per Capita	725	738	867	877	870	878	863	816	802	803

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Las Vegas										
Property Taxes	71,930,452	78,960,336	86,574,323	94,866,381	104,642,849	113,965,913	120,857,061	112,653,226	91,198,906	85,345,221
Other Taxes	1,775,728	2,071,247	2,359,022	2,455,374	2,516,070	2,608,512	1,936,100	1,660,201	1,714,411	1,924,662
Licenses & Permits	60,103,488	63,819,694	72,594,608	76,367,107	83,429,429	83,402,354	80,022,859	77,241,337	77,158,559	74,793,925
Intergovernmental Revenue										
CTX	179,329,590	206,944,053	238,040,861	264,253,250	263,249,775	250,913,934	219,964,997	201,518,649	207,962,167	221,315,602
Other Intergovernmental Revenue	5,414,432	5,053,209	4,972,874	4,865,533	4,824,574	4,698,027	4,443,198	3,967,781	3,561,309	3,683,186
Total Intergovernmental	184,744,022	211,997,262	243,013,735	269,118,783	268,074,349	255,611,961	224,408,195	205,486,430	211,523,476	224,998,788
Charges For Services	26,099,371	29,191,306	26,273,557	28,827,669	26,389,278	27,844,553	30,468,507	31,125,047	34,816,648	32,958,376
Fines & Forfeits	11,999,130	13,675,278	14,183,123	15,176,504	16,406,342	18,038,379	21,737,862	20,349,142	20,008,474	20,490,413
Miscellaneous Revenues	2,189,085	1,695,609	2,801,484	3,627,804	5,725,804	8,334,441	6,136,854	4,666,082	3,400,002	5,423,677
Transfers In	8,091,143	11,921,714	11,079,590	13,294,701	12,460,609	16,951,561	17,116,924	13,965,843	37,777,817	9,402,894
Other Financing Sources	19,508	10		257,229	945,377					3,613,445
Prior Period Adjustments										
Residual Equity Transfer In										
Total Revenues	366,951,927	413,332,456	458,879,442	503,991,552	520,590,107	526,757,674	502,684,362	467,147,308	477,598,293	458,951,401
Beginning Fund Balance	60,206,622	56,484,206	62,679,089	74,277,085	97,699,827	89,392,037	96,798,926	92,694,437	74,770,921	151,960,834
Total Available Resources	427,158,549	469,816,662	521,558,531	578,268,637	618,289,934	616,149,711	599,483,288	559,841,745	552,369,214	610,912,235
General Government	67,950,685	69,062,336	72,783,705	74,852,761	88,676,944	86,525,003	52,640,787	49,034,775	46,118,945	64,256,082
Judicial	15,190,962	19,925,412	20,399,312	22,487,538	25,109,315	25,930,320	24,928,427	24,388,080	22,679,577	22,328,077
Public Safety	206,781,113	227,551,550	247,324,992	270,656,064	298,908,798	317,165,831	329,644,660	323,578,261	310,409,067	300,664,468
Public Works	14,276,032	16,009,229	15,948,554	16,532,667	19,079,359	19,931,689	18,822,710	19,029,401	15,789,510	12,241,645
Sanitation										
Health	2,245,583	2,423,148	2,362,824	2,535,095	2,589,911	2,717,579	3,477,423	3,369,009	3,191,898	3,383,146
Welfare										
Culture and Recreation	30,265,883	34,234,472	35,816,432	38,970,770	42,974,813	44,215,535	49,075,995	47,360,934	42,130,034	42,757,083
Community Support										
Economic Development & Assistanc	4,834,078	5,041,061	5,569,434	6,535,995	7,383,601	7,490,063	6,680,341	6,419,948	4,584,176	2,050,954
Transit Systems	1,106,864	1,232,651	1,546,852	1,289,948	1,270,899	1,290,881	1,256,554	236,052	14,442	13,383
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	28,023,143	31,657,714	45,529,341	46,707,972	42,904,257	14,083,884	20,261,954	11,654,364	20,489,475	12,305,000
Residual Equity Transfer Out										
Total Expenditures	370,674,343	407,137,573	447,281,446	480,568,810	528,897,897	519,350,785	506,788,851	485,070,824	465,407,124	459,999,838
Ending Fund Balance	56,484,206	62,679,089	74,277,085	97,699,827	89,392,037	96,798,926	92,694,437	74,770,921	86,962,090	150,912,397
Total	427,158,549	469,816,662	521,558,531	578,268,637	618,289,934	616,149,711	599,483,288	559,841,745	552,369,214	610,912,235
Fund Balance as a % of Expenditure	15.2%	15.4%	16.6%	20.3%	16.9%	18.6%	18.3%	15.4%	18.7%	32.8%
Population (as of July 1)	503,188	514,640	528,617	549,571	569,838	579,840	590,321	593,528	591,422	586,536
Revenues Per Capita	729	803	868	917	914	908	852	787	808	782
Expenditures Per Capita	737	791	846	874	928	896	858	817	787	784

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Mesquite										
Property Taxes	960,625	1,032,838	1,983,462	2,334,716	2,807,663	3,232,244	3,591,315	3,851,733	3,443,882	3,129,176
Other Taxes	1,071,522	1,410,608	1,463,000	1,611,519	744,769	721,560	603,299	547,733	553,823	556,104
Licenses & Permits	1,702,842	2,436,213	2,344,022	2,965,890	2,610,919	2,588,074	1,882,664	1,643,691	1,503,976	1,476,684
Intergovernmental Revenue										
CTX	5,744,372	6,561,715	7,622,465	8,398,243	9,108,527	8,913,962	7,253,618	6,346,507	7,046,689	7,446,320
Other Intergovernmental Revenue	1,121,336	881,246	1,698,293	1,663,361	2,095,936	2,418,176	2,330,928	1,895,871	1,939,077	1,981,550
Total Intergovernmental	6,865,708	7,442,961	9,320,758	10,061,604	11,204,463	11,332,138	9,584,546	8,242,378	8,985,766	9,427,870
Charges For Services	1,700,287	1,628,964	1,827,471	1,874,282	1,951,617	2,071,989	2,297,104	2,193,157	2,522,205	2,341,293
Fines & Forfeits	307,993	340,442	311,716	398,028	497,997	544,211	526,704	384,503	337,444	390,239
Miscellaneous Revenues	709,408	257,817	500,098	942,674	1,374,763	1,829,383	1,011,867	543,483	329,662	228,255
Transfers In	545,700	92,000	69,462	558,120	478,519	2,010,947	2,486,148	1,495,330	1,927,500	371,700
Other Financing Sources										
Prior Period Adjustments										
Total Revenues	13,864,085	14,641,843	17,819,989	20,746,833	21,670,710	24,330,546	21,983,647	18,902,008	19,604,258	17,921,321
Beginning Fund Balance	5,676,128	6,216,592	7,477,318	6,163,936	5,749,890	4,901,510	8,115,699	8,212,581	5,916,933	6,686,982
Total Available Resources	19,540,213	20,858,435	25,297,307	26,910,769	27,420,600	29,232,056	30,099,346	27,114,589	25,521,191	24,608,303
General Government	2,136,297	2,149,950	3,272,390	2,743,377	2,915,508	3,132,082	3,839,856	3,794,032	3,731,565	3,281,805
Judicial	215,161	224,794	217,532	231,982	245,591	265,007	282,183	302,454	290,014	285,027
Public Safety	4,368,402	4,439,165	5,689,571	5,555,303	6,809,068	8,013,339	8,737,702	9,044,857	8,210,763	7,738,959
Public Works	2,569,606	2,350,306	2,609,678	2,972,530	3,398,235	3,976,393	4,162,977	3,975,435	3,146,434	2,788,309
Sanitation										
Health	515,907	567,212	718,473	655,360	746,080	719,226	970,215	948,327	1,122,492	1,069,668
Welfare										
Culture and Recreation	1,062,558	1,147,786	1,100,949	1,394,760	1,650,618	1,580,432	1,656,750	1,618,951	1,439,871	1,381,095
Community Support	130,841	138,118	204,744	172,274	250,557	317,930	346,545	323,360	240,068	172,332
Debt Service			41,075							
Intergovernmental Expenditures										
Operating Transfers Out	2,324,850	2,363,776	5,278,958	7,435,293	6,503,433	3,111,948	1,890,537	1,190,240	653,002	537,695
Prior Period Adjustments										
Total Expenditures	13,323,622	13,381,107	19,133,370	21,160,879	22,519,090	21,116,357	21,886,765	21,197,656	18,834,209	17,254,890
Ending Fund Balance	6,216,591	7,477,318	6,163,937	5,749,890	4,901,510	8,115,699	8,212,581	5,916,933	6,686,982	7,353,413
Total	19,540,213	20,858,425	25,297,307	26,910,769	27,420,600	29,232,056	30,099,346	27,114,589	25,521,191	24,608,303
Fund Balance as a % of Expenditure	46.7%	55.9%	32.2%	27.2%	21.8%	38.4%	37.5%	27.9%	35.5%	42.6%
Population (as of July 1)	11,940	13,216	13,895	15,881	16,423	17,656	18,787	19,754	20,677	20,440
Revenues Per Capita	1,161	1,108	1,282	1,306	1,320	1,378	1,170	957	948	877
Expenditures Per Capita	1,116	1,012	1,377	1,332	1,371	1,196	1,165	1,073	911	844

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
North Las Vegas										
Property Taxes	10,224,036	11,619,406	14,412,344	16,752,747	20,595,593	23,754,838	25,138,858	22,523,158	9,056,731	8,491,299
Other Taxes	216,294	404,924	279,088	337,299	357,956	345,952	300,678	330,333		
Licenses & Permits	18,738,868	28,303,779	31,329,077	35,431,853	33,416,360	32,347,464	28,734,711	26,062,330	26,271,308	26,274,983
Intergovernmental Revenue										
CTX	31,000,342	37,621,661	47,361,646	53,720,737	52,955,745	50,199,861	39,642,953	34,179,293	36,538,629	37,565,290
Other Intergovernmental Revenue	16,180,384	30,265,018	7,839,142	7,900,048	8,293,800	8,490,005	6,353,022	6,167,143	2,521,605	2,528,412
Total Intergovernmental	47,180,726	67,886,679	55,200,788	61,620,785	61,249,545	58,689,866	45,995,975	40,346,436	39,060,234	40,093,702
Charges For Services	12,550,735	15,014,895	15,417,098	17,417,931	17,317,963	18,609,634	19,861,703	21,127,646	12,116,338	4,046,341
Fines & Forfeits	4,986,519	5,243,329	5,673,785	6,032,092	6,669,330	8,621,657	9,696,168	9,392,310	9,505,810	6,653,848
Miscellaneous Revenues & Prior Pe	2,611,397	3,434,613	6,147,105	8,766,229	18,138,542	22,171,452	17,874,250	5,578,261	3,075,519	2,073,940
Transfers In	1,975,696	2,328,232	29,051,728	32,429,912	35,732,558	44,385,210	49,427,464	46,795,701	34,527,046	35,029,309
Other Financing Sources		7,530,257								
Prior Period Adjustments				(396,849)				(1,178,636)	-	
Residual Equity Transfer In										
Total Revenues	98,484,271	141,766,114	157,511,013	178,391,999	193,477,847	208,926,073	197,029,807	170,977,539	133,612,986	122,663,422
Beginning Fund Balance	10,929,600	14,705,498	24,009,047	26,681,747	32,228,809	37,109,959	46,094,939	39,361,189	22,953,382	7,724,198
Total Available Resources	109,413,871	156,471,612	181,520,060	205,073,746	225,706,656	246,036,032	243,124,746	210,338,728	156,566,368	130,387,620
General Government	18,065,822	19,819,784	23,229,495	24,318,696	32,326,863	34,634,185	35,370,281	31,866,059	21,991,037	17,228,576
Judicial	3,289,350	3,794,780	4,503,687	5,629,689	7,570,317	8,849,562	9,809,507	10,139,590	9,568,676	8,346,323
Public Safety	63,038,809	71,082,416	81,316,788	90,666,128	101,463,360	112,479,200	116,538,282	114,614,157	96,588,477	80,586,257
Public Works	2,139,976	12,652,774	13,689,509	15,290,929	20,897,805	16,784,252	16,635,618	13,480,023	4,209,164	2,487,263
Sanitation										
Health	526,126	579,675								
Welfare										
Culture and Recreation	6,204,623	6,716,820	7,692,760	9,743,871	11,476,814	11,671,031	12,622,349	10,784,624	8,125,709	5,663,445
Community Support	548,218	566,263	666,333	1,072,494	1,076,101	2,176,149	3,075,340	3,095,353	2,103,029	1,441,646
Debt Service	175,443	7,570,547	40,290							
Intergovernmental Expenditures										
Operating Transfers Out	720,006	9,679,506	23,699,451	26,123,127	13,785,431	13,346,719	9,712,180	3,405,540	6,256,078	5,453,500
Total Expenditures	94,708,373	132,462,565	154,838,313	172,844,934	188,596,691	199,941,098	203,763,557	187,385,346	148,842,170	121,207,010
Ending Fund Balance	14,705,498	24,009,047	26,681,747	32,228,812	37,109,965	46,094,934	39,361,189	22,953,382	7,724,198	9,180,610
Total	109,413,871	156,471,612	181,520,060	205,073,746	225,706,656	246,036,032	243,124,746	210,338,728	156,566,368	130,387,620
Fund Balance as a % of Expenditure	15.5%	18.1%	17.2%	18.6%	19.7%	23.1%	19.3%	12.2%	5.2%	7.6%
Population (as of July 1)	127,897	135,967	146,005	164,971	180,219	198,516	210,472	214,661	215,022	217,482
Revenues Per Capita	770	1,043	1,079	1,081	1,074	1,052	936	797	621	564
Expenditures Per Capita	741	974	1,061	1,048	1,046	1,007	968	873	692	557

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
					Elko					
Carlin										
Property Taxes	253,956	236,057	237,188	238,121	223,248	279,231	293,507	293,553	314,770	301,439
Other Taxes										
Licenses & Permits	54,365	58,360	53,735	55,163	68,034	68,975	117,489	74,242	85,133	113,101
Intergovernmental Revenue										
CTX	849,207	912,984	1,001,270	1,271,813	1,522,107	1,412,009	1,393,636	1,270,195	1,531,325	1,822,546
Other Intergovernmental Revenue	295,198	128,097	152,157	61,836	67,311	61,298	186,007	154,692	56,647	58,093
Total Intergovernmental	1,144,405	1,041,081	1,153,427	1,333,649	1,589,418	1,473,307	1,579,643	1,424,887	1,587,972	1,880,639
Charges For Services	76,821	37,728	44,055	73,869	67,609	63,595	70,107	79,100	103,801	150,383
Fines & Forfeits	54,660	40,127	41,555	32,600	25,475	25,364	75,337	15,811	34,070	29,661
Miscellaneous Revenues	31,619	59,885	51,873	22,082	197,537	170,255	94,687	59,057	35,233	86,844
Transfers In	32,500			47,044				48,000	133,143	104,279
Other Financing Sources	7,629	115,770		165,683	554,308	300,465	121,282		100,000	172,154
Total Revenues	1,655,955	1,589,008	1,581,833	1,968,211	2,725,629	2,381,192	2,352,052	1,994,650	2,394,122	2,838,500
Beginning Fund Balance	1,137,880	938,551	912,615	846,889	1,347,569	2,235,850	2,542,267	2334254	2004200	2,529,224
Total Available Resources	2,793,835	2,527,559	2,494,448	2,815,100	4,073,198	4,617,042	4,894,319	4,328,904	4,398,322	5,367,724
General Government	617,803	396,666	413,125	437,849	435,621	703,607	670,106	652,130	606,867	638,502
Judicial		46,378	49,803	47,671	49,796	45,621	57,577	55,608	52,269	53,403
Public Safety	585,148	797,966	550,297	528,981	519,600	561,752	727,893	557,517	676,995	659,536
Public Works	229,188	207,209	371,626	200,682	476,906	404,090	412,382	359,853	97,220	80,407
Sanitation										
Health	56,404	51,434	62,509	67,980	64,579	66,611	82,841	102,136	86,338	85,564
Welfare										
Culture and Recreation	74,657	61,773	61,815	68,603	93,691	86,515	88,700	157,413	157,522	247,081
Community Support	78,942	53,518	44,708	33,738	45,162	54,586	46,884	49,047	50,887	52,640
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	213,142		93,676	82,027	151,993	151,993	473,682	391,000	141,000	247,000
Total Expenditures	1,855,284	1,614,944	1,647,559	1,467,531	1,837,348	2,074,775	2,560,065	2,324,704	1,869,098	2,064,133
Ending Fund Balance	938,551	912,615	846,889	1,347,569	2,235,850	2,542,267	2,334,254	2,004,200	2,529,224	3,303,591
Total	2,793,835	2,527,559	2,494,448	2,815,100	4,073,198	4,617,042	4,894,319	4,328,904	4,398,322	5,367,724
Fund Balance as a % of Expenditure	50.6%	56.5%	51.4%	91.8%	121.7%	122.5%	91.2%	86.2%	135.3%	160.0%
Population (as of July 1)	2,215	2,074	2,045	2,240	2,261	2,281	2,295	2,322	2,345	2,370
Revenues Per Capita	748	766	774	879	1,205	1,044	1,025	859	1,021	1,198
Expenditures Per Capita	838	779	806	655	813	910	1,115	1,001	797	871

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Elko										
Property Taxes	1,794,349	1,820,085	1,820,694	1,861,647	1,954,914	2,053,557	2,138,384	2,239,938	2,253,941	2,373,842
Other Taxes										
Licenses & Permits	1,070,134	1,068,772	1,226,545	1,312,525	1,464,666	1,517,248	1,555,808	1,491,501	1,765,089	1,913,770
Intergovernmental Revenue										
CTX	6,315,715	6,453,877	6,997,613	9,188,706	10,406,596	9,800,573	9,688,428	8,861,992	10,730,855	12,531,604
Other Intergovernmental Revenue	607,253	757,166	925,266	1,047,588	940,844	1,022,077	795,261	1,006,380	812,173	867,626
Total Intergovernmental	6,922,968	7,211,043	7,922,879	10,236,294	11,347,440	10,822,650	10,483,689	9,868,372	11,543,028	13,399,230
Charges For Services	498,133	526,188	465,420	558,329	580,481	619,864	577,488	575,031	769,662	876,366
Fines & Forfeits	118,022	121,311	130,049	161,363	177,703	225,240	250,115	199,207	209,940	185,480
Miscellaneous Revenues	134,481	213,309	119,161	263,047	201,580	287,861	171,484	86,388	105,473	101,462
Transfers In	206,410	184,220	220,106	173,475	191,581	234,298	246,256	406,136	1,021,168	223,508
Other Financing Sources										
Total Revenues	10,744,497	11,144,928	11,904,854	14,566,680	15,918,365	15,760,718	15,423,224	14,866,573	17,668,301	19,073,658
Beginning Fund Balance	1,721,936	2,066,089	2,453,355	2,117,100	3,795,412	4,931,270	3,548,933	3,011,482	1,748,609	3,011,563
Total Available Resources	12,466,433	13,211,017	14,358,209	16,683,780	19,713,777	20,691,988	18,972,157	17,878,055	19,416,910	22,085,221
General Government	1,049,437	1,157,007	1,428,754	1,342,145	1,640,946	1,793,403	2,108,515	2,111,813	2,099,734	1,895,752
Judicial	149,315	159,464	146,878	222,543	237,848	301,401	386,154	387,548	364,974	335,305
Public Safety	4,963,815	5,332,140	5,550,738	6,345,554	7,221,831	7,905,349	8,116,542	8,339,502	8,294,481	8,423,606
Public Works	2,635,950	2,505,096	2,858,478	3,056,446	3,286,535	4,273,874	3,362,015	3,307,233	3,059,259	3,008,660
Sanitation										
Health	260,359	276,938	357,308	408,536	441,913	507,835	525,658	525,384	526,608	518,702
Welfare										
Culture and Recreation	624,716	696,735	690,329	733,833	817,790	952,538	1,028,101	1,027,251	977,659	900,388
Community Support	28,000	28,000	28,000	28,000	28,000	36,000	36,000	32,000	21,000	29,500
Debt Service										
Intergovernmental Expenditures			157,181	12,946						
Operating Transfers Out	688,752	602,282	1,023,443	738,365	1,107,644	1,372,655	397,690	398,715	1,061,631	2,081,554
Residual Equity Transfer										
Total Expenditures	10,400,344	10,757,662	12,241,109	12,888,368	14,782,507	17,143,055	15,960,675	16,129,446	16,405,346	17,193,467
Ending Fund Balance	2,066,089	2,453,355	2,117,100	3,795,412	4,931,270	3,548,933	3,011,482	1,748,609	3,011,564	4,891,754
Total	12,466,433	13,211,017	14,358,209	16,683,780	19,713,777	20,691,988	18,972,157	17,878,055	19,416,910	22,085,221
Fund Balance as a % of Expenditure	19.9%	22.8%	17.3%	29.4%	33.4%	20.7%	18.9%	10.8%	18.4%	28.5%
Population (as of July 1)	17,093	16,690	16,354	17,140	17,850	18,183	18,427	18,424	18,428	18,842
Revenues Per Capita	629	668	728	850	892	867	837	807	959	1,012
Expenditures Per Capita	608	645	749	752	828	943	866	875	890	913

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Wells										
Property Taxes	158,432	166,598	153,760	152,118	164,957	173,952	190,514	202,443	209,839	202,384
Other Taxes										
Licenses & Permits	42,729	38,918	51,521	82,061	63,135	100,015	45,689	55,997	57,212	53,126
Intergovernmental Revenue										
CTX	559,001	580,865	643,578	844,157	962,596	923,171	896,683	817,876	994,754	1,179,051
Other Intergovernmental Revenue	178,159	170,644	184,973	398,050	2,153,467	182,585	122,829	404,269	321,542	684,671
Total Intergovernmental	737,160	751,509	828,551	1,242,207	3,116,063	1,105,756	1,019,512	1,222,145	1,316,296	1,863,722
Charges For Services	41,733	41,719	42,661	49,827	35,663	62,608	96,549	68,562	81,966	136,358
Fines & Forfeits	17,114	26,393	17,910	13,220	26,368	35,045	20,079	19,586	30,572	19,464
Miscellaneous Revenues	28,118	16,033	23,272	128,966	51,619	174,532	319,595	35,611	87,486	77,370
Transfers In	10,000	10,000			105,000					
Other Financing Sources					159,600	120,000				
Prior Period Adjustments			2,921					17,683		
Total Revenues	1,035,286	1,051,170	1,120,596	1,668,399	3,722,405	1,771,908	1,691,938	1,622,027	1,783,371	2,352,424
Beginning Fund Balance	170,496	253,649	345,154	433,999	659,465	807,243	1,067,576	1,076,506	909,486	1,065,175
Total Available Resources	1,205,782	1,304,819	1,465,750	2,102,398	4,381,870	2,579,151	2,759,514	2,698,533	2,692,857	3,417,599
General Government	104,820	91,107	107,272	117,141	129,723	190,488	434,504	257,631	372,622	406,653
Judicial	17,932	19,108	19,584	21,037	22,775	23,817	23,041	26,409	25,754	24,867
Public Safety	437,252	386,506	372,917	316,565	359,600	358,081	318,272	362,496	406,090	429,525
Public Works	247,433	362,698	420,930	799,207	2,865,038	671,199	681,099	546,575	310,711	767,505
Sanitation										
Health	1,388	2,155	5,319	5,328	5,902	5,048	6,037	5,023	5,013	6,143
Welfare										
Culture and Recreation	111,554	76,591	70,930	64,760	82,709	172,821	77,955	147,797	64,143	97,051
Community Support	31,754	21,500	34,799	30,895	56,080	42,321	94,300	192,287	31,461	45,604
Debt Service								132,029	14,888	14,888
Intergovernmental Expenditures										
Operating Transfers Out				88,000	52,800	47,800	47,800	118,800	397,000	47,000
Bad Debt										
Contribution in aid to construction										
Total Expenditures	952,133	959,665	1,031,751	1,442,933	3,574,627	1,511,575	1,683,008	1,789,047	1,627,682	1,839,236
Ending Fund Balance	253,649	345,154	433,999	659,465	807,243	1,067,576	1,076,506	909,486	1,065,175	1,578,363
Total	1,205,782	1,304,819	1,465,750	2,102,398	4,381,870	2,579,151	2,759,514	2,698,533	2,692,857	3,417,599
Fund Balance as a % of Expenditure	26.6%	36.0%	42.1%	45.7%	22.6%	70.6%	64.0%	50.8%	65.4%	85.8%
Population (as of July 1)	1,191	1,389	1,373	1,406	1,423	1,449	1,508	1,524	1,515	1,531
Revenues Per Capita	869	757	816	1,187	2,616	1,223	1,122	1,064	1,177	1,537
Expenditures Per Capita	799	691	751	1,026	2,512	1,043	1,116	1,174	1,074	1,201

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
West Wendover										
Property Taxes	907,596	733,586	732,449	859,218	1,020,887	1,047,384	1,049,969	1,131,693	1,137,625	1,069,841
Other Taxes										
Licenses & Permits	705,945	635,100	552,967	824,491	686,142	735,104	650,525	634,447	678,164	845,131
Intergovernmental Revenue										
CTX	1,301,668	1,646,154	2,752,301	2,003,401	2,226,465	2,124,846	2,088,625	1,878,737	2,275,011	2,676,355
Other Intergovernmental Revenue	706,626	748,144	690,182	1,065,942	714,483	789,188	668,465	931,743	1,100,070	701,308
Total Intergovernmental	2,008,294	2,394,298	3,442,483	3,069,343	2,940,948	2,914,034	2,757,090	2,810,480	3,375,081	3,377,663
Charges For Services	69,946	64,204	39,445	34,807	33,089	43,209	39,830	47,488	30,999	34,703
Fines & Forfeits	96,076	85,676	93,494	75,803	150,127	177,857	169,162	133,507	163,740	119,032
Miscellaneous Revenues	54,213	38,516	60,680	139,289	90,809	83,458	87,457	42,032	80,712	62,988
Transfers In	83,000						50,000		20,000	
Other Financing Sources				10,565		50,000				
Prior Period Adjustment										(55,406)
Total Revenues	3,925,070	3,951,380	4,921,518	5,013,516	4,922,002	5,051,046	4,804,033	4,799,647	5,486,321	5,453,952
Beginning Fund Balance	626,759	1,221,940	1,329,568	2,070,973	2,465,344	2,213,182	2,100,918	1,859,314	839,687	1,019,478
Residual Equity Transfer										
Total Available Resources	4,551,829	5,173,320	6,251,086	7,084,489	7,387,346	7,264,228	6,904,951	6,658,961	6,326,008	6,473,430
General Government	585,837	589,192	722,054	701,211	819,421	886,551	863,756	907,986	928,306	810,347
Judicial	96,769	129,546	159,456	192,646	183,155	227,703	301,780	294,112	292,268	293,551
Public Safety	1,677,139	1,885,484	1,932,168	2,498,821	2,211,122	2,354,383	2,412,926	2,658,932	2,635,718	2,591,056
Public Works	753,988	726,285	771,251	747,573	765,898	868,462	631,894	626,942	537,557	577,006
Sanitation										
Health	33,134	45,605	46,569	54,448	59,422	87,416	72,590	77,426	80,479	83,939
Welfare										
Culture and Recreation	7,756	13,632	7,874	8,725	10,276	12,745	10,239	12,061	12,770	11,511
Community Support	25,269	20,704	24,293	42,435	46,623	33,800	46,233	27,988	11,842	8,789
Debt Service	89,997	78,304	59,948	48,286	13,747	48,250	52,019	12,527	5,083	3,831
Intergovernmental Expenditures										
Operating Transfers Out	60,000	355,000	456,500	325,000	1,064,500	644,000	654,200	1,201,300	747,100	845,000
Residual Equity Transfer										
Total Expenditures	3,329,889	3,843,752	4,180,113	4,619,145	5,174,164	5,163,310	5,045,637	5,819,274	5,251,123	5,225,030
Ending Fund Balance	1,221,940	1,329,568	2,070,973	2,465,344	2,213,182	2,100,918	1,859,314	839,687	1,074,885	1,303,806
Total	4,551,829	5,173,320	6,251,086	7,084,489	7,387,346	7,264,228	6,904,951	6,658,961	6,326,008	6,528,836
Fund Balance as a % of Expenditure	36.7%	34.6%	49.5%	53.4%	42.8%	40.7%	36.8%	14.4%	20.5%	25.0%
Population (as of July 1)	4,614	4,839	4,732	4,830	4,848	4,871	4,958	4,990	4,945	4,999
Revenues Per Capita	851	817	1,040	1,038	1,015	1,037	969	962	1,109	1,091
Expenditures Per Capita	722	794	883	956	1,067	1,060	1,018	1,166	1,062	1,045

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
					Humboldt					
Winnemucca										
Property Taxes	1,128,816	1,176,871	1,077,652	1,162,673	1,237,136	1,334,507	1,396,959	1,475,289	1,537,110	1,529,587
Other Taxes	195,860	216,007	235,258	256,853	275,962	281,745	283,691	275,794	250,994	229,260
Licenses & Permits	442,515	476,077	490,638	534,555	511,637	515,604	550,198	509,688	517,320	547,502
Intergovernmental Revenue										
CTX	1,917,612	2,076,619	2,466,269	2,992,309	2,980,797	3,061,867	3,212,258	2,855,300	3,552,393	3,842,289
Other Intergovernmental Revenue	523,408	522,430	353,922	456,424	419,286	382,134	372,418	363,393	356,393	383,843
Total Intergovernmental	2,441,020	2,599,049	2,820,191	3,448,733	3,400,083	3,444,001	3,584,676	3,218,693	3,908,786	4,226,132
Charges For Services	249,625	258,122	253,228	227,477	252,162	275,960	290,869	269,806	285,132	297,619
Fines & Forfeits										
Miscellaneous Revenues	350,184	349,882	417,004	467,523	634,954	630,701	689,404	791,747	620,180	630,260
Transfers In										
Other Financing Sources		46000								
Residual Equity Transfer										
Total Revenues	4,808,020	5,122,008	5,293,971	6,097,814	6,311,934	6,482,518	6,795,797	6,541,017	7,119,522	7,460,360
Beginning Fund Balance	3,115,390	3,496,665	3,771,594	3,973,163	4,860,835	5,128,031	5,348,346	6,198,044	7,141,682	8,850,468
Total Available Resources	7,923,410	8,618,673	9,065,565	10,070,977	11,172,769	11,610,549	12,144,143	12,739,061	14,261,204	16,310,828
General Government	757,134	806,763	844,165	807,375	825,647	885,012	867,081	881,157	839,169	849,175
Judicial	58,696	54,484	71,401	77,443	76,637	79,899	89,688	92,549	94,127	97,000
Public Safety	2,013,539	2,196,752	2,084,619	2,252,644	2,443,739	2,563,624	2,706,005	2,795,119	2,766,684	3,069,626
Public Works	911,622	950,497	943,264	952,486	992,428	1,072,204	1,060,697	859,594	826,082	806,670
Sanitation										
Health										
Welfare										
Culture and Recreation	585,754	638,582	602,954	620,194	706,287	661,464	722,628	668,960	684,674	818,973
Community Support										
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	100,000	200,000	545,999	500,000	1,000,000	1,000,000	500,000	300,000	200,000	2,100,000
Total Expenditures	4,426,745	4,847,078	5,092,402	5,210,142	6,044,738	6,262,203	5,946,099	5,597,379	5,410,736	7,741,444
Ending Fund Balance	3,496,665	3,771,595	3,973,163	4,860,835	5,128,031	5,348,346	6,198,044	7,141,682	8,850,468	8,569,384
Total	7,923,410	8,618,673	9,065,565	10,070,977	11,172,769	11,610,549	12,144,143	12,739,061	14,261,204	16,310,828
Fund Balance as a % of Expenditure	79.0%	77.8%	78.0%	93.3%	84.8%	85.4%	104.2%	127.6%	163.6%	110.7%
Population (as of July 1)	7001	7234	7280	7249	7401	7643	7646	7659	7593	7659
Revenues Per Capita	687	708	727	841	853	848	889	854	938	938
Expenditures Per Capita	632	670	700	719	817	819	778	731	713	713

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Lincoln										
Caliente										
Property Taxes	75,051	80,001	81,695	89,342	91,789	96852	104,454	110,417	112,063	113,952
Other Taxes										
Licenses & Permits	19,880	21,147	23,993	52,433	44,623	38602	40,332	24,814	26,747	23,695
Intergovernmental Revenue										
CTX	127,922	140,845	139,242	189,374	163,073	164,795	163,124	156,338	143,741	133,379
Other Intergovernmental Revenue	4,050	6,345	5,740	3,240	11,391	553,578	3,283,733	1,579,314	2,136,929	55,872
Total Intergovernmental	131,972	147,190	144,982	192,614	174,464	718,373	3,446,857	1,735,652	2,280,670	189,251
Charges For Services	4,398	15,171	12,440	22,783	21,137	21,687	36,199	49,093	48,037	1,490
Fines & Forfeits	6,470	11,347	10,548	17,739	28,470	24,780	22,841	20,503	21,378	24,876
Miscellaneous Revenues	44,296	32,806	17,459	31,407	42,627	31,093	33,141	27,575	27,118	39,838
Transfers In					250			41,000	49,000	0
Other Financing Sources										
Residual Equity Transfer										
Total Revenues	282,067	307,662	291,117	406,318	403,360	931,387	3,683,824	2,009,054	2,565,013	89,899
Beginning Fund Balance	90,799	75,994	88,368	68,397	198,619	255,072	192,313	41,598	23,591	3,290
Total Available Resources	372,866	383,656	379,485	474,715	601,979	1,186,459	3,876,137	2,050,652	2,588,604	93,189
General Government	117,818	112,694	101,420	118,019	148,338	204807	222,554	291,530	471,451	253,300
Judicial	36,981	36,014	38,301	42,918	62,497	72637	80,675	71,154	55,149	31,965
Public Safety	92,331	92,547	89,338	80,089	87,521	95113	325,722	271,249	73,171	73,767
Public Works			20,365							
Sanitation	6,921	9,425	12,152	7,280	9,775	15925	15,593	12,162	8,977	8,950
Health										
Welfare										
Culture and Recreation	42,233	44,608	47,197	27,790	38,776	604094	3,189,995	1,380,966	1,976,566	0
Community Support										
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out	588		2,315			1570	0	0	0	0
Total Expenditures	296,872	295,288	311,088	276,096	346,907	994,146	3,834,539	2,027,061	2,585,314	367,982
Ending Fund Balance	75,994	88,368	68,397	198,619	255,072	192,313	41,598	23,591	3,290	28,410
Total	372,866	383,656	379,485	474,715	601,979	1,186,459	3,876,137	2,050,652	2,588,604	396,392
Fund Balance as a % of Expenditure	25.6%	29.9%	22.0%	71.9%	73.5%	19.3%	1.1%	1.2%	0.1%	7.7%
Population (as of July 1)	1,276	1,058	1,184	1,014	1,015	1002	1,089	1,077	1,106	1,144
Revenues Per Capita	221	291	246	401	397	930	3,383	1,865	2,319	79
Expenditures Per Capita	233	279	263	272	342	992	3,521	1,882	2,338	322

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
					Lyon					
Fernley										
Property Taxes	374,654	427,738	491820	590,127	929,276	1,033,501	1,315,878	1,501,315	1,449,538	1,867,711
Other Taxes										
Licenses & Permits	1,724,743	2,230,728	2765687	2,231,632	1,920,189	1,640,724	1,598,061	1,600,283	1,455,105	1,483,489
Intergovernmental Revenue										
CTX	120,652	137,610	148,417	187,872	188,128	197,040	202,188	170,186	130,215	737,837
Other Intergovernmental Revenue	587,684	54,882	54,882	54,882	60,000	60,000	60,000	60,000	375,841	131,372
Total Intergovernmental	708,336	192,492	203,299	242,754	248,128	257,040	262,188	230,186	506,056	869,209
Charges For Services										
Fines & Forfeits	104,330	141,028	144,407	192,646	199,723	183,108	142,030	183,808	157,638	147,010
Miscellaneous Revenues	51,734	78,861	124,430	289,389	256,871	455,841	94,662	55,461	89,640	91,422
Transfers In						10,000	0		791,178	13,780
Other Financing Sources		4,277			61,450			7,984		4,010,000
Total Revenues	2,963,797	3,075,124	3,729,643	3,546,548	3,615,637	3,580,214	3,412,819	3,579,037	4,449,155	8,482,621
Beginning Fund Balance	777,416	1,012,376	792,320	875,022	944,996	588,946	645,867	688,868	814,316	1,579,376
Total Available Resources	3,741,213	4,087,500	4,521,963	4,421,570	4,560,633	4,169,160	4,058,686	4,267,905	5,263,471	10,061,997
General Government	475,065	530,474	595,297	717,355	1,025,295	1,238,982	1,290,272	1,402,434	1,734,551	2,428,352
Judicial	118,839	151,937	170,595	163,631	192,468	245,907	243,866	253,101	190,732	200,220
Public Safety										
Public Works	517,855									
Sanitation										
Health	40,828	48,395	124,091	275,985	337,051	262,526	232,843	242,279	176,488	200,427
Welfare										
Culture and Recreation	229,550	365,773	397,853	537,507	653,083	491,254	517,945	468,468	612,681	617,960
Community Support	301,269	421,771	669,105	837,307	817,441	885,308	679,800	708,163	590,807	434,379
Debt Service	95,431			94,789	379,032	379,326	379,092	379,144	378,836	4,390,129
Intergovernmental Expenditures										
Operating Transfers Out	950,000	1,776,830	1,690,000	850,000	567,317	20,000	26,000			
Total Expenditures	2,728,837	3,295,180	3,646,941	3,476,574	3,971,687	3,523,303	3,369,818	3,453,589	3,684,095	8,271,467
Ending Fund Balance	1,012,376	792,320	875,022	944,996	588,946	645,857	688,868	814,316	1,579,376	1,790,530
Total	3,741,213	4,087,500	4,521,963	4,421,570	4,560,633	4,169,160	4,058,686	4,267,905	5,263,471	10,061,997
Fund Balance as a % of Expenditure	37.1%	24.0%	24.0%	27.2%	14.8%	18.3%	20.4%	23.6%	42.9%	21.6%
Population (as of July 1)	9,529	10,440	11,718	13,775	16,357	18,850	19,585	19,609	18,929	18434
Revenues Per Capita	311	295	318	257	221	190	174	183	235	460
Expenditures Per Capita	286	316	311	252	243	187	172	176	195	449

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Yerington										
Property Taxes	164,041	164,534	165,963	184,894	216,973	225,625	257,917	245,629	217,891	220,515
Other Taxes								174,477	156,720	169,080
Licenses & Permits	215233	240,791	251,472	297,540	283,797	352,353	293,438	116,941	127,717	118,890
Intergovernmental Revenue										
CTX	295,482	300,690	294,867	305,137	341,517	370,284	384,461	385,781	371,467	351,779
Other Intergovernmental Revenue	457,649	483,435	509,503	459,254	406,876	381,488	381,349	696,210	330,436	329,710
Total Intergovernmental	753,131	784,125	804,370	764,391	748,393	751,772	765,810	1,081,991	701,903	681,489
Charges For Services	83,193	157,195	199,588	202,512	214,155	233,732	185,083	204,772	207,546	216,665
Fines & Forfeits	57,619	52,783	46,019	41,604	49,953	43,652	33,344	30,746	28,734	26,063
Miscellaneous Revenues	6,001	7,404	7,658	7,570	108,680	12,493	15,402	2,177	8,402	6,411
Transfers In										
Other Financing Sources				225,225			-	-	-	-
Total Revenues	1,279,218	1,406,832	1,475,070	1,723,736	1,621,951	1,619,627	1,550,994	1,856,733	1,448,913	1,439,113
Beginning Fund Balance	369,058	302,440	386,964	442,985	484,849	434,264	477,598	487,083	370,127	245,208
Total Available Resources	1,648,276	1,709,272	1,862,034	2,166,721	2,106,800	2,053,891	2,028,592	2,343,816	1,819,040	1,684,321
General Government	219,918	222,301	237,130	243,606	291,578	232,071	223,782	255,189	232,420	205,478
Judicial	38,924	38,500	40,622	40,645	40,227	39,127	46,427	43,668	48,778	42,045
Public Safety	562,568	580,320	589,478	597,334	679,874	671,422	720,309	808,669	788,522	785,880
Public Works	342,353	355,255	431,231	622,448	414,937	393,874	338,242	653,124	353,761	336,465
Sanitation										
Health	11,555	11,213	11,652	15,716	17,377	18,763	11,505	14,951	13,518	13,621
Welfare										
Culture and Recreation	55,139	50,767	41,568	58,943	72,497	69,535	52,425	58,669	59,046	58,104
Community Support										
Debt Service	60,013	10,492	11,370	36,572	86,697	61,377	61,913	49,655		
Intergovernmental Expenditures										
Operating Transfers Out	55,366	53,460	55,998	66,608	69,349	90,124	86,906	89,764	77,787	
Total Expenditures	1,345,836	1,322,308	1,419,049	1,681,872	1,672,536	1,576,293	1,541,509	1,973,689	1,573,832	1,441,593
Ending Fund Balance	302,440	386,964	442,985	484,849	434,264	477,598	487,083	370,127	245,208	242,728
Total	1,648,276	1,709,272	1,862,034	2,166,721	2,106,800	2,053,891	2,028,592	2,343,816	1,819,040	1,684,321
Fund Balance as a % of Expenditure	22.5%	29.3%	31.2%	28.8%	26.0%	30.3%	31.6%	18.8%	15.6%	16.8%
Population (as of July 1)	2,889	2,859	2,902	2,912	2,980	3,257	3,319	3,324	3,138	3034
Revenues Per Capita	443	492	508	592	544	497	467	559	462	474
Expenditures Per Capita	466	463	489	578	561	484	464	594	502	475

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
					Pershing					
Lovelock										
Property Taxes	111,588	107,010	110,144	96,406	113,583	104,728	116,652	111,536	112,208	111,333
Other Taxes										
Licenses & Permits	98,511	97,845	102,648	105,852	114,346	112,203	118,657	105,494	108,059	116,719
Intergovernmental Revenue										
CTX	370,030	372,101	387,873	400,961	453,876	501,180	434,408	409,541	370,971	376,224
Other Intergovernmental Revenue	407,337	655,687	207,291	256,035	245,680	268,976	199,551	348,949	230,085	219,378
Total Intergovernmental	777,367	1,027,788	595,164	656,996	699,556	770,156	633,959	758,490	601,056	595,602
Charges For Services										
Fines & Forfeits	22,966	17,662	-	-	-	-	-	-	-	-
Miscellaneous Revenues	24,724	19,715	21,209	39,212	39,101	53,101	44,544	44,571	62,999	65,352
Transfers In					37,500	20,500	100	3,656	11,880	15,600
Other Financing Sources					2,500	-	-	-	-	1,466
Total Revenues	1,035,156	1,270,020	829,165	898,466	1,006,586	1,060,688	913,912	1,023,747	896,202	906,072
Beginning Fund Balance	293,020	377,436	222,358	120,563	130,095	211,888	323,954	313,446	326,896	313,470
Total Available Resources	1,328,176	1,647,456	1,051,523	1,019,029	1,136,681	1,272,576	1,237,866	1,337,193	1,223,098	1,219,542
General Government	214,627	277,764	191,257	179,769	218,407	233,482	186,881	310,133	202,137	229,895
Judicial	54,052	47,576	-		-	-	-	-	-	-
Public Safety	447,400	873,900	529,518	540,878	573,823	568,406	583,278	605,751	627,771	576,161
Public Works										
Sanitation										
Health										
Welfare										
Culture and Recreation	58,063	48,858	51,647	46,486	40,563	46,734	49,261	54,414	47,720	44,833
Community Support				22,000	22,000	25,000	25,000	25,000	12,000	12,000
Debt Service										
Intergovernmental Expenditures	19,000	22,000	22,000			-	-	-	-	-
Operating Transfers Out	152,500	155,000	136,538	99,800	70,000	75,000	80,000	15,000	20,000	30,000
Total Expenditures	945,642	1,425,098	930,960	888,933	924,793	948,622	924,420	1,010,298	909,628	892,889
Ending Fund Balance	382,534	222,358	120,563	130,096	211,888	323,954	313,446	326,895	313,470	326,653
Total	1,328,176	1,647,456	1,051,523	1,019,029	1,136,681	1,272,576	1,237,866	1,337,193	1,223,098	1,219,542
Fund Balance as a % of Expenditure	40.5%	15.6%	13.0%	14.6%	22.9%	34.1%	33.9%	32.4%	34.5%	36.6%
Population (as of July 1)	2,144	2,267	2,405	2,381	2,363	2,427	2,465	2,458	2,411	2,274
Revenues Per Capita	483	560	345	377	426	437	371	416	372	398
Expenditures Per Capita	441	629	387	373	391	391	375	411	377	393

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
					Washoe					
Reno										
Property Taxes	32,410,010	33,370,363	36,173,857	38,909,583	44,438,035	47,035,412	50,632,981	51,221,724	45,940,827	44,186,879
Other Taxes	1,151,932	1,142,629	1,270,496	1,316,655	1,473,201	1,487,512	1,392,965	1,618,530	1,667,220	1,520,212
Licenses & Permits	26,163,095	27,590,960	30,960,509	32,138,304	35,874,449	36,427,149	35,308,525	37,126,468	36,166,016	37,863,784
Intergovernmental Revenue										
CTX	42,948,773	47,480,733	52,372,923	54,708,166	55,256,937	51,266,041	43,552,723	38,859,576	39,326,558	40,909,269
Other Intergovernmental Revenue	18,231,028	18,348,453	19,390,493	19,489,255	19,444,281	21,073,516	19,921,663	20,200,127	20,548,835	20,832,964
Total Intergovernmental	61,179,801	65,829,186	71,763,416	74,197,421	74,701,218	72,339,557	63,474,386	59,059,703	59,875,393	61,742,233
Charges For Services	6,364,271	9,110,157	3,395,478	3,893,987	4,041,548	4,109,739	15,111,270	15,723,897	13,972,806	13,158,940
Fines & Forfeits	2,612,231	2,656,376	2,721,899	3,576,364	4,347,193	4,492,220	4,050,660	3,864,147	3,294,637	2,635,287
Miscellaneous Revenues	5,787,840	4,877,346	10,126,233	10,518,707	11,925,159	14,972,558	2,427,898	2,446,031	3,036,620	2,842,734
Transfers In	3,606,144									1,946,742
Other Financing Sources		4,052,852	4,011,740	5,547,010	3,530,915	7,140,038	9,141,378	5,939,027	2,470,414	20,182
Adjustment for loss on investments				-						
Residual Equity Transfer									1434330	
Prior Period Adjustment						1,854,671				
Total Revenues	139,275,324	148,629,869	160,423,628	170,098,031	180,331,718	189,858,856	181,540,063	176,999,527	167,858,263	165,916,993
Beginning Fund Balance	18,593,537	21,847,851	17,293,058	16,773,010	16,651,915	15,396,160	14,913,404	10,067,050	7,627,949	5,505,253
Total Available Resources	157,868,861	170,477,720	177,716,686	186,871,041	196,983,633	205,255,016	196,453,467	187,066,577	175,486,212	171,422,246
General Government	16,233,523	13,334,823	14,765,890	15,447,232	17,009,468	16,898,001	15,678,623	14,186,774	16,310,889	15,597,700
Judicial	4,017,116	4,523,548	4,915,250	5,329,249	5,551,760	6,452,189	6,617,523	6,836,892	6,876,938	6,425,982
Public Safety	85,435,303	90,208,872	99,651,589	101,832,717	111,545,635	122,057,664	114,462,142	113,146,207	108,124,303	102,800,240
Maintenance and Engineering	10,492,201	10,712,769	11,330,202	11,280,032	12,449,948	13,361,298	13,399,388	11,194,086	9,257,450	5,854,207
Sanitation										
Health										
Planning & Community Developmer	1,965,651	3,190,511	1,411,456	1,258,748	1,436,189	1,648,939	2,513,702	2,175,384	2,873,971	3,093,685
Parks and Recreation										
Community Support									11867021	9,041,888
Debt Service		82,913	596,961	868,690	462,515	630,470	917,757	917,757	-	-
Intergovernmental Expenditures	1,450,756	2,590,208	3,394,609	6,620,472	3,872,818	4,365,179	3,773,363	4,784,752	4,728,491	8,772,774
Operating Transfers Out	16,426,460	28,541,018	24,877,719	26,580,279	29,255,340	24,927,872	28,563,604	26,196,776	7,475,754	13,329,478
Prior Period Adjustment				1,001,707	3,800	(1,854,671)	460,315	-	2,466,142	-
Total Expenditures	136,021,010	153,184,662	160,943,676	170,219,126	181,587,473	188,486,941	186,386,417	179,438,628	169,980,959	164,915,954
ENDING FUND BALANCE	21,847,851	17,293,058	16,773,010	16,651,915	15,396,160	14,913,404	10,067,050	7,627,949	5,505,253	6,506,292
Total	157,868,861	170,477,720	177,716,686	186,871,041	196,983,633	203,400,345	196,453,467	187,066,577	175,486,212	171,422,246
Fund Balance as a % of Expenditure	16.1%	11.3%	10.4%	9.8%	8.5%	7.9%	5.4%	4.3%	3.2%	3.9%
Population (as of July 1)	186,883	187,834	195,727	199,249	206,735	214,371	220,613	223,012	218,143	223,012
Revenues Per Capita	745	791	820	854	872	886	823	794	769	744
Expenditures Per Capita	728	816	822	854	878	879	845	805	779	739

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
Sparks										
Property Taxes	13,673,851	13,856,216	15,107,002	16,616,622	19,538,442	21,518,866	23,471,888	22,252,948	20,444,707	19,040,250
Other Taxes		786,758	790,989	859,044	948,462	-	-	-	-	-
Licenses & Permits	8,423,496	8,788,401	9,432,932	10,180,664	12,165,228	11,202,323	10,816,357	9,982,677	9,417,526	9,474,514
Intergovernmental Revenue										
CTX	18,257,975	20,287,910	23,021,373	25,719,825	24,028,490	22,526,073	18,521,203	16,582,398	16,725,697	17,513,809
Other Intergovernmental Revenue	2,804,080	2,821,242	3,805,083	3,490,599	3,671,861	3,289,742	3,273,819	3,423,629	3,619,295	2,335,123
Total Intergovernmental	21,062,055	23,109,152	26,826,456	29,210,424	27,700,351	25,815,815	21,795,022	20,006,027	20,344,992	19,848,932
Charges For Services	1,945,838	2,603,909	2,481,900	2,663,097	3,675,347	4,888,188	5,325,469	4,977,572	4,114,199	3,459,703
Fines & Forfeits	952,456	894,260	921,692	1,056,471	1,072,402	1,030,249	994,119	965,408	921,084	707,145
Miscellaneous Revenues	245,602	336,146	479,776	657,208	763,239	486,442	584,517	499,464	396,736	158,166
Transfers In	336,493	285,504	312,896	327,868	902,473	31,122	723,271	110,000	6,009	311,572
Other Financing Sources	1,152	2,123	5,293,803	-	9,668,900	-	6,405,363	-	-	-
Residual Equity Transfers In										
Prior Period Adjustment										(967,486)
Total Revenues	46,640,943	50,662,469	61,647,446	61,571,398	76,434,844	64,973,005	70,116,006	58,794,096	55,645,253	52,032,796
Beginning Fund Balance	5,420,248	6,520,839	9,445,634	13,966,552	11,877,568	9,576,198	5,285,877	6,361,035	4,853,316	6,844,803
Total Available Resources	52,061,191	57,183,308	71,093,080	75,537,950	88,312,412	74,549,203	75,401,883	65,155,131	60,498,569	58,877,599
General Government	7,648,608	8,366,559	9,359,551	11,455,000	12,225,117	12,653,302	15,257,082	9,982,249	9,285,849	8,822,149
Judicial	1,658,507	1,649,798	1,766,434	1,952,997	2,058,327	2,058,000	2,073,257	2,055,940	1,912,603	1,842,291
Public Safety	25,108,243	27,016,325	30,358,841	36,887,512	39,525,014	38,771,257	37,490,073	37,175,255	34,986,439	34,290,402
Public Works	4,602,449	4,359,292	5,147,800	5,374,559	6,594,930	6,086,252	5,038,204	4,525,184	3,318,740	1,991,113
Sanitation										
Health										
Welfare										
Culture and Recreation										2,522,154
Community Support	110,359	88,883	110,591	117,179	284,281	197,206	163,801	72,800	159,166	122,350
Debt Service	540,833	540,832	565,736	619,587	781,925	-	2,446,984	-	-	-
Intergovernmental Expenditures	443,658	422,947	416,923	558,961	602,197	555,090	522,230	378,557	295,331	259,051
Operating Transfers Out	5,427,695	5,293,038	9,400,652	6,694,587	16,664,423	8,942,219	6,049,217	6,111,830	3,695,638	2,535,798
Total Expenditures	45,540,352	47,737,674	57,126,528	63,660,382	78,736,214	69,263,326	69,040,848	60,301,815	53,653,766	52,385,308
Ending Fund Balance	6,520,839	9,445,634	13,966,552	11,877,568	9,576,198	5,285,877	6,361,035	4,853,316	6,844,803	6,492,291
Total	52,061,191	57,183,308	71,093,080	75,537,950	88,312,412	74,549,203	75,401,883	65,155,131	60,498,569	58,877,599
Fund Balance as a % of Expenditure	14.3%	19.8%	24.4%	18.7%	12.2%	7.6%	9.2%	8.0%	12.8%	12.4%
Population (as of July 1)	71753	75255	78435	81673	85618	87846	89449	91684	91237	92331
Revenues Per Capita	650	673	786	754	893	740	784	641	610	564
Expenditures Per Capita	635	634	728	779	920	788	772	658	588	567

	FY'03	FY'04	FY'05	FY'06	FY'07	FY'08	FY'09	FY'10	FY'11	FY'12
					White Pine					
Ely										
Property Taxes	27	113	33							
Other Taxes		6,994	28,040	26,939	28,715	29,247	23,567	27,950	36,743	41,598
Licenses & Permits	171,430	168,813	224,733	200,616	218,234	178,100	197,867	170,752	169,214	183,234
Intergovernmental Revenue										
CTX	991,915	1,002,402	1,156,263	1,185,518	1,275,872	1,307,656	1,351,453	1,240,750	1,307,824	1,195,504
Other Intergovernmental Revenue	400,061	645,734	638,910	1,028,895	262,971	279,754	475,044	372,641	979,009	530,663
Total Intergovernmental	1,391,976	1,648,136	1,795,173	2,214,413	1,538,843	1,587,410	1,826,497	1,613,391	2,286,833	1,726,167
Charges For Services	54,450	59,082	62,095	56,934	65,834	63,845	56,248	49,820	140,822	144,901
Fines & Forfeits	57,365	57,250	55,250	53,758	68,630	92,560	101,314	86,216	108,235	105,307
Miscellaneous Revenues	21,863	26,727	20,081	19,690	38,460	54,306	45,717	39,715	41,884	74,259
Transfers In									192,724	
Other Financing Sources			463,109	750,000		110,100				
Residual Equity Transfer								156,458		
Total Revenues	1,697,111	1,967,115	2,648,514	3,322,350	1,958,716	2,115,568	2,251,210	2,144,302	2,976,455	2,275,466
Beginning Fund Balance	296,359	198,987	167,329	360,204	540,916	661,835	743,733	714,163	651,474	778,602
Total Available Resources	1,993,470	2,166,102	2,815,843	3,682,554	2,499,632	2,777,403	2,994,943	2,858,465	3,627,929	3,054,068
General Government	247,494	204,651	223,085	190,114	222,276	213,499	222,770	223,698	226,478	156,304
Judicial	156,058	130,920	109,464	110,658	108,527	142,687	153,097	165,684	128,127	133,386
Public Safety	834,871	991,587	1,628,391	912,000	1,088,424	1,120,525	1,242,759	1,238,344	1,034,209	1,094,186
Public Works	123,875	108,098	110,234	101,598	103,964	136,035	123,065	135,848	130,016	122,416
Sanitation										
Health	158,087	171,093	161,010	176,756	192,242	222,773	212,295	215,555	206,051	199,205
Welfare										
Culture and Recreation	96,335	101,958	86,654	97,332	81,316	99,007	104,676	105,343	100,471	102,377
Community Support	177,763	290,466	125,688	1,527,639	2,588	115	175,777	106,120	928,615	441,852
Debt Service										
Intergovernmental Expenditures										
Operating Transfers Out			11,113	25,541	38,460	99,029	46,341	16,399	95,360	60,065
Contingency										
Total Expenditures	1,794,483	1,998,773	2,455,639	3,141,638	1,837,797	2,033,670	2,280,780	2,206,991	2,849,327	2,309,791
Ending Fund Balance	198,987	167,329	360,204	540,916	661,835	743,733	714,163	651,474	778,602	744,277
Total	1,993,470	2,166,102	2,815,843	3,682,554	2,499,632	2,777,403	2,994,943	2,858,465	3,627,929	3,054,068
Fund Balance as a % of Expenditure	11.09%	8.37%	14.67%	17.22%	36.01%	36.57%	31.31%	29.52%	27.33%	32.22%
Population (as of July 1)	3,695	3,886	3,829	3,962	4,166	4,325	4,294	4,352	4,291	4,235
Revenues Per Capita	459	506	692	839	470	489	524	493	694	537
Expenditures Per Capita	486	514	641	793	441	470	531	507	664	545

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Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

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MEMORANDUM

Date: October 31, 2013

To: All Interested Parties

From: Local Government Finance Section, Division of Local Government Services

Subject: Fiscal Year 2012-2013 – Indebtedness Report

Enclosed is the FY 2012-2013 Report of Local Government Indebtedness as of June 30, 2013. Pursuant to the requirements of NRS 354.6025, the report has been submitted to the Governor, the State Controller, the State Treasurer, and the Fiscal Analysis Division of the Legislative Counsel Bureau. The report will be available at the Dept. of Taxation's website (http://tax.state.nv.us) soon.

DEPARTMENT OF TAXATION

Division of Local Government Services

Annual Local Government Indebtedness
As of June 30, 2013

INDEX TO
ANNUAL LOCAL GOVERNMENT INDEBTEDNESS
PURSUANT TO NRS 354.6025
As of June 30, 2013

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

INTRODUCTION

The Annual Local Government Indebtedness Report for the fiscal year ending June 30, 2013 has been prepared in three sections, noted below. Local government entities submit reports each year in compliance with NRS 350.013, 354.6025 and NAC 350.010. Terms appearing below are defined in the Glossary.

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

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

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

GLOSSARY

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

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

Outstanding General Obligation Debt – The amount in whole dollars, of outstanding general obligation bonded debt as of June 30, 2013.

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

TYPES OF INDEBTEDNESS

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

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

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

TYPES OF INDEBTEDNESS (continued)

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

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

Other Debt:

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

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

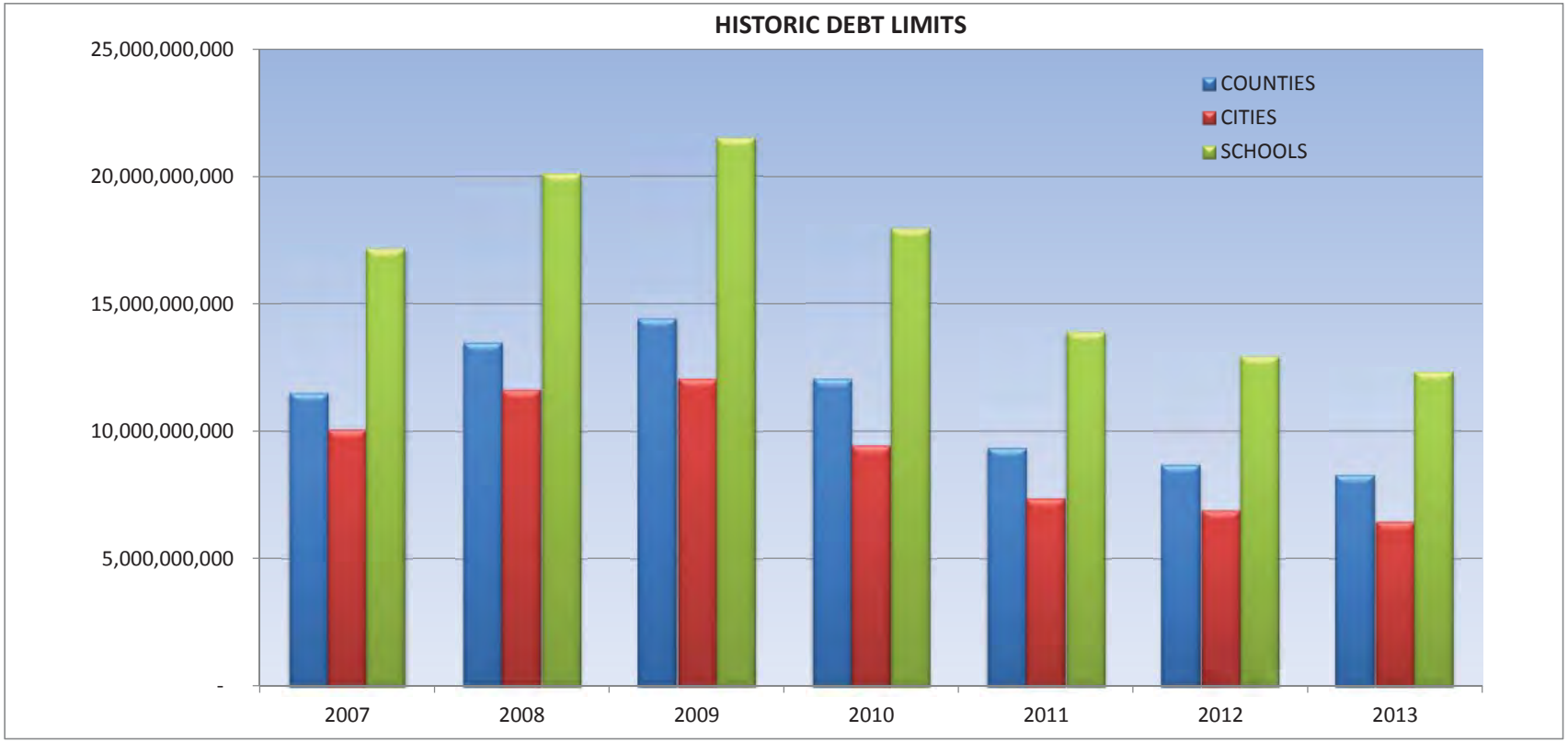
Warrants – Instruments issued to pay for goods and services to be repaid from future revenues.

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

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

DEBT LIMITS

	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
COUNTIES	11,521,581,748	13,505,604,950	14,446,736,765	12,057,378,429	9,353,816,839	8,699,011,293	8,290,611,687
CITIES	10,084,085,598	11,654,075,527	12,069,074,293	9,448,448,718	7,383,433,250	6,916,302,708	6,469,074,263
SCHOOLS	17,174,874,852	20,137,478,187	21,531,861,623	17,949,037,196	13,904,114,494	12,935,539,045	12,332,281,403



Footnotes:

Debt limit for Counties is 10% of assessed valuation except Carson City which is 15%.
Debt limit for Cities varies from 15% of assessed valuation to 40% of assessed valuation.
Debt limit for Schools is 15% of assessed valuation.

INDEBTEDNESS REPORTS NOT SUBMITTED FOR FISCAL YEAR ENDED JUNE 30, 2013

ENTITY

NYE COUNTY
BEATTY GENERAL IMPROVEMENT DISTRICT

DEBT LIMIT BY ENTITY TYPE

PART A
COUNTIES

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (10% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OTHER OUTSTANDING GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY (1),(2)	1,381,815,028	207,272,254	-	143,051,784	64,220,470	11,750,000
CHURCHILL	694,365,680	69,436,568	-	-	69,436,568	-
CLARK (3)	54,195,268,097	5,419,526,810	31,835,000	1,857,010,000	3,530,681,810	-
DOUGLAS (6)	2,613,102,579	261,310,258	-	38,761,987	222,548,271	-
ELKO (7)	1,596,589,154	159,658,915	-	90,000	159,568,915	-
ESMERALDA	61,798,225	6,179,823	-	-	6,179,823	-
EUREKA	2,054,370,464	205,437,046	-	-	205,437,046	-
HUMBOLDT	1,231,023,393	123,102,339	-	-	123,102,339	-
LANDER	2,070,537,784	207,053,778	-	-	207,053,778	-
LINCOLN	222,351,109	22,235,111	-	355,722	21,879,389	-
LYON	1,220,795,178	122,079,518	-	13,764,759	108,314,759	-
MINERAL	133,075,555	13,307,556	-	83,186	13,224,370	-
NYE	1,248,873,074	124,887,307	-	24,486,000	100,401,307	-
PERSHING	236,436,666	23,643,667	-	-	23,643,667	-
STOREY	516,836,997	51,683,700	-	2,039,217	49,644,483	-
WASHOE (4),(5)	12,290,109,448	1,229,010,945	39,465,000	190,171,220	999,374,725	-
WHITE PINE (8)	447,860,920	44,786,092	-	-	44,786,092	-
TOTAL	82,215,209,351	8,290,611,687	71,300,000	2,269,813,875	5,949,497,812	11,750,000

	DEBT MARGIN " IF " ALL AUTHORIZED BONDS WERE SOLD
CARSON CITY (1),(2)	52,470,470
CHURCHILL	69,436,568
CLARK (3)	3,530,681,810
DOUGLAS (6)	222,548,271
ELKO (7)	159,568,915
ESMERALDA	6,179,823
EUREKA	205,437,046
HUMBOLDT	123,102,339
LANDER	207,053,778
LINCOLN	21,879,389
LYON	108,314,759
MINERAL	13,224,370
NYE	100,401,307
PERSHING	23,643,667
STOREY	49,644,483
WASHOE (4),(5)	999,374,725
WHITE PINE (8)	44,786,092
TOTAL	5,937,747,812

FOOTNOTES:
(*) NRS 244A.059 COUNTY'S GENERAL OBLIGATION BONDS: COUNTY'S DEBT LIMIT.

1. Subject to the provisions of Chapter 350 of Nevada Revised Statutes, any board, on behalf of the County and in its name, may issue the County's general obligation bonds to acquire, improve and equip (or any combination thereof), any project herein authorized, or any part thereof, and thereby, to defray the cost of the project wholly or in part.

2. A county shall not become indebted by the issuance of bonds or other securities constituting an indebtedness, whether the bonds are issued hereunder or under a special or local law, to an amount in the aggregate, including existing indebtedness of the county, but excluding any outstanding revenue bonds, any outstanding special assessment bonds, or any other outstanding special obligation securities, any short term securities issued in anticipation of and payable from general (ad valorem) taxes levied for the current fiscal year, and any indebtedness not evidenced by notes, bonds or other securities, exceeding 10% of the total last assessed valuation of the taxable property of the county.

(1) Assessed valuation in the amount of $50,405,900 for Carson City Redevelopment Authority is excluded from Carson City.
(2) City charter limits indebtedness to 15 percent for both bonds and warrants.
(3) Assessed valuations in the amount of $1,030,444,078 for the Redevelopment Agencies in Clark County, Boulder City, Henderson, Las Vegas, Mesquite and North Las Vegas are excluded from Clark County.
(4) Assessed valuations in the amount of $40,151,582 for Reno Redevelopment Agencies are excluded from Washoe County.
(5) Assessed valuations in the amount of $161,359,254 for Sparks Redevelopment Agencies are excluded from Washoe County.
(6) Assessed valuation in the amount of $70,279,293 for the Douglas County Redevelopment Agency is excluded from Douglas County.
(7) Assessed valuation in the amount of $6,732,743 for the City of Elko Redevelopment Agency is excluded from Elko County.
(8) Assessed valuation in the amount of $1,046,877 for the City of Ely Redevelopment Agency is excluded from White Pine County.

CITIES

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT		OUTSTANDING GENERAL OBLIGATION BONDS	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS	DEBT LIMIT OTHER GENERAL OBLIGATION	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN OTHER GENERAL OBLIGATION
BOULDER CITY	510,495,001	153,148,500		-	153,148,500	-	102,099,000	44,190,000	57,909,000
CALIENTE	13,033,249	2,606,650	(2)	-	2,606,650	-	2,606,650	129,973	2,476,677
CARLIN	27,945,968	5,589,194	(3)	-	5,589,194	-	5,589,194	158,562	5,430,632
ELKO	404,635,925	121,390,778		-	121,390,778	-	80,927,185	14,385,000	66,542,185
ELY	61,024,775	18,307,433		-	18,307,433	-	12,204,955	2,273,760	9,931,195
FALLON	163,080,734	48,924,220		-	48,924,220	-	32,616,147	2,349,916	30,266,231
FERNLEY	440,455,995	132,136,799		75,435,000	56,701,799	-	88,091,199		88,091,199
HENDERSON	8,255,600,100	1,238,340,015	(1)	24,955,000	1,213,385,015	-	1,651,120,020	249,580,501	1,401,539,519
LAS VEGAS	11,926,888,555	2,385,377,711	(2)	-	2,385,377,711	-	2,385,377,711	327,470,435	2,057,907,276
LOVELOCK	21,637,144	6,491,143		-	6,491,143	-	4,327,429	316,717	4,010,712
MESQUITE	518,858,360	155,657,508		-	155,657,508	-	103,771,672	23,621,989	80,149,683
NORTH LAS VEGAS	3,987,869,401	797,573,880	(2)	852,000	796,721,880	-	797,573,880	456,900,700	340,673,180
RENO	5,936,927,777	890,539,167	(1)	-	890,539,167	69,110,000	1,187,385,555	530,480,925	656,904,630
SPARKS	2,013,263,084	402,652,617	(3)	-	402,652,617	-	402,652,617	47,811,282	354,841,335
WELLS	23,346,887	9,338,755	(4)	-	9,338,755	-	4,669,377	66,501	4,602,876
WEST WENDOVER	124,879,420	37,463,826		-	37,463,826	-	24,975,884	3,695,294	21,280,590
WINNEMUCCA	176,021,961	52,806,588		-	52,806,588	-	35,204,392	1,260,550	33,943,842
YERINGTON	53,647,404	10,729,481	(2)	-	10,729,481	-	10,729,481	536,125	10,193,356
TOTAL	34,659,611,740	6,469,074,263		101,242,000	6,367,832,263	69,110,000	6,931,922,348	1,705,228,230	5,226,694,118

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

NRS 266.600(4) GENERAL POWERS OF THE CITY COUNCIL CONCERNING FINANCES, REVENUE AND TAXATION.
The city council may: Borrow money on the credit of the city for corporate purposes, in the manner and to the extent allowed by the constitution and the laws, and issue general obligations therefore, but no city may issue or have outstanding at any time bonds to an amount in excess of 30 % of the total assessed valuation of the taxable property within such city as shown by the last preceding tax list or assessment roll, nor warrants, certificates, script or other evidences of indebtedness, excepting the bonded indebtedness, in excess of 20% of the assessed valuation. This subsection does not restrict the power of the cities as to taxation, assessment, borrowing money, contracting debts or loaning their credit for procuring supplies of water.

SCHOOLS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (15% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS	DEBT MARGIN " IF " ALL AUTHORIZED BONDS ARE SOLD
CARSON CITY	1,381,815,028	207,272,254	54,800,000	152,472,254	-	152,472,254
CHURCHILL	694,365,680	104,154,852	32,805,000	71,349,852	480,000	70,869,852
CLARK	54,195,268,097	8,129,290,215	2,504,815,000	5,624,475,215	34,000,000	5,590,475,215
DOUGLAS	2,613,102,579	391,965,387	29,140,000	362,825,387	4,670,000	358,155,387
ELKO	1,596,589,154	239,488,373	-	239,488,373	-	239,488,373
ESMERALDA	61,798,225	9,269,734	-	9,269,734	-	9,269,734
EUREKA	2,054,370,464	308,155,570	-	308,155,570	-	308,155,570
HUMBOLDT	1,231,023,393	184,653,509	2,630,000	182,023,509	-	182,023,509
LANDER	2,070,537,784	310,580,668	-	310,580,668	-	310,580,668
LINCOLN	222,351,109	33,352,666	5,611,800	27,740,866	2,325,000	25,415,866
LYON	1,220,795,178	183,119,277	73,660,000	109,459,277	-	109,459,277
MINERAL	133,075,555	19,961,333	1,915,000	18,046,333	-	18,046,333
NYE	1,248,873,074	187,330,961	90,590,000	96,740,961	-	96,740,961
PERSHING	236,436,666	35,465,500	4,782,559	30,682,941	-	30,682,941
STOREY	516,836,997	77,525,550	9,495,000	68,030,550	-	68,030,550
WASHOE	12,290,109,448	1,843,516,417	521,165,000	1,322,351,417	-	1,322,351,417
WHITE PINE	447,860,920	67,179,138	2,555,000	64,624,138	-	64,624,138
TOTAL	82,215,209,351	12,332,281,403	3,333,964,359	8,998,317,044	41,475,000	8,956,842,044

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

TOWNS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (25% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
BUNKERVILLE	24,877,099	6,219,275	-	-	6,219,275	-
ENTERPRISE	4,818,159,201	1,204,539,800	-	-	1,204,539,800	-
INDIAN SPRINGS	12,634,454	3,158,614	-	-	3,158,614	-
LAUGHLIN	336,413,337	84,103,334	-	-	84,103,334	-
MOAPA TOWN	92,783,841	23,195,960	-	-	23,195,960	-
MOAPA VALLEY TOWN	147,917,629	36,979,407	-	-	36,979,407	-
MT. CHARLESTON TOWN	41,464,940	10,366,235	-	-	10,366,235	-
PARADISE	12,218,071,199	3,054,517,800	-	-	3,054,517,800	-
SEARCHLIGHT	25,953,349	6,488,337	-	-	6,488,337	-
SPRING VALLEY	4,536,671,495	1,134,167,874	-	-	1,134,167,874	-
SUMMERLIN	1,589,203,447	397,300,862	-	-	397,300,862	-
SUNRISE MANOR	1,988,570,347	497,142,587	-	-	497,142,587	-
WHITNEY TOWN	472,835,114	118,208,779	-	-	118,208,779	-
WINCHESTER	1,111,504,875	277,876,219	-	-	277,876,219	-
DOUGLAS COUNTY						
GARDNERVILLE	151,524,898	37,881,225	-	230,797	37,650,428	-
GENOA	8,900,289	2,225,072	-	-	2,225,072	-
MINDEN	139,346,390	34,836,598	-	-	34,836,598	-
ELKO COUNTY						
JACKPOT	29,861,638	7,465,410	-	17,122	7,448,288	-
JARBIDGE	N/A	N/A	-	5,982	N/A	-
MONTELLO	1,127,461	281,865	-	-	281,865	-
MOUNTAIN CITY	1,801,716	450,429	-	-	450,429	-
ESMERALDA COUNTY						
GOLDFIELD	5,858,964	1,464,741	-	-	1,464,741	-
SILVER PEAK	5,582,459	1,395,615	-	-	1,395,615	-
EUREKA COUNTY						
CRESCENT VALLEY	3,587,013	896,753	-	-	896,753	-
EUREKA	10,146,292	2,536,573	-	-	2,536,573	-
LANDER COUNTY						
AUSTIN	3,676,412	919,103	-	-	919,103	-
BATTLE MOUNTAIN	37,327,130	9,331,783	-	-	9,331,783	-
KINGSTON	4,982,316	1,245,579	-	-	1,245,579	-

TOWNS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (25% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
LINCOLN COUNTY						
ALAMO	8,592,268	2,148,067	-	3,536	2,144,531	-
PANACA	12,049,594	3,012,399	-	-	3,012,399	-
PIOCHE	15,281,509	3,820,377	-	-	3,820,377	-
MINERAL COUNTY						
HAWTHORNE	43,028,657	10,757,164	-	5,174,384	5,582,780	-
LUNING	527,799	131,950	-	-	131,950	-
MINA	1,852,722	463,181	-	-	463,181	-
WALKER LAKE	7,492,492	1,873,123	-	-	1,873,123	-
NYE COUNTY						
AMARGOSA	42,188,601	10,547,150	-	-	10,547,150	-
BEATTY	20,738,415	5,184,604	-	-	5,184,604	-
GABBS	11,343,284	2,835,821	-	396,888	2,438,933	-
MANHATTAN	2,341,723	585,431	-	296,383	289,048	-
PAHRUMP	688,310,723	172,077,681	-	85,749	171,991,932	-
ROUND MOUNTAIN	233,017,073	58,254,268	-	-	58,254,268	-
TONOPAH	29,445,357	7,361,339	-	-	7,361,339	-
PERSHING COUNTY						
IMLAY	2,137,337	534,334	-	-	534,334	-
STOREY COUNTY						
GOLD HILL	10,232,514	2,558,129	-	-	2,558,129	-
VIRGINIA CITY	32,710,126	8,177,532	-	-	8,177,532	-
WHITE PINE COUNTY						
LUND	1,983,723	495,931	-	-	495,931	-
MCGILL	7,936,478	1,984,120	-	-	1,984,120	-
RUTH	3,188,550	797,138	-	-	797,138	-
TOTAL	28,995,182,250	7,248,795,563	-	6,210,841	7,242,590,704	-

FOOTNOTES: (*) NRS 269.425 TOWN'S DEBT LIMIT.
No town shall ever become indebted for any town improvements under the provisions of NRS 269.405 to 269.470, inclusive, or otherwise, by the issuance of such general obligation bonds and other general obligation securities (other than any notes or warrants maturing within 1 year from the respective dates of their issuance), but excluding any outstanding revenue bonds, special assessment bonds, or other special obligation securities, excluding any such outstanding general obligation notes and warrants, and excluding any indebtedness not evidenced by bonds, or other securities, exceeding 25% of the total last assessed valuation of the taxable property in the town.

GENERAL IMPROVEMENT DISTRICTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (50% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY						
NO DISTRICTS						
CHURCHILL COUNTY						
CHURCHILL MOSQUITO & WEED ABATEMENT GID	694,365,680	347,182,840	-	-	347,182,840	-
CLARK COUNTY						
BIG BEND WATER DISTRICT	318,463,544	159,231,772	-	-	159,231,772	-
CLARK CO. WATER RECLAMATION	30,630,340,124	15,315,170,062	-	505,848,723	N/A	-
KYLE CANYON WATER	29,958,151	14,979,076	-	-	14,979,076	-
MOAPA VALLEY TV	N/A	N/A	-	-	N/A	-
OVERTON POWER	N/A	N/A	-		N/A	-
DOUGLAS COUNTY						
CAVE ROCK ESTATES GID	23,554,725	11,777,363	-	-	11,777,363	-
DOUGLAS CO. MOSQUITO ABATEMENT	1,450,587,582	725,293,791	-	-	725,293,791	-
EAST FORK PARAMEDIC	1,514,328,208	757,164,104	-	-	757,164,104	-
EAST FORK SWIMMING POOL	1,506,524,553	753,262,277	-	-	753,262,277	-
ELK POINT SANITATION	33,022,154	16,511,077	-	-	16,511,077	-
GARDNERVILLE RANCHOS GID	214,870,862	107,435,431	-	-	107,435,431	-
INDIAN HILLS GID	94,270,478	47,135,239	-	3,075,497	44,059,742	-
KINGSBURY GID	218,534,005	109,267,003	-	8,791,992	100,475,011	5,504,208
LAKERIDGE GID	24,175,559	12,087,780	-	-	12,087,780	-
LOGAN CREEK GID	6,360,438	3,180,219	-	-	3,180,219	-
MARLA BAY GID	33,604,928	16,802,464	-	-	16,802,464	-
MINDEN/GARDNERVILLE SANITATION	290,986,276	145,493,138	-	-	145,493,138	-
OLIVER PARK GID	9,946,673	4,973,337	-	-	4,973,337	-
ROUND HILL GID	102,833,478	51,416,739	-	1,279,095	50,137,644	-
SIERRA ESTATES GID	3,856,861	1,928,431	-	221,723	1,706,708	-
SKYLAND GID	71,145,671	35,572,836	-	-	35,572,836	-
TAHOE DOUGLAS DISTRICT	575,873,971	287,936,986	-	305,000	287,631,986	-
TOPAZ RANCH ESTATES GID	19,801,498	9,900,749	-	134,594	9,766,155	-
ZEPHYR COVE GID	18,681,770	9,340,885	-	-	9,340,885	-
ZEPHYR HEIGHTS GID	37,218,230	18,609,115	-	-	18,609,115	-
ZEPHYR KNOLLS GID	8,196,263	4,098,132	-	-	4,098,132	-
ELKO COUNTY						
CARLIN TELEVISION	27,945,968	13,972,984	-	-	13,972,984	-
ELKO TELEVISION	865,267,159	432,633,580	-	-	432,633,580	-
STARR VALLEY CEMETERY	4,873,165	2,436,583	-	-	2,436,583	-
TUSCARORA WATER	N/A	N/A	-	-	-	-
WEST WENDOVER RECREATION	124,879,420	62,439,710	-	4,995,000	57,444,710	5,500,000
ESMERALDA COUNTY						
NO DISTRICTS						
EUREKA COUNTY						
DEVIL'S GATE GID	2,672,731	1,336,366	-	-	1,336,366	-
DIAMOND VALLEY RODENT CONTROL	16,057,858	8,028,929	-	-	8,028,929	-
DIAMOND VALLEY WEED CONTROL	16,057,858	8,028,929	-	-	8,028,929	-
EUREKA TELEVISION	2,054,370,464	1,027,185,232	-	-	1,027,185,232	-

GENERAL IMPROVEMENT DISTRICTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (50% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
HUMBOLDT COUNTY						
DENIO TELEVISION	N/A	N/A	-	-	N/A	-
GOLCONDA WATER	N/A	N/A	-	-	N/A	-
KINGS RIVER GID	4,444,448	2,222,224	-	-	2,222,224	-
MCDERMITT SANITATION	N/A	N/A	-	-	N/A	-
OROVADA COMMUNITY SERVICES	25,055,471	12,527,736	-	-	12,527,736	-
OROVADA RODENT CONTROL	N/A	N/A	-	-	N/A	-
OROVADA GID	N/A	N/A	-	-	N/A	-
PARADISE VALLEY SEWER	N/A	N/A	-	-	N/A	-
PARADISE WEED CONTROL	N/A	N/A	-	-	N/A	-
QUINN RIVER TELEVISION	N/A	N/A	-	-	N/A	-
LANDER COUNTY						
LANDER CO. GID #1	N/A	N/A	-	-	N/A	-
LANDER CO. SEWER/WATER #2	3,676,412	1,838,206	-	-	1,838,206	-
LINCOLN COUNTY						
ALAMO POWER #3	N/A	N/A	-	-	N/A	-
ALAMO SEWER/WATER	N/A	N/A	-	-	N/A	-
COYOTE SPRINGS	10,547,282	5,273,641	-	-	5,273,641	-
LINCOLN CO. POWER #1	N/A	N/A	-	-	N/A	-
LINCOLN CO. TELEVISION	N/A	N/A	-	-	N/A	-
SE LINCOLN CO HABITAT CONSERVATION PLAN	9,928,712	4,964,356	-	-	N/A	-
LYON COUNTY						
CENTRAL LYON VECTOR CONTROL	495,363,709	247,681,855	-	-	247,681,855	-
FERNLEY SWIMMING POOL	451,928,990	225,964,495	-	-	225,964,495	-
MASON VALLEY MOSQUITO	164,958,035	82,479,018	-	-	82,479,018	-
MASON VALLEY SWIMMING POOL	162,916,623	81,458,312	-	-	81,458,312	-
SILVER SPRINGS GID	23,300,734	11,650,367	-	-	11,650,367	-
STAGECOACH GID	16,488,439	8,244,220	-	-	8,244,220	-
WALKER RIVER WEED	57,880,826	28,940,413	-	-	28,940,413	-
WILLOWCREEK GID	3,296,974	1,648,487	-	-	1,648,487	-
MINERAL COUNTY						
MINERAL CO. TELEVISION	133,075,555	66,537,778	-	-	66,537,778	-
WALKER LAKE GID	7,492,492	3,746,246	-	-	3,746,246	-
NYE COUNTY						
BEATTY GID	13,079,463	6,539,732	-	-	6,539,732	-
BEATTY WATER & SANITATION	10,792,390	5,396,195	-	-	5,396,195	-
PAHRUMP SWIMMING POOL	688,310,723	344,155,362	-	-	344,155,362	-
SMOKY VALLEY TELEVISION	246,681,195	123,340,598	-	-	123,340,598	-
PERSHING COUNTY						
LOVELOCK MEADOWS WATER	N/A	N/A	-	-	N/A	-
LOVELOCK VALLEY WEED	N/A	N/A	-	-	N/A	-
PERSHING CO. TELEVISION	N/A	N/A	-	-	N/A	-
STOREY COUNTY						
CANYON GID	13,273,389	6,636,695	-	-	6,636,695	-
TAHOE-RENO INDUSTRIAL GID	203,707,409	101,853,705	-	-	101,853,705	-
VIRGINIA DIVIDE SEWER	23,972,892	11,986,446	-	52,884	11,933,562	-

GENERAL IMPROVEMENT DISTRICTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (50% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
WASHOE COUNTY						
GERLACH GID	2,904,550	1,452,275	-	452,611	999,664	-
GRANDVIEW TERRACE GID	1,739,096	869,548	-	-	869,548	-
INCLINE VILLAGE GID	1,374,297,099	687,148,550	-	11,009,064	676,139,486	-
PALOMINO VALLEY GID	57,473,460	28,736,730	-	-	28,736,730	-
SOUTH TRUCKEE MEADOWS GID	440,584,777	220,292,389	-	-	220,292,389	-
SUN VALLEY GID	134,948,730	67,474,365	-	9,481,890	57,992,475	-
VERDI TELEVISION	428,717,689	214,358,845	-	-	214,358,845	-
WHITE PINE COUNTY						
BAKER WATER/SEWER GID	N/A	N/A	-	-	-	-
MCGILL/RUTH SEWER-WATER GID	N/A	N/A	-	89,071	N/A	-
WHITE PINE TELEVISION	N/A	N/A	-	-	N/A	-
TOTAL	46,254,463,869	23,127,231,935	-	545,737,144	7,767,298,167	11,004,208

FOOTNOTES: (*) NRS 318.277 DEBT LIMIT OF DISTRICT.
A district may borrow money and incur or assume indebtedness therefore, as provided in this chapter, so long as the total of all such indebtedness (but excluding revenue bonds, assessment bonds, and other securities constituting special obligations which are not debts) does not exceed an amount equal to 50% of the total of the last assessed valuation of the taxable property (excluding motor vehicles) situated within such districts.

LIBRARY DISTRICTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (10% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
BOULDER CITY LIBRARY	443,812,006	44,381,201	2,095,000	-	42,286,201	-
HENDERSON DISTRICT PUBLIC LIBRARIES	8,255,600,100	825,560,010	-	1,695,400	823,864,610	-
LAS VEGAS/CLARK CO. LIBRARY	44,890,713,035	4,489,071,304	-	38,895,000	4,450,176,304	-
NORTH LAS VEGAS LIBRARY	3,987,869,401	398,786,940	-	2,810,000	395,976,940	-
NYE COUNTY						
AMARGOSA LIBRARY	44,088,571	4,408,857	-	-	4,408,857	-
BEATTY LIBRARY	22,604,403	2,260,440	-	-	2,260,440	-
PAHRUMP LIBRARY	688,310,723	68,831,072	-	-	68,831,072	-
SMOKY VALLEY LIBRARY	249,887,907	24,988,791	-	-	24,988,791	-
TONOPAH LIBRARY	40,438,397	4,043,840	-	-	4,043,840	-
TOTAL	58,623,324,543	5,862,332,454	2,095,000	43,400,400	5,816,837,054	-

FOOTNOTES: (*) NRS 379.0225 ISSUANCE OF BONDS BY CONSOLIDATED OR COUNTY LIBRARY DISTRICT.
1. Except as otherwise provided in this subsection, the trustees of a consolidated or county library district may propose the issuance of general obligation bonds in an amount not to exceed 10% of the total last assessed valuation of the taxable property of the district for the purpose of acquiring, constructing or improving buildings and other real property to be used for library purposes or for purchasing books, materials or equipment for newly constructed libraries.
2. Any bond issued for purchasing books, materials or equipment for newly constructed libraries must be redeemed within 5 years after its issuance.

HOSPITAL DISTRICTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (10% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
HUMBOLDT COUNTY HOSPITAL DISTRICT	1,231,023,393	123,102,339	-	-	123,102,339	-
LANDER COUNTY HOSPITAL DISTRICT	2,070,537,784	207,053,778	-	-	207,053,778	-
LINCOLN COUNTY HOSPITAL DISTRICT	222,351,109	22,235,111	-	308,730	21,926,381	-
MINERAL COUNTY HOSPITAL DISTRICT	133,075,555	13,307,556	-	-	13,307,556	-
PERSHING COUNTY HOSPITAL DISTRICT	236,436,666	23,643,667	-	108,412	23,535,255	-
SILVER SPRINGS/STAGECOACH HOSPITAL DISTRICT	128,112,804	12,811,280	-	-	12,811,280	-
SOUTH LYON COUNTY HOSPITAL DISTRICT	257,849,822	25,784,982	-	-	25,784,982	-
WHITE PINE COUNTY HOSPITAL DISTRICT	447,860,920	44,786,092	-	1,035,437	43,750,655	-
TOTAL	4,727,248,053	472,724,805	-	1,452,579	471,272,226	-

FOOTNOTES: (*) NRS 450.665 POWERS OF BOARD OF TRUSTEES: BORROWING OF MONEY AND INCURRENCE OR ASSUMPTION OF INDEBTEDNESS; LIMITATIONS AND CONDITIONS.
1. The board of trustees may borrow money and incur or assume indebtedness on behalf of the county hospital district if the total of all indebtedness, excluding revenue bonds and other securities constituting special obligations which are not debts, does not exceed an amount equal to 10% of the total of the last assessed valuation of taxable property, excluding motor vehicles, located within the district.
2. The board of trustees shall not borrow money or issue securities to evidence such borrowing until the board has obtained the approval of the:
(a) County Debt Management Commission; and
(b) Board of County Commissioners of the county in which the Hospital District is located.

FLOOD CONTROL DISTRICTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK CO REGIONAL FLOOD CONTROL	54,195,268,097	N/A	-	393,285,000	N/A	-

FOOTNOTES: CREATED UNDER NRS 543.690. FORMS OF BORROWING, APPLICABILITY OF LOCAL GOVERNMENT SECURITIES LAW.
Subject to the provisions of subsection 1, the board of directors of a district or the board of county commissioners may, on the behalf and in the name of the district or the county, as the case may be, issue the securities, and in connection with any undertaking or facilities authorized in NRS 543.170 to 543.830, inclusive, may otherwise proceed as provided in the Local Government Securities Law. The payment of general obligation securities issued pursuant to subsection 1 may be additionally secured by a pledge of any revenue from a tax imposed pursuant to NRS 543.600 on retail sales and the storage, use or other consumption of tangible personal property in the county.

SEWER DISTRICTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
DOUGLAS COUNTY SEWER NO. 1	164,149,133	5,000	-	-	5,000	-

FOOTNOTES: NRS 309.160 POWER TO INCUR DEBTS AND LIABILITIES: LIMITATIONS AND EXCEPTIONS.
The board of directors may at any time incur an indebtedness not exceeding in the aggregate the sum of $5,000, nor in any event to exceed $1 per acre.

AIRPORT AUTHORITIES

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY AIRPORT AUTHORITY	1,381,815,028	N/A	-	-	N/A	-
AIRPORT AUTHORITY OF WASHOE COUNTY	12,290,109,448	N/A	-	-	N/A	-

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

CONVENTION CENTERS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (10% OF A.V.)*	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
ELKO CONVENTION & VISITORS AUTHORITY	845,215,114	84,521,511	-	-	84,521,511	-

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

FAIR AND RECREATION BOARDS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (3% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY CONVENTION AND VISITORS' BUREAU	1,381,815,028	41,454,451	-	-	41,454,451	-
ELKO COUNTY RECREATION BOARD	1,596,589,154	47,897,675	-	-	47,897,675	-
LANDER CO. CONVENTION & TOURISM AUTHORITY	2,070,537,784	62,116,134	-	-	62,116,134	-
LAS VEGAS CONVENTION & VISITORS AUTHORITY (#)	54,195,268,097	2,709,763,405	-	364,375,000	2,345,388,405	-
MINERAL CO. FAIR & RECREATION BOARD	133,075,555	3,992,267	-	-	3,992,267	-
PERSHING CO. TOURISM AUTHORITY BOARD **	236,436,666	7,093,100	-	-	7,093,100	-
RENO/SPARKS CONVENTION & VISITORS AUTHORITY	12,290,109,448	368,703,283	102,895,077	-	265,808,206	-
TAHOE-DOUGLAS VISITORS AUTHORITY	2,613,102,579	78,393,077	-	-	78,393,077	-
VIRGINIA CITY CONVENTION & TOURISM AUTHORITY	516,836,997	15,505,110	-	-	15,505,110	-
WHITE PINE CO. TOURISM & RECREATION BOARD	447,860,920	13,435,828	-	-	13,435,828	-
WINNEMUCCA CONVENTION & VISITORS AUTHORITY	503,176,826	15,095,305	-	-	15,095,305	-
TOTAL	75,984,809,054	3,363,449,634	102,895,077	364,375,000	2,896,179,557	-

FOOTNOTES: (#) NRS 244A.653 DEBT LIMIT OF COUNTY WHOSE POPULATION IS 700,000 OR MORE.
A county whose population is 700,000 or more shall not become indebted for those county recreational purposes under the provisions of NRS 244A.597 to 244A.655 inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 5% of the total last assessed valuation of the taxable property in the county. A county whose population is 700,000 or more shall not become indebted in an amount exceeding 10% of that valuation by the issuance of any general obligation securities, other than any such notes or warrants, but excluding any outstanding special securities and excluding any outstanding general obligation notes and warrants.
(**) NRS 244A.655 DEBT LIMIT OF COUNTY WHOSE POPULATION IS LESS THAN 700,000.
A county whose population is less than 700,000 shall not become indebted for those county recreational purposes under the provisions of NRS 244A.597 to 244A.655, inclusive, by the issuance of general obligation bonds and other general obligation securities, other than any notes or warrants maturing within 1 year from the respective dates of their issuance, but excluding any outstanding revenue bonds, special assessment bonds or other special obligation securities, and excluding any outstanding general obligation notes and warrants, exceeding 3% of the total last assessed valuation of taxable property in the county. A county whose population is less than 700,000 shall not become indebted in an amount exceeding 10% of that valuation by the issuance of any general obligation securities, other than any such notes or warrants, but excluding any outstanding special securities and excluding any oustanding general obligation notes and warrants.

FIRE DISTRICTS - ELECTION

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (5% OF A.V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
DOUGLAS COUNTY						
TAHOE DOUGLAS FIRE	1,098,774,371	54,938,719	-	-	54,938,719	-
HUMBOLDT COUNTY						
WINNEMUCCA RURAL FIRE	94,961,130	4,748,057	-	-	4,748,057	-
LINCOLN COUNTY						
PAHRANAGAT VALLEY FIRE	22,837,615	1,141,881	-	5,744	1,136,137	-
PIOCHE FIRE	17,446,649	872,332	-	-	872,332	-
LYON COUNTY						
MASON VALLEY FIRE	111,310,631	5,565,532	-	-	5,565,532	-
NORTH LYON CO. FIRE	452,950,714	22,647,536	-	-	22,647,536	-
SMITH VALLEY FIRE	77,534,475	3,876,724	-	-	3,876,724	-
WASHOE COUNTY						
NORTH LAKE TAHOE FIRE	1,377,492,344	68,874,617	-	4,189,000	64,685,617	-
TOTAL	3,253,307,929	162,665,396	-	4,194,744	158,470,652	-

FOOTNOTES: (*) NRS 474.220 COUNTY FIRE PROTECTION DISTRICTS - AUTHORITY TO BORROW MONEY BY ISSUANCE AND SALE OF NEGOTIABLE BONDS; PURPOSES; LIMITATION ON AMOUNT.
1. The board of directors of any county fire protection district formed under the provisions of NRS 474.010 to 474.450 inclusive, may prepare, issue, and sell bonds to provide money for the purchase of fire fighting equipment, the acquisition of property, the construction of buildings and improvements of district owned property for use in that county fire protection district.
2. The provisions of NRS 474.514 apply to a county fire protection district specified in subsection 1. (NRS A 2001,362)
NRS 474.514 LIMIT ON INDEBTEDNESS. No indebtedness, as defined in NRS 350.586, including outstanding indebtedness, shall be incurred by any district organized pursuant to NRS 474.460 in an aggregate principal amount exceeding 5 percent of the total last assessed valuation of taxable property (excluding motor vehicles and cattle) situated within the district.

FIRE PROTECTION DISTRICTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT (5% OF A. V.) *	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
CLARK COUNTY FIRE SERVICE	27,738,536,697	1,386,926,835	-	-	1,386,926,835	-
MOAPA VALLEY FIRE	163,877,985	8,193,899	-	-	8,193,899	-
DOUGLAS COUNTY						
EAST FORK FIRE PROTECTION DISTRICT	1,514,328,208	75,716,410	-	897,000	74,819,410	-
HUMBOLDT COUNTY						
GOLCONDA FIRE	655,937,079	32,796,854	-	-	32,796,854	-
HUMBOLDT FIRE	26,278,164	1,313,908	-	-	1,313,908	-
MCDERMITT FIRE	4,267,927	213,396	-	-	213,396	-
OROVADA FIRE	25,055,471	1,252,774	-	-	1,252,774	-
PARADISE FIRE	27,136,406	1,356,820	-	-	1,356,820	-
PUEBLO FIRE	12,141,667	607,083	-	-	607,083	-
LINCOLN COUNTY						
LINCOLN COUNTY FIRE PROTECTION DISTRICT	132,681,633	6,634,082	-	-	6,634,082	-
PANACA FIRE PROTECTION DISTRICT	25,431,866	1,271,593	-	-	1,271,593	-
LYON COUNTY						
CENTRAL LYON FIRE	509,994,643	25,499,732	-	131,950	25,367,782	-
WASHOE COUNTY						
TRUCKEE MEADOWS FIRE	1,940,686,022	97,034,301	-	-	97,034,301	-
SIERRA FIRE PROTECTION DISTRICT	912,091,404	45,604,570	-	-	45,604,570	-
WHITE PINE COUNTY						
WHITE PINE COUNTY FIRE DISTRICT	447,860,920	22,393,046	-	-	22,393,046	-
TOTAL	34,136,306,092	1,706,815,305	-	1,028,950	1,705,786,355	-

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

MULTICOUNTY DISTRICTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
MULTICOUNTY-WATER CONSERVANCY DISTRICT						
CARSON WATER SUBCONSERVANCY DISTRICT	4,092,091,352	N/A	-	-	N/A	-
CARSON/TRUCKEE WATER CONSERVANCY DISTRICT	18,119,354,536	N/A	-	-	N/A	-
MULTICOUNTY SPECIAL						
NV COMMISSION - V & T RAILWAY	1,898,652,025	N/A	-	172,000	N/A	-
MULTICOUNTY FIRE						
SIERRA FOREST FIRE PROTECTION	110,957,443	N/A	-	-	N/A	-

FOOTNOTES: MULTI-COUNTY WATER CONSERVANCY DISTRICTS
NRS 541.340 (1) ACQUISITION OF WORKS, PROCEDURE FOR CREATION OF INDEBTEDNESS; ELECTIONS.
Whenever the board of a district incorporated under this chapter, by resolution adopted by a majority of the board, determines that the interests of the district and the public interest or necessity demand the acquisition, construction or completion of any source of water supply, waterworks, or other improvements, or facility, or the making of any contract with the United States, the State of Nevada, or other persons to carry out the objects or purposes of the district, wherein the indebtedness or obligations required will be a greater expenditure than the ordinary annual income and revenue of the district permits, the board shall order the submission of the proposition of issuing such obligations or indebtedness, for the purpose set forth in the resolution, to such qualified electors of the district as have paid a tax on property in the district in the year preceding the election, at a special election or the next primary or general election. In the order submitting such propositions to the electors the board shall if it is proposed that the indebtedness be secured by pledge of any revenues of the district, so state, and and shall designate the revenue to be so pledged. Carson City, Churchill, Douglas and Lyon Counties are included in the Carson Water Subconservancy; Carson City, Churchill, Douglas, Lyon, Storey and Washoe Counties are included in the Carson/Truckee Water Conservancy.
NEVADA COMMISSION FOR THE RECONSTRUCTION OF THE V & T RAILWAY
NRS 566, SPECIAL AND LOCAL ACTS, SECTION 9(2)
Upon final determination and allocation of the costs by agreement of the governing bodies, each governing body shall include its portion of the costs in its budget for the purposes of chapter 354 of NRS and shall fund its share of the cost by issuing bonds pursuant to chapter 350 of NRS. Carson City, Douglas, Lyon, Storey and Washoe Counties are included in the Nevada Commission for Reconstruction of the V & T Railway.
MULTICOUNTY FIRE PROTECTION DISTRICTS
NRS 473.060 AUTHORIZATION TO ISSUE NEGOTIABLE BONDS; PURPOSE; LIMITATION ON AMOUNT.
The board of directors may prepare, issue and sell negotiable coupon bonds not exceeding $50,000 in amount, exclusive of interest, for the purpose of providing money for the purchase of fire-fighting equipment and other necessary facilities for the use in the respective fire protection districts eligible for federal aid. Carson City and Douglas County are included in the Sierra Forest Fire Protection District.

REDEVELOPMENT AGENCIES

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CARSON CITY REDEVELOPMENT AUTHORITY	50,405,900	N/A	-	1,850,000	N/A	-
BOULDER CITY REDEVELOPMENT AGENCY	27,352,677	N/A	-	-	N/A	-
CLARK COUNTY REDEVELOPMENT AGENCY	127,508,820	N/A	-	-	N/A	-
HENDERSON REDEVELOPMENT AGENCY	193,618,603	N/A	-	-	N/A	-
LAS VEGAS REDEVELOPMENT AGENCY	530,045,935	N/A	-	-	N/A	-
MESQUITE REDEVELOPMENT AGENCY	107,586,838	N/A	-	11,355,000	N/A	-
NORTH LAS VEGAS REDEVELOPMENT AGENCY	44,331,205	N/A	-	-	N/A	
DOUGLAS COUNTY REDEVELOPMENT AGENCY	70,279,293	N/A	-	-	N/A	-
CITY OF ELKO REDEVELOPMENT AGENCY	6,732,743	N/A	-		N/A	-
RENO REDEVELOPMENT AGENCY #1	24,725,594	N/A	-	-	N/A	-
RENO REDEVELOPMENT AGENCY #2	15,425,988	N/A	-	-	N/A	-
SPARKS REDEVELOPMENT AGENCY #1	78,444,485	N/A	-	-	N/A	-
SPARKS REDEVELOPMENT AGENCY #2	82,914,769	N/A	-	-	N/A	-
ELY REDEVELOPMENT AGENCY	1,046,877	N/A	-	-	N/A	-
TOTAL	1,360,419,727	N/A	-	13,205,000	N/A	-

FOOTNOTES: NRS 279.638(2) LIMITATION OF INDEBTEDNESS.
Unless the full faith and credit of a community is pledged, the bonds and other obligations of any agency are not a debt of the community, the state or any of its political subdivisions and neither the community, the state nor any of its political subdivisions is liable on them, nor in any event shall the bonds or obligations be payable out of any funds or properties other than those of the agency; and such bonds and other obligations shall so state on their face. Unless the full faith and credit of a community is pledged, the bonds do not constitute an indebtedness within the meaning of any constitutional or statutory debt limitations or restrictions.

REGIONAL TRANSPORTATION COMMISSIONS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA	54,195,268,097	N/A	-	-	N/A	-
REGIONAL TRANSPORTATION COMMISSION OF WASHOE COUNTY	12,290,109,448	N/A	-	-	N/A	-
LINCOLN COUNTY REGIONAL TRANSPORTATION COMMISSION *	N/A	N/A	-	-	N/A	-
TOTAL	66,485,377,545	N/A	-	-	N/A	-

FOOTNOTES: NRS 377A.080 Creation and authority of Regional Transportation Commission
(Section 3) The commision may draw money out of the public transit fund only for: (d) The payment of principal and interest on notes, bonds of other securities issued to provide money for the cost of projects described in paragraphs (a), (b) and (c); or (d) Any combination of those purposes. RTC of Washoe County has one Medium Term Obligation that limits their total outstanding debt to a maximum amount of $8 million. Typically RTC of Washoe County issues an amount less than 8 million and typically pays it off in the same fiscal year.
(*) NRS 373 Creation and authority of Regional Transportation Commission

SPECIAL AND LOCAL ACTS

ENTITY	2012-2013 ASSESSED VALUE	DEBT LIMIT	OUTSTANDING GENERAL OBLIGATION BONDS	OUTSTANDING OTHER GENERAL OBLIGATION DEBT	LEGAL DEBT MARGIN	AUTHORIZED BUT UNSOLD GENERAL OBLIGATION BONDS
CLARK COUNTY						
CLEAN WATER COALITION	N/A	N/A	-	-	N/A	-
LAS VEGAS VALLEY WATER DISTRICT	N/A	N/A	-	2,316,785,000	N/A	-
MOAPA VALLEY WATER DISTRICT	159,602,058	N/A	-	5,812,441	N/A	-
SOUTHERN NEVADA WATER AUTHORITY	N/A	N/A	-	3,039,731,202	N/A	-
VIRGIN VALLEY WATER DISTRICT	532,605,348	N/A	-	17,170,000	N/A	-
ELKO COUNTY						
CENTRAL DISPATCH ADMINISTRATIVE AUTHORITY	N/A	N/A	-	-	N/A	-
LINCOLN COUNTY						
LINCOLN COUNTY WATER DISTRICT	N/A	N/A	-	-	N/A	-
NYE COUNTY						
NYE COUNTY WATER DISTRICT	1,248,873,074	633,560,343	-	-	633,560,343	-
WASHOE COUNTY						
TRUCKEE MEADOWS WATER AUTHORITY	N/A	N/A	-	-	N/A	-
WESTERN REGIONAL WATER COMMISSION	N/A	N/A	-	-	N/A	-
TOTAL	1,941,080,480	633,560,343	-	5,379,498,643	633,560,343	-

FOOTNOTES:

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

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

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

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

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

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

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

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

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

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

OVERLAPPING DEBT

PART B
OVERLAPPING DEBT

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V .	REVENUE	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
CARSON CITY												
COUNTY/CITY	-	139,695,984	-	3,355,800	10.35%	18,897,000	-	-	1,169,500	1.45%	163,118,284	11.80%
SCHOOLS	54,800,000	-	-	798,000	4.02%	-	-	-	-	0.00%	55,598,000	4.02%
CARSON AIRPORT AUTH.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARSON CONVENTION AUTH.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARSON REDEVELOPMENT	-	1,850,000	-	-	3.67%	-	-	-	-	0.00%	1,850,000	3.67%
TOTAL	54,800,000	141,545,984	-	4,153,800	14.51%	18,897,000	-	-	1,169,500	1.45%	220,566,284	15.96%
CHURCHILL COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	1,039,522	0.15%	1,039,522	0.15%
SCHOOLS	32,805,000	-	-	4,539,200	5.38%	-	-	-	-	0.00%	37,344,200	5.38%
FALLON	-	-	-	2,349,916	1.44%	9,137,345	-	-	-	5.60%	11,487,261	7.04%
CHURCHILL MOSQUITO & WEED	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	32,805,000	-	-	6,889,116	5.72%	9,137,345	-	-	1,039,522	1.47%	49,870,983	7.18%
CLARK COUNTY												
COUNTY	31,835,000	1,820,745,000	7,845,000	376,802,598	4.13%	4,397,595,000	192,705,000	-	-	8.47%	6,827,527,598	12.60%
SCHOOLS	2,504,815,000	705,490,000		13,590,000	5.95%	-	-	-	-	0.00%	3,223,895,000	5.95%
BOULDER CITY	-	44,190,000			8.66%	7,465,000	-	-	5,151,605	2.47%	56,806,605	11.13%
HENDERSON	24,955,000	232,429,936		17,150,565	3.33%	1,484,723	-	-	-	0.02%	276,020,224	3.34%
LAS VEGAS	-	254,590,000	5,855,435	67,025,000	2.75%	-	-	-	197,885,613	1.66%	525,356,048	4.40%
MESQUITE	-	22,844,889		777,100	4.55%	631,343	16,310,000	-	-	3.27%	40,563,332	7.82%
NORTH LAS VEGAS	852,000	431,081,000	8,729,700	17,090,000	11.48%	-	-	-	7,000,000	0.18%	464,752,700	11.65%
BUNKERVILLE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ENTERPRISE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
INDIAN SPRINGS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAUGHLIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MT CHARLESTON	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PARADISE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SEARCHLIGHT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SPRING VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SUMMERLIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SUNRISE MANOR	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WHITNEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WINCHESTER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BIG BEND WATER	-	5,040,154	-	-	1.58%	-	-	-	-	0.00%	5,040,154	1.58%
BOULDER CITY LIBRARY	2,095,000	-	-	-	0.47%	-	-	-	-	0.00%	2,095,000	0.47%
BLDR CITY REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CLARK CO. FLOOD CONTROL	-	393,285,000	-	-	0.73%	-	-	-	-	0.00%	393,285,000	0.73%
CLARK CO. FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CLARK CO. REDEVELOPMENT	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
CLARK CO. WTR RECLAMATION	-	505,848,723	-	-	1.65%	-	-	-	-	0.00%	505,848,723	1.65%
CLEAN WATER COALITION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
HENDERSON DIST LIBRARIES	-	-	-	1,695,400	0.02%	-	-	-	-	0.00%	1,695,400	0.02%
HENDERSON REDEVELOPMENT	-	-	-	-	0.00%	12,360,000	-	-	1,089,545	6.95%	13,449,545	6.95%
KYLE CANYON WATER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAS VEGAS/CLARK LIBRARY	-	-	-	38,895,000	0.09%	-	-	-	-	0.00%	38,895,000	0.09%
LAS VEGAS CONVENTION	-	364,375,000	-	-	0.67%	232,000,000	-	-	-	0.43%	596,375,000	1.10%
LAS VEGAS METRO POLICE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LAS VEGAS REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	104,712,192	19.76%	104,712,192	19.76%
LAS VEGAS VALLEY WATER *	-	2,316,785,000	-	-	N/A	-	-	-	-	N/A	2,316,785,000	N/A

PART B
OVERLAPPING DEBT

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V .	REVENUE	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
CLARK COUNTY	-											
MESQUITE REDEVELOPMENT	-	11,355,000	-	-	10.55%	-	-	-	-	0.00%	11,355,000	10.55%
MOAPA VALLEY FIRE	-		-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOAPA VALLEY WATER	-	5,812,441	-	27,417	3.66%	2,890,781	-	-		1.81%	8,730,639	5.47%
MOAPA VALLEY TELEVISION	-	-	-	-	N/A	-	-	-		N/A	-	N/A
N LAS VEGAS LIBRARY	-	-	-	2,810,000	0.07%	-	-	-	6,010,000	0.15%	8,820,000	0.22%
N LAS VEGAS REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
REGIONAL TRANS. COMMISSION	-	-	-	-	0.00%	740,810,000	-	-		1.37%	740,810,000	1.37%
SO NV WATER AUTHORITY	-	3,039,731,202	-	-	N/A	-	-	-	4,600,000	N/A	3,044,331,202	N/A
OVERTON POWER NO. 5	-		-	-	N/A	-	-	-		N/A	-	N/A
VIRGIN VALLEY WATER	-	17,170,000	-	-	3.22%	12,510,463	-	-		2.35%	29,680,463	5.57%
TOTAL	2,564,552,000	10,170,773,345	22,430,135	535,863,080	24.53%	5,407,747,310	209,015,000	-	326,448,955	10.97%	19,236,829,825	35.50%

*** Footnote LVVWD:** The total includes **$1,440,390,000** in outstanding debt incurred by Las Vegas Valley Water District on behalf of the Southern Nevada Water Authority. This amount has also been included in the outstanding debt for SNWA. SNWA was established in 1991 in recognition of the importance of addressing water issues on a regional, rather than an individual purveyor basis.

DOUGLAS COUNTY												
COUNTY	-	28,471,987	-	10,290,000	1.48%	1,020,000	-	-	-	0.04%	39,781,987	1.52%
SCHOOLS	29,140,000	-	-	4,670,000	1.29%	-	-	-	-	0.00%	33,810,000	1.29%
GARDNERVILLE	-	-	-	230,797	0.15%	-	-	-	-	0.00%	230,797	0.15%
GENOA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINDEN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CAVE ROCK ESTATES GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DOUGLAS CO. MOSQUITO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DOUGLAS CO. REDEVELOPMENT	-	-	-	-	0.00%	-	-	-	974,750	1.39%	974,750	1.39%
DOUGLAS CO. SEWER #1	-	-	-	-	0.00%	1,543,161	-	-	-	0.94%	1,543,161	0.94%
EAST FORK FIRE DISTRICT	-	-	-	897,000	0.06%	-	-	-	-	0.00%	897,000	0.06%
EAST FORK PARAMEDIC	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
EAST FORK SWIMMING POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ELK POINT SANITATION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GARDNERVILLE RANCHOS GID	-	-	-	-	0.00%	2,875,612	-	-	-	1.34%	2,875,612	1.34%
INDIAN HILLS GID	-	3,075,497	-	-	3.26%	2,487,971	-	-	450,000	3.12%	6,013,468	6.38%
KINGSBURY GID	-	8,791,992	-	-	4.02%	-	-	-	-	0.00%	8,791,992	4.02%
LAKERIDGE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LOGAN CREEK GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MARLA BAY GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINDEN/GRDNRVLE SANITATION	-	-	-	-	0.00%	-	-	1,234,666	-	0.42%	1,234,666	0.42%
OLIVER PARK GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ROUND HILL GID	-	1,279,095	-	-	1.24%	-	-	-	-	0.00%	1,279,095	1.24%
SIERRA ESTATES GID	-	221,723	-	-	5.75%	-	-	-	-	0.00%	221,723	5.75%
SKYLAND GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TAHOE DOUGLAS FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TAHOE DOUGLAS DISTRICT	-	-	-	305,000	0.05%	-	-	-	-	0.00%	305,000	0.05%
TAHOE DOUGLAS VISITORS AUTH	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOPAZ RANCH ESTATES GID	-	-	-	134,594	0.68%	-	-	1,000,250	-	5.05%	1,134,844	5.73%
ZEPHYR COVE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ZEPHYR HEIGHTS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ZEPHYR KNOLLS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	29,140,000	41,840,294	-	16,527,391	3.35%	7,926,744	-	2,234,916	1,424,750	0.44%	99,094,095	3.79%

PART B
OVERLAPPING DEBT

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V .	REVENUE	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
ELKO COUNTY												
COUNTY	-	-	-	90,000	0.01%	-	-	-	-	0.00%	90,000	0.01%
SCHOOLS	-	-	-	242,148	0.02%	-	-	-	-	0.00%	242,148	0.02%
CARLIN	-	86,585	-	71,977	0.57%	-	-	-	163,998	0.59%	322,560	1.15%
ELKO	-	14,385,000	-	-	3.56%	-	-	-	-	0.00%	14,385,000	3.56%
WELLS	-	-	-	66,501	0.28%	1,084,684	-	-	-	4.65%	1,151,185	4.93%
WEST WENDOVER	-	-	-	3,695,294	2.96%	13,620,007	-	-	-	10.91%	17,315,301	13.87%
JACKPOT	-	-	-	17,122	0.06%	1,787,563	-		-	5.99%	1,804,685	6.04%
JARBIDGE	-	-	-	5,982	N/A	-	-	-	-	N/A	5,982	N/A
MONTELLO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MOUNTAIN CITY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARLIN TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CNTRL DISPATCH ADMIN AUTH.	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
ELKO CONV. & VISITORS AUTH.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ELKO COUNTY RECREATION BD	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
ELKO TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
STARR VALLEY CEMETERY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TUSCARORA WATER	-	-	-	-	N/A	11,886	-	-	-	N/A	11,886	N/A
WEST WENDOVER RECREATION	-	4,995,000	-	-	4.00%	-	-	-	-	0.00%	4,995,000	4.00%
TOTAL	-	19,466,585	-	4,189,024	1.48%	16,504,140	-	-	163,998	1.04%	40,323,747	2.53%
ESMERALDA COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GOLDFIELD	-	-	-	-	0.00%	976,386	-	-	-	16.66%	976,386	16.66%
SILVER PEAK	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	0.00%	976,386	-	-	-	1.58%	976,386	1.58%
EUREKA COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CRESCENT VALLEY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
EUREKA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DEVIL'S GATE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DIAMOND VALLEY RODENT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
DIAMOND VALLEY WEED	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
EUREKA TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%

PART B
OVERLAPPING DEBT

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V .	REVENUE	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
HUMBOLDT COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	2,630,000	-	-	520,000	0.26%	-	-	-	-	0.00%	3,150,000	0.26%
WINNEMUCCA	-	-	-	1,260,550	0.72%	-	521,038	-	-	0.30%	1,781,588	1.01%
DENIO TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
GOLCONDA FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GOLCONDA WATER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
KINGS RIVER GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
HUMBOLDT FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
HUMBOLDT CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MCDERMITT FIRE	-	-	-	-	0.00%	-	-	-	105,500	2.47%	105,500	2.47%
MCDERMITT GID	-	-	-	-	N/A	-	-	-	248,504	N/A	248,504	N/A
OROVADA COMMUNITY SVCS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
OROVADA FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
OROVADA GID	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
OROVADA RODENT	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PARADISE VALLEY FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PARADISE VALLEY SEWER	-	-	-	-	N/A	-	-	-	13,500	N/A	13,500	N/A
PARADISE VALLEY WEED	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PUEBLO FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
QUINN RIVER TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WINNEMUCCA CONV & VISITORS	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WINNEMUCCA RURAL FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	2,630,000	-	-	1,780,550	0.36%	-	521,038	-	367,504	0.07%	5,299,092	0.43%
LANDER COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
AUSTIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BATTLE MOUNTAIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
KINGSTON	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LANDER CONVENTION & TRSM	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LANDER CO GID #1	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LANDER CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LANDER SEWER & WATER #2	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LINCOLN COUNTY												
COUNTY	-	-	-	355,722	0.16%	-	-	-	-	0.00%	355,722	0.16%
SCHOOLS	5,611,800	-	-	49,000	2.55%	-	-	-	-	0.00%	5,660,800	2.55%
CALIENTE	-	-	-	129,973	1.00%	1,365,647	-	-	405,759	13.59%	1,901,379	14.59%
ALAMO	-	-	-	3,536	0.04%	-	-	-	-	0.00%	3,536	0.04%
PANACA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PIOCHE	-	-	-	-	0.00%	310,830	-	-	-	2.03%	310,830	2.03%
ALAMO POWER #3	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
ALAMO SEWER/WATER	-	-	-	-	N/A	311,779	-	-	241,709	N/A	553,488	N/A
COYOTE SPRINGS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LINCOLN CO FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LINCOLN CO. HOSPITAL	-	-	-	308,730	0.14%	-	-	-	-	0.00%	308,730	0.14%
LINCOLN CO. POWER #1	-	-	-	-	N/A	-	-	775,500	-	N/A	775,500	N/A
LINCOLN CO. TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LINCOLN COUNTY RTC	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
LINCOLN COUNTY WATER	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PAHRANAGAT VALLEY FIRE	-	-	-	5,744	0.03%	-	-	-	-	0.00%	5,744	0.03%
PANACA FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PIOCHE FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SE LINCOLN CO HABITAT CONS	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	5,611,800	-	-	852,705	2.91%	1,988,256	-	775,500	647,468	1.53%	9,875,729	4.44%

PART B
OVERLAPPING DEBT

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V .	REVENUE	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
LYON COUNTY												
COUNTY	-	11,951,627	-	1,813,132	1.13%	-	-	-	-	0.00%	13,764,759	1.13%
SCHOOLS	73,660,000	-	-	-	6.03%	-	-	-	-	0.00%	73,660,000	6.03%
FERNLEY	-	75,435,000	-	-	17.13%	-	-	-	3,926,000	0.89%	79,361,000	18.02%
YERINGTON	-	536,125	-	-	1.00%	841,986	-	-	-	1.57%	1,378,111	2.57%
CENTRAL LYON FIRE				131,950	0.03%					0.00%	131,950	0.03%
CENTRAL LYON VECTOR	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
FERNLEY SWIMMING POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MASON VALLEY FIRE	-	-	-	-	0.00%	-	-	-	197,129	0.18%	197,129	0.18%
MASON VALLEY MOSQUITO	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MASON VALLEY SWIM POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
NORTH LYON FIRE	-	-	-	-	0.00%	576,343	-	-	-	0.13%	576,343	0.13%
SILVER SPRINGS GID	-	-	-	-	0.00%	2,663,124	-	-	-	11.43%	2,663,124	11.43%
SILVER SPR/STAGECOACH HOSP	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SMITH VALLEY FIRE	-	-	-	-	0.00%	-	-	-	319,832	0.41%	319,832	0.41%
SOUTH LYON HOSPITAL	-	-	-	-	0.00%	-	-	-	1,058,967	0.41%	1,058,967	0.41%
STAGECOACH GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WALKER RIVER WEED	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WILLOWCREEK GID	-	-	-	-	0.00%	1,019,638	-	-	-	30.93%	1,019,638	30.93%
TOTAL	73,660,000	87,922,752	-	1,945,082	13.40%	5,101,091	-	-	5,501,928	0.87%	174,130,853	14.26%
MINERAL COUNTY												
COUNTY	-	-	-	83,186	0.06%	-	-	-	-	0.00%	83,186	0.06%
SCHOOLS	1,915,000	-	-	1,054,518	2.23%	-	-	-	-	0.00%	2,969,518	2.23%
HAWTHORNE	-	5,174,384	-	-	12.03%	-	-	-	-	0.00%	5,174,384	12.03%
LUNING	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WALKER LAKE (TOWN)	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINERAL FAIR & RECREATION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINERAL CO. HOSPITAL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MINERAL CO. TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WALKER LAKE GID	-	-	-	-	0.00%	-	-	-	275,573	3.68%	275,573	3.68%
TOTAL	1,915,000	5,174,384	-	1,137,704	6.18%	-	-	-	275,573	0.21%	8,502,661	6.39%
NYE COUNTY												
COUNTY	-	23,435,000	-	1,051,000	1.96%	-	-	-	-	0.00%	24,486,000	1.96%
SCHOOLS	90,590,000	-	-	808,914	7.32%	-	-	-	-	0.00%	91,398,914	7.32%
AMARGOSA	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GABBS	-	396,888	-	-	3.50%	-	-	-	-	0.00%	396,888	3.50%
MANHATTAN	-	296,383	-	-	12.66%	-	-	-	-	0.00%	296,383	12.66%
PAHRUMP	-	-	-	85,749	0.01%	-	-	-	-	0.00%	85,749	0.01%
ROUND MOUNTAIN	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TONOPAH	-	-	-	-	0.00%	4,892,807	-	-	-	16.62%	4,892,807	16.62%
AMARGOSA LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BEATTY WATER & SANITATION	-	-	-	-	0.00%	707,973	-	-	-	6.56%	707,973	6.56%
PAHRUMP LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PAHRUMP SWIMMING POOL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SMOKY VALLEY LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SMOKY VALLEY TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TONOPAH LIBRARY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	90,590,000	24,128,271	-	1,945,663	9.34%	5,600,780	-	-	-	0.45%	122,264,714	9.79%

PART B
OVERLAPPING DEBT

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V .	REVENUE	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
PERSHING COUNTY												
COUNTY	-	-	-	-	0.00%	-	195,000	-	-	0.08%	195,000	0.08%
SCHOOLS	4,782,559	-	-	667,036	2.30%	-	-	-	-	0.00%	5,449,595	2.30%
LOVELOCK	-	316,717	-	-	1.46%	4,286,381	-	-	-	19.81%	4,603,098	21.27%
IMLAY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
LOVELOCK MEADOWS WATER	-	-	-	-	N/A	4,731,548	-	-		N/A	4,731,548	N/A
LOVELOCK VALLEY WEED	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
PERSHING CO TRSM AUTH BRD	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
PERSHING CO HOSPITAL	-	-	-	108,412	0.05%	1,719,301	-	-	-	0.73%	1,827,713	0.77%
PERSHING CO TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
TOTAL	4,782,559	316,717	-	775,448	2.48%	10,737,230	195,000	-	-	4.62%	16,806,954	7.11%
STOREY COUNTY												
COUNTY	-	1,608,000	-	431,217	0.39%	577,440	-	-	1,390	0.11%	2,618,047	0.51%
SCHOOLS	9,495,000	-	-	193,137	1.87%	-	-	-	-	0.00%	9,688,137	1.87%
GOLD HILL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
VIRGINIA CITY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CANYON GID	-	-	-	-	0.00%	1,794,180	-	-	-	13.52%	1,794,180	13.52%
TAHOE-RENO INDUSTRIAL GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
VIRGINIA CITY CONVENTION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
VIRGINIA DIVIDE SEWER	-	-	-	52,884	0.22%	-	-	-	-	0.00%	52,884	0.22%
TOTAL	9,495,000	1,608,000	-	677,238	2.28%	2,371,620	-	-	1,390	0.46%	14,153,248	2.74%
WASHOE COUNTY												
COUNTY	39,465,000	136,964,289	-	2,064,000	1.45%	42,131,725	9,011,206	-	-	0.42%	229,636,220	1.87%
SCHOOLS	521,165,000	-	-	8,748,773	4.31%	-	-	-	2,776,194	0.02%	532,689,967	4.33%
RENO	-	82,852,318	18,935,270	37,335,000	2.34%	377,264,940	-	-	14,093,397	6.59%	530,480,925	8.94%
SPARKS	-	47,811,282	-	5,182,535	2.63%	122,661,045	23,555,000	-	-	7.26%	199,209,862	9.89%
RENO-TAHOE AIRPORT AUTH.	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
GRANDVIEW TERRACE GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
GERLACH GID	-	-	-	-	0.00%	-	-	-	452,611	15.58%	452,611	15.58%
INCLINE VILLAGE GID	-	7,184,064	-	3,825,000	0.80%	5,206,712	-	-	-	0.38%	16,215,776	1.18%
NO. LAKE TAHOE FIRE	-	3,674,000	-	515,000	0.30%	-	-	-	-	0.00%	4,189,000	0.30%
PALOMINO VALLEY GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
REGIONAL TRANS. COMMISSION	-	-	-	-	0.00%	423,341,000	-	-	-	3.44%	423,341,000	3.44%
RENO REDEVELOPMENT #1	-	-	-	-	0.00%	-	-	-	28,025,000	113.34%	28,025,000	113.34%
RENO REDEVELOPMENT #2	-	-	-	-	0.00%	-	-	-	4,170,000	27.03%	4,170,000	27.03%
RENO/SPARKS CONVENTION	-	102,895,077	-	-	0.84%	-	-	-	-	0.00%	102,895,077	0.84%
SIERRA FIRE DISTRICT	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SO. TRUCKEE MEADOWS GID	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SPARKS REDEVELOPMENT #1	-	-	-	-	0.00%	17,805,000	-	-	-	22.70%	17,805,000	22.70%
SPARKS REDEVELOPMENT #2	-	-	-	-	0.00%	17,970,000	-	-	-	21.67%	17,970,000	21.67%
SUN VALLEY GID	-	9,481,890	-	-	7.03%	-	-	-	-	0.00%	9,481,890	7.03%
TRUCKEE MEADOWS FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TRUCKEE MEADOWS WTR AUTH	-	-	-	-	N/A	434,117,424	-	-	-	N/A	434,117,424	N/A
VERDI TELEVISION	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WESTERN REGIONAL WTR COM	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
TOTAL	560,630,000	390,862,920	18,935,270	57,670,308	8.37%	1,440,497,846	32,566,206	-	49,517,202	12.39%	2,550,679,752	20.75%

PART B
OVERLAPPING DEBT

ENTITY	GENERAL OBLIGATION	GENERAL OBLIGATION/ REVENUE SUPPORTED	GENERAL OBLIGATION/ SPECIAL ASSESSMENTS	MEDIUM-TERM FINANCING	PERCENT DEBT LIMIT DEBT TO A. V .	REVENUE	SPECIAL ASSESSMENTS	FEDERAL PROGRAM LOANS	INTERIM AND OTHER DEBT	PERCENT OTHER DEBT TO A. V.	TOTAL	PERCENT TOTAL DEBT TO A. V.
WHITE PINE COUNTY												
COUNTY	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
SCHOOLS	2,555,000	-	-	2,165,079	1.05%	-	-	-	677,000	0.15%	5,397,079	1.21%
ELY	-	1,644,198	-	629,562	3.73%	925,559	-	-	750,000	2.75%	3,949,319	6.47%
LUND	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
MCGILL	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
RUTH	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
BAKER WATER & SEWER	-	-	-	-	N/A	242,608	-	-	-	N/A	242,608	N/A
MCGILL/RUTH SEWER & WATER	-	89,071	-	-	N/A	1,255,378	-	-	-	N/A	1,344,449	N/A
WHITE PINE CO FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
WHITE PINE TOURISM & REC.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.0000%
WHITE PINE TELEVISION	-	-	-	-	N/A	-	-	-	-	N/A	-	N/A
WHITE PINE CO. HOSPITAL	-	-	-	1,035,437	0.23%	-	-	-	-	0.00%	1,035,437	0.23%
TOTAL	2,555,000	1,733,269	-	3,830,078	1.81%	2,423,545	-	-	1,427,000	0.86%	11,968,892	2.67%
MULTICOUNTY												
CARSON TRUCKEE WATER	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
CARSON WATER SUBCON.	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
NV COMMISSION - V & T RAILWAY	-	-	-	172,000	0.01%	-	-	-	-	0.00%	172,000	0.01%
SIERRA FOREST FIRE	-	-	-	-	0.00%	-	-	-	-	0.00%	-	0.00%
TOTAL	-	-	-	172,000	1.00%	-	-	-	-	0.00%	172,000	0.01%
STATE TOTAL	3,433,166,359	10,885,372,521	41,365,405	638,409,187	18.24%	6,929,909,293	242,297,244	3,010,416	387,984,790	9.20%	22,561,515,215	27.44%

FIVE YEAR DEBT REQUIREMENT

PART C
FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
			CARSON CITY			
CARSON CITY						
G/O REVENUE SUPPORTED	13,065,691	12,916,619	12,630,939	12,075,436	11,699,900	**2040**
REVENUE BONDS	1,697,109	1,697,036	1,697,150	1,697,171	1,697,054	**2030**
MEDIUM-TERM FINANCING - G/O BONDS	893,569	721,853	551,868	552,274	321,379	**2020**
INSTALLMENT PURCHASE	94,863	94,800	94,839	94,831	94,874	**2028**
TOTAL	15,751,232	15,430,308	14,974,796	14,419,712	13,813,207	
CARSON CITY SCHOOL DISTRICT						
G/O BONDS	4,421,925	5,478,588	5,489,863	5,441,738	5,492,363	**2032**
MEDIUM-TERM FINANCING - G/O BONDS	276,047	276,353	276,481	-	-	**2016**
TOTAL	4,697,972	5,754,941	5,766,344	5,441,738	5,492,363	
CARSON CITY REDEVELOPMENT AUTHORITY						
G/O REVENUE SUPPORTED	245,100	279,850	278,400	279,600	275,400	**2021**
TOTAL	245,100	279,850	278,400	279,600	275,400	
TOTAL CARSON CITY REQUIREMENTS	$ 20,694,304	$ 21,465,099	$ 21,019,540	$ 20,141,050	$ 19,580,970	
			CHURCHILL COUNTY			
CHURCHILL COUNTY						
OTHER DEBT - LONG-TERM CAPITAL LEASE	115,200	87,660	81,696	81,696	81,696	**2030**
CHURCHILL COUNTY SCHOOL DISTRICT						
G/O BONDS	3,170,486	2,157,323	2,409,619	2,409,713	2,409,976	**2033**
MEDIUM-TERM FINANCING - G/O BONDS (QZAB)	382,890	390,127	397,506	370,303	111,355	**2023**
TOTAL	3,553,376	2,547,450	2,807,125	2,780,016	2,521,331	
FALLON						
MEDIUM-TERM FINANCING - G/O BONDS	782,422	624,681	548,415	302,991	57,649	**2023**
REVENUE BONDS	843,278	843,278	843,279	843,279	843,278	**2030**
TOTAL	1,625,700	1,467,959	1,391,694	1,146,270	900,927	
TOTAL CHURCHILL COUNTY REQUIREMENTS	$ 5,294,276	$ 4,103,069	$ 4,280,515	$ 4,007,982	$ 3,503,954	
			CLARK COUNTY			
CLARK COUNTY						
G/O BONDS	8,928,000	8,934,250	8,965,000	9,009,000	-	**2017**
G/O REVENUE SUPPORTED	141,816,254	137,662,271	164,918,563	175,908,696	152,714,830	**2038**
G/O SPECIAL ASSESSMENT	2,282,415	1,884,890	1,588,615	870,980	741,750	**2023**
MEDIUM-TERM FINANCING - G/O BONDS	2,924,025	2,925,000	2,923,725	2,928,300	2,928,188	**2019**
MEDIUM-TERM FINANCING - NOTES/BONDS	1,875,100	2,287,350	2,071,950	2,066,850	2,057,488	**2023**
MEDIUM-TERM FINANCING - CAPITAL LEASE	25,447,753	25,824,535	26,723,388	27,117,601	27,793,383	**2041**
REVENUE BONDS (*)	600,933,969	285,611,975	285,948,368	294,237,040	296,699,887	**2059**
OTHER DEBT - SPECIAL ASSESSMENTS	21,517,395	21,458,895	21,444,978	21,400,280	19,263,775	**2038**
TOTAL	805,724,911	486,589,166	514,584,587	533,538,747	502,199,301	

PART C
FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
CLARK COUNTY SCHOOL DISTRICT						
G/O BONDS	401,090,788	398,382,375	352,604,050	305,423,525	277,832,075	**2028**
G/O REVENUE SUPPORTED	83,888,680	83,674,280	83,217,790	83,226,540	82,967,290	**2027**
MEDIUM-TERM FINANCING - G/O BONDS *	8,056,350	344,100	344,100	344,100	344,100	**2020**
TOTAL	493,035,818	482,400,755	436,165,940	388,994,165	361,143,465	
BOULDER CITY						
G/O REVENUE SUPPORTED	2,587,931	3,203,305	3,205,605	3,205,605	3,202,647	**2036**
REVENUE BONDS	777,777	778,143	777,738	776,563	779,521	**2025**
OTHER DEBT	790,367	790,367	750,000	750,000	750,000	**2021**
TOTAL	4,156,075	4,771,815	4,733,343	4,732,168	4,732,168	
HENDERSON						
G/O BONDS	2,759,935	2,659,935	4,554,935	4,549,935	4,548,985	**2020**
G/O REVENUE SUPPORTED	23,721,105	24,301,265	23,541,273	24,707,066	24,728,524	**2034**
MEDIUM-TERM FINANCING - G/O BONDS	630,990	628,165	247,687	248,625	-	**2017**
MEDIUM-TERM FINANCING - NOTES/BONDS	1,602,585	1,652,936	1,703,715	1,757,673	1,811,413	**2024**
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASE	107,565	-	-	-	-	**2014**
REVENUE BONDS	87,337	87,337	87,337	87,337	87,337	**2030**
TOTAL	28,909,517	29,329,638	30,134,947	31,350,636	31,176,259	
LAS VEGAS						
G/O REVENUE SUPPORTED	25,360,436	26,810,473	26,822,841	25,417,898	25,433,660	**2036**
G/O SPECIAL ASSESSMENT	764,056	707,569	701,870	610,182	569,943	**2033**
MEDIUM-TERM FINANCING - G/O BONDS	14,066,888	11,693,773	9,345,685	9,353,261	9,351,868	**2024**
OTHER - CERTIFICATES OF PARTICIPATION	15,101,817	15,093,766	15,069,849	19,218,276	19,183,784	**2040**
TOTAL	55,293,197	54,305,581	51,940,245	54,599,617	54,539,255	
MESQUITE						
G/O REVENUE SUPPORTED	2,195,087	2,393,645	1,890,398	1,890,602	1,889,718	**2030**
MEDIUM-TERM FINANCING - G/O BONDS	469,152	339,553	-	-	-	**2015**
REVENUE BONDS	74,895	74,896	74,896	74,895	74,895	**2025**
SPECIAL ASSESSMENTS	1,404,960	1,401,210	1,400,599	1,398,068	1,403,691	**2038**
TOTAL	4,144,094	4,209,304	3,365,893	3,363,565	3,368,304	
NORTH LAS VEGAS						
G/O BONDS	640,906	256,929				**2015**
G/O REVENUE SUPPORTED	26,043,489	30,834,040	28,613,389	28,511,351	32,831,298	**2040**
G/O SPECIAL ASSESSMENT	2,032,475	2,004,355	2,012,271	2,003,760	1,534,159	**2018**
MEDIUM-TERM FINANCING - G/O BONDS	1,693,462	2,650,344	2,654,027	2,649,053	2,650,316	**2021**
OTHER DEBT	1,000,000	1,000,000	750,000	750,000	750,000	**2023**
TOTAL	31,410,332	36,745,668	34,029,687	33,914,164	37,765,773	
BIG BEND WATER DISTRICT						
G/O REVENUE SUPPORTED	517,422	517,423	517,423	517,423	517,423	**2025**
BOULDER CITY LIBRARY DISTRICT						
G/O BONDS	344,218	344,090	348,210	346,555	344,200	**2020**
CLARK COUNTY REGIONAL FLOOD CONTROL DISTRICT						
G/O REVENUE SUPPORTED	32,854,138	32,806,098	32,749,849	32,098,140	32,028,020	**2039**

PART C
FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
CLARK COUNTY WATER RECLAMATION DISTRICT						
G/O REVENUE SUPPORTED	32,282,175	33,977,941	35,652,757	36,403,730	36,404,567	**2039**
HENDERSON DISTRICT PUBLIC LIBRARIES						
MEDIUM-TERM FINANCING - G/O BONDS	213,701	240,968	393,678	393,771	393,719	**2019**
HENDERSON REDEVELOPMENT AGENCY						
REVENUE BONDS	1,349,121	1,348,881	1,350,850	1,345,099	1,346,431	**2026**
OTHER DEBT - NOTES (*)	468,285	-	-	-	-	**2014**
TOTAL	1,817,406	1,348,881	1,350,850	1,345,099	1,346,431	
LAS VEGAS/CLARK CO LIBRARY DISTRICT						
MEDIUM-TERM FINANCING - G/O BONDS	7,631,350	7,629,150	7,632,750	7,628,750	7,629,250	**2019**
TOTAL	7,631,350	7,629,150	7,632,750	7,628,750	7,629,250	
LAS VEGAS CONVENTION & VISITORS AUTHORITY						
G/O REVENUE SUPPORTED	29,363,406	30,366,206	30,364,481	30,359,906	30,284,438	**2039**
REVENUE BONDS	25,030,068	25,023,205	26,634,168	26,644,018	26,652,674	**2041**
TOTAL	54,393,474	55,389,411	56,998,649	57,003,924	56,937,112	
LAS VEGAS REDEVELOPMENT AGENCY						
REVENUE BONDS (TAX INCREMENT)	11,348,904	9,933,254	9,931,154	12,755,535	12,744,393	**2030**
LAS VEGAS VALLEY WATER DISTRICT						
G/O REVENUE SUPPORTED	142,713,647	149,441,131	172,524,896	170,175,107	170,356,079	**2040**
MESQUITE REDEVELOPMENT AGENCY						
G/O REVENUE SUPPORTED	2,109,814	2,304,446	1,964,301	1,964,849	1,960,665	**2024**
MOAPA VALLEY WATER DISTRICT						
G/O REVENUE SUPPORTED	666,619	676,581	682,456	682,206	676,081	**2028**
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASE	18,093	10,554	-	-	-	**2015**
REVENUE BONDS	182,064	182,064	182,064	182,064	182,064	**2050**
TOTAL	866,776	869,199	864,520	864,270	858,145	
NORTH LAS VEGAS LIBRARY DISTRICT						
MEDIUM-TERM FINANCING - G/O BONDS	473,078	472,748	476,761	474,898	477,378	**2020**
OTHER DEBT - INTERGOVERNMENTAL LOAN	530,500	519,000	527,500	1,945,000	1,946,000	**2019**
TOTAL	1,003,578	991,748	1,004,261	2,419,898	2,423,378	
REGIONAL TRANSPORTATION COMMISSION OF SO. NV						
REVENUE BONDS	67,659,301	67,064,038	67,008,313	66,957,788	66,916,588	**2031**
SOUTHERN NEVADA WATER AUTHORITY						
G/O REVENUE SUPPORTED	142,203,091	165,949,364	224,874,602	246,842,013	246,833,412	**2042**
OTHER DEBT - CLEAN RENEWABLE ENERGY BOND	511,129	505,747	500,365	494,983	489,601	**2023**
TOTAL	142,714,220	166,455,111	225,374,967	247,336,996	247,323,013	
VIRGIN VALLEY WATER DISTRICT						
G/O REVENUE SUPPORTED	1,607,001	1,614,576	1,608,526	1,617,726	1,606,751	**2033**
REVENUE BONDS	1,515,361	1,509,636	1,496,948	1,496,173	1,489,396	**2028**
TOTAL	3,122,362	3,124,212	3,105,474	3,113,899	3,096,147	
TOTAL CLARK COUNTY REQUIREMENTS	$ 1,924,266,430	$ 1,630,789,028	$ 1,692,376,694	$ 1,691,818,796	$ 1,636,203,655	

PART C
FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
	DOUGLAS COUNTY					
DOUGLAS COUNTY						
G/O REVENUE SUPPORTED	2,725,785	2,725,831	2,774,622	2,398,719	2,052,539	**2033**
G/O REVENUE SUPPORTED - NDEP REVOLVING LOAN	404,480	201,260	201,201	201,140	201,077	**2031**
REVENUE BONDS	224,533	222,650	225,348	222,513	224,235	**2018**
MEDIUM-TERM FINANCING - G/O BONDS	1,463,718	1,473,875	1,064,900	1,066,348	1,067,385	**2023**
TOTAL	4,818,516	4,623,616	4,266,071	3,888,720	3,545,236	
DOUGLAS COUNTY SCHOOL DISTRICT						
G/O BONDS	1,464,610	1,962,985	1,648,135	1,632,710	1,633,935	**2042**
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASES	427,264	475,686	486,008	499,895	514,265	**2023**
TOTAL	1,891,874	2,438,671	2,134,143	2,132,605	2,148,200	
DOUGLAS COUNTY REDEVELOPMENT AGENCY						
OTHER DEBT	1,002,165	-	-	-	-	**2014**
DOUGLAS COUNTY SEWER IMPROVEMENT DIST #1						
REVENUE BONDS	140,497	140,497	140,497	140,497	140,497	**2028**
GARDNERVILLE						
MEDIUM-TERM FINANCING - NOTES/BONDS	122,982	122,982	-	-	-	**2015**
EAST FORK FIRE PROTECTION DISTRICT						
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASES	124,350	131,653	140,472	148,786	157,554	**2020**
GARDNERVILLE RANCHOS GENERAL IMPROVEMENT DIST						
REVENUE BONDS	324,084	324,084	324,084	324,084	324,084	**2025**
INDIAN HILLS GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE	301,541	329,863	331,437	327,439	328,863	**2031**
REVENUE BONDS	202,644	202,643	202,643	202,638	202,644	**2052**
INTERIM DEBENTURE	450,000	-	-	-	-	**2014**
TOTAL	954,185	532,506	534,080	530,077	531,507	
KINGSBURY GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	953,007	1,055,507	1,089,072	1,088,718	1,089,153	**2023**
MINDEN GARDNERVILLE SANITATION DISTRICT						
FEDERAL STIMULUS INTEREST-FREE LOAN	77,167	77,167	77,167	77,167	77,167	**2030**
ROUND HILL GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	102,166	102,166	102,166	102,166	102,166	**2031**
SIERRA ESTATES GENERAL IMPROVEMENT DISTRICT						
GO/REVENUE SUPPORTED	27,313	27,313	27,105	15,973	15,973	**2028**
TAHOE-DOUGLAS DISTRICT						
MEDIUM-TERM FINANCING - G/O BONDS	110,073	106,123	107,074	-	-	**2016**
TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DIST						
MEDIUM-TERM FINANCING - NOTES/BONDS	36,865	36,865	36,865	36,865	-	**2017**
OTHER DEBT - USDA LOAN	57,897	57,897	57,897	57,897	57,897	**2050**
TOTAL	94,762	94,762	94,762	94,762	57,897	
TOTAL DOUGLAS COUNTY REQUIREMENTS	$ 10,743,141	$ 9,777,047	$ 9,036,693	$ 8,543,555	$ 8,189,434	

PART C
FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
			ELKO COUNTY			
ELKO COUNTY						
MEDIUM-TERM FINANCING - NOTES/BONDS	47,700	46,350	-	-	-	**2015**
ELKO COUNTY SCHOOL DISTRICT						
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASES	249,340	-	-	-	-	**2014**
CARLIN						
G/O REVENUE SUPPORTED	20,398	20,398	20,398	20,398	18,192	**2018**
MEDIUM-TERM FINANCING - NOTES/BONDS	50,315	24,956	-	-	-	**2015**
OTHER DEBT - USDA LOAN - SENIOR CENTER	12,100	12,100	12,100	12,100	12,100	**2034**
TOTAL	82,813	57,454	32,498	32,498	30,292	
ELKO						
G/O REVENUE SUPPORTED	1,228,329	1,219,604	1,224,723	1,216,735	1,223,404	**2031**
WELLS						
MEDIUM-TERM FINANCING - NOTES/BONDS	14,888	14,888	14,888	14,888	14,888	**2018**
REVENUE BONDS	89,777	89,396	87,396	90,271	88,021	**2049**
TOTAL	104,665	104,284	102,284	105,159	102,909	
WEST WENDOVER						
MEDIUM-TERM FINANCING - NOTES/BONDS	783,563	785,467	737,462	736,318	457,924	**2019**
REVENUE BONDS	978,812	978,811	978,810	978,799	978,797	**2052**
MEDIUM-TERM FINANCING - CAPITAL LEASE/PURCHASE	43,311	43,311	43,311	43,311	43,311	**2019**
TOTAL	1,805,686	1,807,589	1,759,583	1,758,428	1,480,032	
JACKPOT						
MEDIUM-TERM FINANCING-CAPITAL LEASE/PURCHASE	17,463					**2014**
REVENUE BONDS	128,829	95,927	63,033	63,041	62,676	**2052**
TOTAL	146,292	95,927	63,033	63,041	62,676	
JARBIDGE						
MEDIUM-TERM FINANCING - NOTES/BONDS	6,236	-	-	-	-	**2014**
TUSCARORA WATER DISTRICT						
REVENUE BONDS	2,364	2,364	2,364	2,364	2,364	**2019**
WEST WENDOVER RECREATION DISTRICT						
G/O REVENUE SUPPORTED	640,466	626,875	627,644	628,000	627,944	**2022**
TOTAL ELKO COUNTY REQUIREMENTS	$ 4,296,428	$ 3,960,447	$ 3,812,129	$ 3,806,225	$ 3,529,621	
			ESMERALDA COUNTY			
GOLDFIELD						
REVENUE BONDS	49,433	49,433	49,433	49,433	49,433	**2049**
TOTAL ESMERALDA COUNTY REQUIREMENTS	$ 49,433	$ 49,433	$ 49,433	$ 49,433	$ 49,433	
			EUREKA COUNTY			
TOTAL EUREKA COUNTY REQUIREMENTS	$ -	$ -	$ -	$ -	$ -	

PART C
FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
			HUMBOLDT COUNTY			
HUMBOLDT COUNTY SCHOOL DISTRICT						
G/O BONDS	218,631	220,181	221,581	222,831	223,931	**2029**
MEDIUM-TERM FINANCING - GO/BONDS	77,258	77,335	77,228	76,926	76,384	**2021**
TOTAL	295,889	297,516	298,809	299,757	300,315	
WINNEMUCCA						
REVENUE BONDS	1,279,050	-	-	-	-	**2014**
OTHER DEBT - SPECIAL ASSESSMENTS	196,133	187,969	179,806	-	-	**2016**
TOTAL	1,475,183	187,969	179,806	-	-	
MCDERMITT FIRE PROTECTION DISTRICT						
OTHER DEBT - USDA LOAN	5,738	5,738	5,738	5,738	5,738	**2043**
MCDERMITT GENERAL IMPROVEMENT DIST						
OTHER DEBT - USDA LOAN	14,359	14,359	14,359	14,359	14,359	**2049**
PARADISE VALLEY SEWER DISTRICT						
COUNTY LOAN	3,000	3,000	3,000	3,000	1,500	**2018**
TOTAL HUMBOLDT COUNTY REQUIREMENTS	$ 1,794,169	$ 508,582	$ 501,712	$ 322,854	$ 321,912	
			LANDER COUNTY			
TOTAL LANDER COUNTY REQUIREMENTS	$ -	$ -	$ -	$ -	$ -	
			LINCOLN COUNTY			
LINCOLN COUNTY						
MEDIUM-TERM FINANCING - NOTES/BONDS	52,589	52,589	52,589	52,589	52,589	**2020**
MEDIUM-TERM FINANCING - LEASE PURCHASES	34,558	34,558	-	-	-	**2015**
TOTAL	87,147	87,147	52,589	52,589	52,589	
LINCOLN COUNTY SCHOOL DISTRICT						
G/O BONDS	402,495	449,202	457,916	465,468	465,487	**2029**
MEDIUM-TERM FINANCING - G/O BONDS	25,720	25,760	-	-	-	**2015**
TOTAL	428,215	474,962	457,916	465,468	465,487	
CALIENTE						
MEDIUM-TERM FINANCING - NOTES/BONDS	31,751	30,846	12,208	12,208	12,208	**2024**
REVENUE BONDS	97,871	97,872	97,872	97,872	97,872	**2045**
OTHER - POWERLINE ASSESSMENTS	50,304	50,304	50,304	50,304	50,304	**2024**
TOTAL	179,926	179,022	160,384	160,384	160,384	
ALAMO						
MEDIUM-TERM FINANCING - LEASE/PURCHASES (*)	3,369	281	-	-	-	**2015**
PIOCHE						
REVENUE BONDS	31,916	31,916	31,916	31,916	31,916	**2048**
ALAMO SEWER & WATER DISTRICT						
REVENUE BONDS	29,887	29,887	29,887	29,887	29,887	**2046**
OTHER DEBT	14,400	14,400	14,400	14,400	14,400	**2043**
TOTAL	44,287	44,287	44,287	44,287	44,287	

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FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
LINCOLN COUNTY HOSPITAL DISTRICT						
MEDIUM-TERM FINANCING - NOTES/BONDS	38,997	38,997	38,997	38,997	38,997	**2023**
LINCOLN POWER DISTRICT #1						
OTHER DEBT-USDA-RECDS	70,500	70,500	70,500	70,500	70,500	**2024**
PAHRANAGAT VALLEY FIRE DISTRICT						
MEDIUM-TERM FINANCING - NOTES/BONDS	5,815	-	-	-	-	**2014**
TOTAL LINCOLN COUNTY REQUIREMENTS	$ 890,172	$ 927,112	$ 856,589	$ 864,141	$ 864,160	
	LYON COUNTY					
LYON COUNTY						
DAYTON SEWER BOND	433,737	433,737	433,737	433,737	216,868	**2017**
G/O REVENUE SUPPORTED	1,148,885	1,148,885	1,148,885	1,148,885	1,148,885	**2025**
TOTAL	1,582,622	1,582,622	1,582,622	1,582,622	1,365,753	
LYON COUNTY SCHOOL DISTRICT						
G/O BONDS	6,638,561	6,620,144	6,777,785	7,102,287	7,235,744	**2032**
FERNLEY						
G/O REVENUE SUPPORTED	5,225,694	5,234,469	5,244,444	5,229,444	5,220,444	**2038**
OTHER DEBT - INSTALLMENT PURCHASE	178,415	368,060	367,325	367,435	368,366	**2026**
TOTAL	5,404,109	5,602,529	5,611,769	5,596,879	5,588,810	
YERINGTON						
G/O REVENUE SUPPORTED	40,325	40,325	40,325	40,325	40,325	**2043**
REVENUE BONDS	53,940	53,940	53,940	53,940	53,940	**2050**
TOTAL	94,265	94,265	94,265	94,265	94,265	
CENTRAL LYON FIRE PROTECTION DISTRICT						
MEDIUM-TERM FINANCING - NOTES/BONDS	11,314	11,314	11,314	11,314	11,314	**2030**
MASON VALLEY FIRE PROTECTION DISTRICT						
OTHER DEBT - INSTALLMENT PURCHASE-USDA	23,407	23,407	23,407	23,407	23,407	**2026**
NORTH LYON FIRE PROTECTION DISTRICT						
REVENUE BONDS	42,000	42,000	42,000	42,000	42,000	**2034**
SILVER SPRINGS GENERAL IMPROVEMENT DISTRICT						
REVENUE BONDS	274,878	274,878	274,878	274,878	274,878	**2041**
SMITH VALLEY FIRE MAINTENANCE DISTRICT						
OTHER DEBT - INSTALLMENT PURCHASE - USDA	24,560	24,560	24,560	24,560	24,560	**2034**
SOUTH LYON HOSPITAL DISTRICT						
OTHER DEBT - RURAL DEVELOPMENT LOAN-USDA	103,618	103,648	103,618	103,618	103,618	**2027**
WILLOWCREEK GENERAL IMPROVEMENT DISTRICT						
REVENUE BONDS	55,312	55,312	55,312	55,312	55,312	**2048**
TOTAL LYON COUNTY REQUIREMENTS	$ 13,820,909	$ 14,000,942	$ 14,167,793	$ 14,477,405	$ 14,602,793	

PART C
FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
	MINERAL COUNTY					
MINERAL COUNTY						
MEDIUM-TERM FINANCING - NOTES	45,000	45,000	45,000	45,000	45,000	**2024**
MEDIUM-TERM FINANCING - LEASE/PURCHASE (*)	22,905	22,905	32,882	22,905	-	**2017**
TOTAL	67,905	67,905	77,882	67,905	45,000	
MINERAL COUNTY SCHOOL DISTRICT						
G/O BONDS	508,088	502,625	507,050	506,138	-	**2017**
MEDIUM-TERM FINANCING - LEASE/PURCHASE	66,799	69,772	72,543	75,429	78,434	**2021**
TOTAL	574,887	572,397	579,593	581,567	78,434	
HAWTHORNE TOWN						
G/O REVENUE SUPPORTED - SEWER	57,240	57,240	57,240	57,240	57,240	**2052**
G/O REVENUE SUPPORTED - WATER	140,710	140,710	140,710	140,791	139,710	**2052**
TOTAL	197,950	197,950	197,950	198,031	196,950	
WALKER LAKE GID						
OTHER DEBT - RURAL DEVELOPMENT LOAN-USDA	18,621	18,621	18,621	18,621	18,621	**2039**
TOTAL MINERAL COUNTY REQUIREMENTS	$ 859,363	$ 856,873	$ 874,046	$ 866,124	$ 339,005	
	NYE COUNTY					
NYE COUNTY						
G/O REVENUE SUPPORTED	1,426,279	1,425,454	1,424,179	1,429,188	1,425,096	**2041**
MEDIUM-TERM FINANCING - LEASE/PURCHASE	784,394	783,204	-	-	-	**2015**
TOTAL	2,210,673	2,208,658	1,424,179	1,429,188	1,425,096	
NYE COUNTY SCHOOL DISTRICT						
G/O BONDS	8,780,938	8,717,535	8,718,347	8,666,221	8,817,349	**2030**
MEDIUM-TERM FINANCING - LEASE/PURCHASE	213,886	213,886	213,886	213,886	-	**2018**
TOTAL	8,994,824	8,931,421	8,932,233	8,880,107	8,817,349	
GABBS						
G/O REVENUE SUPPORTED	42,766	42,803	42,841	42,883	42,928	**2029**
MANHATTAN						
G/O REVENUE SUPPORTED	13,924	13,924	13,924	13,924	13,924	**2053**
PAHRUMP						
MEDIUM-TERM FINANCING - NOTES/BONDS	45,503	45,503	-	-	-	**2015**
TONOPAH						
REVENUE BONDS	728,612	213,420	213,420	213,420	213,420	**2054**
BEATTY WATER & SANITATION DISTRICT						
REVENUE BONDS	48,502	47,052	36,652	38,652	38,652	**2047**
TOTAL NYE COUNTY REQUIREMENTS	$ 12,084,804	$ 11,502,781	$ 10,663,249	$ 10,618,174	$ 10,551,369	

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FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
	PERSHING COUNTY					
PERSHING COUNTY						
SPECIAL ASSESSMENT	62,775	69,100	59,900	31,050	-	**2017**
PERSHING COUNTY SCHOOL DISTRICT						
G/O BONDS	390,150	389,300	392,850	395,938	392,613	**2030**
MEDIUM-TERM G/O BONDS	114,329	115,963	118,408	60,331	-	**2017**
MEDIUM-TERM FINANCING - LEASE/PURCHASE	102,304	102,304	102,304	-	-	**2016**
TOTAL	606,783	607,567	613,562	456,269	392,613	
LOVELOCK						
G/O REVENUE SUPPORTED	63,314	63,314	63,314	63,314	63,314	**2019**
REVENUE BONDS	251,581	251,581	251,581	251,581	251,581	**2053**
TOTAL	314,895	314,895	314,895	314,895	314,895	
LOVELOCK MEADOWS WATER DISTRICT						
REVENUE BONDS	257,342	257,342	257,342	257,342	257,342	**2051**
PERSHING COUNTY HOSPITAL DISTRICT						
MEDIUM-TERM FINANCING - LEASE / PURCHASE	110,220	-	-	-	-	**2014**
REVENUE BONDS	194,376	151,388	121,008	121,008	121,008	**2034**
TOTAL	304,596	151,388	121,008	121,008	121,008	
TOTAL PERSHING COUNTY REQUIREMENTS	$ 1,546,391	$ 1,400,292	$ 1,366,707	$ 1,180,564	$ 1,085,858	
	STOREY COUNTY					
STOREY COUNTY						
G/O REVENUE SUPPORTED	149,721	149,086	149,288	149,302	149,128	**2028**
MEDIUM-TERM FINANCING - G/O BONDS (*)	50,000	50,000	50,000	190,195	-	**2017**
MEDIUM TERM LEASE PURCHASE	79,690	76,087	-	-	-	**2015**
REVENUE BONDS	54,551	38,801	38,801	38,801	38,801	**2037**
OTHER DEBT - SHERIFF VEHICLE LEASE	1,400	-	-	-	-	**2013**
TOTAL	335,362	313,974	238,089	378,298	187,929	
STOREY COUNTY SCHOOL DISTRICT						
G/O BONDS	808,868	839,552	872,639	891,811	884,276	**2019**
MEDIUM-TERM FINANCING - G/O BONDS	49,224	49,224	49,224	49,079	-	**2017**
MEDIUM-TERM FINANCING - LEASE/PURCHASES	13,832	-	-	-	-	**2014**
TOTAL	871,924	888,776	921,863	940,890	884,276	
CANYON GENERAL IMPROVEMENT DISTRICT						
REVENUE BONDS	99,619	99,619	99,619	99,619	99,619	**2050**
VIRGINIA DIVIDE SEWER DISTRICT						
MEDIUM-TERM FINANCING - LEASE/PURCHASES	8,076	8,076	8,076	8,076	8,076	**2021**
TOTAL STOREY COUNTY REQUIREMENTS	$ 1,314,981	$ 1,310,445	$ 1,267,647	$ 1,426,883	$ 1,179,900	
	WASHOE COUNTY					
WASHOE COUNTY						
G/O BONDS	4,073,865	4,078,208	4,633,040	4,646,090	3,056,370	**2030**
G/O REVENUE SUPPORTED	10,308,663	10,306,869	11,238,489	11,255,085	11,259,518	**2036**
MEDIUM-TERM FINANCING - G/O BONDS	566,051	566,399	566,019	566,912	-	**2017**
REVENUE BONDS	2,437,883	2,494,116	2,556,701	2,628,891	2,564,882	**2058**
SPECIAL ASSESSMENTS	805,887	783,521	762,952	758,824	698,021	**2032**
TOTAL	18,192,349	18,229,113	19,757,201	19,855,802	17,578,791	

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ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
WASHOE COUNTY SCHOOL DISTRICT						
G/O BONDS	46,320,346	46,482,447	46,935,721	47,861,905	48,826,496	**2033**
MEDIUM-TERM FINANCING - GO/BONDS	3,183,507	2,678,142	1,860,016	1,074,816	319,725	**2018**
OTHER DEBT	551,979	361,057	159,787	-	-	**2016**
TOTAL	50,055,832	49,521,646	48,955,524	48,936,721	49,146,221	
RENO						
G/O REVENUE SUPPORTED	7,274,664	7,785,449	7,775,129	7,783,671	7,784,476	**2041**
G/O SPECIAL ASSESSMENT	2,394,735	2,391,325	2,355,361	2,317,791	2,281,311	**2042**
MEDIUM-TERM FINANCING - G/O BONDS	6,833,507	7,230,647	6,943,857	7,051,993	7,171,368	**2021**
REVENUE BONDS	21,248,751	21,892,652	22,508,482	21,805,669	22,510,948	**2051**
OTHER DEBT - HUD/ADP	36,726	36,544	36,280	35,926	35,470	**2021**
OTHER DEBT - IPA	1,294,712	1,547,382	1,468,933	1,483,156	1,497,089	**2027**
TOTAL	39,083,095	40,883,999	41,088,042	40,478,206	41,280,662	
SPARKS						
G/O REVENUE SUPPORTED	5,505,242	5,505,241	5,319,930	4,874,452	4,614,282	**2030**
MEDIUM-TERM FINANCING - G/O BONDS	1,075,657	1,072,899	1,073,725	1,077,853	-	**2017**
MEDIUM-TERM FINANCING - LEASE/PURCHASES	609,066	609,066	180,787	-	-	**2016**
REVENUE BONDS (*)	21,978,674	11,363,050	11,495,988	11,626,551	11,763,404	**2028**
SPECIAL ASSESSMENT BONDS	2,504,013	2,503,850	2,499,463	2,495,688	2,492,200	**2028**
TOTAL	31,672,652	21,054,106	20,569,893	20,074,544	18,869,886	
GERLACH GID						
OTHER DEBT - RD LOAN-USDA	24,703	24,703	24,703	24,703	24,703	**2049**
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT						
G/O REVENUE SUPPORTED	1,341,308	1,341,128	591,949	593,557	594,963	**2026**
MEDIUM-TERM FINANCING - G/O BONDS	902,050	904,050	904,850	904,450	904,150	**2018**
REVENUE BONDS	435,598	435,598	435,598	435,598	435,598	**2032**
TOTAL	2,678,956	2,680,776	1,932,397	1,933,605	1,934,711	
NORTH LAKE TAHOE FIRE PROTECTION						
G/O REVENUE SUPPORTED	335,382	382,582	382,485	386,223	389,703	**2024**
MEDIUM-TERM FINANCING - G/O BONDS	189,382	188,965	60,321	60,301	61,207	**2018**
TOTAL	524,764	571,547	442,806	446,524	450,910	
REGIONAL TRANSPORTATION COMMISSION OF WASHOE						
REVENUE BONDS	24,811,430	26,368,400	26,368,041	26,134,883	27,102,538	**2043**
RENO REDEVELOPMENT AUTHORITY #1						
OTHER DEBT - TAX ALLOCATION BONDS	2,904,885	2,905,760	2,898,010	2,901,385	2,886,885	**2027**
RENO REDEVELOPMENT AUTHORITY #2						
OTHER DEBT - TAX ALLOCATION BONDS	76,313	79,363	81,925	79,325	76,725	**2027**
OTHER DEBT - DEVELOPER LOAN	560,385	723,765	697,005	670,245	643,485	**2018**
TOTAL	636,698	803,128	778,930	749,570	720,210	
RENO-SPARKS CONVENTION & VISITORS AUTHORITY						
G/O REVENUE SUPPORTED	9,592,094	9,591,794	9,669,044	9,664,044	9,592,094	**2033**
SPARKS REDEVELOPMENT AUTHORITY #1						
OTHER DEBT - TAX INCREMENT BONDS	2,289,081	2,290,681	2,289,881	2,286,681	2,286,981	**2023**
SPARKS REDEVELOPMENT AUTHORITY #2						
OTHER DEBT - TAX INCREMENT BONDS	1,971,451	1,970,451	1,926,288	1,918,923	1,913,593	**2029**

PART C
FIVE YEAR DEBT REQUIREMENT

ENTITY (*) FUTURE BALLOON PAYMENT IN THIS CATEGORY	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	FINAL MATURITY YEAR
SUN VALLEY GID						
G/O REVENUE SUPPORTED	882,046	882,046	882,046	882,046	882,046	**2028**
TRUCKEE MEADOWS WATER AUTHORITY						
REVENUE BONDS	30,223,714	31,784,764	30,301,333	31,208,689	31,878,533	**2037**
TOTAL WASHOE COUNTY REQUIREMENTS	$ 215,543,750	$ 209,562,914	$ 207,884,139	$ 207,496,326	$ 206,548,764	
	WHITE PINE COUNTY					
WHITE PINE COUNTY SCHOOL DISTRICT						
G/O BONDS	588,200	584,400	585,000	589,750	588,000	**2018**
MEDIUM-TERM FINANCING - G/O BONDS	459,648	469,525	478,326	413,576	269,144	**2024**
OTHER LEASE/PURCHASES (*)	13,472	690,472	-	-	-	**2015**
TOTAL	1,061,320	1,744,397	1,063,326	1,003,326	857,144	
ELY						
G/O REVENUE SUPPORTED	106,248	106,248	106,248	106,248	106,248	**2043**
MEDIUM-TERM FINANCING - G/O BONDS	29,736	29,736	29,736	29,736	29,736	**2031**
MEDIUM-TERM FINANCING - LEASE/PURCHASES	32,679	32,679	32,679	32,679	32,679	**2025**
REVENUE BONDS	69,540	69,540	69,540	69,540	69,540	**2037**
TOTAL	238,203	238,203	238,203	238,203	238,203	
BAKER WATER & SEWER DISTRICT						
REVENUE BONDS	18,912	18,912	18,912	18,912	18,912	**2035**
MCGILL/RUTH WATER & SANITATION DISTRICT						
G/O REVENUE SUPPORTED	52,332	46,550				**2015**
REVENUE BONDS	74,256	74,256	74,256	74,256	74,256	**2044**
TOTAL	126,588	120,806	74,256	74,256	74,256	
WHITE PINE COUNTY HOSPITAL DISTRICT						
MEDIUM-TERM FINANCING - NOTES/BONDS	517,000	191,000	-	-	-	**2015**
MEDIUM-TERM FINANCING - LEASE/PURCHASES	129,000	119,000	50,000	20,000	9,000	**2018**
TOTAL	646,000	310,000	50,000	20,000	9,000	
TOTAL WHITE PINE COUNTY REQUIREMENTS	$ 2,091,023	$ 2,432,318	$ 1,444,697	$ 1,354,697	$ 1,197,515	
	MULTI-COUNTY					
NV COMMMISSION - V&T RAILWAY						
MEDIUM-TERM FINANCING - NOTES/BONDS	61,069	60,717	61,260	-	-	**2016**
TOTAL STATEWIDE REQUIREMENTS	**$ 2,215,350,643**	**$ 1,912,707,099**	**$ 1,969,662,843**	**$ 1,966,974,209**	**$ 1,907,748,343**	

AGENDA ITEM 9

REVIEW AND APPROVAL OF MINUTES

CLGF MEETING OF AUGUST 6, 2013

DRAFT

Minutes of the Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
August 6, 2013
9:00 a.m.

The meeting was held at the Legislative Building located at 401 South Carson Street, Room 2135, Carson City, Nevada, and video-conferenced to the Grant Sawyer State Office Building located at 555 East Washington Avenue, Room 4412, Las Vegas, Nevada.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt, Chairman
Michael Alastuey, Vice Chairman
Andrew Clinger
Alan Kalt
Beth Kohn-Cole
Jeff Weiler
Mark Vincent
Mary Walker

COMMITTEE MEMBERS ABSENT:

Marty Johnson
John Sherman

COUNSEL TO COMMITTEE

Dawn Buoncristiani

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald
Kelly Langley
Warner Ambrose
Heidi De'Angelo
Jeff Mitchell
Penny Hampton
Susan Lewis
Janie Ware

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Dan McArthur	Beatty GID
Gary L. Reid	Beatty GID
Lance Warren	Beatty GID
John Brown	City of Caliente
Stana Hurlburt	City of Caliente
Al Zochowski	City of North Las Vegas
Debbie Barton	City of North Las Vegas
Jan Fullmer	City of North Las Vegas
Jeff Barr	City of North Las Vegas
Tim Colbert	City of North Las Vegas
Tim Hacker	City of North Las Vegas
Jeff Cronk	City of Sparks
Nick Providenti	City of Sparks
Michael Sullivan	Town of Pahrump
Jeffrey Share	Clark County
Jessica Colvin	Clark County
Gregg Titus	Bank of America
Brian McAnallen	LV Metro Chamber of Commerce
Brian O'Callaghan	LV Metro Police Department
Tony Rogers	LV Metro Police Department
Michael Yarter	NLVPOA
Carole Villardo	Nevada Tax Commission
Cy Ryan	Las Vegas Sun

1. Roll Call

The meeting was called to order at 9:02 a.m. by Chairman Marvin Leavitt. Warner Ambrose, Budget Analyst, Department of Taxation, took roll call and stated there was a quorum.

2. Public Comment

Chairman Leavitt asked for public comment. Terry Rubald, Deputy Executive Director, Department of Taxation came forward. She introduced the new supervisor of Local Government Finance, Kelly Langley, who comes to us from the State Treasurer's Office, where she was a Senior Deputy Treasurer. She handled oversight of budget preparation as well as financial administration of the state's bank accounts. We are very happy to have her back because she used to be the Supervisor of Centrally Assessed Properties. She is very familiar with

property tax processes of the Department. Before that, she was the Treasurer for U.S. Bioenergy Corporation where she managed the Treasury Division and performed budget to actual analysis of financial statements and worked with underwriters researching various financing options so they could raise capital for their company. She also worked for many years with Sierra Pacific Resources in their treasury operations, working her way up to Manager of Shareholder Relations. Kelly is very well qualified for this position, and we are happy to welcome her onboard.

Vice Chairman Alastuey acknowledged the arrival of the Mayor of North Las Vegas, John Lee. Vice Chairman Alastuey suggested that the agenda be accommodating to his schedule so that Mayor Lee might comment on any issue.

Chairman Leavitt commented that he had talked to Mayor Lee several days ago, and he requested that we move the North Las Vegas agenda item to the beginning of Item 5 on the agenda. We will do this when we get to that point. The first item we have now is to recess for the Regulation Workshop.

3. For Possible Action: RECESS FOR ATTENDANCE AT REGULATION WORKSHOP
The Department of Taxation will hold a workshop on behalf of the Committee on Local Government Finance to receive input on proposed language changes to the Nevada Administrative Code Chapter 354, as follows:

LCB File No. R010-13 regarding the appropriate financial reporting and liability disclosure of health care and disability benefits required by NRS Chapter 617 for local government public safety employees.

Terry Rubald came forward and stated that this workshop is regarding how local governments should report the liabilities associated with providing benefits to public safety employees as required under NRS Chapter 617. The types of benefits we are talking about are disability insurance and compensation to eligible public safety employees and eligible non-current public safety employees for certain occupational diseases, such as heart and lung disease, cancer and hepatitis. You may recall that this body adopted a temporary regulation that was in effect for this last year. We submitted the temporary regulation to the Legislative Counsel Bureau (LCB) for their review. They came back to us with this LCB file with language in their format. In this package, along with the LCB file, are the minutes from the adoption hearing last November as well as some written comments we received from Wayne Carlson, who, as you know, was instrumental in helping the subcommittee formulate the language. Terry Rubald asked the Chairman if he wanted her to go through the regulation to refresh everyone's memory as to what it says. In general, all of the important points that were in the temporary regulation do appear in this LCB version.

Chairman Leavitt asked Terry Rubald to discuss Mr. Carlson's comments.

Terry Rubald referred to Section 10. The original language is requiring the local governments that employ public safety employees and are subject to these particular kinds of benefits, to file a report. We had approximately nine local governments comply with that report that were self-funded. Forty-one entities that are part of POOL/PACT report to us. It became apparent that there are some problems with the reporting.

Kelly Langley, Supervisor, Local Government Finance, summarized what has been reported so far on Form 33. We have approximately 51 entities that did report and provide information to us. Approximately 80% of those entities are self-insured through the POOL/PACT. The remaining nine are pay-as-you-go. For those that are self-insured with the PACT, the information that was asked for was budgeted information, what their premiums are on an annual basis (FY 2013-14, FY 2014-15). It was determined that this budgeted information was for the premium overall and not specifically for heart and lung. It is hard to give an analysis of what the

costs are in association with that specific program when the information we are getting is for a broader program.

Terry Rubald stated, realizing that, and also the fact that 41 members are POOL/PACT, what we did not get was a report from POOL/PACT. We can call Wayne Carlson, and when we issue a final report, we will do that. The regulations do not require POOL/PACT to do that. Going back to Section 10, what Mr. Carlson is suggesting here is that we split this report into three groups. The first would be that the self-insured local government has to report, then an association of self-insured public agencies that insure public safety employees would have to report, then a private insurer would have to report. Of the associations, we actually had two. The vast majority were PACT. We also had Humboldt General Hospital report they were insured through LiCON. We have to draft these regulations to accommodate more than the vast majority of the information.

Ms. Rubald then moved on to Section 13, where Mr. Carlson had some small wordsmithing suggestions. He suggested in 13.1(a) to delete the word "other" since its inclusion implies that the association of self-insured public agencies is a private insurer plan, which it is not. Private insurers may offer fully-insured plans, excess insurance over self-insured retention, a group purchase plan or a re-insurance plan. He also wanted to wordsmith subparagraph (e). She had a question about what "person" refers to. Throughout the temporary regulation, we always defined what "eligible persons" were. They were both the active employees as well as the retired. LCB must have thought we should eliminate that throughout the regulation because "eligible persons" is actually defined in the statute.

Ms. Rubald moved on to Section 14 stating that Mr. Carlson suggested we delete subparagraph 1. This is because, on the form, we have asked the association members to report what they are paying to POOL/PACT. The amounts are misleading because they report more than what is required by NRS 617. Mr. Carlson explained they do not have any way of breaking it out because when POOL/PACT sends them a rate, they pay the rate. He is suggesting that we eliminate that part. With these types of recommendations, perhaps we should refer this back to the subcommittee. Member Sherman is not here today, and he would want to weigh in on this sort of thing.

Chairman Leavitt stated that once we start to make adjustments in one place, we should look at it to be certain that it does not affect other sections. It would be a good idea to send it back to the subcommittee. Mr. Carlson was unable to be here today. We should have him involved in the discussion.

Chairman Leavitt asked for public comment on this particular regulation. There was no public comment. Chairman Leavitt stated that we will plan on sending this back to the subcommittee and close the workshop. We will now reconvene the regular meeting, and the first item we will consider is the North Las Vegas financial condition.

5. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS

c.) For Possible Action: City of North Las Vegas Financial Condition

1.) Report by Department on current year financial status, including revenue, expenditures and cash flow analysis

2.) Report by City on financial condition for FY 2013; status of continuation of FY 2012 labor agreements and concessions; Report on FY 2014 final budget

3.) Financial status of enterprise funds

6. REQUEST FOR APPROVAL OF LOAN OR TRANSFER OF MONEY FROM AN ENTERPRISE FUND PURSUANT TO AB 503, SECTION 1(2013)

1.) City of North Las Vegas

Member Kohn-Cole requested to recuse herself from this discussion regarding possible conflict of interest.

Terry Rubald stated we asked the City of North Las Vegas to make an appearance to keep you apprised and updated on its current year financial status, particularly cash flow analysis, and to report on its financial condition for FY 2013 and the continuation of the FY 2012 labor agreements and concessions, and finally to report on the FY 2014 final budget. As a matter of record, we do keep track of all of the submissions from the City. We look at the information that we have, and we look at the 26 criteria of severe financial emergency. In general, we find that the City is in compliance.

Warner Ambrose came forward to speak. He stated regarding the severe financial emergency criteria, he has done an update and found, at this particular time, the City is not in violation of any of the 26 criteria.

Chairman Leavitt stated we appreciate the work North Las Vegas staff has done on reporting and budgeting, etc., to bring themselves into compliance. This does not mean they are out of the woods financially as far as resolving all of their problems. Chairman Leavitt stated he would like North Las Vegas to have a discussion with us about where they currently stand with their labor agreements. The whole subject of their financial viability seems to be related to these labor agreements. He understands they have had discussions with the unions. We should discuss this as it relates to the next item on the agenda pertaining to the request for enterprise funds.

Tim Hacker, City Manager, City of North Las Vegas, came forward for comment. He appreciates the opportunity to talk about some positive movement they see with their various unions and the ongoing disputes related to collective bargaining agreements. They are in the second year of a declaration of fiscal emergency. The positives are, they have reached a tentative agreement with their Police Officers Association (POA). They have ratified it overwhelmingly, and the City Council will consider the tentative agreement at the August 7th Council meeting. This is a very positive movement. This is the largest group that has been in legal dispute with the City over the fiscal emergency. There are some conditions that need to be met, which would be approvals of additional use of PILT funds to help satisfy the elements of that agreement. There is the More Cops extension of that levy which is being considered by the County Commission today. They are seeing favorable movements there. They have had a series of meetings with two of the other groups that have produced better understanding and clarity. They have had some good movement with The International Association of Firefighters. They are also working to schedule a meeting with their Police Supervisors Association within the near term. They have had more clarity from the Mayor and Council. They are working with the new Mayor, John Lee, and have had the ability to sit down with him and gain direction on how they need to approach the settlement discussions. The Teamsters Union has not joined the legal challenge. They are going through a grievance process. The Teamsters Union has agreed to delay or actively seek any kind of resolution over the next few months, up to and including the end of November. They are taking a little more passive approach.

There were no questions for Mr. Hacker. Chairman Leavitt asked that either Mr. Hacker or his Finance Director discuss the current financial status of the enterprise funds and what they see as the future viability of those.

Al Zochowski, Finance Director, City of North Las Vegas, came forward to address this matter. He provided the Committee with a report that is labeled “Unrestricted Reserve Balance” for the water and sewer funds. The unrestricted reserve balance is projected out through the year 2017. The assumptions for revenue are that the revenues, the rates for water and sewer services, would increase annually by 3%. This was an ordinance that was passed by their City Council in October 2011, or before. The projections also show there will be a 1% growth in the number of accounts within the water and sewer fund. They believe the projections are very

conservative and show the revenues will support the operations, the planned transfers of the PILT and provide for a 25% reserve of operating costs, which is required by a 2006 bond issue.

After all these calculations, they see an unreserved balance, in FY 2013 year that just ended, that would have an available portion of about $31.3 million. The figure does drop down by the end of 2014 to $20 million. It reaches a low point of about $11.2 million before it actually begins to rise again. Their long-term projections (which he did not provide to the Committee) show the unreserved portion growing significantly in the years after 2017. The reason he did not provide these figures is because they are still a little speculative, and he did not want to say on the record that these are the actual projected figures. They do see an unreserved fund balance that can support the planned transfers which they are allowed to use after AB471 from the 2011 legislative session. There is still enough to ask for an additional transfer in order for them to meet some of the goals and objectives that were passed in AB503 during the legislative session that just ended.

Chairman Leavitt asked for clarification regarding the transfer shown in the final budget of about $32 million. He asked if that included the amount proposed under AB503 or if AB503 was in addition to that amount. They show $1.7 million for operation of the park, and this is one of the items where they plan to use the AB503 transfer.

Al Zochowski stated the transfer of $32 million was what was budgeted prior to the adoption of AB503. It does not include it.

Vice Chairman Alastuey commented that in observing the bottom line, unrestricted reserve in these funds, if the $4.33 million included in the resolution, in addition to the $32 million shown in the final budget, is added to the transfers depicted here, they have, instead of the $13.6 million in 2015 by the time the next legislature meets, something reduced by $4.3 million twice over. There is really a significant low point in 2015 and beyond. There is probably a greater jeopardy shown on this particular sheet, acknowledging that this was prepared prior to the resolution.

Al Zochowski addressed this comment. What they are basically saying with this report is that the most that could be transferred from PILT, in addition to the already planned transfer, is just under $11.2 million, and still maintain the 25% reserve. There are things that will happen within the next year, although they provided information to the Legislature at the time they were looking at AB503, that showed continuing transfers over the next four years. There are efficiency things happening within the City of North Las Vegas, and particularly within the operation of their recreation division, which may allow the opportunity not to need those types of transfers in future years. They are very aware that the maximum amount that can be transferred is the $11.2 million. Their objective is to not transfer more than the available amount.

Member Vincent told the North Las Vegas staff that they have done a remarkable job working through this situation. Obviously, there is more work to be done. It is a remarkable feat to have no current deficiencies. We can look at your utility fund, cash and cash equivalents, and see that there is an issue there.

Member Clinger stated that he had a different view. The $32 million per year from the enterprise fund to the general fund, to the tune of 25% plus of the operating budget in the general fund, concerns him. It is the integrity of the enterprise fund. The enterprise fund is for the purpose of accounting for business activities, and the revenues are typically charged to cover the expenses, the depreciation, basically the operation of that enterprise. What they are doing is taking $32 million per year of user charges and transferring to the general fund. Where is the plan to get off of these transfers? What is the transparency to the users paying these fees which they are paying for public safety? You call it payment in lieu of taxes. Do you show a line item on the sewer bill that says payment in lieu of taxes? The rate payers need to know where these funds are going.

Member Walker echoed Member Clinger's concerns. She does not see a plan to get off the subsidy. In 2013, they had $32 million being transferred, and by 2017, there is $29.5 million being transferred. That is not a good step toward getting off of this subsidy. She is also confused about the comment Mr. Zochowski made regarding the $11.2 million. It is not as if they can use all of that down to zero. There must be reserves. The $32 million in addition to the $4 million-plus concerns her a great deal as to the long-term financial sustainability of this enterprise fund and their general fund. Maybe it is a timing issue since they are still in negotiations and trying to finalize certain things, and they do not have all the information. At this point, she does not see a plan for long-term financial sustainability.

Vice Chairman Alastuey agrees; if you look at the pro forma absent the resolution, you see a downward trend in the status of the utility funds. If you look at three out of the last four years, the general fund and the utility funds taken together, as if they were one fund absent the transfers and all of the controversy about the transfers, things have been on a downslide. Every sign we see is unsustainable at this point. That said, the staff and Council of the City of North Las Vegas are up against a unique set of circumstances, legally. On one hand, we have the underlying existing law that says that such transfers can be made up through 2021. That is one timetable. Superimposed upon that timetable, recognizing circumstances in play here today, we have the Assembly Bill that allows, by conflicting language with the underlying law, these transactions to take place. What Member Clinger and Member Walker are saying regarding long-term sustainability is absolutely correct. However, he complements the staff of the City of North Las Vegas for dealing with two different timetables with the overlying umbrella of this litigation.

Member Vincent stated that when they started this review, the impacts of the labor contracts were substantial. It was his understanding that part of what we are looking at is a way to provide the funds necessary to settle some of these outstanding legal issues with the bargaining groups. Member Vincent asked the City of North Las Vegas to share the logic they have gone through regarding this.

Tim Hacker responded that this is not a typical situation. They have taken an atypical approach to not trying to shirk responsibility, but trying to step up to responsibility. They have a Mayor and City Council that have taken a very difficult action with declaring a fiscal emergency. This has allowed them to have conversations and tentative agreements with the largest bargaining group, the Police Officers Association, regarding the legal challenge. As Member Vincent said, this is a necessary step in getting them further ahead. It should not be ignored that not very many years ago the City of North Las Vegas was transferring upwards of $45 million from the utilities. They are down to $32 million. That is a dramatic decrease. Also, Mr. Zochowski has engaged Applied Analysis to do a further refinement of payment in lieu of taxes. They desire to have transparency. They desire to have their customer base be aware of where the dollars are going. Again, North Las Vegas is not typical. North Las Vegas residents have taken it upon themselves to encumber themselves with additional taxes, be it property taxes overrides for emergency service provisions or property tax overrides to provide street repair and maintenance, parks, fire equipment and apparatus. In addition, when utility rates are increased, it is done at a public meeting. It is posted. There are public hearings. Every time there is a public meeting regarding an increase in utility rates, the public pays attention. The media pays attention. The Chamber of Commerce pays attention. They hold the elected officials to a very high standard. When the City of North Las Vegas has imposed the utility rates, they have had very open deliberations and discussions. They need to allow their Mayor and City Council, who were elected by their community, to have access to these dollars, as the Legislature saw fit to provide additional transfers in upwards of $11 million, so they can get things moving in the right direction. That needs to happen today.

Chairman Leavitt stated that he was happy to see that the property tax assessed valuation seems to have stabilized. He noticed that the City Hall bonds principal payment is about $1.3 million and asked if they were structured so that there is a big jump in principle payment further down the line.

Al Zochowski responded that in 2011, the City went through a restructuring of the bonds in order to provide some cash flows for a few years. The restructuring was done in such a way, that in about 2017, the debt service on the bonds will go up to where they would have been all along and continues to the end of the bond life.

The restructuring decreased the debt service payments from 2011 through 2016. This is calculated in their operating projections, and they are very aware that these amounts are going up.

Vice Chairman Alastuey asked about the structure on the debt for the utility funds.

Al Zochowski responded that he recalled the restructuring took place only on the 2006 building funds. He will check with his utilities manager.

Member Clinger asked what has been done to educate the rate payers, either water or sewer, that part of their rate is supporting the general operation of North Las Vegas.

Tim Hacker responded that the rates in place were put in place prior to his coming. He cannot speak to this. If he was to look back at agendas, there would be public hearings and minutes that would speak to this. In the two years he has been responsible for putting together a budget, the payment in lieu of taxes transfer has received a great deal of attention and discussion. They do not hide the fact that they are making this transfer. They talk about the fact that by 2021 they will have in place a cost allocation plan, and that they will be able to support the transfers through the cost allocation plan.

Member Clinger asked if the Committee would see the cost allocation plan before 2020.

Tim Hacker responded that it was his understanding that it was well underway. By this fall, they should have the final documents vetted through their internal financial systems. They will share them with the Committee on Local Government Finance (CLGF).

Member Clinger asked if there had been any direct communication with the rate payers. If they are paying attention to the media, they will be aware of the transfers. If they are not, and they are just looking at their bill, they will not know.

Tim Hacker clarified that he was not here when the rate structure was put into place. There is a utility advisory board that, in a very systematic process, holds hearings and open meetings. At the adoption of the budget, the Mayor and City Council spent a great deal of time going over the revenues and making sure people understand where these revenue streams come from.

Chairman Leavitt stated we have the responsibility to draft regulations regarding the implementation of AB503. As part of that regulation, there could be a requirement that rate payers be notified as to how the money is being used.

Member Walker inquired about the timing of this request since we have not put the regulation into effect yet. There may be other requirements, such as requiring a plan to get off of the subsidy. We need to do our due diligence. She asked if this was just for FY 2013-14 or for several years out.

Tim Hacker responded that the resolution the City Council passed at the beginning of July is for one year. The City of North Las Vegas provided the information that had been used in the consultation with the Legislature during the formulation of passage of AB503. They are not looking at dipping into the 25% reserve that would be there for utility.

Member Walker asked what they are going to do in FY 2014-15 considering this is just for one year, and they are planning on restoring services throughout the City based on the $4.3 million.

Tim Hacker responded that the snapshot they have provided is based on very conservative estimates, not just for the utility funds, but for all of the other issues. They are starting to see that the actions of the Legislature are going to continue to move them in the right direction. They have seen a stabilization of their EAV. They have continued to gain certainty in their labor situations, which will help. Asking this Committee to acknowledge that the Mayor and City Council need latitude in using upwards of $11 million today, is to help the circumstance, not harm the circumstance. He wishes he could provide absolute clarity of where every dollar will go, but they have no problem coming back to this Committee or anyone else and giving very clear and transparent clarity as to where those dollars go.

Member Kalt asked if the overall utility infrastructure was a relatively new system or if it would need significant repair in the future.

Tim Hacker responded that the spreadsheet shows an expense of upwards of $7 million for annual repairs. Their system is relatively new, including a new treatment facility that just went online within the last two years. They are reinvesting into their systems. These are planned expenditures from these funds.

Chairman Leavitt read from the bill and stated that if the following year is the year we are in right now, and the prior year is the year that ended June 30th of this year, then the first time we are going to know if they qualify is at the time they have an audit report – the 9% -- which they do not have yet. We do not know, at the current moment, whether they qualify under the provisions of the bill.

Al Zochowski stated that they found the language strange because they would not have audited financial statements until late September or early October. It would be difficult to plan that year waiting for those figures, and then if they needed a transfer, to then come before the CLGF. In their prior fiscal year, they had an ending fund balance of 7.57%, which was audited. They interpreted this to mean they could use that audited figure as whether or not they were beneath the 9% threshold.

Chairman Leavitt stated that the language seemed fairly clear. It states the prior year and the current fiscal year. He does not see any other way to read that.

Al Zochowski asked if the prior year could have been June 30, 2012. That is the way they were interpreting it – that it was talking about June of the prior fiscal year from the time that they were preparing their budget documents.

Chairman Leavitt stated that in talking about the following fiscal year, which would be the year that ended June 30, 2013, and they did not do anything in that year. If the year we are talking about is June 30, 2012, then they would have needed to do something during the year ended June 30, 2013, and spent money in that year, which they obviously did not do.

Al Zochowski stated this was why they thought the language was ambiguous. They are planning for their FY 2013-14 during the 2012-13 fiscal year. They know at that time whether they will need additional resources and have to come before the CLGF to ask for an additional transfer. Since they did not even close that year by that time, they thought the language in the bill was referring to the prior fiscal year.

Chairman Leavitt stated that he did not believe the language of the bill was ambiguous. Maybe the implementation of it is difficult given the language, but the language is fairly clear.

Vice Chairman Alastuey stated he agreed because the proposed transfers of $4.33 million were not implemented or represented by expenditure in the year ended 2013. The Craig Ranch is still in the final stages of development. The City is requesting funds for operation maintenance at the Craig Ranch. There is the brown out issue for fire protection and funding for routine police officers whose grant funding will not expire until the end of this year.

Member Clinger agreed the language in the bill is very clear. In order for a local government to get approval from this Committee for a loan, they must have prior year audited financial statements.

Member Walker agreed it was clear. We also need to establish regulations, and there is time over the next few months to establish those regulations. By then, the audit reports will be completed, and we can move forward with these different requests. At this time, the request does not meet the timing.

Tim Hacker stated as the formation of AB503 was going through the legislative process, he spent a lot of time on the phone and providing testimony at various legislative hearings. It was made clear to them that these dollars to restore services was for this fiscal year. Parks and recs services cannot be delayed until December to open additional pools and providing additional rec hours. They are anticipated now, and based on what he believes was the legislative intent, they are underway. It is his understanding that the intention of this bill was that those dollars would be made available. In fact, certain legislators indicated that by August, they needed to have a plan to restore those services. They have done that. To start planning for the restoration or continuation of police officers when the grant expires would be negligence on their behalf. They know they expire in December. They must have plans in place so that those twelve impacted officers know that their jobs will continue with the brown outs of equipment which had resulted in occasional brown outs of a station. As far as fire services, they needed to immediately start restoring those services. They understand the audit provision was put into play; however the way it was described to him on the phone and even during the hearings, it would be the preceding and concluded audit. They show a reduction in service in this current budget of 2013-14. AB503 was intended to restore those services. Although not for the June 30, 2013 conclusion, they definitely have a current audit which shows those figures being well below the 9% threshold.

Chairman Leavitt stated that regardless of anyone's intent, it seems the language of the bill is clear. We could ask for an opinion from legal counsel.

Dawn Buoncristiani, Deputy Attorney General, made several points. The CLGF is charged with interpreting these statutes. The next rule is that in terms of statutory construction, when there is a plain meaning, you do not go to the legislative history. It is her opinion that if the CLGF agrees that there is a plain meaning here, they would not go to the legislative history. There is a rule that even a legislator cannot testify as to what the intent was at the time of the hearings. You would go to the written history that the legislature has in order to get their intent.

Jeff Barr, City Attorney, City of North Las Vegas, came forward. He stated that, from a legal perspective, what the Legislature did in AB503 is unprecedented. The Legislature is empowering this Committee to tell the City how to spend its own funds. He appreciates all of the oversight and guidance that the Committee has given them, but there are some serious constitutional questions about this Committee and its ability to tell another sovereign how to spend its own funds. He would like this on the record, particularly when the City's Council has decided how to allocate these funds. As far as the interpretation of AB503, he agrees with your Counsel that you have the ability to interpret. He would also suggest that legislative intent should govern here. The Legislature's intent was to help the City of North Las Vegas out in this current fiscal year.

Chairman Leavitt stated the audit report is due at the end of November, which is seven months prior to the end of this current fiscal year.

Member Clinger stated he would agree that the help is available this fiscal year. It is just a matter of receiving the audit report. He believes the language of the bill is very clear when speaking about the following fiscal year, and is not subject to interpretation or intent. There would be an opportunity for this Committee, if those conditions are met and once the audit report is in, to make those transfers in the current fiscal year.

Member Walker stated, that in looking at the resolution, it was passed and adopted on the 3rd day of July. It was passed and adopted in this current fiscal year, which means it would go back to the audit report of June 30, 2013.

Vice Chairman Alastuey stated we are seeing the confluence of a number of significant events. There is need for the greatest possible compression in a timetable – the audit, the regulations, the reporting as a condition of the transfers, the answer of additional questions on the part of the Committee by the staff of the City of North Las Vegas and any other significant events on a critical path towards resolution of these issues.

Chairman Leavitt stated that November 30th is the last day for the audit report. He asked if it would be possible to get it prior to that.

Warner Ambrose stated it would depend on timing of the scheduling of the audit by the City, when the auditor arrives and completes his field work. There is the possibility of getting a draft of the audit report that would not be finalized. We could make the request to the City regarding having a draft of at least the general fund activity and the utility fund activity.

Member Weiler asked the City of North Las Vegas when they were planning to make the transfer.

Tim Hacker responded that they would continue to use great restraint. They do not want to make the transfers until absolutely necessary. Historically, they expend all of their revenue sources. They have given a conservative worse-case scenario, but need some certainty to make plans. How do they enter into good negotiations with unions or vendors to provide services without knowing where their revenue streams are going to come from? Shutting down libraries is a dramatic reduction in services. Mr. Hacker also spoke about the stress of limited hours of their swimming pools, planning on the loss of grant funds for officers and planning on restoring a consistent level of fire services. It was always their understanding that they were not only justified but almost directed to bring the resolution to the City Council and the CLGF as soon as possible.

Member Vincent commented he believes Mr. Zochowski stated they had not budgeted for this transfer. Therefore, for this fiscal year, they cannot execute the transfer unless they augment their budget. They cannot augment their budget unless they have the revenue source to do so. He was wondering if this had been considered.

Chairman Leavitt responded that this was why he had asked if it had been included in the $32 million. They have to augment their budget to get the authority to spend it. Chairman Leavitt asked the City Attorney of North Las Vegas to read the provisions in the bill to see if there is any other interpretation.

Jeff Barr stated the bill does not say which annual report.

Chairman Leavitt stated it talks about the resolution in the following fiscal year.

Jeff Barr stated that it certainly says the following fiscal year, but it does not say which annual report.

Chairman Leavitt asked if they had a resolution in the following fiscal year if they are using June 30, 2012, as the report.

Jeff Barr stated it would be impossible for them to have passed a resolution prior to the passage of AB503.

Chairman Leavitt asked how else they could interpret this.

Jeff Barr stated there is potentially an ambiguity, in which case one would go to the legislative intent to interpret this and to enact regulations that interpret this. The legislative intent was to clearly help the City of North Las Vegas immediately in this fiscal year.

Chairman Leavitt reiterated that it says during the following fiscal year.

Jeff Barr agrees that is what it says, but they can disagree on the interpretation. That is obviously what he is going to do – disagree on the interpretation. Again, the legislative intent was to help the City of North Las Vegas and cities like the City of North Las Vegas in this fiscal year – in the current fiscal year – the year following the passage of AB503.

Member Clinger stated he did not want to get into a debate on this. Clearly, the legislative intent was to help North Las Vegas with this bill. But it is also clear that they put language in there for qualification purposes. What we are talking about is whether they qualify for this transfer. If we follow the language of AB503, we will not know that until they have the annual audited report. He does not dispute what the Legislature's intent was with this. There is a difference in their intent and actually executing it, which is not uncommon with legislation.

Member Walker stated the law is the law, and we must execute due diligence to make sure we follow the law. Member Walker read the portion of the bill being discussed. Her concern is that the resolution was passed July 3rd, which is FY 2013-14. That is the following year. FY 2013-14 is when they would qualify to submit a request. The prior year is June 30, 2013. This bill is effective based on the date of passage and approval which would have been some time at the very latest mid-June. If they had requested it in June, they could have gone back to June 30, 2012, because they would have been making the resolution and request in the following fiscal year. Because the request was made in FY 2013-14, the prior fiscal year is 2012-13, so we need to have the audit report.

Chairman Leavitt stated what we are going to do. They will schedule a meeting of the Committee as quickly as possible after they have the audit report as defined in NRS 354.624. If they have it prior to the end of November, they will have seven months in which to spend the money in this fiscal year. We will not approve it today.

Chairman Leavitt stated we have another item on the agenda relating to the permanent regulation. He asked if Mayor Lee had anything to say regarding North Las Vegas.

Mayor Lee came forward and stated it has been very disheartening to sit back there and see what the Committee has been putting up with. He understands the same frustration as he has just become aware of these situations. He stated he is not here to blame anyone. He is just here to say the circumstances are as we see them. He thanked Chairman Leavitt. To Ms. Walker and Mr. Clinger, he stated he can explain the difference between the cash and accrual system, but that is it. They are his good friends, and they are trying to protect the state and have in their best interest the City of North Las Vegas. He agrees where performance is measured, performance increases. The Committee has not been given the information they are trying to get to help the City of North Las Vegas. He does not know if that error comes from the fact that the City is living hand to mouth just trying to get to certain milestones. Or generally, the City does not know what they are doing in certain areas. They are in negotiations. Staff is scrambling as hard as they can to answer the immediate questions rather than the long-term questions. But those long-term questions need to be asked. The Committee has done a great job today. He has reached out to Chairman Leavitt and Ms. Rubald

regarding coming into the City and being a partner with them, to know exactly what they are doing. That would make Mr. Vincent and Mr. Alastuey happy. Mr. Lee stated he knows the Committee will help where they can. North Las Vegas is in an emergency situation. Emergency measures now need to be taken. Where he can, he is trying to save money. He was able to sit down with both lobbyists from the last session and express his appreciation. He asked if they would be able to continue to help North Las Vegas in a pro bono manner. They cannot afford to spend that amount of money on lobbyists when they have staff that can attend meetings. They have the League of Cities that can work with them, and they have great relationships with other local entities that he will be asking for help. He has a meeting with the City of Las Vegas staff to talk about certain things they can do together such as parks and recreation. Recently, their wonderful library director has retired after 32 years. This gives them an opportunity to see what they are doing with their libraries and if it would be better to consolidate the libraries. He will ask the City Council to put an interim director in place until they decide what they will do with their library service. He has recently met with some brilliant people that will help him maximize their unoccupied buildings. They need to control their new hires in City Hall. With City Council's approval, he is going to make a recommendation that before any employees, assistant directors or directors are hired, the City Council knows exactly what is going on. He does not believe it is fair that the City Manager does not have a chance to explain why he needs these employees. It is up to the City Council to direct him. Much of the responsibility that the staff has been carrying needs to be shifted to the City Council. The whole City Council needs to be responsible for what the City Manager is going through. Mr. Clinger's comment about notifying the residents is one of the smartest things he has heard today. The residents need to know everything that is going on and to hold the City officials accountable to follow through with the plan. With the Committee's approval, he will do this in the appropriate manner which the Committee believes it should be done, whether it is a letter to the newspaper or an individual letter to every resident in the City of North Las Vegas. He would like the Committee to advise him as to what would be the best way to notify the residents. They will do that immediately. He wants the Committee to know the union negotiations have been going extremely well. The bargaining agents have exceptional leadership, and they understand the situation. There is a sense of respect with the City and with the unions. He has the misfortune to tell the Committee that the County Commission, ten minutes ago, voted six to one to hold the More Cops issue. He believes that hold is for two weeks, but he is not sure. There is one regional park they are trying to open for the community. He understands the Committee's frustration. He will do everything he can for the long-term. He does not understand Ms. Walker's and Chairman Leavitt's contention about July 3rd. Mayor Lee stated that their legal counsel is trying to do his best for the City. The way he interprets the law is how the City Council interprets the law. If they are wrong, they are very interested in figuring out how the Committee perceived this. Mayor Lee asked for more time. He is looking forward to working with the Committee, and he understands that the Committee's goal is to get the City of North Las Vegas out of this hole. He will do what it takes to get off of the agenda. Mayor Lee thanked the Committee for this courtesy.

Chairman Leavitt gave assurance that as soon as we have the documents in hand that we need to proceed with this, we will schedule a meeting to act upon it. The Committee's intent is not to delay or cause problems. We know the Legislature intended this money to come to them. The Committee did not ask to be put in the chain of events. The Legislature chose to put the Committee in the chain of events. Based on this, we will act as indicated in the bill.

Mayor Lee stated that it was the Legislature's intent to use the Committee's wisdom. This was a wise decision that they made.

Member Clinger thanked Mayor Lee for being here today. He appreciates his comments and his willingness to work with the Committee. The Committee definitely wants to work with the City of North Las Vegas. He hopes that no one takes his previous comments as an unwillingness to help. He understands the predicament they are in. Member Clinger congratulated Mayor Lee, and he appreciates his leadership in North Las Vegas.

Chairman Leavitt asked to proceed with discussion on Agenda Item 7(b), regarding the implementation of this bill.

7. For Possible Action: REPORTS ON REGULATORY MATTERS
b.) Develop and review permanent regulations and quarterly reporting forms related to AB 503, Section 1(3)

Terry Rubald stated that she has not drafted any regulations, but would be happy to expedite this. There is a possibility of emergency regulations, but that must be approved by the Governor's Office. She asked if Chairman Leavitt wanted her to do that, or proceed the regular way to have it in place in a couple of months.

Chairman Leavitt asked how soon we could have a regulation in place going the normal route.

Terry Rubald responded that the typical steps are to have a workshop. There is then a 30-day notice period for an adoption. It then goes to the Legislative Commission for approval. She is not certain what their meeting dates are. Emergency regulations are temporary. If we were to get the approval of the Governor's Office to go forward on that, she is not sure whether it must also go to the Legislative Commission. She would have to do some research. Assuming we could get a subcommittee together today, and meet in the next week or two, it would help her know what issues to address in the draft.

Chairman Leavitt suggested establishing a subcommittee of members coming from the south. North Las Vegas could give their input, and we could act on this expeditiously.

Vice Chairman Alastuey thought this was a great suggestion. The discussion today leads us to the bill, Section 1, Subsection 4(d) -- fee increases, salaries and benefits, collective bargaining issues. This could be expanded considerably in the regulation. There is the need for more transparency and disclosure. Just glancing at the pro forma projection for the status of utility funds, we see in the current year that roughly one third of the combined water and sewer rate payer remittances are going to general operations. Only two-thirds remain with the enterprises. Things like these would be good for the subcommittee to consider. As Ms. Walker commented, we should not lose sight of the long-term objective of getting away from the transfers from the enterprise fund into the general fund. We cannot lose sight of 2021 even though this particular bill expires in 2017. Between now and 2017, he does not believe either the City or this Committee wants to do anything to add to the 2021 problem.

Member Walker commented if we did not have the timing issue today, and this was granted, she would still be concerned with developing a plan to fund the services in the following fiscal year after this one-year period. She would not want to approve $4.3 million of additional funding to increase the level of service only for July 1, 2014. Then it would have to be cut back again because they did not have ongoing resources to pay for it. We need to think this through.

Chairman Leavitt asked if Member Vincent would be willing to serve as chairman of this subcommittee.

Member Vincent agreed.

Chairman Leavitt stated that we need to plan on meeting soon.

Terry Rubald clarified that the members from the south are members of this subcommittee.

Chairman Leavitt stated that the Committee would go back to Agenda Item 5 (a) and (b), take a short break and return to the rest of the agenda.

5. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS

a.) For Possible Action: City of Caliente Financial Condition

1.) Report by City on status of FY 2013 general fund ending fund balance; including plan on treatment of ending fund balance for FY 2014 budget

2.) Request to explain lack of filing of quarterly economic surveys

3.) Report by City on net losses experienced by enterprise fund

Heidi De'Angelo, Budget Analyst, Department of Taxation, came forward to give an overview. We called the City of Caliente before you because we are not receiving financial information, specifically their quarterly economic surveys. We received them last Tuesday, all four quarters. Back in April, we asked them for a balance sheet showing all of the items, specifically the unassigned ending fund balance for whatever current month they had and what they projected for the end of the year. We did not receive that. They had a problem with their accounting program. What we do have is from their quarterly economic survey showing an ending fund balance from their general fund of $42,000. That does not give us an unassigned ending fund balance. We do not know what is spendable and what is not. The same thing is true of their enterprise funds. All we have is an accumulative total of their balance. We do not know how their enterprise funds are doing individually. The concern is that they have some negative net assets. Their sewer fund was running on a net loss of $108,000. That was the budgeted amount for FY 2014, which further exacerbates their negative net assets. Their enterprise fund balance is slowly going down. We do not have much information from them.

Terry Rubald expressed to Chairman Leavitt the reason we bring these things to his attention, when normally we would work to resolve this with the entity, is because we have a communication gap. We want to encourage the local governments and let them know we are here to help them, not hurt them.

Chairman Leavitt stated this is not the first time we have had the City of Caliente in here regarding problems. We received assurance last time that we were not going to have these problems any more.

John Brown, City Attorney, City of Caliente, came forward. He stated one of the primary issues referenced when they have been here in the past is that a few years ago, the City of Caliente had a low ending fund balance. They talked at length about the different issues and the different ways the City was going to address this. The City has addressed this. A few years ago, the ending fund balance was $2,000. Last year, they were up to about $20,000. The auditor just gave him the numbers over the weekend, showing an ending fund balance for this year of $49,000. When we are talking about an entire government budget of $310,000, $49,000 is very good. They feel it is working well. They do understand the communication problems and that the quarterly reports were not turned in on time. There has been a personnel problem. The number of persons actually working in the City offices is three. If they lose one of them, or someone goes out on medical leave or is terminated, there is a huge reduction in services. Over the past 14 months, they have gone through three different deputy city clerks. This has resulted in some of these reports being delinquent. They are doing everything they can to supply the information to you. All of the information is good information. They are not trying to conceal this because they are afraid of what the answers will show. They are actually quite proud of what the information says. The City is making huge strides moving forward. Over the past three fiscal years, the City has made tremendous movement in having money there. They understand the concern over the enterprise funds. The reduction in the enterprise funds is solely a result of depreciation. Cash on hand has actually gone up over the past three years. In a perfect world, they try to offset that depreciation with increases in fees and cost. The City of Caliente is a very small community of 1,100 people. It has an average income of approximately 45% less than the average household income in the State of Nevada. It is a very low income, on average, area. Because of this, the City Council has opted not to raise rates in a significant amount, but try to break them in over a course of time. Over the past few years they have increase the garbage fund. They

have moved to increase the water fund. There is more work to be done in that area. The sentiment of the past City Council was that when the time came to replace the systems, they would rather take out a loan than to have a million dollars in the bank that they have taken off the backs of these people who have suffered. They understand the obstacles to that, as well. They will continue to work on the communication problems. He does not want to come back in six months and make the same statement again. He cannot promise that this will not happen. They will work as hard as they can to fix the problem.

Chairman Leavitt asked when the next economic survey report was due.

John Brown responded that the next one is due September 30, 2013.

Chairman Leavitt responded that they must have someone on board that knows how to do them, since they just completed four of them. He would like a promise that in September we will have the next one.

John Brown stated absolutely.

Chairman Leavitt commented about the missing information on the enterprise fund reports. He asked how soon we could have that information. He would like a date.

John Brown asked if it would be satisfactory to provide the reports in two weeks.

Chairman Leavitt agreed that the enterprise fund information would be provided to the Department in two week, and the Department will notify him if they do not receive the information in two weeks.

5. FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS

b.) For Possible Action: Beatty General Improvement District Financial Condition Report concerning Beatty GID regarding lack of compliance in submitting 2013-14 quarterly economic survey reports, and 2011-2012 audit

Warner Ambrose came forward to give an overview. A request letter has been sent to the Treasurer of the Beatty General Improvement District requesting their appearance today to explain their non-compliance. We have not received any quarterly economic surveys. As of today, we have not received any quarterly economic surveys for the entire year of FY 2013. We also asked the District to have a representative present to explain why the Department has not received the FY 2011-12 audit report. We also sent a copy of this request letter to Dan McArthur, CPA, who does the audit for the District. There has been a communication problem with the representatives of the District. Mr. Ambrose stated he usually does not get a response to email or telephone requests.

Chairman Leavitt clarified this was the audit report for year ended June 30, 2012, which was due November 30, 2012.

Warner Ambrose stated this is correct.

Gary Reid, Board Secretary, Beatty General Improvement District, came forward for comment. With him was Lance Warren, Vice Chairman, Beatty General Improvement District. Dan McArthur, CPA, stated he was present to respond to the audit questions.

Chairman Leavitt asked why we do not have the audit.

Dan McArthur stated the reason the audit is not complete is due to lack of documentation which he has not been able to obtain from the District. There are issues related to bank account information. The District has a bank account they operate themselves. There are also funds that are under the control of the Nye County Treasurer's Office, which he has access to. Approximately ten days ago, he received missing bank statements he needed from the District. There are minutes of several Board meetings which he has not been able to obtain. He has spoken with the District, and they are working diligently to get those to him. He believes he will have the minutes within the next two weeks. The minutes are important to the audit because the District is managed by the Board. The minutes show the decisions of the Board. Discussions with the Financial Clerk indicate over the past 12 to 18 months, there have been significant changes in the Board structure and an inability to have a quorum at some of the meetings. There are Board members here today that can address that in more detail. These are the principle issues he is dealing with. He is hopeful that in the next two weeks he will have this information and be able to wrap up the audit and file it with the Department of Taxation.

Chairman Leavitt asked for a promise that we will have the audit report in three weeks.

Lance Warren stated that he will get the information to Mr. McArthur within the next three weeks. He guarantees it. He will personally make sure that this gets done.

Dan McArthur stated he needs the information within two weeks, so he can finish it and have it to the Department in three weeks.

Chairman Leavitt asked about the quarterly economic surveys. He also stated that they need to be working on the 2013 audit. He asked if there was any progress on that.

Lance Warren stated that they are working on this, and it will be completed on time. They just got a new Board, and they are putting their heads together and getting these things taken of.

Gary Reid responded that the quarterly economic surveys are his job. When he took his position, he met with a veritable snowstorm. Also, the records are kept in three different formats, tape, disc and SD card. He is in the process of going through the office and all of the records to categorize and classify. He really wants to get this done.

Chairman Leavitt asked when we might have the four economic surveys.

Terry Rubald commented that her staff is very willing and open to help with completing those forms. If Mr. Reid would give Mr. Ambrose a call, he would be able to help him.

Warner Ambrose stated that he spoke to someone at the Board, Mrs. Wilkinson, who has communicated with the current Treasurer of the Board. He has offered and received conclusion with two other entities in Beatty, the Beatty Library District and the Beatty Water and Sanitation District. He has suggested to Mrs. Wilkinson, if she needed assistance, these entities would be willing to help. They are entities of a similar size, and they are local. He has had limited communication with Mrs. Wilkinson, and it appears there has been no action taken to get assistance at a local level.

Chairman Leavitt asked is we could have the reports by the 1st of September.

Lance Warren responded that yes, we could have the reports be the 1st of September.

Chairman Leavitt asked if they would work with Mr. Ambrose to do what is necessary to complete them.

Lance Warren responded that he would.

Warner Ambrose thanked the representatives of the Board and Mr. McArthur.

The Committee took a short break.

7. For Possible Action: REPORTS ON REGULATORY MATTERS

a.) Department of Taxation Legislative Overview and Action Plan related to implementation of legislation affecting local government finance

Terry Rubald brought the Committee's attention to Page 199 of the Exhibit Packet, which is a portion of the Department's action plan pertaining to Local Government Finance. The action plan is developed following the legislative session pertaining to various statutes that affect the Department. Most of these items just require monitoring or to take action when there is a new levy. The Committee has already discussed AB503. She will accelerate the due date. Our plan was to draft reporting regulations and develop a reporting form. She wanted the Committee to have this information and be aware that we are following up on these items.

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

a.) For Possible Action: Discussion of Matters Affecting Local Governments

1.) Report concerning City of Ely

Terry Rubald stated it came to our attention there was concern about the City's condition. Warner Ambrose will give an update. We do not believe they are in a severe financial condition at this point.

Warner Ambrose updated the Committee on things that have transpired in the last six weeks in the City of Ely. In the June election, since they are one of the few cities in the state that have elections in odd numbered years, three new City Council members were elected. They took office within a week after the election. One of their first actions was to begin the process to fire the City Clerk, Mr. Alworth. Mr. Alworth was on vacation, so tabled the motion until he returned. He was then fired at a City Council meeting. Mr. Ambrose is not aware of their reasons for this. Mr. Ambrose stated that much of this information he received from the former City Treasurer while she was still in office. She indicated that the new City Council members wanted to take the City in a new direction. The Mayor vetoed the firing of Mr. Alworth, and his veto was overridden. Subsequent to that, the City Treasurer submitted her resignation immediately followed by the resignations of her Deputy Treasurer and also the Utility Billing Clerk. As of July 26th, there was no financial staff in the City of Ely.

Chairman Leavitt asked if the City Clerk was responsible for the records of the City.

Warner Ambrose stated the City Clerk was involved in the budget process. The City Council hired a Public Works Director but made no effort for about two weeks to fill the Treasurer's position. They did hire a Treasurer, who began work yesterday. They made a contract with a former employee to handle some of the utility billings. We are concerned with the continuity and that there might be some problems down the road. There are ongoing problems between the City and County relative to providing police and fire services. There are ongoing discussions. He will update the Committee as he becomes aware of any issues.

Terry Rubald assured the Committee and the staff of the City of Ely that we stand ready to help and train them on the things we need.

Chairman Leavitt asked if they had someone paying their bills.

Warner Ambrose responded that the former employee they brought in will do the payroll on an interim basis.

2.) Report on Nye County over-expenditures by departments; payment of medical indigent match to State

Terry Rubald stated we originally requested Nye County appear to follow up their last appearance; however, it became apparent that everything is resolved. We had spoken with state staff regarding the medical indigent payment they had not received yet. In the Exhibit Packet, on Pages 211 and 212, you will see this has been resolved. The last time they appeared, we discussed the over-expenditure situation. This has also been resolved. They worked with their sheriff and did an augmentation.

Warner Ambrose added that at the last meeting the County indicated the District Attorney had contacted the Attorney General's Office to do an investigation for possible malfeasance of office by the Sheriff. The Attorney General's Office did not feel there was enough evidence to continue an investigation.

3.) Report on Liabilities Associated with Public Safety Employee NRS Chapter 617 Benefits (Budget Form 33)

Terry Rubald stated that we reported on this during the workshop. We will need to re-work the form to get the information you need.

4.) Report on requests for waivers granted regarding "More Cops" requirements, SB 1, Special Session

Terry Rubald stated we requested the Clark County Treasurer tell us whether there have been any requests for waivers.

Warner Ambrose stated we sent a letter to the Clark County Treasurer pursuant to the requirements of the bill. We asked for a response by Friday because the bill requires we report to the Legislative Commission by September 1st as to how many entities within Clark County requested a waiver. From what Mayor Lee stated, it appears the County Commission has deferred a decision for two weeks. The written request has been made to Ms. Fitzpatrick.

8. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF
b.) For Possible Action: Discussion by Committee Regarding Matters Affecting the Committee

There was no discussion on this agenda item.

9. REVIEW AND APPROVAL OF MINUTES
For Possible Action: CLGF Meeting, 05-02-13

A motion was made to approve the May 2, 2013 minutes as submitted with a second from Member Kohn-Cole. The motion passed.

10. For Possible Action: Schedule Date and Review Agenda Topics for the Next Meeting

Terry Rubald stated she needs to work with the subcommittee chairmen, Member Vincent and Member Sherman, on the sets of two regulations.

Member Vincent stated he will work with Terry and her staff and Jeff Weiler and Mike Alastuey to get going on this as quickly as they can.

11. Public Comment

There was no public comment in Carson City or Las Vegas.

12. For Possible Action: ADJOURNMENT

The meeting adjourned at 11:27 a.m.

DRAFT