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FINAL REVENUE PROJECTION  
FOR SCHOOL DISTRICTS  
FY 2015-2016**

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

**REVENUES FOR NEVADA SCHOOL DISTRICTS**  
**from LOCAL SCHOOL SUPPORT TAX and**  
**GOVERNMENTAL SERVICES TAX**

**LOCAL SCHOOL SUPPORT TAX**

ENTITY	LSST	LSST	PERCENT	PERCENTAGE	PROJECTED	PERCENT	PROJECTED	PROJECTED
	DISTRIBUTIONS	DISTRIBUTIONS	OF ENTITY	CHANGE	LSST	OF ENTITY	LSST	LSST
	FY 2012-2013	FY 2013-2014	TO TOTAL	FY 2012-13 TO	DISTRIBUTIONS	TO TOTAL	FY 2015-2016	DISTRIBUTIONS
	(1)	(2)	(COL 2)	FY 2013-2014	FY 2014-2015	(COL 5)	FY 2015-2016	FY 2015-2016
			(3)	(4)	(5)	(6)	(7)	(8)
								<b>@ 2.25 PERCENT</b>
CARSON CITY	17,274,617	17,600,970	1.60%	1.89%	17,952,990	1.58%	18,312,049	15,846,966
CHURCHILL	5,492,741	5,130,124	0.47%	-6.60%	4,360,605	0.38%	4,142,575	3,584,921
CLARK	792,016,088	832,511,729	75.78%	5.11%	865,812,198	76.18%	891,786,564	771,738,373
DOUGLAS	13,450,302	13,715,285	1.25%	1.97%	13,372,403	1.18%	13,506,127	11,687,995
ELKO	47,203,168	38,460,741	3.50%	-18.52%	37,691,526	3.32%	38,822,272	33,596,197
ESMERALDA	162,801	118,340	0.01%	-27.31%	112,423	0.01%	109,050	94,370
EUREKA	2,093,157	2,070,006	0.19%	-1.11%	1,552,505	0.14%	1,552,505	1,343,514
HUMBOLDT	11,940,685	13,296,840	1.21%	11.36%	12,233,093	1.08%	12,722,417	11,009,784
LANDER	1,982,556	1,716,582	0.16%	-13.42%	1,579,255	0.14%	1,555,566	1,346,163
LINCOLN	359,000	353,632	0.03%	-1.50%	392,532	0.03%	408,233	353,278
LYON	7,759,641	8,774,339	0.80%	13.08%	9,300,799	0.82%	9,486,815	8,209,744
MINERAL	476,173	524,702	0.05%	10.19%	440,750	0.04%	458,380	396,675
NYE	8,616,843	8,639,320	0.79%	0.26%	8,466,534	0.74%	8,720,530	7,546,612
PERSHING	586,199	536,982	0.05%	-8.40%	542,352	0.05%	553,199	478,730
STOREY	1,610,924	1,160,309	0.11%	-27.97%	1,171,912	0.10%	1,183,631	1,024,296
WASHOE	143,443,675	151,070,968	13.75%	5.32%	158,624,517	13.96%	166,555,743	144,134,777
WHITE PINE	3,481,748	2,902,842	0.26%	-16.63%	2,873,813	0.25%	2,988,766	2,586,432
<b>STATE TOTAL</b>	<b>1,057,950,316</b>	<b>1,098,583,712</b>	<b>100%</b>		<b>1,136,480,207</b>	<b>100%</b>	<b>1,172,864,422</b>	<b>1,014,978,827</b>

1. NRS 374.785 - distribution and 374.015 - creation.
2. Columns 1 and 2 Local School Support Tax distributions are taken from the annual report published by the Department of Taxation.
3. Column 3 reflects the percent of each school district's distribution to the total statewide distribution as presented in column 2.
4. Column 4 reflects the percentage of change between fiscal year 2012-13 and fiscal year 2013-2014 (informational only).
5. Column 5 is the FY2014-15 projection based on an analysis of local trends with emphasis placed on the last two fiscal year's collections from sales tax - see attached LSST worksheet. A growth of 4.59% from 2013-2014 is estimated.
6. Column 6 reflects the percent of each school district's distribution to the total statewide distribution as presented in column 5.
7. Column 7 is the FY 15-16 projections at 2.60% based on an analysis of local trends with emphasis placed on the last two fiscal year's collections from sales tax - see attached LSST worksheet. 3.76% growth over 2014-2015 is estimated.
8. Column 8 is the FY 15-16 projections if a tax rate of 2.25% is levied.

**GOVERNMENTAL SERVICES TAX**

March 15, 2015

ENTITY	PROJECTED COUNTY DISTRIBUTION (1)	FY 2014-15 ASSESSED VALUE (2)	OPERATING TAX RATE (3)	DEBT TAX RATE (4)	TOTAL TAX RATE (5)	PROPERTY TAX AVAILABLE (6)	AVAILABLE PROPERTY TAX % TO TOTAL CO. % (7)	PROJECTED REVENUE FISCAL YEAR FY 2015-16 (8)
Carson City	\$4,320,412							
Consolidated Tax							48.76%	2,106,457
Schools - Operating		1,286,890,682	1.5000	0.0000	1.5000	19,303,360	39.83%	1,720,690
Debt		1,286,890,682		0.4300	0.4300	5,533,630	11.42%	493,265
						<u>24,836,990</u>	100.00%	4,320,412
Churchill	2,522,681							
Consolidated Tax							47.37%	1,194,867
Schools - Operating		701,513,275	1.5000	0.0000	1.5000	10,522,699	38.51%	971,571
Debt		701,513,275		0.5500	0.5500	3,858,323	14.12%	356,243
						<u>14,381,022</u>	100.00%	2,522,681
Clark	171,600,079							
Consolidated Tax							55.04%	94,444,107
Schools - Operating		62,904,942,089	1.5000	0.0000	1.5000	943,574,131	30.62%	52,551,405
Debt		62,904,942,089		0.7023	0.7023	441,781,408	14.34%	24,604,568
						<u>1,385,355,540</u>	100.00%	171,600,080
Douglas	6,032,986							
Consolidated Tax							39.19%	2,364,380
Schools - Operating		2,659,900,426	1.5000	0.0000	1.5000	39,898,506	43.03%	2,595,712
Debt		2,659,900,426		0.6200	0.6200	16,491,383	17.78%	1,072,894
						<u>56,389,889</u>	100.00%	6,032,986
Elko	7,859,951							
Consolidated Tax							50.98%	4,006,624
School - Operating		1,838,648,027	1.5000	0.0000	1.5000	27,579,720	49.02%	3,853,327
Debt		1,838,648,027		0.0000	0.0000	0	0.00%	0
						<u>27,579,720</u>	100.00%	7,859,951

**GOVERNMENTAL SERVICES TAX**

March 15, 2015

ENTITY	PROJECTED COUNTY DISTRIBUTION (1)	FY 2014-15 ASSESSED VALUE (2)	OPERATING TAX RATE (3)	DEBT TAX RATE (4)	TOTAL TAX RATE (5)	PROPERTY TAX AVAILABLE (6)	AVAILABLE PROPERTY TAX % TO TOTAL CO. % (7)	PROJECTED REVENUE FISCAL YEAR FY 2015-16 (8)
Esmeralda	372,036							
Consolidated Tax							45.35%	168,718
Schools - Operating		80,030,559	1.5000	0.0000	1.5000	1,200,458	54.65%	203,318
Debt		80,030,559		0.0000	0.0000	0	0.00%	0
						<u>1,200,458</u>	<u>100.00%</u>	<u>372,036</u>
Eureka	633,087							
Consolidated Tax							49.74%	314,879
Schools - Operating		1,226,192,011	1.5000	0.0000	1.5000	18,392,880	50.26%	318,208
Debt		1,226,192,011		0.0000	0.0000	0	0.00%	0
						<u>18,392,880</u>	<u>100.00%</u>	<u>633,087</u>
Humboldt	2,971,320							
Consolidated Tax							49.67%	1,475,775
Schools - Operating		1,341,476,202	1.5000	0.0000	1.5000	20,122,143	41.48%	1,232,591
Debt		1,341,476,202		0.3200	0.3200	4,292,724	8.85%	262,953
						<u>24,414,867</u>	<u>100.00%</u>	<u>2,971,319</u>
Lander	1,076,868							
Consolidated Tax							60.14%	647,673
Schools - Operating		1,202,751,794	1.5000	0.0000	1.5000	18,041,277	39.86%	429,196
Debt		1,202,751,794		0.0000	0.0000	0	0.00%	0
						<u>18,041,277</u>	<u>100.00%</u>	<u>1,076,868</u>
Lincoln	798,340							
Consolidated Tax							48.96%	390,898
Schools - Operating		350,079,071	1.5000	0.0000	1.5000	5,251,186	39.26%	313,417
Debt		350,079,071		0.4500	0.4500	1,575,356	11.78%	94,025
						<u>6,826,542</u>	<u>100.00%</u>	<u>798,340</u>

**GOVERNMENTAL SERVICES TAX**

March 15, 2015

ENTITY	PROJECTED COUNTY DISTRIBUTION (1)	FY 2014-15 ASSESSED VALUE (2)	OPERATING TAX RATE (3)	DEBT TAX RATE (4)	TOTAL TAX RATE (5)	PROPERTY TAX AVAILABLE (6)	AVAILABLE PROPERTY TAX % TO TOTAL CO. % (7)	PROJECTED REVENUE FISCAL YEAR FY 2015-16 (8)
Lyon	4,462,391							
Consolidated Tax Schools - Operating Debt		1,421,732,302	1.5000	0.0000	1.5000	21,325,985	54.80%	2,445,031
		1,421,732,302		0.5867	0.5867	8,341,303	32.50%	1,450,156
						<u>29,667,288</u>	12.70%	567,204
							100.00%	4,462,391
Mineral	585,682							
Consolidated Tax Schools - Operating Debt		139,502,311	1.5000	0.0000	1.5000	2,092,535	63.00%	369,005
		139,502,311		0.2810	0.2810	392,001	31.16%	182,491
						<u>2,484,536</u>	5.84%	34,187
							100.00%	585,682
Nye	4,284,545							
Consolidated Tax Schools - Operating Debt		1,344,708,603	1.5000	0.0000	1.5000	20,170,629	50.70%	2,172,111
		1,344,708,603		0.5850	0.5850	7,866,545	35.47%	1,519,736
						<u>28,037,174</u>	13.83%	592,697
							100.00%	4,284,545
Pershing	1,274,456							
Consolidated Tax Schools - Operating Debt		283,724,599	1.5000	0.0000	1.5000	4,255,869	44.95%	572,904
		283,724,599		0.4000	0.4000	1,134,898	43.46%	553,857
						<u>5,390,767</u>	11.59%	147,695
							100.00%	1,274,456
Storey	495,394							
Consolidated Tax Schools - Operating Debt		517,931,276	1.2500	0.0000	1.2500	6,474,141	60.72%	300,827
		517,931,276		0.4200	0.4200	2,175,311	29.40%	145,634
						<u>8,649,452</u>	9.88%	48,933
							100.00%	495,394

**GOVERNMENTAL SERVICES TAX**

March 15, 2015

ENTITY	PROJECTED COUNTY DISTRIBUTION (1)	FY 2014-15 ASSESSED VALUE (2)	OPERATING TAX RATE (3)	DEBT TAX RATE (4)	TOTAL TAX RATE (5)	PROPERTY TAX AVAILABLE (6)	AVAILABLE PROPERTY TAX % TO TOTAL CO. % (7)	PROJECTED REVENUE FISCAL YEAR FY 2015-16 (8)
Washoe	39,434,884							
Consolidated Tax							58.14%	22,926,691
Schools - Operating		13,286,283,600	1.5000	0.0000	1.5000	199,294,254	33.25%	13,112,147
Debt		13,286,283,600		0.3885	0.3885	51,617,212	8.61%	3,396,046
						<u>250,911,466</u>	<u>100.00%</u>	<u>39,434,884</u>
White Pine	1,469,447							
Consolidated Tax							55.22%	811,421
Schools - Operating		459,439,835	1.5000	0.0000	1.5000	6,891,598	38.41%	564,344
Debt		459,439,835		0.2490	0.2490	1,144,005	6.38%	93,681
						<u>8,035,603</u>	<u>100.00%</u>	<u>1,469,447</u>
State Total	\$250,194,558							<u><u>250,194,559</u></u>

NOTES:

OPERATING TAX RATE - FY 1980-81 TAX RATE

DEBT TAX RATE - FY 1980-81 TAX RATE

SCHOOL DEBT RATE - THE GREATER OF FY 1978-79 DEBT RATE OR CURRENT DEBT RATE