

MINUTES OF THE
OF THE JOINT
SENATE AND ASSEMBLY
COMMITTEES ON TAXATION

SIXTY-FIRST SESSION
NEVADA STATE LEGISLATURE
March 3, 1981

The Joint Senate and Assembly Committees on Taxation were called to order by Chairman Keith Ashworth at 2:02 p.m., on Tuesday, March 3, 1981, in Room 131 of the Legislative Building, Carson City, Nevada. Exhibit A is the Meeting Agenda. Exhibit B is the Attendance Roster.

COMMITTEE MEMBERS PRESENT:

Senator Keith Ashworth, Chairman
Senator Don Ashworth
Senator Virgil M. Getto
Senator James N. Kosinski
Senator William J. Raggio
Assemblyman Paul W. May, Chairman
Assemblyman Steven A. Coulter, Vice Chairman
Assemblyman Louis W. Bergevin
Assemblyman Bill D. Brady
Assemblyman Patty D. Cafferata
Assemblyman Robert G. Craddock
Assemblyman John Marvel
Assemblyman Robert E. Price
Assemblyman Robert F. Rusk
Assemblyman Janson F. Stewart
Assemblyman Peggy Westall

COMMITTEE MEMBERS ABSENT:

Senator Norman D. Glaser, Vice Chairman
Senator Floyd R. Lamb

STAFF MEMBERS PRESENT:

Dan Miles, Deputy Fiscal Analyst
Ed Shorr, Deputy Fiscal Analyst
Colleen Crum, Committee Secretary

Chairman Keith Ashworth explained a prepared text on tax data would be presented. Assemblyman Paul May presented background information. (See Exhibit C.)

Joint Senate and Assembly Committees on Taxation
March 3, 1981

Chairman Keith Ashworth presented details of the study (Exhibit D) and "Histories and Summary Presentations of Revenue, Expenditure and Debt Data for Nevada Local Governments From Fiscal Year 1976-1977 Through 1980-1981" with its accompanying exhibits (Exhibit E).

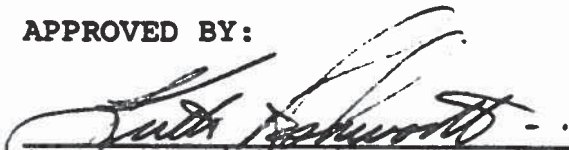
Assemblyman Price commended the task force for a job well done.

There being no further business, the meeting adjourned at 3:05 p.m.

Respectfully submitted by:


Colleen Crum, Secretary

APPROVED BY:


Senator Keith Ashworth, Chairman

DATE: 3-5-81

AGENDA

EXHIBIT A

JOINT SENATE AND ASSEMBLY
COMMITTEE MEETING

Committee on Taxation, Room 131.
Day Tuesday, Date March 3, Time 2:00 p.m.

Discussion of actual previous and proposed future fiscal needs
of the 197 local political subdivisions within the State of Nevada.

SENATE COMMITTEE ON TAXATION

EXHIBIT B

DATE: March 3, 1981

| PLEASE PRINT NAME | PLEASE PRINT ORGANIZATION & ADDRESS | PLEASE PRINT TELEPHONE |
|----------------------|--|---------------------------|
| ORLANDO OUTLAND | SELF-2675 VALMAR PL Reno 89503 | 747-3163 |
| G.P. Etcheberry | NEW LEAGUE of Cities | 852-2171 |
| Royce Wilson | NEW ASSN of Counties | 883-7863 |
| Francis J. Johnson | CITY of VERNON | 463-3511 |
| Bill [unclear] | Utah's Interstate Enterprise - [unclear] | 451-3566 |
| Tom [unclear] | Utah State Office | 882-3453 |
| John [unclear] | School District | |
| JAN VARGAS | Knowledge - D- [unclear] | 6 |
| D. George Cannon | CITY of ELKO | 738-5177 |
| Bill [unclear] | Washoe County | 229-2341 |
| Tom [unclear] | City of [unclear] | 289-2430 |
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SENATOR KEITH ASHWORTH
ASSEMBLYMAN PAUL W. MAY

A TASK FORCE OF SIX PERSONS PLUS A WORKING SUPERVISOR COMPILED THE DATA FOR THE SIX EXHIBITS FROM ACTUAL SOURCE DOCUMENTS IN APPROXIMATELY 60 MAN-DAYS. EACH IS EXPERIENCED IN ACCOUNTING, RESEARCH AND SPECIAL PROJECTS WORK.

THEY WERE:

EYLINE SALTZ - CITY OF LAS VEGAS

MARY COUSINO - LAS VEGAS METRO POLICE DEPARTMENT

EVELYN MATHIS - DEPARTMENT OF TAXATION

JAMES COMEAU - PRIVATE ENTERPRISE

DONALD LAWSON - WASHOE COUNTY SHERIFF'S OFFICE

DOUGLAS SEVER - DEPARTMENT OF EDUCATION AND

SUPERVISOR JAMES LIEN, BUSINESS MANAGER, LAS VEGAS

METRO POLICE DEPARTMENT, FORMER DEPUTY DIRECTOR,

DEPARTMENT OF TAXATION.

FORMATING OF THE DATA WAS SUPERVISED BY ANDREW GROSE, RESEARCH DIRECTOR, LEGISLATIVE COUNSEL BUREAU.

THE STATE LEGISLATURE HAS RESPONDED TO THE MONEY NEEDS OF LOCAL GOVERNMENTS OVER THE LAST 25 YEARS. THESE RESPONSES HAVE BEEN DIRECT ANSWERS TO PROBLEMS FACED BY SCHOOLS AND OTHER LOCAL GOVERNMENTS IN CARRYING OUT THEIR LEGISLATIVE MANDATES FOR SERVICES. THESE RESPONSES INCLUDE:

1. SCHOOLS RECEIVED INCREASED STATE FUNDING THROUGH THE PEABODY FORMULA AND THE EQUALIZATION OF WEALTH DURING THE 1950'S. THAT FORMULA WAS IMPROVED UPON SIGNIFICANTLY BY THE DODGE PLAN PASSED BY THE LEGISLATURE IN 1967.
2. CITIES AND COUNTIES RECEIVED A SHARE OF THE GASOLINE TAXES FOR STREETS AND ROADS AT THE LOCAL LEVEL FROM THE STATE LEGISLATURE DURING THE MID-1960'S.
3. SCHOOLS RECEIVED A DIRECT 1 PERCENT SALES TAX (LOCAL SCHOOL SUPPORT TAX) IN 1967.
4. ALL COUNTIES AND CITIES WERE GIVEN AN OPTION TO LEVY AN ADDITIONAL ONE-HALF PERCENT LOCAL SALES TAX IN 1969. IN ADDITION TO THE IMPROVEMENT OF REVENUE STRUCTURES FOR LOCAL GOVERNMENTS, THE LEGISLATURE HAS ALSO PERMITTED GREATER FLEXIBILITY IN THE BUDGETMAKING PROCESS OF LOCAL GOVERNMENTS.

ITEM 1:

IN 1965 THE STATE LEGISLATURE ADOPTED A LOCAL GOVERNMENT BUDGET ACT THAT INCREASED THE FLEXIBILITY OF THE ADMINISTRATION OF LOCAL GOVERNMENTS AND PERMITTED LOCAL GOVERNMENTS TO HANDLE THE PRIORITY SETTING FOR ALL SERVICES WITHIN THEIR CONTROL.

ITEM 2:

IN PARTICULAR THE LOCAL GOVERNMENTS WERE PERMITTED TO TRANSFER FUNDS WITHIN CERTAIN ACCOUNTING CONSTRAINTS ALMOST WITHOUT LIMITATION. THIS ITEM OF FLEXIBILITY DID NOT EXIST PRIOR TO 1965.

ITEM 3:

LOCAL GOVERNMENTS WERE PERMITTED TO HAVE A LEGAL ENDING BALANCE AND ADDITIONALLY WERE PERMITTED TO HAVE A CONTINGENCY FUND IN THE AMOUNT OF 3 PERCENT OF THE GENERAL FUND FOR UNEXPECTED EXPENSES. THIS PRIVILEGE DID NOT EXIST PRIOR TO 1965.

ITEM 4:

LOCAL GOVERNMENTS WERE GIVEN THE PRIVILEGE OF BEING REPRESENTATIVE ON AN ADVISORY COMMITTEE THAT DEVELOPS REGULATIONS FOR THE ADMINISTRATION OF LOCAL GOVERNMENT BUDGETS.

ITEM 5:

REGULATION NUMBER 13 WAS ADOPTED BY THE TAX COMMISSION TO SET FORTH THE ACCEPTED PRACTICE THAT WAS BEING FOLLOWED BY LOCAL GOVERNMENTS AND SAYS, IN PART, "TO PERMIT LOCAL GOVERNMENTS TO MAINTAIN AN APPROPRIATED ENDING FUND BALANCE OF NOT LESS THAN 4 PERCENT OF THE APPROPRIATION LESS CAPITAL

OUTLAY AND NOT MORE THAN 8.3 PERCENT LESS CAPITAL OUTLAY WITHOUT EXPLANATION TO THE STATE TAX COMMISSION IN BOTH APPROPRIATION AND ENTERPRISE FUNDS BUT EXCLUDING DEBT SERVICE."

ITEM 6:

THE REGULATION ALSO SAYS, "THIS BUDGETED ENDING BALANCE IS NOT SUBJECT TO NEGOTIATIONS WITH OTHER ENTITIES OR GROUPS. THE PURPOSE OF SUCH A BALANCE IS TO PROVIDE AN ADEQUATE BALANCE TO MEET EXPENDITURES IN THE FIRST 15 TO 30 DAYS OF THE NEW FISCAL PERIOD."

ITEM 7

AN ADDITIONAL ITEM OF FLEXIBILITY WAS GRANTED TO LOCAL GOVERNMENTS DURING THE ADOPTION OF THE LOCAL GOVERNMENT BUDGET ACT AND AMENDMENTS DURING THE 1967 AND 1969 SESSIONS THAT REMOVED THE POWER OF REVIEW OF LOCAL BUDGETS AS TO THE CONTENTS AND ALLOWED ONLY A NOMINAL REVIEW FOR THE PURPOSE OF MATHEMATICAL ACCURACY OF TAX RATE REQUESTS SUBMITTED BY THE ENTITIES THEMSELVES. THE ENTITIES WERE PERMITTED TO RESOLVE THEIR OWN TAX RATE DISPUTES AT THE LOCAL LEVEL WITHOUT STATE INTERFERENCE.

ASSESSORS THROUGHOUT THE STATE IN THE PERFORMANCE OF THEIR DUTIES CONTINUED TO BE REVIEWED BY THE STATE TAX COMMISSION REGARDING ASSESSMENT PRACTICES AND PROCEDURES. THE WORK OF THE ASSESSORS CONTINUED TO INCREASE THE REVENUE BASE FOR LOCAL GOVERNMENTS THROUGH THE REASSESSMENT PRACTICES. HOWEVER, IN THE LAST 4 YEARS OR SO, THE NATIONAL ECONOMY HAS IMPACTED NEVADA AND THE ASSESSMENT ROLES HAVE REFLECTED SUCH. THERE HAS BEEN AN EXCESSIVE INCREASE IN PROPERTY TAXES FOR HOMEOWNERS TO SUCH AN EXTENT THAT AN INITIATIVE QUESTION WAS PLACED BEFORE THE VOTERS IN THE FORM OF QUESTION 6. THAT PETITION WAS PASSED BY THE VOTERS OF THE STATE BY AN OVERWHELMING MAJORITY AT ITS FIRST VOTE AND FAILED TO OBTAIN A MAJORITY AT ITS SECOND ELECTION. DURING THE 1979 SESSION OF THE LEGISLATURE, CONSIDERABLE WORK WAS DONE BY TAXATION COMMITTEES OF THE LEGISLATURE TO RESOLVE THE EXCESSIVE PROPERTY TAX PROBLEM FOR HOMEOWNERS THROUGH THE USE OF EXPENDITURE CONTROLS FOR ALL LOCAL GOVERNMENTS EXCEPT SCHOOLS WHERE THE EXPENDITURE AND REVENUE CONTROL TECHNIQUE WAS USED.

NEEDLESS TO SAY, THE INFORMATION ON WHICH THE LEGISLATURE BASED ITS APPROACH TO THE PROPERTY TAX RELIEF FOR OWNERS DID NOT TAKE INTO ACCOUNT, IN SUFFICIENT DETAIL, THE ASSESSING AND BUDGETARY PRACTICES OF LOCAL GOVERNMENT. NEITHER DID IT ANTICIPATE THE EVEN MORE EXPLOSIVE INFLATIONARY PERIOD OF OUR ECONOMY THAT WAS TO FOLLOW THE 1979 SESSION.

THIS TIME THE TAXATION COMMITTEES HAVE ATTACKED THIS EXCESSIVE HOMEOWNER TAX SITUATION IN CONSIDERABLE DEPTH.

YOU HAVE READ ABOUT TAX PROPOSALS OF VARIOUS SORTS BEING ADVANCED, BUT THE TAXATION COMMITTEES KNOW OF NO SINGLE REFORM PROPOSAL THAT CAN BE SUFFICIENTLY EXTENSIVE TO RESOLVE THIS MASSIVE PROBLEM INVOLVING UP TO 197 UNITS OF LOCAL GOVERNMENT, THE STATE GOVERNMENT ITSELF, AND THOUSANDS UPON THOUSANDS OF LAND OWNERS.

AT THE SAME TIME THAT A REAL BREAK IS GIVEN TO THE NEVADA HOMEOWNER, THE LEGISLATURE MUST ALSO PRESERVE LOCAL SERVICES AT PUBLICLY ACCEPTABLE LEVELS AND HERE IS THE DILEMMA. MORE? INCREASING? IMPROVED? LOCAL SERVICES AND ALSO, AT THE SAME TIME, PROVIDE A SIGNIFICANT REDUCTION OF PROPERTY TAXES TO THE HOMEOWNER. ALL OF THIS MUST BE DONE WITHIN THE DICTATES OF THE CONSTITUTION OF NEVADA -- A SOMETIMES FORGOTTEN ITEM IN THE HEAT OF DEBATE.

THE TAXATION COMMITTEES, WORKING TOGETHER, ASKED THAT "IN DEPTH INFORMATION ABOUT REVENUES, EXPENDITURES AND SURPLUSES BE PUT TOGETHER." THE COMMITTEES WANTED ONLY THE SPECIFIC TAX RAISING AND TAX SPENDING PRACTICES OF SOME 197 LOCAL UNITS OF GOVERNMENT SHOWN ON DATA SHEETS COVERING THE LAST 5 YEARS. THE INFORMATION MUST BE SO STRUCTURED SO THAT THE COMMITTEES COULD PREDICT THE IMPACT OF ANY PROPOSAL FOR TAX RELIEF THAT WOULD COME BEFORE THEM.

I BELIEVE WE NOW HAVE THE PICTURE OF THE PROBLEM AND THIS PICTURE DOES POINT IN THE DIRECTION OF SOLUTIONS THAT ARE AVAILABLE TO THE COMMITTEES AT THIS TIME.

JOINT TAXATION COMMITTEE LEGISLATIVE PRESENTATION FOR
TUESDAY, MARCH 3, 1981, 3 P.M.
LEGISLATIVE BUILDING, ROOM 131

SENATOR KEITH ASHWORTH
ASSEMBLYMAN PAUL W. MAY

THERE HAS BEEN PREPARED FOR THE CONSIDERATION OF THE TWO TAX COMMITTEES A DATA BASE THAT IS TO BE DISTRIBUTED TO EACH MEMBER OF THE LEGISLATURE AND TO THE VARIOUS OFFICIALS OF THE LOCAL GOVERNMENTS OF NEVADA. THIS DATA BASE IS REFERRED TO AS EXHIBITS A THROUGH F.

THE FIRST EXHIBIT, A, IS A HISTORY OF ANNUAL RESOURCES AVAILABLE TO LOCAL GOVERNMENTS EXCLUDING SCHOOL DISTRICTS. THE SOURCE DOCUMENTS ARE THE ACTUAL BUDGETS OF ALL OF THE ENTITIES OF LOCAL GOVERNMENT AND IT COVERS A 5 YEAR BUDGETMAKING HISTORY.

EXHIBIT B SHOWS THE HISTORY AND PROJECTIONS OF SALES TAX COLLECTIONS. THE PURPOSE OF THIS EXHIBIT IS TO DEMONSTRATE THE EXPECTED REVENUES THAT COULD BE GENERATED IN THE SALES TAX CATEGORY.

EXHIBIT C IS ENTITLED "THE HISTORY OF ASSESSED VALUATIONS AND TAX RATES" AND INCLUDES EVERY LOCAL ENTITY FOR THE STATE. THERE IS A COMPILATION OF THE NET PROCEEDS OF MINES THAT ARE ON A COUNTY BY COUNTY BASIS.

EXHIBIT D IS THE HISTORY OF DEBT SERVICE FUNDS FOR ALL LOCAL ENTITIES OF THE STATE. THIS HISTORY COVERS THE LAST THREE AND THE PRESENT FISCAL YEAR FOR ALL LOCAL GOVERNMENTS.

EXHIBIT E SHOWS THE IMPACT OF POPULATION SHIFTS ON CIGARETTE AND LIQUOR TAX DISTRIBUTIONS. CHANGES IN POPULATION ARE REFLECTED FOR EACH COUNTY AND INCORPORATED CITY OF THE STATE.

EXHIBIT F IS THE REVENUE AND ENROLLMENT HISTORY OF SCHOOL DISTRICTS.

THE JOINT COMMITTEES ALSO HAVE PREPARED A REPORT ENTITLED "HISTORIES AND SUMMARY PRESENTATIONS OF REVENUE EXPENDITURE AND DEBT DATA FOR NEVADA LOCAL GOVERNMENTS FROM FISCAL YEAR 1976-77 THROUGH 1980-81." THIS SOME 75 PAGE DATA BANK CONTAINS COMPILATIONS AND PROJECTIONS OF INFORMATION THAT WAS DRAWN FROM THE EXHIBITS PREVIOUSLY MENTIONED. EACH MEMBER OF THE TWO TAXATION COMMITTEES SHOULD HAVE COPIES WITH TABS SHOWING THE VARIOUS TABLES THAT ARE CONTAINED THEREIN. WE'VE ALSO MADE SUFFICIENT COPIES OF THIS REPORT, AS WELL AS THE EXHIBITS, FOR EVERY MEMBER OF BOTH HOUSES OF THE LEGISLATURE, THE GOVERNOR'S OFFICE, AND AT LEAST ONE COPY SHOULD BE AVAILABLE FOR EACH LOCAL GOVERNMENT ENTITY OF THE STATE. WE SUGGEST THAT EACH ENTITY PICK UP ONLY ONE

COPY FOR THEIR FILES AND MAKE DUPLICATES FROM THAT FOR THEIR RESPECTIVE DEPARTMENTS AND AGENCIES.

(INSTRUCTION: THIS STATEMENT FOLLOWS THE PRESENTATION OF THE HISTORIES)

A BASIC CONSIDERATION

A BASIC CONSIDERATION FOR DESIGNING AN ENTIRELY NEW TAX PACKAGE FOR THE STATE OF NEVADA AND ITS 197 LOCAL GOVERNMENT ENTITIES IS THE NATIONALLY STATED DEMAND FOR HOMEOWNER PROPERTY TAX RELIEF. HOWEVER, THIS CONSIDERATION IS FAR MORE COMPLEX THAN IS APPARENT ON THE SURFACE IN THAT THE ENTIRE ASSESSING AND BUDGET PROCESS HAVE TO BE ANALYZED AND RESTRUCTURED. AN ADDITION COMPLEXITY CONSISTS IN THE EQUITABLE REARRANGING OF TAX REVENUES SO THAT STATE GOVERNMENT AND ALL LOCAL GOVERNMENT ENTITIES WILL BE ADEQUATE FUNDED. PROPER RESOLUTION OF THESE INDIVIDUAL GOVERNMENT FISCAL NEEDS REQUIRE CONSIDERATION OF REVENUE GROWTH IN THE ENSUING YEARS AND THE IMPACT OF A FALLING ECONOMY TO THAT REVENUE GROWTH.

NEVADA'S CYCLICAL ASSESSMENT PRACTICE CAUSES AN ASSESSMENT VALUATION LAG AND BECAUSE IT HAS NOT BEEN ADHERED TO IT HAS CREATED INEQUITY AMONG TAXPAYERS. IT IS ESSENTIAL THAT ALL

PROPERTY BE VALUED ANNUALLY TO EFFECT EQUALIZATION AND TO AFFORD THE LOWEST TAX RATE POSSIBLE.

FACTORING THE 1980-81 ROLL BY JULY 1, IS A MECHANICAL NIGHTMARE. THE RESULT OF WHICH WILL BE TO FURTHER THE INEQUITY AND ERROR-PRONE VALUATIONS. HOWEVER, TO FACTOR UP IN THE 1981-82 ROLL, WHICH CLOSSES NEXT DECEMBER, IS POSSIBLE. THE DEPARTMENT OF TAXATION SHOULD DEVELOP THE ANNUAL FACTORING FORMULAS REQUIRED AND ASSIST THE COUNTIES IN THE CYCLICAL PHYSICAL REAPPRAISALS BY STRENGTHENING WRITTEN ASSESSMENT PROCEDURES AND OVERSEEING FIELD WORK WHEN NECESSARY.

THE FISCAL HEALTH OF THE STATE OF NEVADA REQUIRES THAT ITS TAX STRUCTURE BE ONE THAT IS NOT UNDULY AFFECTED BY SUDDEN SWINGS IN THE ECONOMY AS WELL AS ONE THAT PROPERLY ALLOCATES AVAILABLE RESOURCES. THIS PRESENTATION OF DATA HAS BEEN CAREFULLY DESIGNED TO PROVIDE AN ACCURATE DATA BASE THAT CAN QUICKLY DEMONSTRATE THE FISCAL IMPACT ON ALL ENTITIES AS VARIOUS SUGGESTIONS OF TAX REVENUES ARE CONSIDERED BY THE 1981 LEGISLATURE.

I THINK WE CAN SAFELY CONCLUDE THAT WE DO WANT TO PRESERVE LOCAL SERVICES, INCLUDING SCHOOL, BUT WE MUST DO IT WITHIN

THE LIMITS OF PUBLICLY ACCEPTED LEVELS OF TAXATION THAT ARE
CONSTITUTIONALLY SOUND.

EXHIBIT F

HISTORIES AND SUMMARY PRESENTATIONS OF
REVENUE, EXPENDITURE AND DEBT DATA FOR
NEVADA LOCAL GOVERNMENTS FROM
FISCAL YEAR 1976-1977 THROUGH 1980-81

PREPARED FOR PRESENTATION TO THE
JOINT TAXATION COMMITTEES
MARCH 3, 1981
CARSON CITY, NEVADA

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INTRODUCTION

PRESENTED HEREIN IS BASIC INFORMATION DEVELOPED, PERHAPS FOR THE FIRST TIME IN HISTORY, DIRECTLY FROM ACTUAL BUDGETS, AUDITS AND STATE TAX REPORTS.

THE INFORMATION IS CONCENTRATED IN THE AD VALOREM AREAS OF SOME 197 LOCAL GOVERNMENTS OF NEVADA. IT IS INTENDED TO DESCRIBE PERTINENT INFORMATION THAT WILL DIRECTLY AID IN ANALYSIS AND REFINEMENT OF PROPERTY TAX REFORM PROPOSALS.

BUDGET INFORMATION FOR LOCAL FUNDS NOT REQUIRING AD VALOREM LEVIES HAS BEEN EXCLUDED SINCE PROPERTY TAX REFORM IS THE KEY ISSUE BEFORE THE TWO TAXATION COMMITTEES.

ALL OF THE EXHIBITS, AND ALL BUT TWO OF THE TABLES (BASE YEAR AND UPGRADED TOTAL RESOURCES AND BASE YEAR AND UPGRADED AD VALOREM), ARE COMPILATIONS WITHOUT ANALYSIS.

SHOULD ANYONE FIND EITHER A COMPILATION OR CALCULATION ERROR IN ANY OF THE TABLES OR EXHIBITS, IT IS SUGGESTED THAT THE DIRECTOR OF THE RESEARCH DIVISION, LEGISLATIVE COUNSEL BUREAU, TELEPHONE (702) 885-5637, BE CONTACTED AND ADVISED.

HISTORY OF ANNUAL RESOURCES AVAILABLE TO LOCAL GOVERNMENTS EXCLUDING SCHOOL DISTRICTS

(RECAP - BY COUNTY - NUMBERS ARE THOUSANDS)

EXHIBIT A

| | FISCAL YEAR 1976-77 | | | | | FISCAL YEAR 1977-78 | | | | | FISCAL YEAR 1978-1979 | | | | |
|------------------------|---------------------|---------------------|-----------------|-----------------|----------------|----------------------|---------------------|-----------------|-----------------|----------------|-----------------------|---------------------|-----------------|-----------------|----------------|
| | Opening Balance | Non Ad Val. Revenue | Ad Val. Revenue | Total Resources | Ending Balance | Opening Balance | Non Ad Val. Revenue | Ad Val. Revenue | Total Resources | Ending Balance | Opening Balance | Non Ad Val. Revenue | Ad Val. Revenue | Total Resources | Ending Balance |
| Carson City | 363 | 3,176 | 2,056 | 5,595 | 289 | 280 ² | 5,724 | 2,406 | 8,410 | 1,282 | 1,257 | 5,330 | 3,459 | 10,046 | 1,820 |
| Churchill County | 677 | 2,382 | 914 | 3,973 | 904 | 904 | 3,036 | 949 | 4,889 | 1,055 | 1,055 | 3,529 | 1,170 | 5,754 | 1,593 |
| Clark County | 6,371 | 83,286 | 37,452 | 127,109 | 10,213 | 10,211 ² | 95,799 | 41,659 | 147,669 | 15,174 | 14,944 | 112,318 | 53,084 | 180,346 | 17,125 |
| Douglas County | 1,893 | 5,016 | 1,839 | 8,748 | 2,468 | 2,459 ^{1,3} | 6,119 | 2,232 | 10,810 | 3,659 | 3,775 ^{1,2} | 8,634 | 2,986 | 15,395 | 4,647 |
| Elko County | 1,083 | 3,492 | 1,844 | 6,419 | 1,709 | 1,728 ¹ | 4,176 | 2,011 | 7,915 | 2,300 | 2,302 | 6,346 | 1,834 | 10,682 | 4,026 |
| Esmaralda County | 375 | 249 | 307 | 931 | 384 | 384 | 306 | 394 | 1,084 | 503 | 503 | 367 | 329 | 1,199 | 475 |
| Eureka County | 386 | 429 | 367 | 1,182 | 114 | 114 | 563 | 571 | 1,248 | 434 | 434 | 629 | 582 | 1,643 | 478 |
| Humboldt County | 1,911 | 2,865 | 974 | 5,748 | 1,103 | 1,103 | 2,829 | 1,017 | 4,949 | 1,044 | 1,044 | 4,198 | 1,092 | 6,334 | 1,746 |
| Lander County | 620 | 784 | 689 | 2,093 | 585 | 601 ¹ | 1,544 | 721 | 2,866 | 543 | 543 | 1,594 | 834 | 2,971 | 594 |
| Lincoln County | 301 | 1,106 | 326 | 1,733 | 293 | 297 ² | 1,213 | 381 | 1,891 | 298 | 344 ¹ | 1,385 | 437 | 2,364 | 535 |
| Lyon County | 590 | 1,743 | 1,274 | 3,607 | 680 | 680 | 2,669 | 1,461 | 4,810 | 1,236 | 1,236 ⁶ | 2,895 | 1,679 | 5,810 | 1,130 |
| Mineral County | 714 | 1,524 | 508 | 2,746 | 797 | 797 | 1,735 | 559 | 3,091 | 734 | 617 ³ | 1,685 | 792 | 3,094 | 512 |
| Nye County | 1,911 | 2,130 | 1,235 | 5,296 | 1,408 | 1,422 ¹ | 2,896 | 1,583 | 5,901 | 1,306 | 1,335 ² | 4,339 | 1,776 | 7,630 | 1,951 |
| Perching County | 247 | 940 | 538 | 1,725 | 342 | 342 | 1,132 | 534 | 2,008 | 500 | 500 | 1,101 | 561 | 2,162 | 608 |
| Storey County | 146 | 478 | 246 | 870 | 229 | 229 | 464 | 277 | 970 | 338 | 338 | 562 | 272 | 1,172 | 384 |
| Washoe County | 9,903 | 36,528 | 20,840 | 67,271 | 10,713 | 10,700 | 44,296 | 25,930 | 80,926 | 15,336 | 22,625 | 58,640 | 32,392 | 113,657 | 26,327 |
| White Pine County | 402 | 1,363 | 858 | 2,823 | 449 | 448 ¹ | 2,590 | 950 | 3,988 | 648 | 649 | 2,535 | 1,191 | 4,395 | 884 |
| Multi-County Districts | 91 | 8 | 69 | 168 | 103 | 95 ¹ | 25 | 75 | 199 | 87 | 87 | 32 | 76 | 195 | 60 |
| | <u>27,984</u> | <u>147,717</u> | <u>72,336</u> | <u>248,037</u> | <u>32,783</u> | <u>32,798</u> | <u>177,116</u> | <u>83,710</u> | <u>293,624</u> | <u>46,677</u> | <u>53,988</u> | <u>216,337</u> | <u>104,546</u> | <u>374,871</u> | <u>64,415</u> |

SOURCE: Actual Budgets (Annual)

HISTORY OF ANNUAL RESOURCES AVAILABLE TO LOCAL GOVERNMENTS EXCLUDING SCHOOL DISTRICTS
(RECAP - BY COUNTY - NUMBERS ARE THOUSANDS)
EXHIBIT A (CONTINUED)

| | FISCAL YEAR 1979-80 | | | | | FISCAL YEAR 1980-81 | | | | |
|------------------------|------------------------|---------------------------|--------------------|--------------------|--------------------|---------------------|---------------------------|--------------------|--------------------|-------------------|
| | Opening Balance | Non Ad Val. Revenue | Ad Val. Revenue | Total Resources | Ending Balance | Opening Balance | Non Ad Val. Revenue | Ad Val. Revenue | Total Resources | Ending Balance |
| Carson City | 1,820 | 5,220 | 3,676 | 10,724 | 1,536 | 5,420 | 4,293 | 11,249 | 776 | |
| Churchill County | 1,593 | 3,400 | 1,587 | 6,580 | 1,247 | 3,145 | 1,273 | 5,665 | 577 | |
| Clerk County | 17,165 ⁵ | 119,014 | 61,173 | 197,352 | 20,142 | 120,324 | 72,616 | 213,082 | 12,184 | |
| Douglas County | 3,622 ^{1,5,7} | 13,461 | 3,687 | 20,770 | 4,046 | 17,470 | 4,159 | 26,475 | 2,324 | |
| Elko County | 4,026 | 5,944 | 1,870 | 11,840 | 4,325 ² | 5,279 | 2,305 | 11,909 | 3,623 | |
| Esmeralda County | 475 | 367 | 397 | 1,239 | 537 | 374 | 552 | 1,463 | 259 | |
| Eureka County | 478 | 1,135 | 365 | 1,978 | 759 ² | 1,131 | 692 | 2,582 | 431 | |
| Humboldt County | 1,246 | 3,958 | 1,290 | 6,494 | 1,293 | 3,504 | 1,789 | 6,586 | 1,120 | |
| Lander County | 597 ¹ | 1,789 | 597 | 2,983 | 829 | 1,218 | 847 | 2,894 | 526 | |
| Lincoln County | 535 | 1,898 | 506 | 2,939 | 572 | 1,611 | 596 | 2,779 | 420 | |
| Lyon County | 1,150 | 2,771 | 1,800 | 5,721 | 1,164 | 2,399 | 2,791 | 6,354 | 708 | |
| Mineral County | 512 | 1,280 | 833 | 2,625 | 370 ⁶ | 1,485 | 892 | 2,747 | 106 | |
| Nye County | 1,951 | 3,765 | 1,760 | 7,476 | 1,250 | 3,881 | 2,420 | 7,551 | 562 | |
| Perkins County | 608 | 1,389 | 621 | 2,618 | 665 | 981 | 618 | 2,264 | 264 | |
| Storey County | 384 | 695 | 453 | 1,532 | 421 | 639 | 572 | 1,632 | 249 | |
| Washoe County | 27,970 | 58,637 | 34,422 | 121,029 | 33,376 | 59,469 | 43,860 | 136,705 | 17,340 | |
| White Pine County | 884 | 2,611 | 1,079 | 4,574 | 834 | 3,453 | 1,123 | 5,410 | 283 | |
| Multi-County Districts | 60 | 22 | 110 | 192 | 85 | 14 | 110 | 209 | 60 | |
| | <u>65,076</u> | <u>227,364</u> | <u>116,226</u> | <u>408,666</u> | <u>74,174</u> | <u>74,251</u> | <u>231,797</u> | <u>141,508</u> | <u>447,556</u> | <u>41,812</u> |

FOOTNOTES:

1. Per audit.
 2. Variation of dedication to ad valorem.
 3. Discontinued.
 4. No budget filed.
 5. Due to restatement of Statement 1/GMFR NCSA.
 6. No financial statement (79-80); information from budget.
 7. No prior ad valorem in capital contracts.
 8. Eight (8) months activity.
 9. Four (4) months activity.
 10. Establishment of Tahoe Douglas Fire District.
 11. Abolished.
- All Fed. Indigent Funds - Title XIX excluded.

SOURCE: Actual Budgets (Annual)

HISTORY OF AD VALTREM REVENUES AVAILABLE TO LOCAL GOVERNMENTS EXCLUDING SCHOOL DISTRICTS

(RECAP - BY COUNTY - NUMBERS ARE THOUSANDS)

| | Fiscal Year <u>1976-77</u> | Fiscal Year <u>1977-78</u> | Fiscal Year <u>1978-79</u> | Fiscal Year <u>1979-80</u> | Fiscal Year <u>1980-81</u> |
|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Carson City | \$ 2,056 | \$ 2,406 | \$ 3,499 | \$ 3,676 | \$ 4,293 |
| Churchill County | 914 | 949 | 1,170 | 1,587 | 1,273 |
| Clerk County | 37,452 | 41,699 | 53,084 | 61,173 | 72,616 |
| Douglas County | 1,839 | 2,232 | 2,986 | 3,687 | 4,159 |
| Elko County | 1,844 | 2,011 | 1,834 | 1,870 | 2,305 |
| Esmeralda County | 307 | 394 | 329 | 397 | 552 |
| Eureka County | 367 | 571 | 582 | 365 | 692 |
| Humboldt County | 974 | 1,017 | 1,092 | 1,290 | 1,789 |
| Lander County | 689 | 721 | 834 | 997 | 847 |
| Lincoln County | 326 | 381 | 437 | 506 | 596 |
| Lyon County | 1,274 | 1,461 | 1,679 | 1,800 | 2,791 |
| Mineral County | 508 | 599 | 792 | 833 | 892 |
| Nye County | 1,235 | 1,583 | 1,776 | 1,760 | 2,420 |
| Perkins County | 538 | 534 | 561 | 621 | 618 |
| Storey County | 246 | 277 | 272 | 453 | 572 |
| Washoe County | 20,840 | 25,930 | 32,392 | 34,422 | 43,860 |
| White Pine County | 858 | 950 | 1,191 | 1,079 | 1,123 |
| Multi-County Districts | <u>69</u> | <u>75</u> | <u>76</u> | <u>110</u> | <u>110</u> |
| | <u>\$72,336</u> | <u>\$83,710</u> | <u>\$101,546</u> | <u>\$116,226</u> | <u>\$141,508</u> |

Source: Actual Budgets (Annual)

AD VALOREM REVENUE
77-78
(Figures in Thousands)

| <u>Entity</u> | <u>City</u> | <u>County</u> | <u>Town</u> | <u>Library</u> | <u>Fire</u> | <u>Total</u> |
|----------------------|-------------|---------------|-------------|----------------|-------------|--------------|
| CARSON CITY | \$ | \$ 2,384 | \$ | \$ | \$ | \$ |
| Subtotal | | 2,384 | | | | 2,384 |
| CHURCHILL COUNTY | | 779 | | | | |
| Fallon | 170 | | | | | |
| Subtotal | 170 | 779 | | | | 949 |
| CLARK COUNTY | | 18,943 | | | | |
| Boulder City | 403 | | | | | |
| Henderson | 738 | | | | | |
| Las Vegas | 7,646 | | | | | |
| North Las Vegas | 1,227 | | | | | |
| Bunkerville | | | | | 18 | |
| East Las Vegas | | | | | 234 | |
| Laughlin | | | | | 23 | |
| Logandale | | | | | 23 | |
| Mesquite | | | | | 61 | |
| Overton | | | | | 31 | |
| Paradise | | | | | 6,812 | |
| Searchlight | | | | | 85 | |
| Sunrise Manor | | | | | 1,319 | |
| Winchester | | | | | 2,925 | |
| Boulder City Library | | | | | 59 | |
| Clark County Library | | | | | 849 | |
| Henderson Library | | | | | 64 | |
| Hoopa Fire | | | | | | 44 |
| Southwest Fire | | | | | | 351 |
| Subtotal | 10,014 | 18,943 | 11,731 | 968 | 395 | 41,651 |
| DOUGLAS COUNTY | | 343 | | | | |
| Gardnerville | | | | | | 72 |
| Genoa | | | | | | 2 |
| Minden | | | | | | 63 |
| Kingsbury Fire | | | | | | 153 |
| Lake Tahoe Fire | | | | | | 798 |
| Tahoe/Douglas Fire | | | | | | -0- |
| Subtotal | | 343 | 137 | | | 951 |
| ELKO COUNTY | | 1,318 | | | | |
| Carlin | 70 | | | | | |
| Elko | 447 | | | | | |
| Wells | 83 | | | | | |
| Jackpot | | | | | | 36 |
| Montello | | | | | | 2 |
| Mountain City | | | | | | 1 |
| West Wendover | | | | | | 25 |
| Subtotal | 602 | 1,318 | 62 | | | 1,982 |
| ESMERALDA COUNTY | | 382 | | | | |
| Goldfield | | | | | | 8 |
| Silver Peak | | | | | | 4 |
| Subtotal | | 382 | 12 | | | 394 |
| EUREKA COUNTY | | 563 | | | | |
| Crescent Valley | | | | | | 2 |
| Eureka | | | | | | 4 |
| Subtotal | | 563 | 6 | | | 569 |

| | | | | | | | |
|-----------------------|----|-------|--------|-----|----|-------|--------|
| HUMBOLDT COUNTY | \$ | \$ | 697 | \$ | \$ | \$ | \$ |
| Winnemucca | | 256 | | | | | |
| Colconda Fire | | | | | | 10 | |
| Humboldt Fire | | | | | | 1 | |
| McDermitt Fire | | | | | | 10 | |
| Orovada Fire | | | | | | 9 | |
| Paradise Valley Fire | | | | | | 6 | |
| Pueblo Fire | | | | | | 3 | |
| Winnemucca Fire | | | | | | 25 | |
| Subtotal | | 256 | 697 | | | 64 | 1,017 |
| LANDER COUNTY | | | 673 | | | | |
| Austin | | | | | 4 | | |
| Battle Mountain | | | | | 38 | | |
| Kingston | | | | | 5 | | |
| Subtotal | | | 673 | | 47 | | 720 |
| LINCOLN COUNTY | | | 316 | | | | |
| Callente | | 21 | | | | | |
| Alamo | | | | | 5 | | |
| Penaca | | | | | 8 | | |
| Ploche | | | | | 10 | | |
| Pahrnagat Fire | | | | | | 13 | |
| Ploche Fire | | | | | | 8 | |
| Subtotal | | 21 | 316 | 23 | | 21 | 381 |
| LYON COUNTY | | | 1,259 | | | | |
| Yerington | | 73 | | | | | |
| Fernley | | | | | 21 | | |
| Central Lyon Fire | | | | | | 51 | |
| Mason Valley Fire | | | | | | 27 | |
| North Lyon Fire | | | | | | 19 | |
| Smith Valley Fire | | | | | | 8 | |
| Subtotal | | 73 | 1,259 | 21 | | 961 | 1,914 |
| MINERAL COUNTY | | | 559 | | | | |
| Subtotal | | | 559 | | | | 559 |
| NYE COUNTY | | | 1,349 | | | | |
| Gabbs | | 60 | | | | | |
| Beatty | | | | | 11 | | |
| Manhattan | | | | | 9 | | |
| Pahrump | | | | | 81 | | |
| Round Mountain | | | | | 13 | | |
| Tonopah | | | | | 44 | | |
| Subtotal | | 60 | 1,349 | 160 | | | 1,569 |
| PERSHING COUNTY | | | 473 | | | | |
| Levelock | | 61 | | | | | |
| Subtotal | | 61 | 473 | | | | 534 |
| STOREY COUNTY | | | 272 | | | | |
| Goldhill | | | | | 1 | | |
| Virginia City | | | | | 4 | | |
| Subtotal | | | 272 | | 5 | | 277 |
| WASHOE COUNTY | | | 17,638 | | | | |
| Reno | | 4,870 | | | | | |
| Sparks | | 1,948 | | | | | |
| North Lake Tahoe Fire | | | | | | 514 | |
| Truckee Meadows Fire | | | | | | 749 | |
| Subtotal | | 6,818 | 17,638 | | | 1,263 | 25,719 |

| | | | | | | |
|-------------------|----------|----------|----------|-------|---------|----------|
| WHITE PINE COUNTY | \$ | \$ | \$ | \$ | \$ | \$ |
| Ely | 204 | | | | | |
| Lund | | | | 5 | | |
| McGill | | | | 34 | | |
| Ruth | | | | 9 | | |
| Subtotal | 204 | 698 | 48 | | | 930 |
| TOTAL: | \$18,279 | \$48,246 | \$12,252 | \$968 | \$3,255 | \$83,000 |

AD VALOREM REVENUE
78-79
(Figures in Thousands)

| <u>Entity</u> | <u>City</u> | <u>County</u> | <u>Town</u> | <u>Library</u> | <u>Fire</u> | <u>Total</u> |
|----------------------|-------------|---------------|-------------|----------------|-------------|--------------|
| CARSON CITY | \$ | \$ 3,459 | \$ | \$ | \$ | |
| Subtotal | | 3,459 | | | | 3,459 |
| CHURCHILL COUNTY | | 959 | | | | |
| Fallon | 211 | | | | | |
| Subtotal | 211 | 959 | | | | 1,170 |
| CLARK COUNTY | | 23,115 | | | | |
| Boulder City | 449 | | | | | |
| Henderson | 861 | | | | | |
| Las Vegas | 4,736 | | | | | |
| North Las Vegas | 1,259 | | | | | |
| Bunkerville | | | | 25 | | |
| East Las Vegas | | | | 250 | | |
| Laughlin | | | | 25 | | |
| Legendale | | | | 26 | | |
| Mesquite | | | | 68 | | |
| Overton | | | | 32 | | |
| Paradise | | | | 10,493 | | |
| Searchlight | | | | 89 | | |
| Sunrise Manor | | | | 1,643 | | |
| Winchester | | | | 4,096 | | |
| Boulder City Library | | | | | 68 | |
| Clark County Library | | | | | 1,161 | |
| Henderson Library | | | | | 73 | |
| Hoopa Fire | | | | | 46 | |
| Southwest Fire | | | | | 559 | |
| Subtotal | 11,305 | 23,115 | 16,747 | 1,302 | 605 | 53,074 |
| DOUGLAS COUNTY | | 940 | | | | |
| Gardnerville | | | 91 | | | |
| Genoa | | | 2 | | | |
| Winden | | | 69 | | | |
| Kingsbury Fire | | | | | 174 | |
| Lake Tahoe Fire | | | | | 864 | |
| Tahoe/Douglas Fire | | | | | -0- | |
| Subtotal | | 940 | 162 | | 1,038 | 2,140 |
| ELKO COUNTY | | 1,086 | | | | |
| Carlin | 70 | | | | | |
| Elko | 494 | | | | | |
| Wells | 84 | | | | | |
| Jackpot | | | 44 | | | |
| Montello | | | 2 | | | |
| Mountain City | | | -0- | | | |
| West Wendover | | | 26 | | | |
| Subtotal | 648 | 1,086 | 72 | | | 1,806 |
| ESMERALDA COUNTY | | 316 | | | | |
| Goldfield | | | 8 | | | |
| Silver Peak | | | 5 | | | |
| Subtotal | | 316 | 13 | | | 329 |
| EUREKA COUNTY | | 572 | | | | |
| Crescent Valley | | | 2 | | | |
| Eureka | | | 5 | | | |
| Subtotal | | 572 | 7 | | | 579 |

| | | | | | | | | | | | | | |
|-----------------|-----------------------|-------|--|--------|--|----|----|--------|----|----|----|-------|--------|
| HUMBOLDT COUNTY | | | | | | \$ | \$ | 714 | \$ | \$ | \$ | \$ | |
| | Winnemucca | 307 | | | | | | | | | | | |
| | Colcanda Fire | | | | | | | | | | | 11 | |
| | Humboldt Fire | | | | | | | | | | | 1 | |
| | McDermitt Fire | | | | | | | | | | | 11 | |
| | Oroveda Fire | | | | | | | | | | | 9 | |
| | Paradise Valley Fire | | | | | | | | | | | 6 | |
| | Pueblo Fire | | | | | | | | | | | 3 | |
| | Winnemucca Fire | | | | | | | | | | | 30 | |
| | Subtotal | 307 | | 714 | | | | | | | | 71 | 1,092 |
| LANDER COUNTY | | | | | | | | 774 | | | | | |
| | Austin | | | | | | | | | | | 4 | |
| | Settle Mountain | | | | | | | | | | | 44 | |
| | Kingston | | | | | | | | | | | 10 | |
| | Subtotal | | | 774 | | | | | | | | 58 | 832 |
| LINCOLN COUNTY | | | | | | | | 369 | | | | | |
| | Callente | 20 | | | | | | | | | | | |
| | Alamo | | | | | | | | | | | 6 | |
| | Parade | | | | | | | | | | | 11 | |
| | Pioche | | | | | | | | | | | 11 | |
| | Pahransgat Fire | | | | | | | | | | | | 15 |
| | Pioche Fire | | | | | | | | | | | | 9 |
| | Subtotal | 20 | | 369 | | | | 28 | | | | 24 | 437 |
| LYON COUNTY | | | | | | | | 1,437 | | | | | |
| | Yerington | 81 | | | | | | | | | | | |
| | Fernley | | | | | | | | | | | 33 | |
| | Central Lyon Fire | | | | | | | | | | | | 60 |
| | Mason Valley Fire | | | | | | | | | | | | 37 |
| | North Lyon Fire | | | | | | | | | | | | 19 |
| | Smith Valley Fire | | | | | | | | | | | | 9 |
| | Subtotal | 81 | | 1,437 | | | | 33 | | | | 125 | 1,676 |
| MINERAL COUNTY | | | | | | | | 792 | | | | | |
| | Subtotal | | | 792 | | | | | | | | | 792 |
| NYE COUNTY | | | | | | | | 1,524 | | | | | |
| | Gabbs | 64 | | | | | | | | | | | |
| | Beatty | | | | | | | | | | | 11 | |
| | Manhattan | | | | | | | | | | | 2 | |
| | Pahrump | | | | | | | | | | | 86 | |
| | Round Mountain | | | | | | | | | | | 12 | |
| | Tonopah | | | | | | | | | | | 61 | |
| | Subtotal | 64 | | 1,524 | | | | 172 | | | | | 1,760 |
| PERSHING COUNTY | | | | | | | | 504 | | | | | |
| | Lovelock | 57 | | | | | | | | | | | |
| | Subtotal | 57 | | 504 | | | | | | | | | 561 |
| STOREY COUNTY | | | | | | | | 267 | | | | | |
| | Goldhill | | | | | | | | | | | 1 | |
| | Virginia City | | | | | | | | | | | 4 | |
| | Subtotal | | | 267 | | | | 5 | | | | | 272 |
| WASHOE COUNTY | | | | | | | | 21,194 | | | | | |
| | Reno | 6,635 | | | | | | | | | | | |
| | Sparks | 2,438 | | | | | | | | | | | |
| | North Lake Tahoe Fire | | | | | | | | | | | | 736 |
| | Truckee Meadows Fire | | | | | | | | | | | | 1,064 |
| | Subtotal | 9,073 | | 21,194 | | | | | | | | 1,800 | 32,067 |

| | | | | | | |
|-------------------|----------|----------|----------|---------|---------|-----------|
| WHITE PINE COUNTY | \$ | \$ | \$ | \$ | \$ | \$ |
| Ely | 242 | | | | | |
| Lund | | | | 7 | | |
| McGill | | | | 40 | | |
| Ruth | | | | 9 | | |
| Subtotal | 242 | 893 | | 56 | | 1,191 |
| TOTAL: | \$22,008 | \$98,911 | \$17,313 | \$1,302 | \$3,663 | \$103,837 |

AD VALOREM REVENUE
79-80
(Figures in Thousands)

| <u>Entity</u> | <u>City</u> | <u>County</u> | <u>Town</u> | <u>Library</u> | <u>Fire</u> | <u>Total</u> |
|----------------------|-------------|---------------|-------------|----------------|-------------|--------------|
| CARSON CITY | \$ | \$ 3,676 | \$ | \$ | \$ | \$ |
| Subtotal | | 3,676 | | | | 3,676 |
| CHURCHILL COUNTY | | 1,338 | | | | |
| Fallon | 249 | | | | | |
| Subtotal | 249 | 1,338 | | | | 1,587 |
| CLARK COUNTY | | 28,928 | | | | |
| Boulder City | 947 | | | | | |
| Henderson | 997 | | | | | |
| Las Vegas | 10,941 | | | | | |
| North Las Vegas | 1,257 | | | | | |
| Bunkerville | | | 24 | | | |
| East Las Vegas | | | 269 | | | |
| Laughlin | | | 16 | | | |
| Logandale | | | 26 | | | |
| Mesquite | | | 59 | | | |
| Overton | | | 32 | | | |
| Paradise | | | 10,297 | | | |
| Searchlight | | | 84 | | | |
| Sunrise Manor | | | 1,692 | | | |
| Winchester | | | 3,812 | | | |
| Boulder City Library | | | | 75 | | |
| Clark County Library | | | | 1,394 | | |
| Henderson Library | | | | 82 | | |
| Moapa Fire | | | | | 90 | |
| Southwest Fire | | | | | 1,038 | |
| Subtotal | 13,742 | 28,928 | 16,293 | 1,511 | 1,088 | 61,162 |
| DOUGLAS COUNTY | | 1,114 | | | | |
| Gardnerville | | | 154 | | | |
| Genoa | | | 3 | | | |
| Minden | | | 61 | | | |
| Kingsbury Fire | | | | | 183 | |
| Lake Tahoe Fire | | | | | 897 | |
| Tahoe/Douglas Fire | | | | | 269 | |
| Subtotal | | 1,114 | 218 | | 1,305 | 2,637 |
| ELKO COUNTY | | 1,038 | | | | |
| Carlin | 75 | | | | | |
| Elko | 489 | | | | | |
| Wells | 86 | | | | | |
| Jackpot | | | 90 | | | |
| Montello | | | 2 | | | |
| Mountain City | | | 1 | | | |
| West Wendover | | | 80 | | | |
| Subtotal | 644 | 1,038 | 133 | | | 1,815 |
| ESMERALDA COUNTY | | 391 | | | | |
| Goldfield | | | -0- | | | |
| Silver Peak | | | 6 | | | |
| Subtotal | | 391 | 6 | | | 397 |
| EUREKA COUNTY | | 362 | | | | |
| Crescent Valley | | | -0- | | | |
| Eureka | | | 1 | | | |
| Subtotal | | 362 | 1 | | | 363 |

| | | | | | | |
|-----------------------|-------|--------|-----|-----|-------|--------|
| HUMBOLDT COUNTY | \$ | \$ 842 | \$ | \$ | \$ | \$ |
| Winnemucca | 362 | | | | | |
| Colconda Fire | | | | | 18 | |
| Humboldt Fire | | | | | 1 | |
| McDermitt Fire | | | | | 17 | |
| Orovada Fire | | | | | 7 | |
| Paradise Valley Fire | | | | | 8 | |
| Pueblo Fire | | | | | 3 | |
| Winnemucca Fire | | | | | 32 | |
| Subtotal | 362 | 842 | | | 86 | 1,290 |
| LANDER COUNTY | | 536 | | | | |
| Austin | | | | 4 | | |
| Battle Mountain | | | | 45 | | |
| Kingston | | | | 10 | | |
| Subtotal | | 536 | | 59 | | 595 |
| LINCOLN COUNTY | | 404 | | | | |
| Caliente | 38 | | | | | |
| Alamo | | | | 1 | | |
| Parsons | | | | 11 | | |
| Pioche | | | | 14 | | |
| Pahranagat Fire | | | | | | 20 |
| Pioche Fire | | | | | | 11 |
| Subtotal | 38 | 404 | 26 | | 31 | 499 |
| LYON COUNTY | | 1,470 | | | | |
| Yerington | 100 | | | | | |
| Fernley | | | | 10 | | |
| Central Lyon Fire | | | | | | 90 |
| Mason Valley Fire | | | | | | 45 |
| North Lyon Fire | | | | | | 72 |
| South Valley Fire | | | | | | 10 |
| Subtotal | 100 | 1,470 | 10 | | 217 | 1,797 |
| MINERAL COUNTY | | 833 | | | | |
| Subtotal | | 833 | | | | 833 |
| NYE COUNTY | | 1,502 | | | | |
| Gabbs | 49 | | | | | |
| Beatty | | | | 9 | | |
| Manhattan | | | | 2 | | |
| Pahrump | | | | 100 | | |
| Round Mountain | | | | 23 | | |
| Tonopah | | | | 68 | | |
| Subtotal | 49 | 1,502 | 202 | | | 1,753 |
| PERSHING COUNTY | | 559 | | | | |
| Lovelock | 62 | | | | | |
| Subtotal | 62 | 559 | | | | 621 |
| STOREY COUNTY | | 381 | | | | |
| Goldhill | | | | 1 | | |
| Virginia City | | | | 71 | | |
| Subtotal | | 381 | | 72 | | 453 |
| WASHOE COUNTY | | 23,983 | | | | |
| Reno | 9,776 | | | | | |
| Sparks | 2,610 | | | | | |
| North Lake Tahoe Fire | | | | | | 781 |
| Truckee Meadows Fire | | | | | | 1,272 |
| Subtotal | 8,386 | 23,983 | | | 2,053 | 34,022 |

| | | | | | | | | | | | |
|-------------------|----------|----------|----------|---------|---------|-----------|----|--|----|--|-------|
| WHITE PINE COUNTY | \$ | | \$ | 777 | \$ | | \$ | | \$ | | \$ |
| Ely | | 242 | | | | | | | | | |
| Lund | | | | | | | 7 | | | | |
| McGill | | | | | | | 43 | | | | |
| Ruth | | | | | | | 8 | | | | |
| Subtotal | | 242 | | 777 | | | 60 | | | | 1,079 |
| TOTAL: | \$23,874 | \$67,334 | \$17,080 | \$1,511 | \$4,780 | \$114,579 | | | | | |

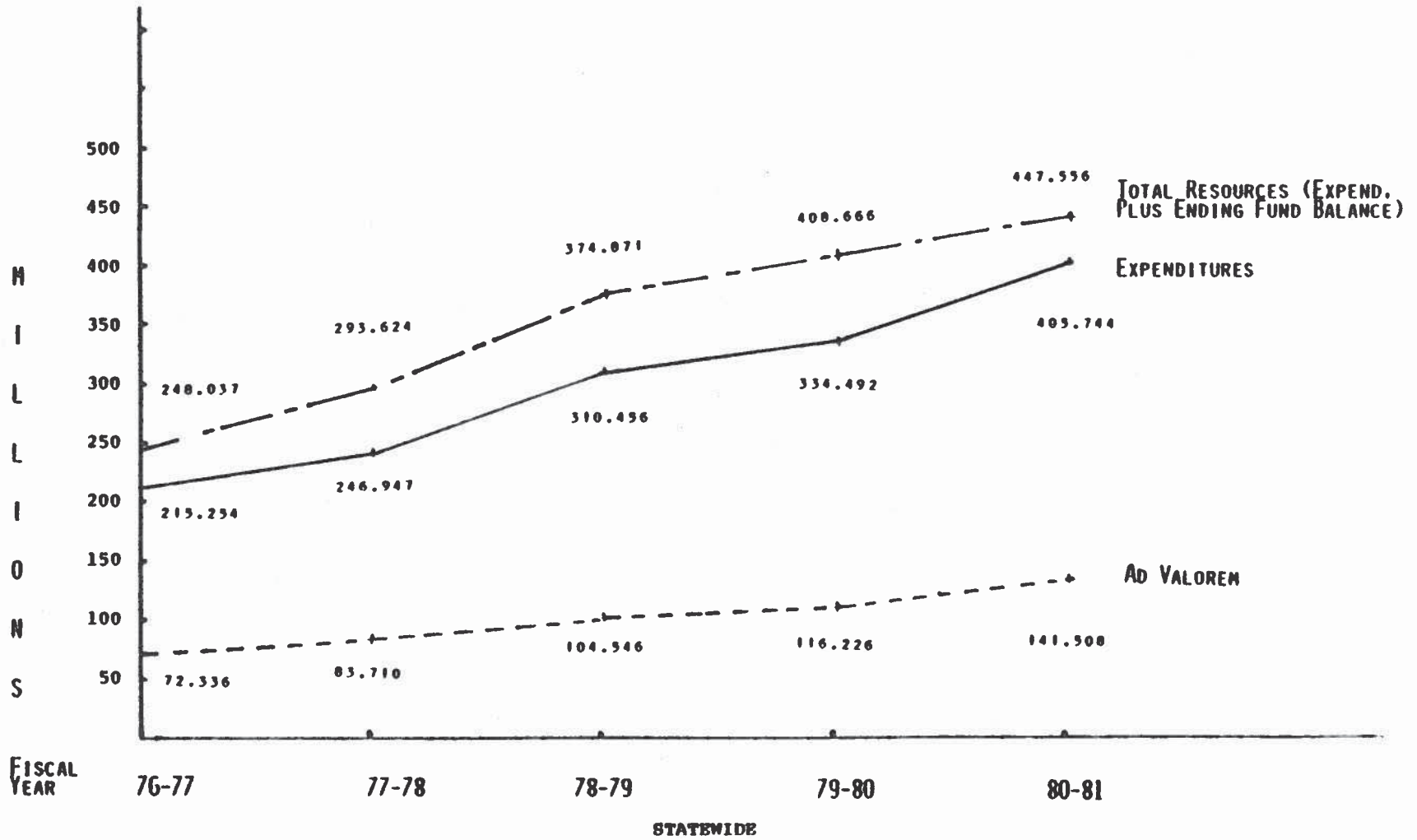
AD VALOREM REVENUE
80-81
(Figures in Thousands)

| <u>Entity</u> | <u>City</u> | <u>County</u> | <u>Town</u> | <u>Library</u> | <u>Fire</u> | <u>Total</u> |
|----------------------|-------------|---------------|-------------|----------------|-------------|--------------|
| CARSON CITY | \$ | \$ 4,293 | \$ | \$ | \$ | \$ |
| Subtotal | | 4,293 | | | | 4,293 |
| CHURCHILL COUNTY | | 1,010 | | | | |
| Fallon | 263 | | | | | |
| Subtotal | 263 | 1,010 | | | | 1,273 |
| CLARK COUNTY | | 33,914 | | | | |
| Boulder City | 605 | | | | | |
| Henderson | 1,295 | | | | | |
| Las Vegas | 16,177 | | | | | |
| North Las Vegas | 1,308 | | | | | |
| Bunkerville | | | 20 | | | |
| East Las Vegas | | | 220 | | | |
| Laughlin | | | -0- | | | |
| Glendale | | | 1 | | | |
| Logandale | | | 26 | | | |
| Mesquite | | | 58 | | | |
| Overton | | | 34 | | | |
| Paradise | | | 10,644 | | | |
| Searchlight | | | 64 | | | |
| Sunrise Manor | | | 1,751 | | | |
| Winchester | | | 3,842 | | | |
| Boulder City Library | | | | 89 | | |
| Clark County Library | | | | 1,229 | | |
| Henderson Library | | | | 94 | | |
| Moapa Fire | | | | | 50 | |
| Southwest Fire | | | | | 1,184 | |
| Subtotal | 19,385 | 33,914 | 16,660 | 1,412 | 1,234 | 72,605 |
| DOUGLAS COUNTY | | 1,107 | | | | |
| Gardnerville | | | 150 | | | |
| Genoa | | | 3 | | | |
| Minden | | | 68 | | | |
| Kingsbury Fire | | | | | -0- | |
| Lake Tahoe Fire | | | | | -0- | |
| Tahoe/Douglas Fire | | | | | 1,166 | |
| Subtotal | | 1,107 | 221 | | 1,166 | 2,494 |
| ELKO COUNTY | | 1,267 | | | | |
| Carlin | 75 | | | | | |
| Elko | 691 | | | | | |
| Wells | 90 | | | | | |
| Jackpot | | | 53 | | | |
| Montello | | | 3 | | | |
| Mountain City | | | 1 | | | |
| West Wendover | | | 34 | | | |
| Subtotal | 856 | 1,267 | 91 | | | 2,214 |
| ESMERALDA COUNTY | | 541 | | | | |
| Goldfield | | | 7 | | | |
| Silver Peak | | | 4 | | | |
| Subtotal | | 541 | 11 | | | 552 |
| EUREKA COUNTY | | 674 | | | | |
| Crescent Valley | | | 1 | | | |
| Eureka | | | 1 | | | |
| Subtotal | | 674 | 2 | | | 676 |

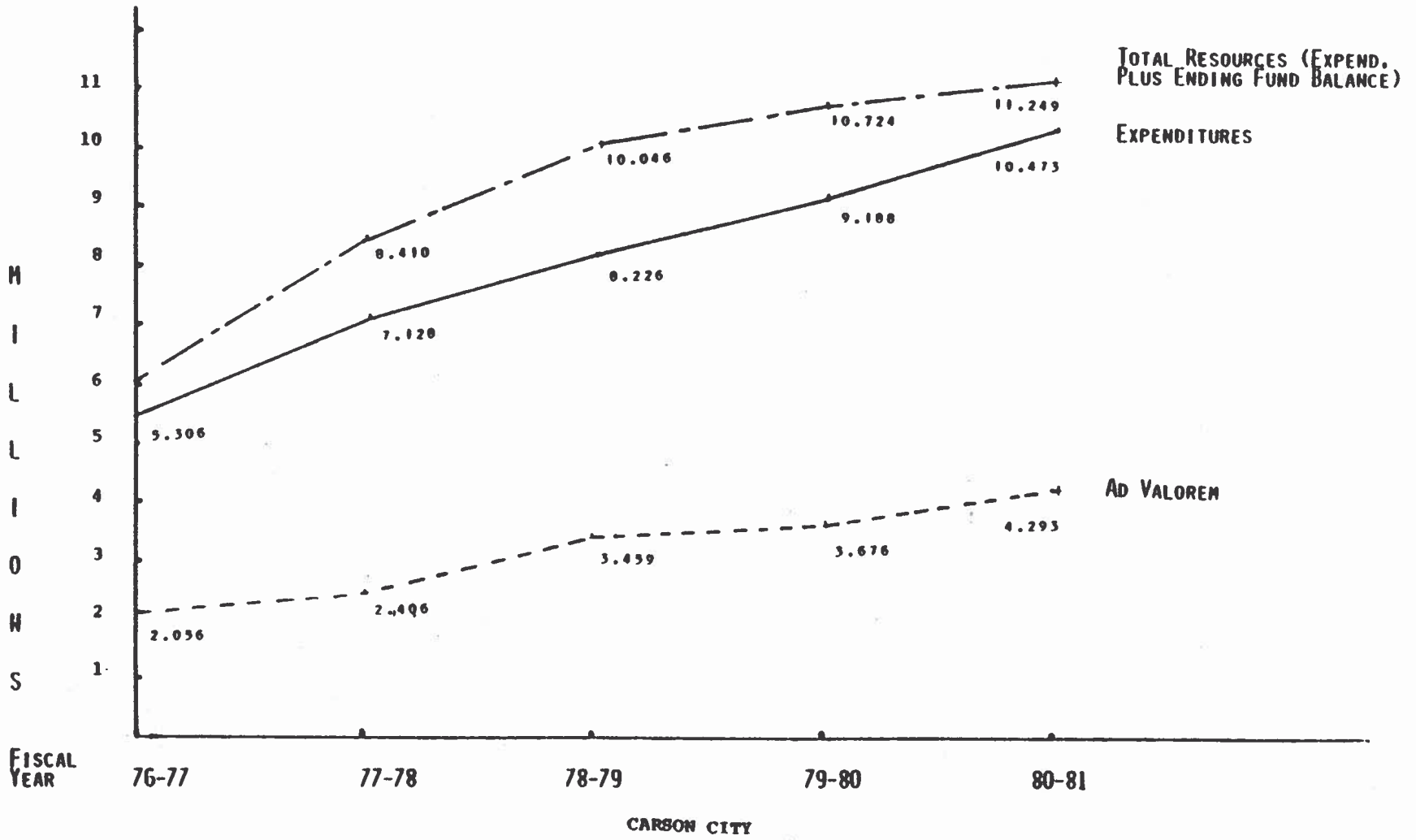
| | | | | | | |
|-----------------------|--------|----------|----|-----|-------|--------|
| HUMBOLDT COUNTY | \$ | \$ 1,232 | \$ | \$ | \$ | \$ |
| Winnemucca | 457 | | | | | |
| Geoponda Fire | | | | | 27 | |
| Humboldt Fire | | | | | 1 | |
| McDermitt Fire | | | | | 4 | |
| Orovada Fire | | | | | 8 | |
| Paradise Valley Fire | | | | | 8 | |
| Pueblo Fire | | | | | 4 | |
| Winnemucca Fire | | | | | 42 | |
| Subtotal | 457 | 1,232 | | | 94 | 1,783 |
| LANDER COUNTY | | 832 | | | | |
| Austin | | | | 8 | | |
| Battle Mountain | | | | -0- | | |
| Kingston | | | | 4 | | |
| Subtotal | | 832 | | 12 | | 844 |
| LINCOLN COUNTY | | 492 | | | | |
| Callente | 53 | | | | | |
| Alamo | | | | 6 | | |
| Panaca | | | | 13 | | |
| Ploche | | | | 17 | | |
| Pahrnagat Fire | | | | | 20 | |
| Ploche Fire | | | | | 15 | |
| Subtotal | 53 | 492 | | 36 | 35 | 596 |
| LYON COUNTY | | 2,552 | | | | |
| Yerington | 29 | | | | | |
| Fernley | | | | 33 | | |
| Central Lyon Fire | | | | | 101 | |
| Mason Valley Fire | | | | | 23 | |
| North Lyon Fire | | | | | 34 | |
| Smith Valley Fire | | | | | 14 | |
| Subtotal | 29 | 2,552 | | 33 | 172 | 2,786 |
| MINERAL COUNTY | | 892 | | | | |
| Subtotal | | 892 | | | | 892 |
| NYE COUNTY | | 2,079 | | | | |
| Gabbs | 57 | | | | | |
| Beatty | | | | 14 | | |
| Manhattan | | | | 3 | | |
| Pahrump | | | | 123 | | |
| Round Mountain | | | | 46 | | |
| Tonopah | | | | 84 | | |
| Subtotal | 57 | 2,079 | | 274 | | 2,410 |
| PERSHING COUNTY | | 583 | | | | |
| Lovelock | 35 | | | | | |
| Subtotal | 35 | 583 | | | | 618 |
| STOREY COUNTY | | 572 | | | | |
| Goldhill | | | | -0- | | |
| Virginia City | | | | -0- | | |
| Subtotal | | 572 | | | | 572 |
| WASHOE COUNTY | | 29,906 | | | | |
| Reno | 8,269 | | | | | |
| Sparks | 2,906 | | | | | |
| North Lake Tahoe Fire | | | | | 899 | |
| Truckee Meadows Fire | | | | | 1,450 | |
| Subtotal | 11,175 | 29,906 | | | 2,349 | 43,430 |

| | | | | | | | |
|-------------------|----------|----------|----------|---------|---------|-----------|-------|
| WHITE PINE COUNTY | \$ | \$ | 828 | \$ | \$ | \$ | \$ |
| Ely | | 245 | | | | | |
| Lund | | | | | 6 | | |
| McGill | | | | | 38 | | |
| Ruth | | | | | 8 | | |
| Subtotal | | 245 | 828 | | 50 | | 1,123 |
| TOTAL: | \$32,539 | \$82,774 | \$17,390 | \$1,412 | \$5,050 | \$139,161 | |

NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES

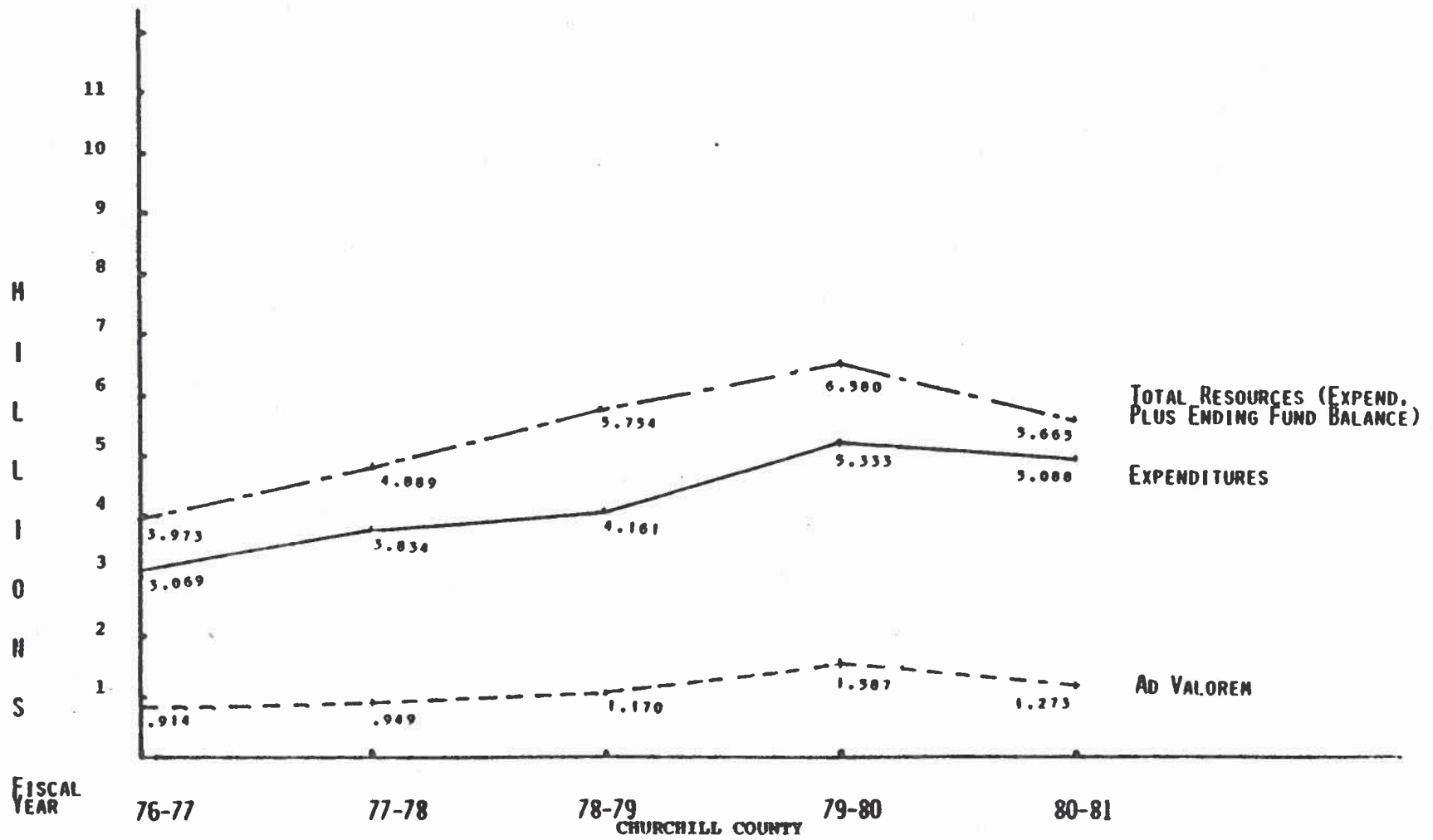


NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES



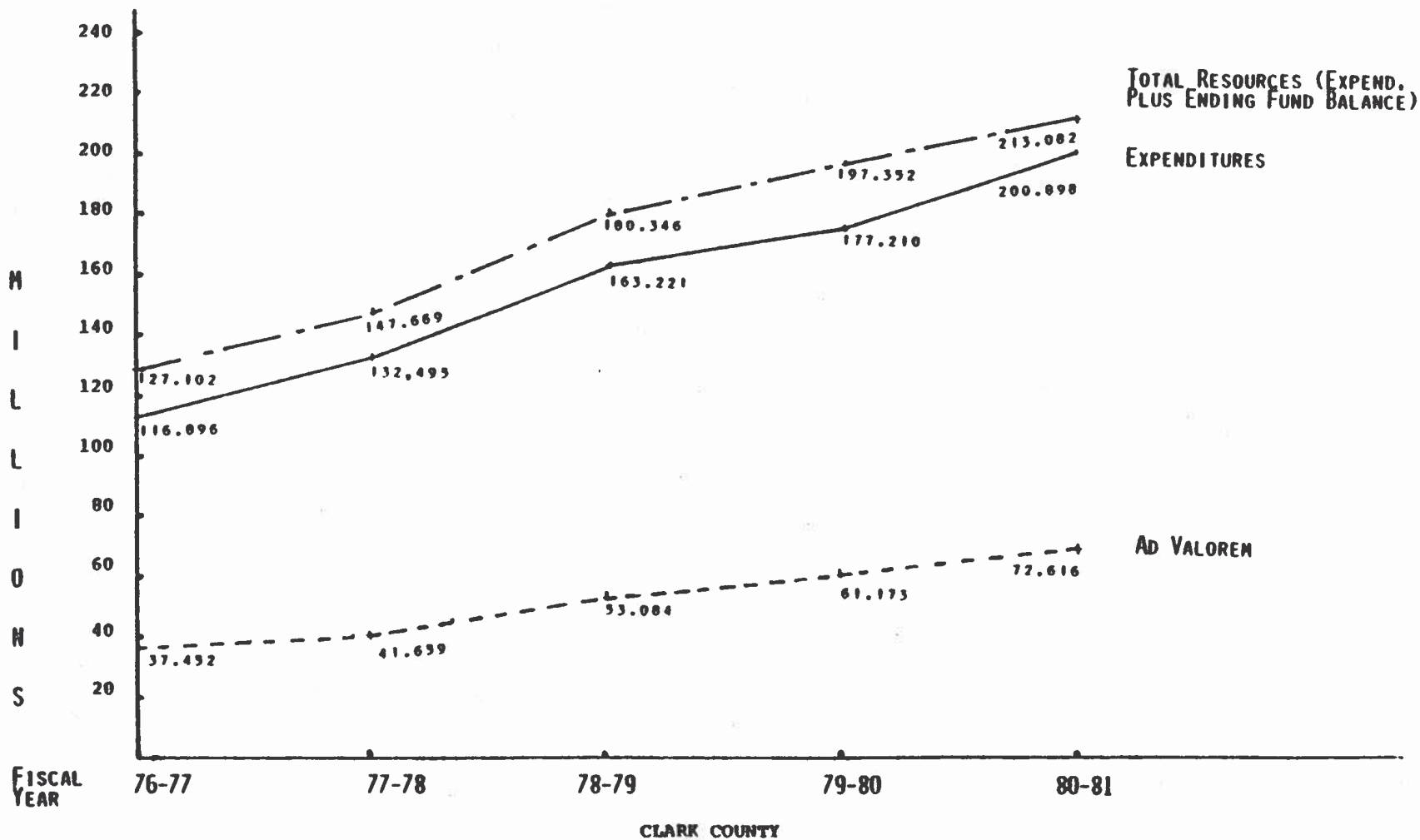
18

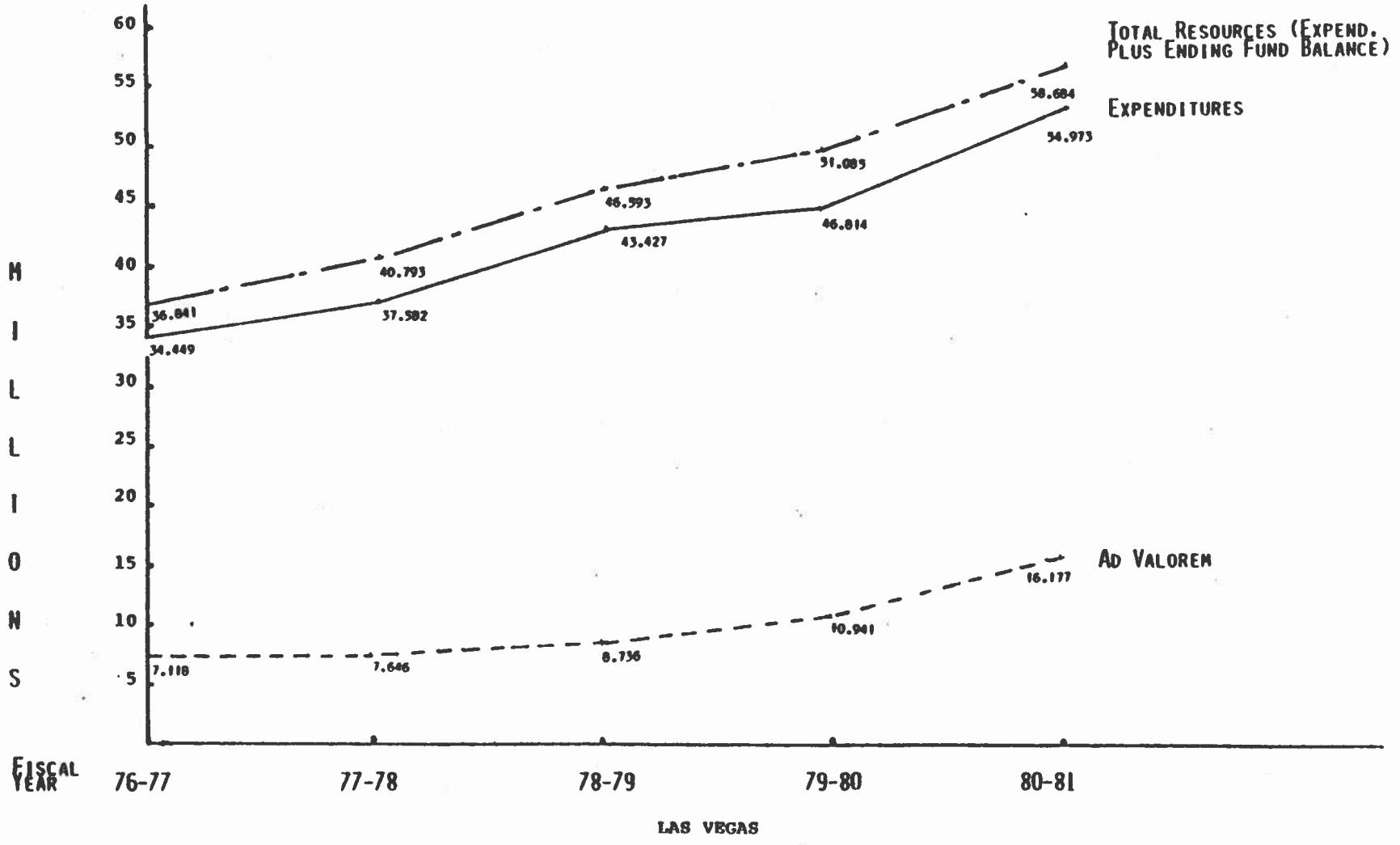
NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES

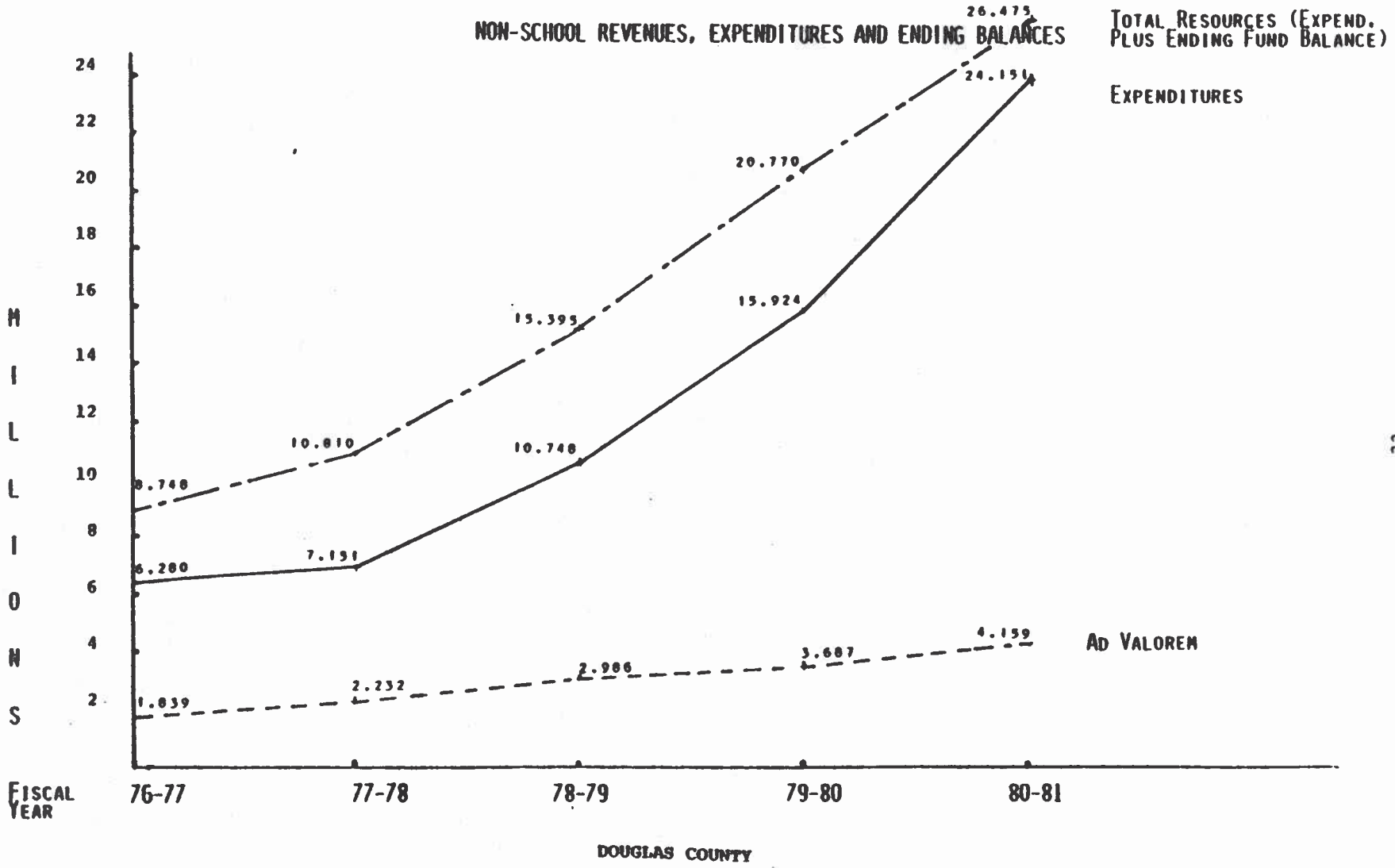


67

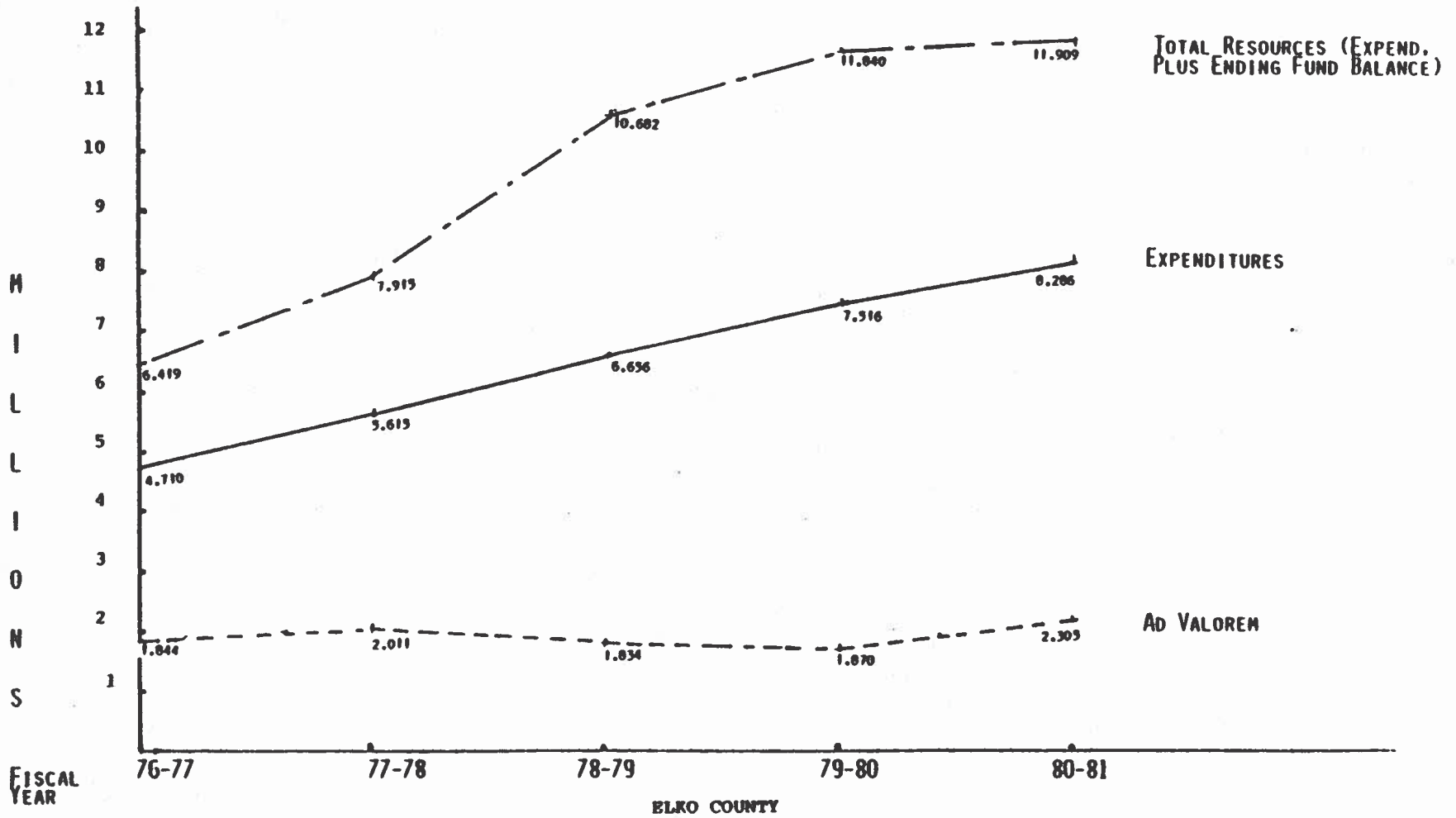
NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES



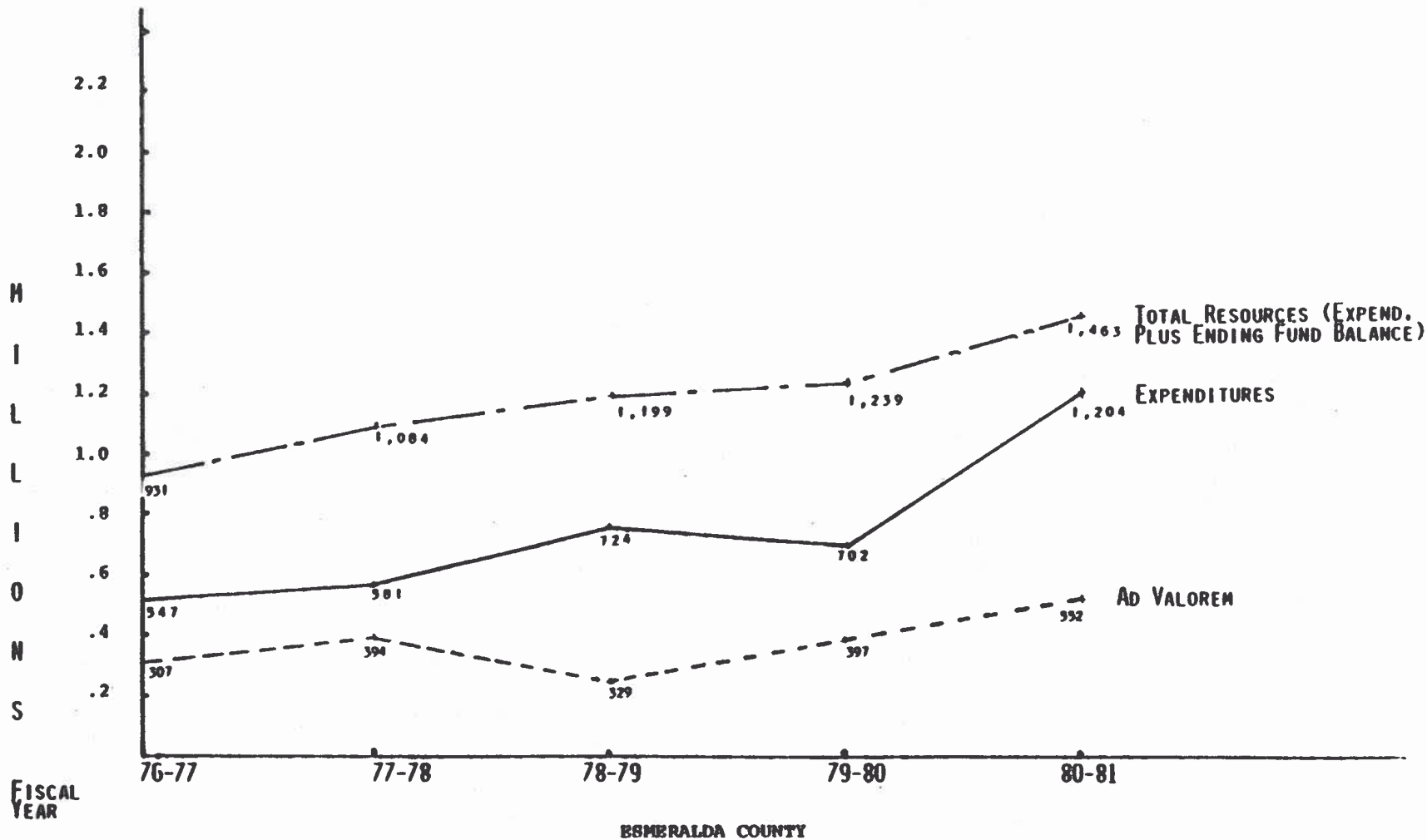




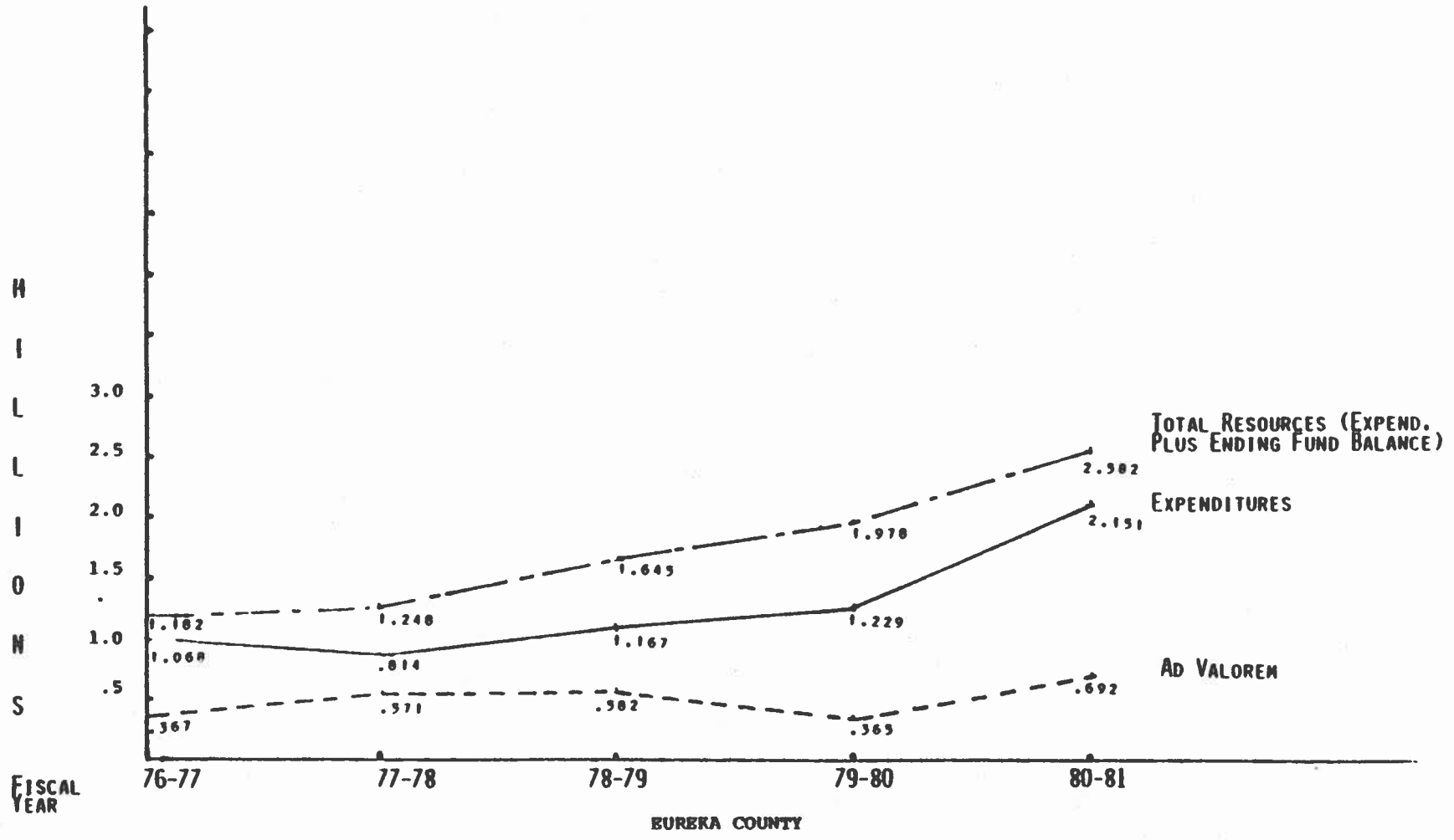
NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES



NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES

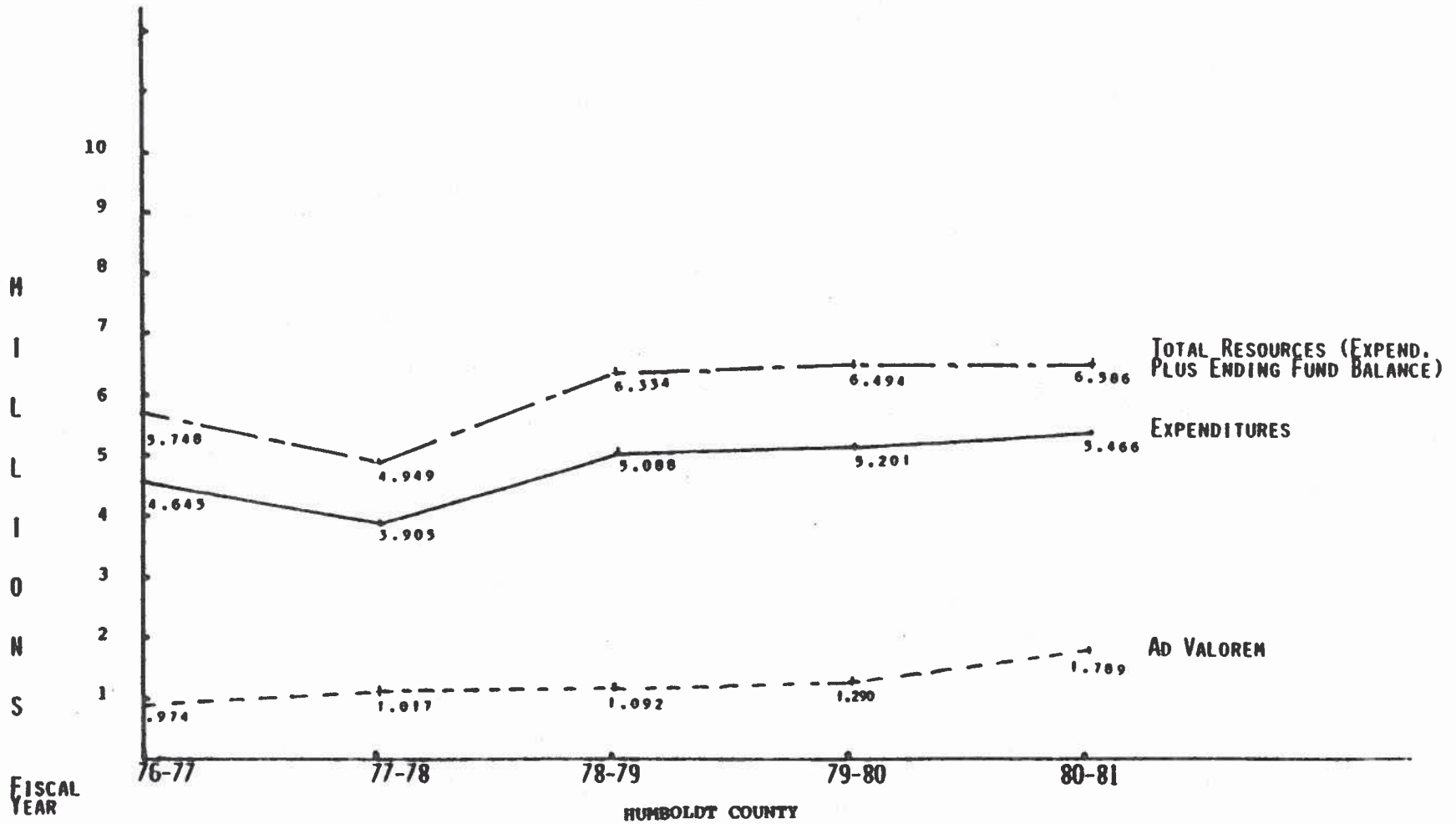


NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES

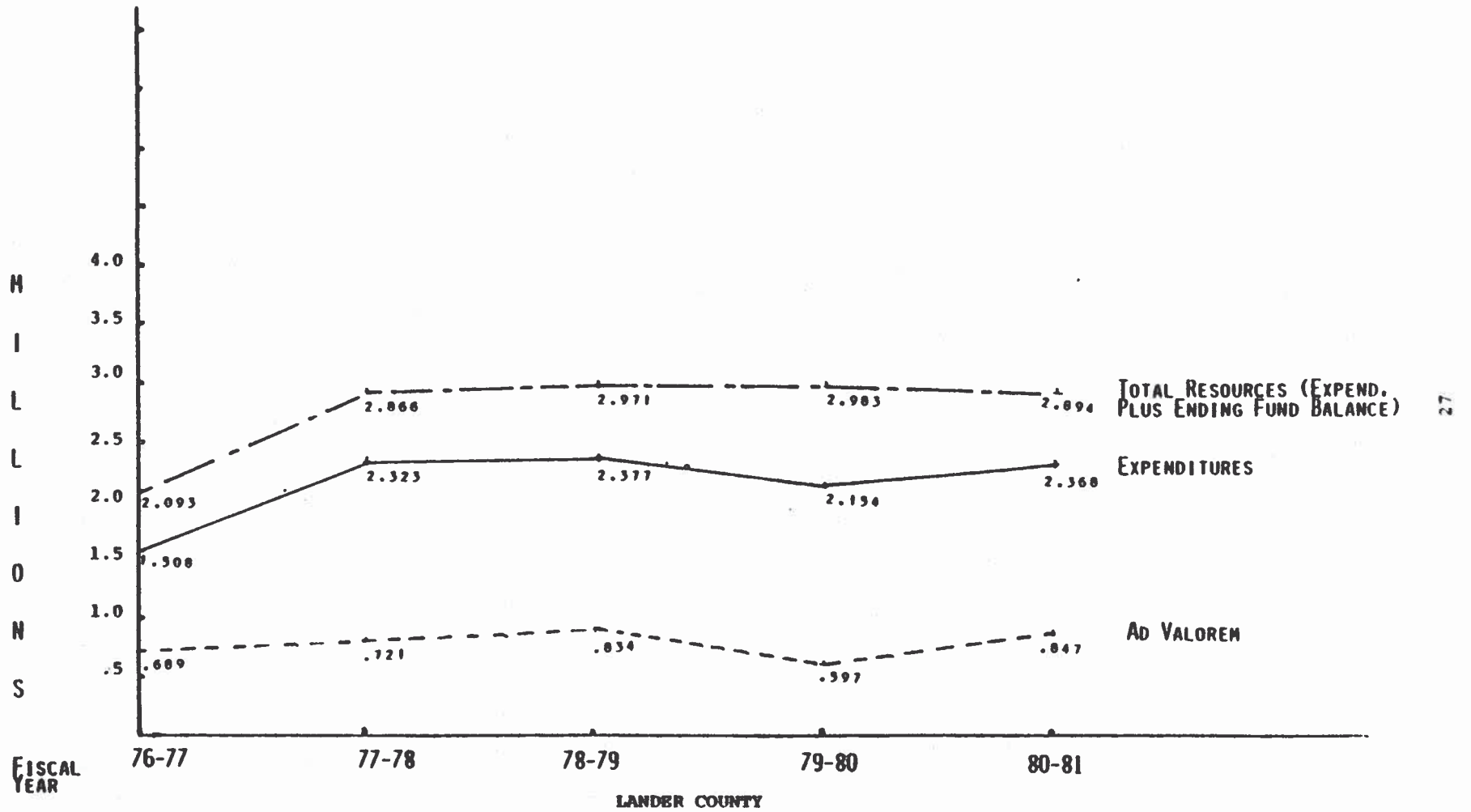


253

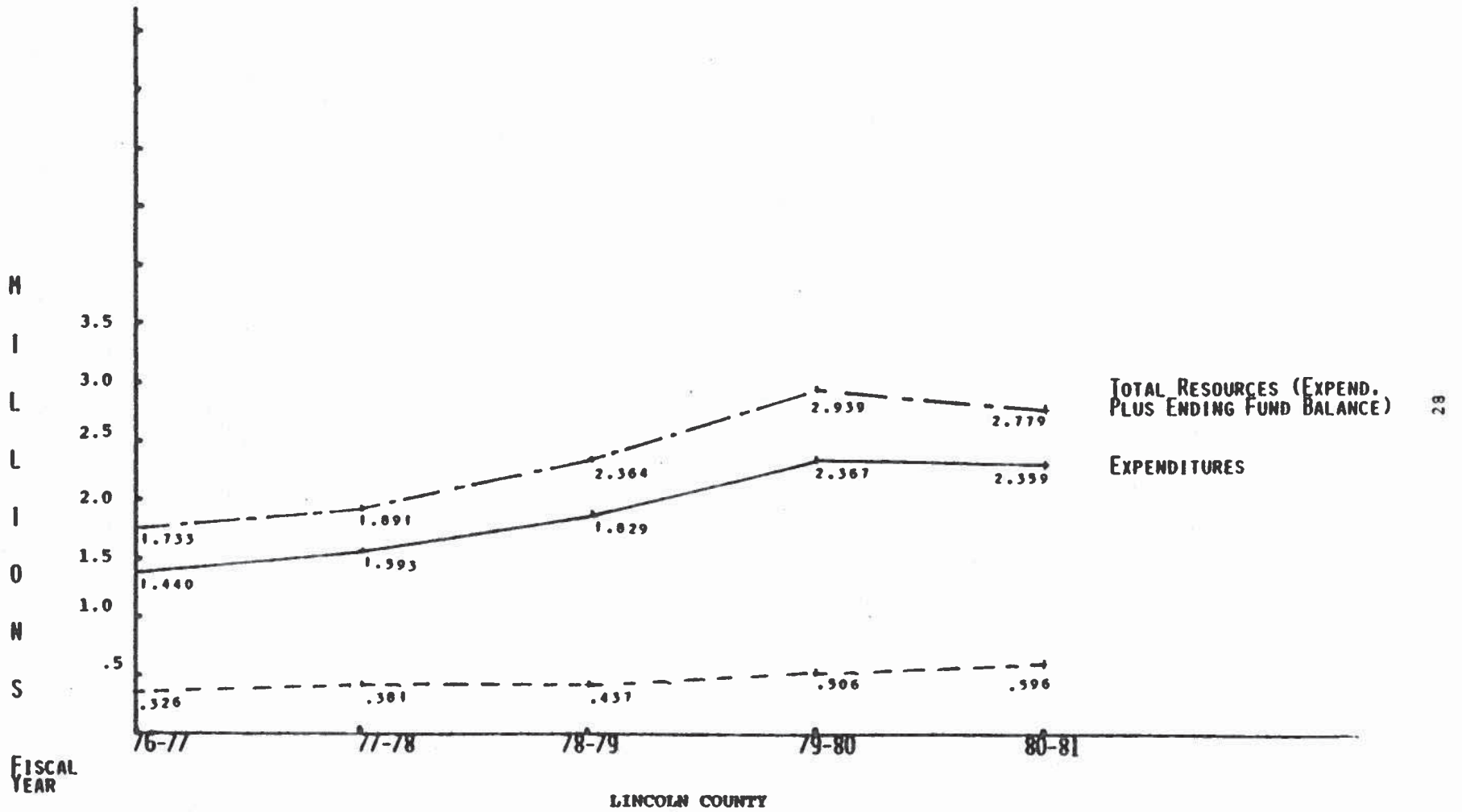
NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES



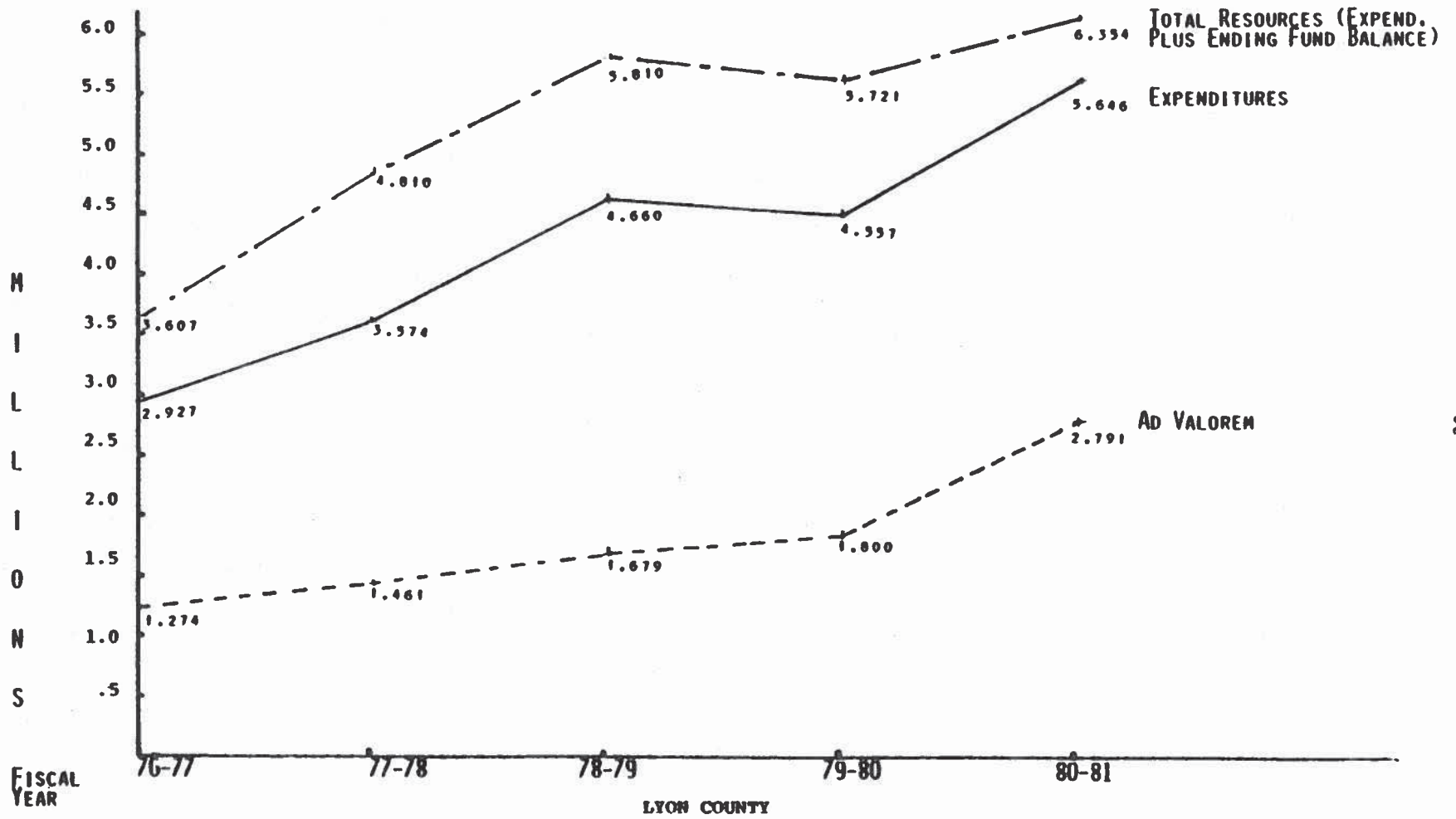
NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES



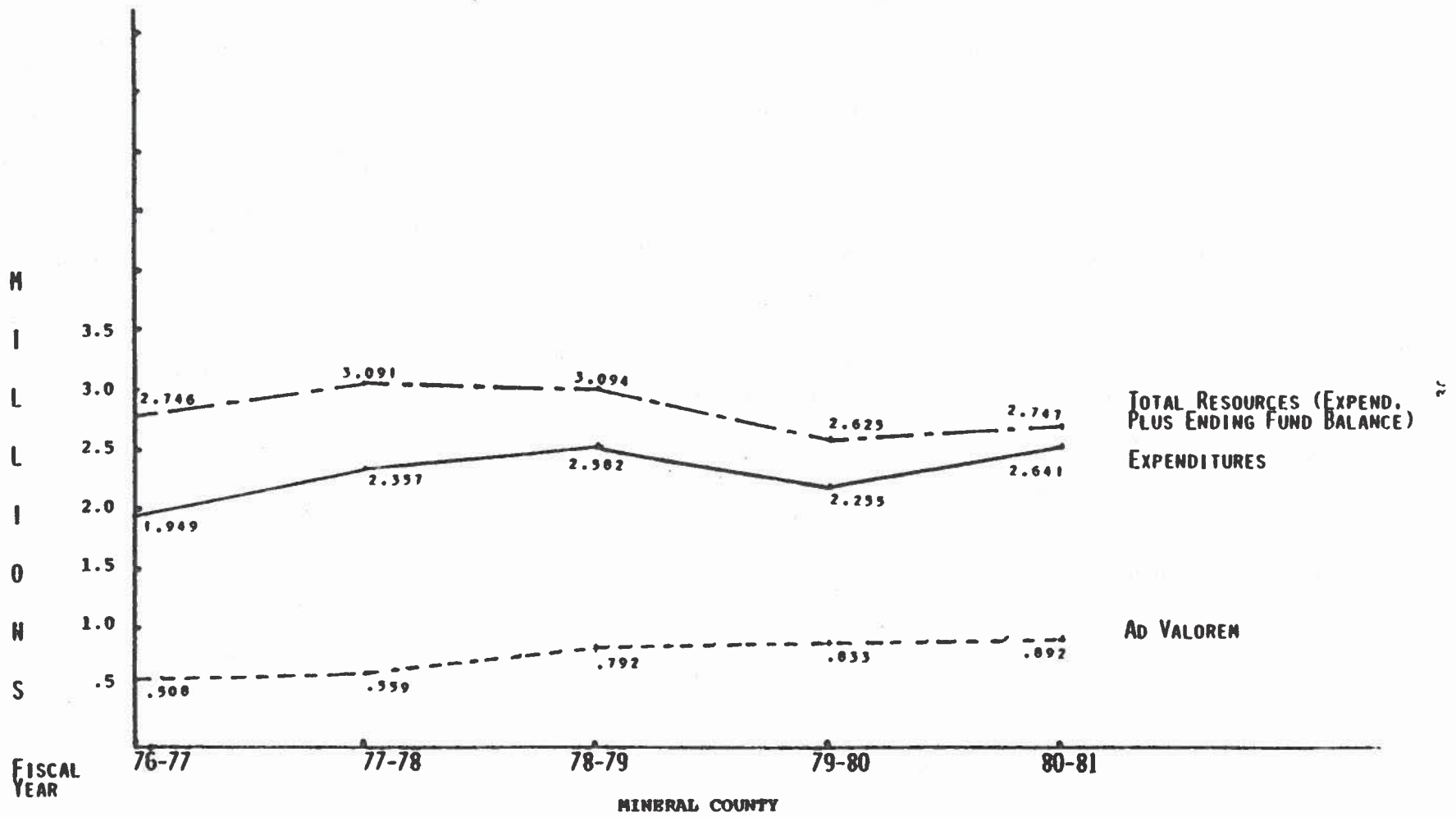
NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES



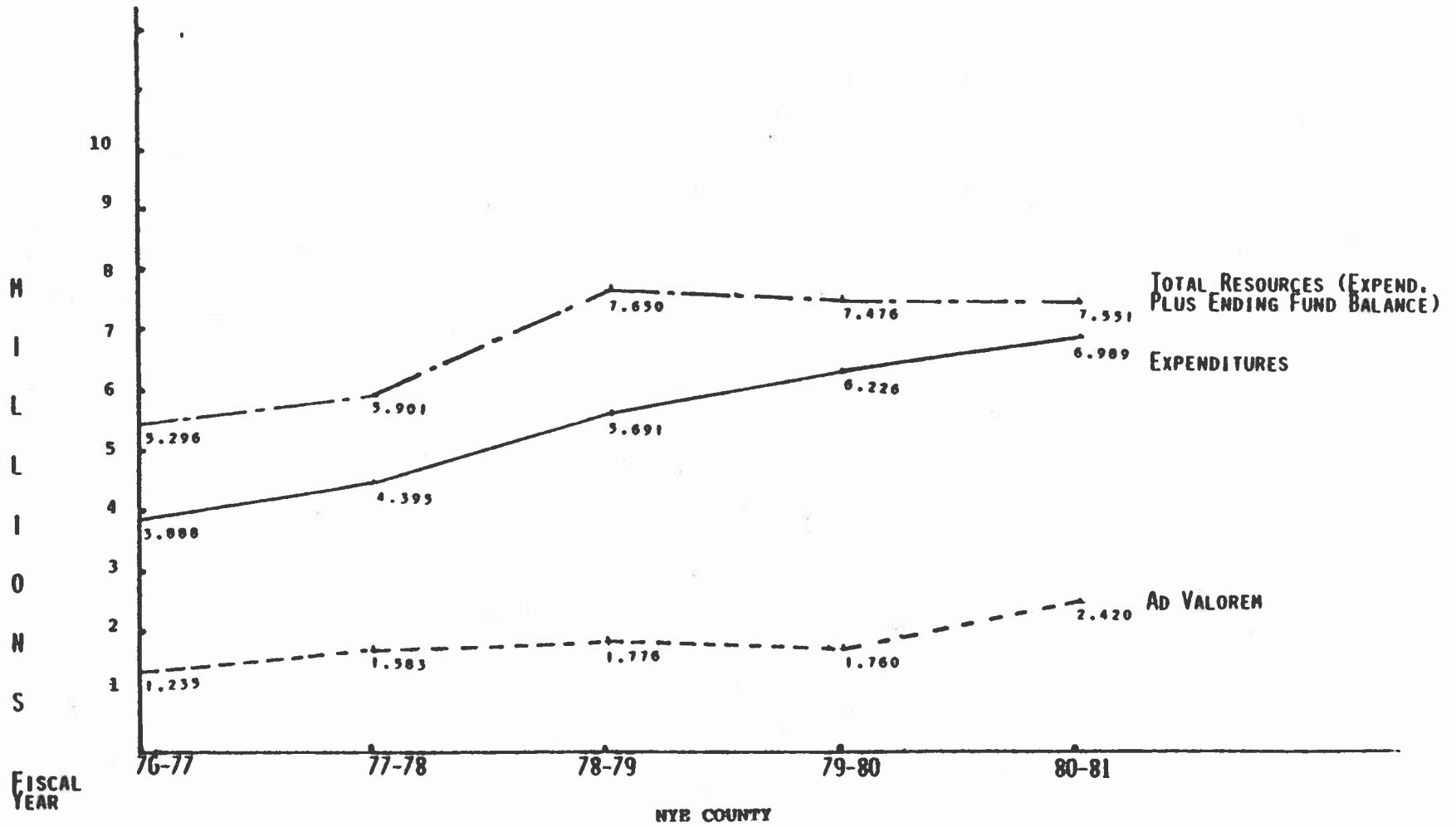
NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES



NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES

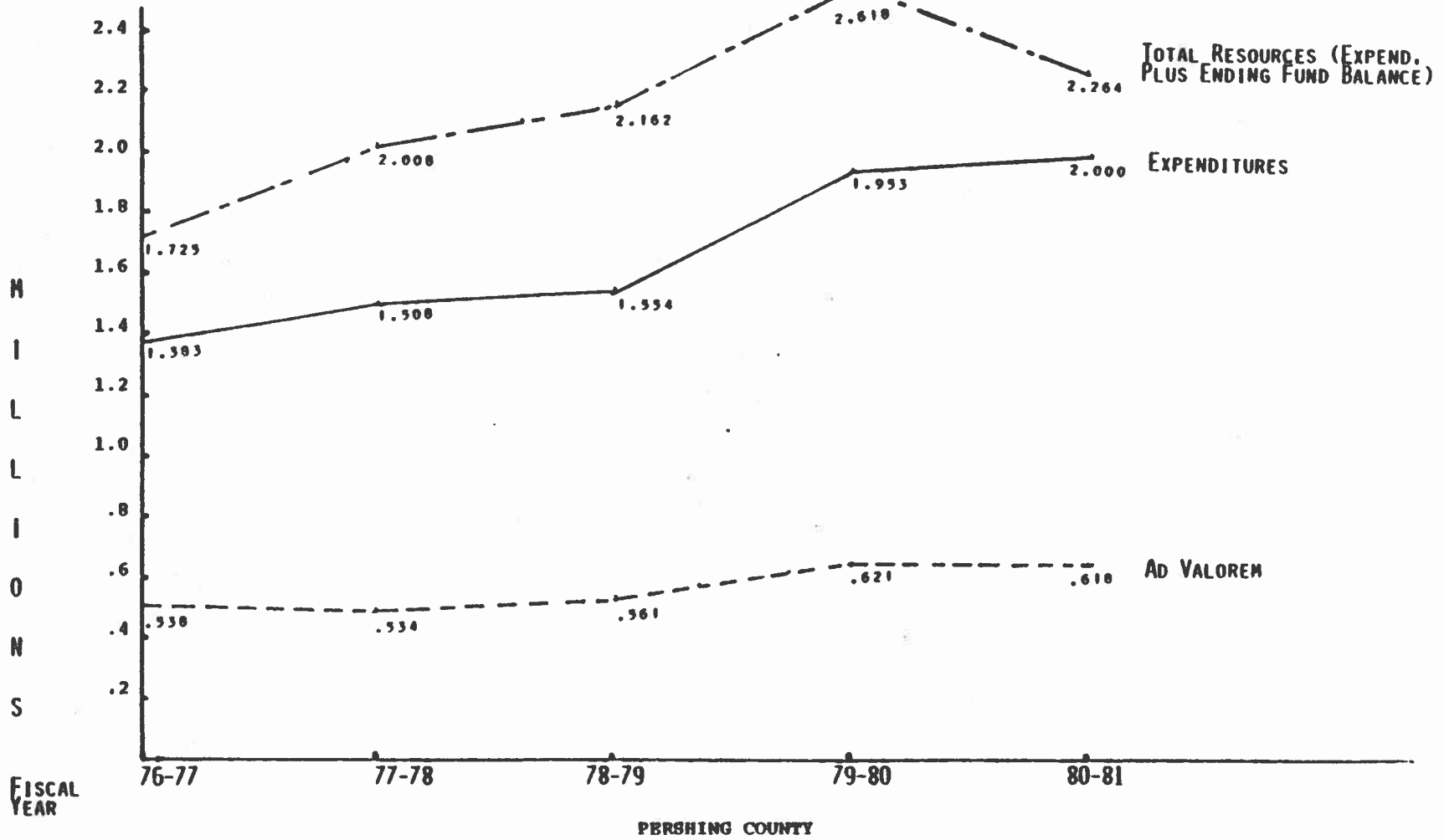


NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES

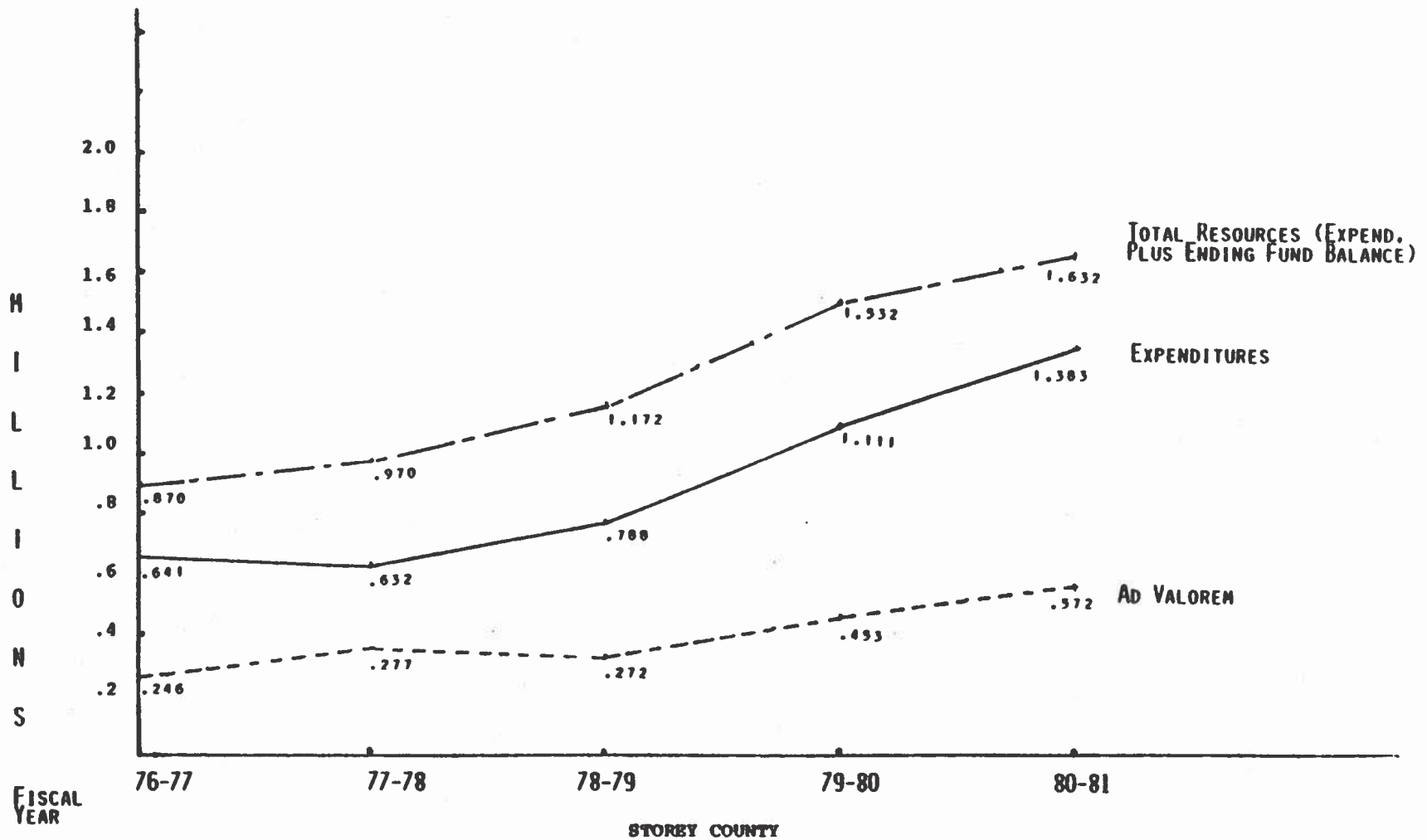


259

NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES

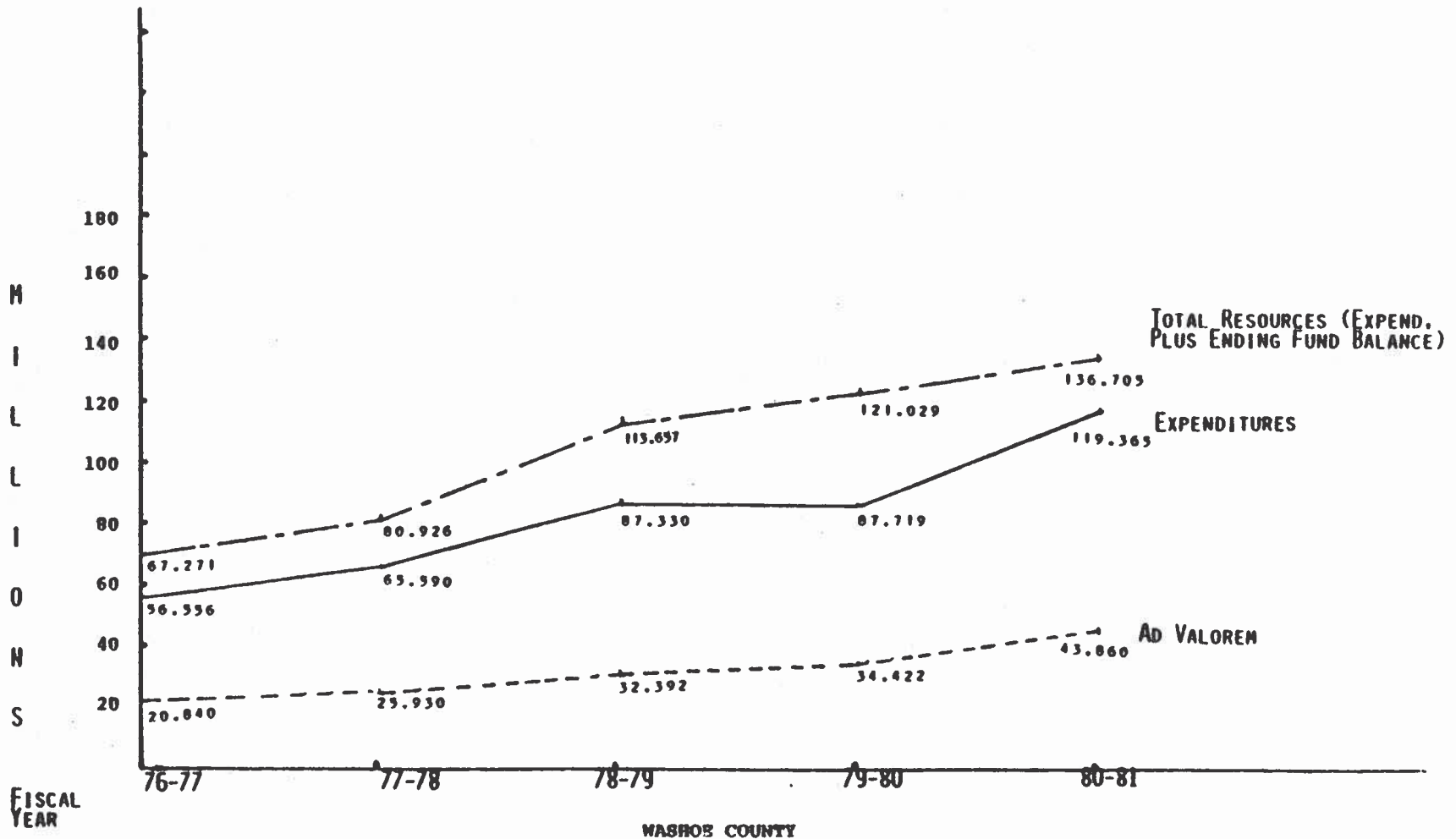


NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES

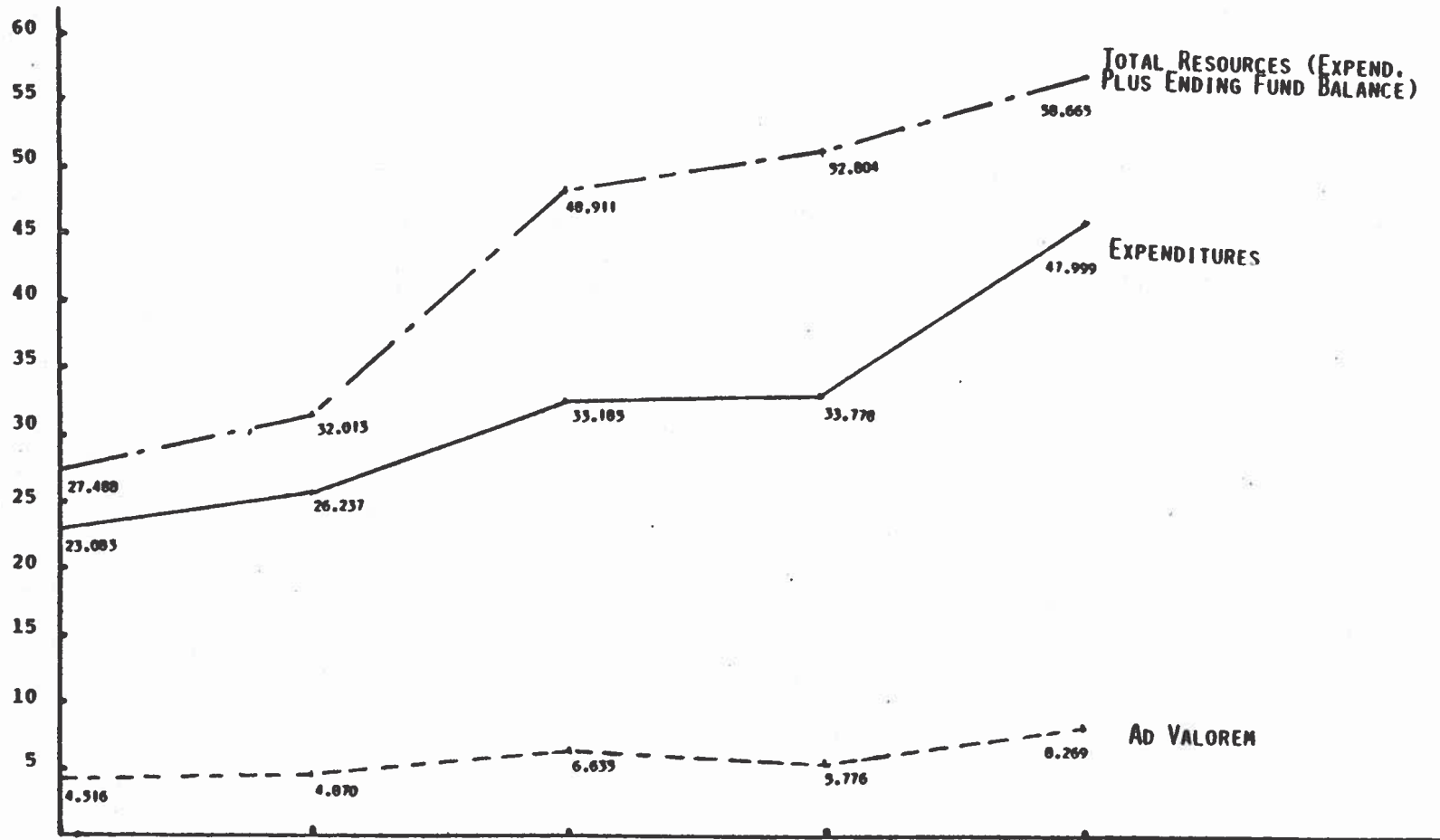


2701

NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES



M
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N
S



FISCAL
YEAR

76-77

77-78

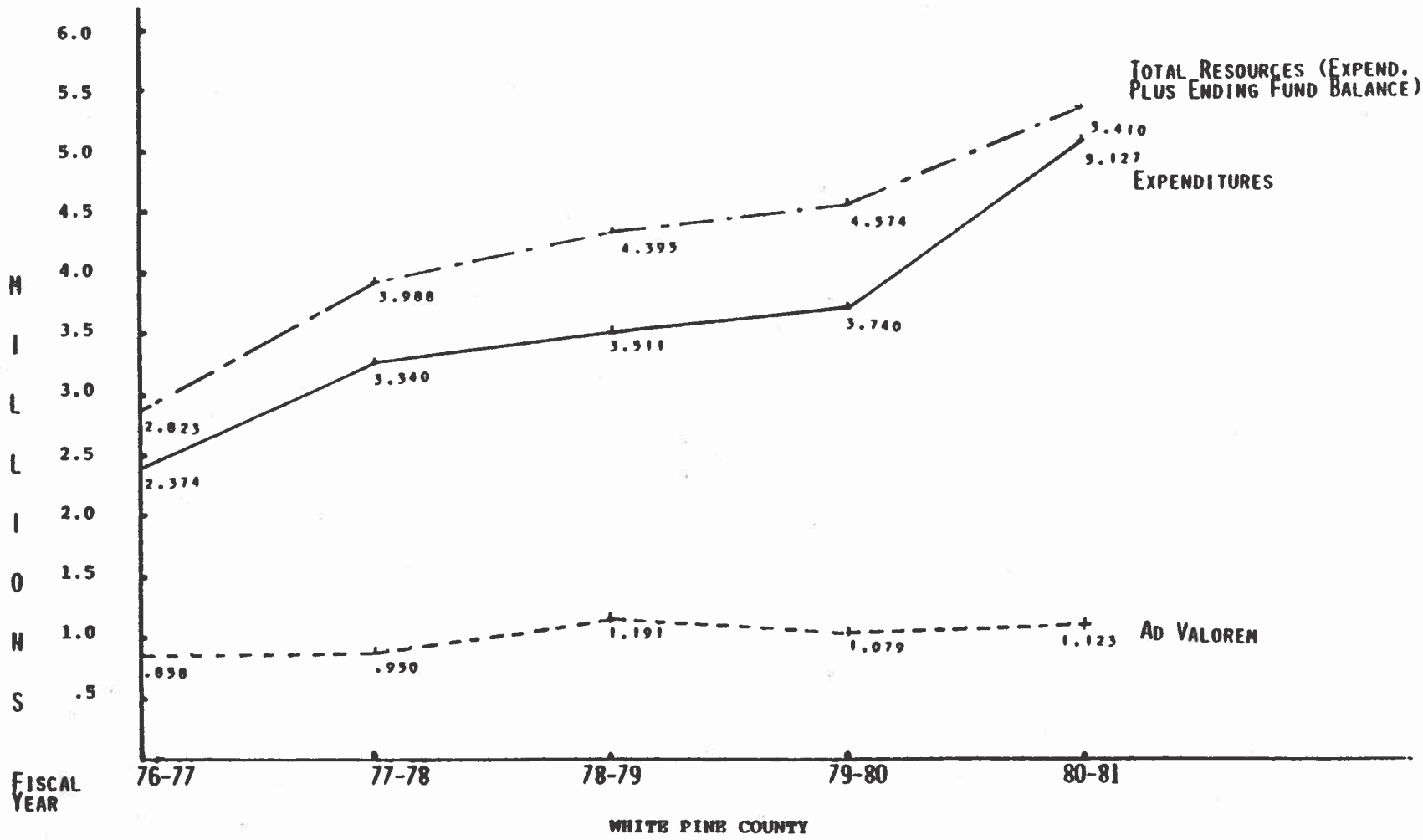
78-79

79-80

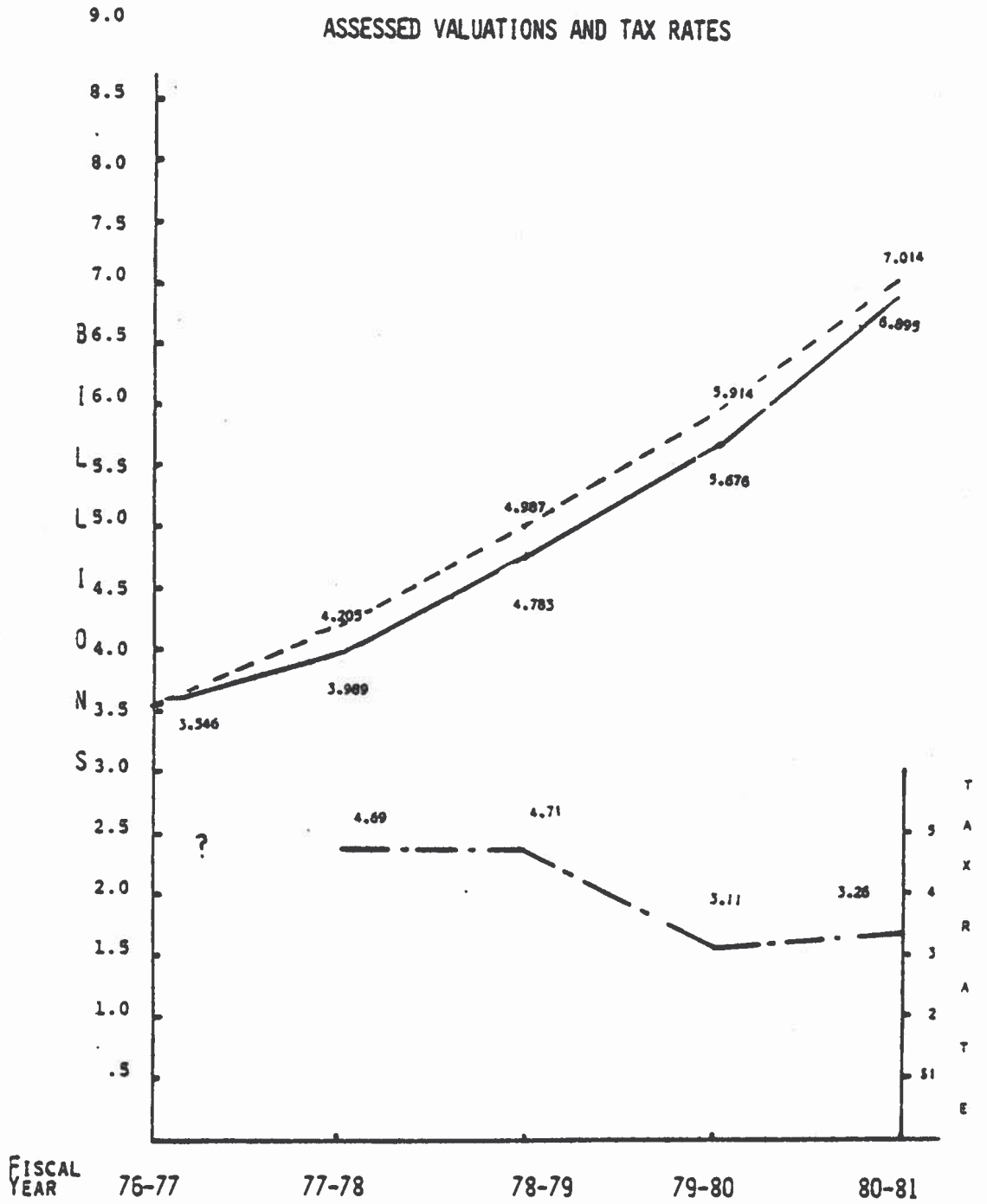
80-81

RENO

NON-SCHOOL REVENUES, EXPENDITURES AND ENDING BALANCES



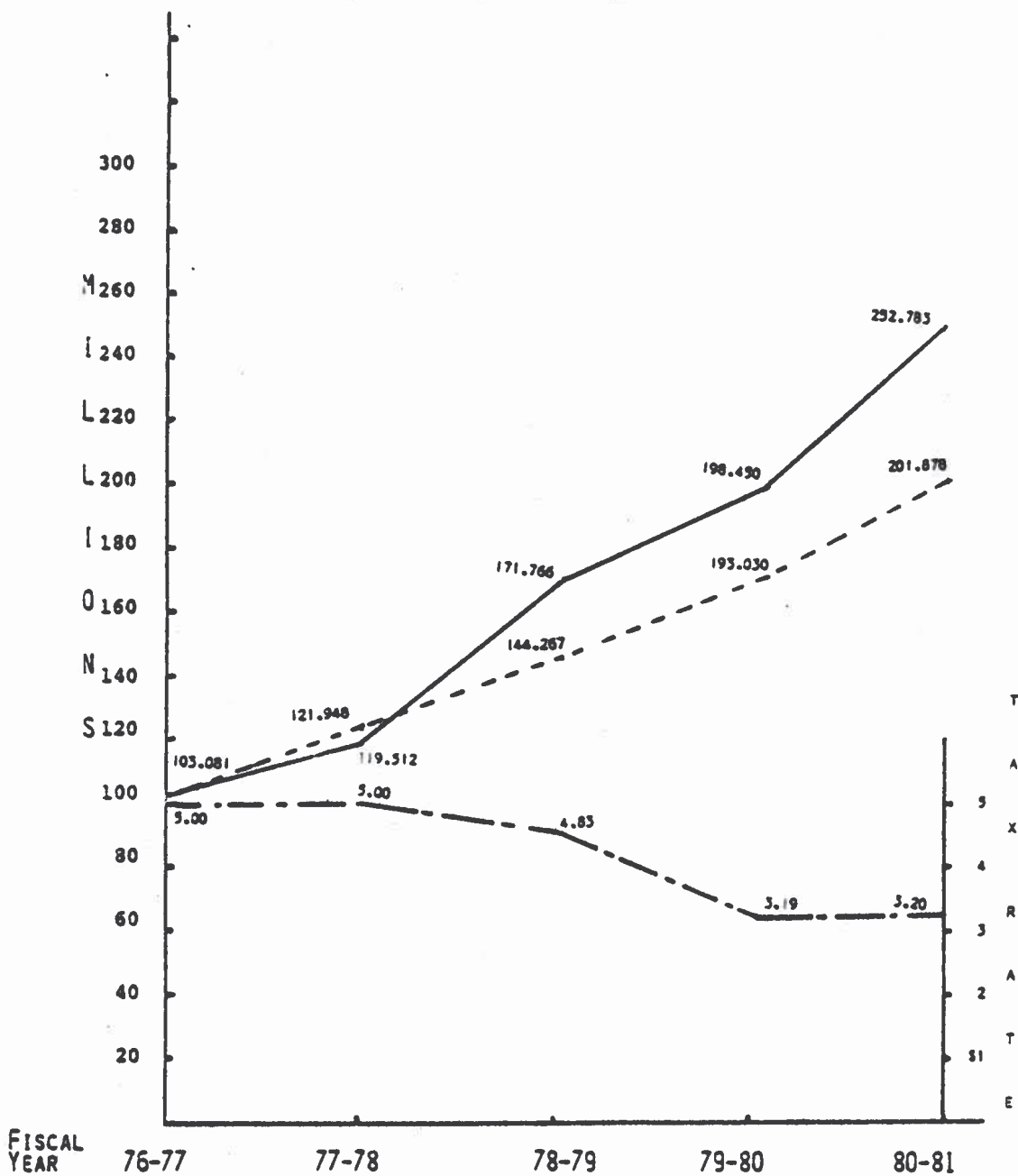
ASSESSED VALUATIONS AND TAX RATES



STATEWIDE

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

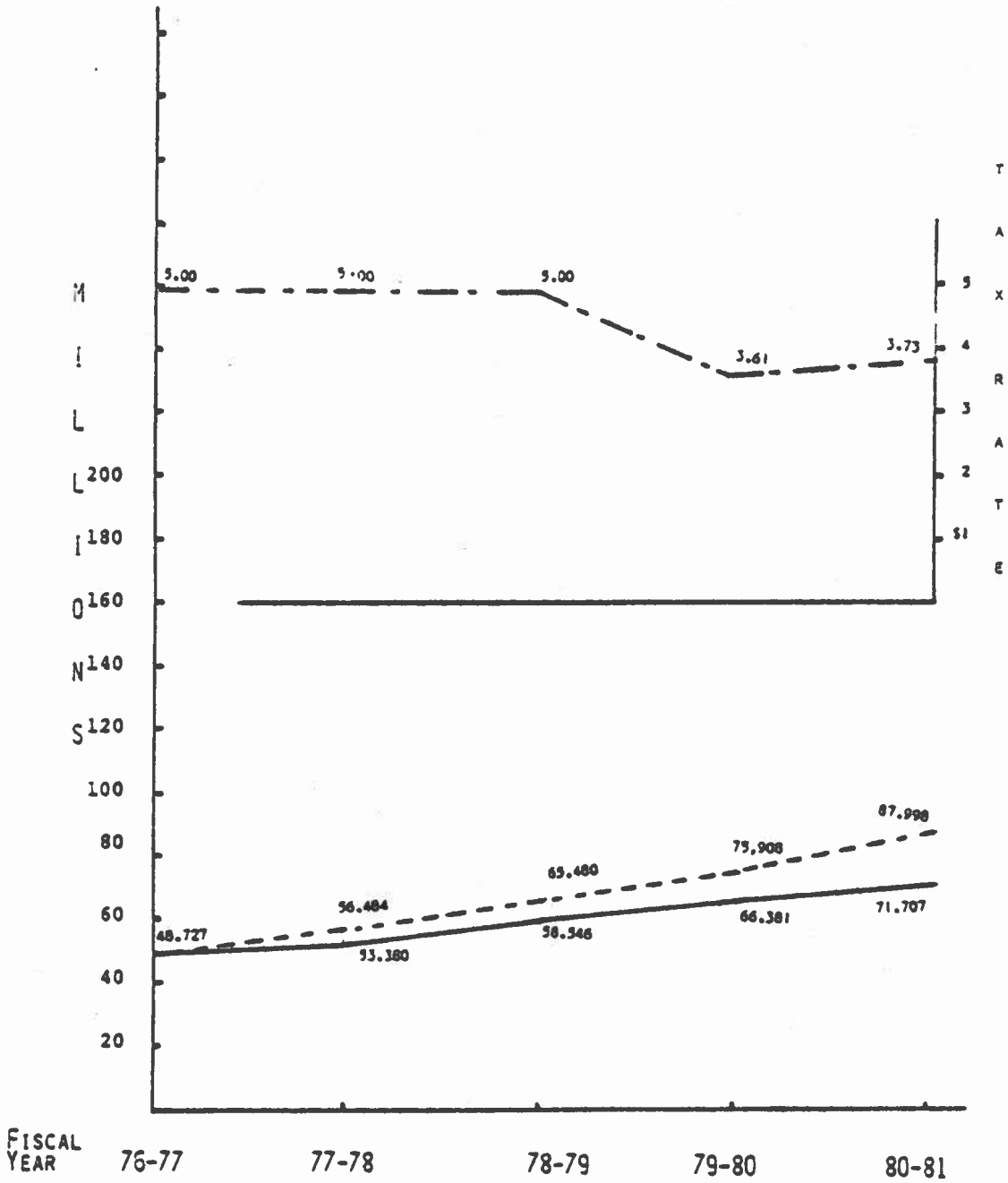
ASSESSED VALUATIONS AND TAX RATES



CARSON CITY

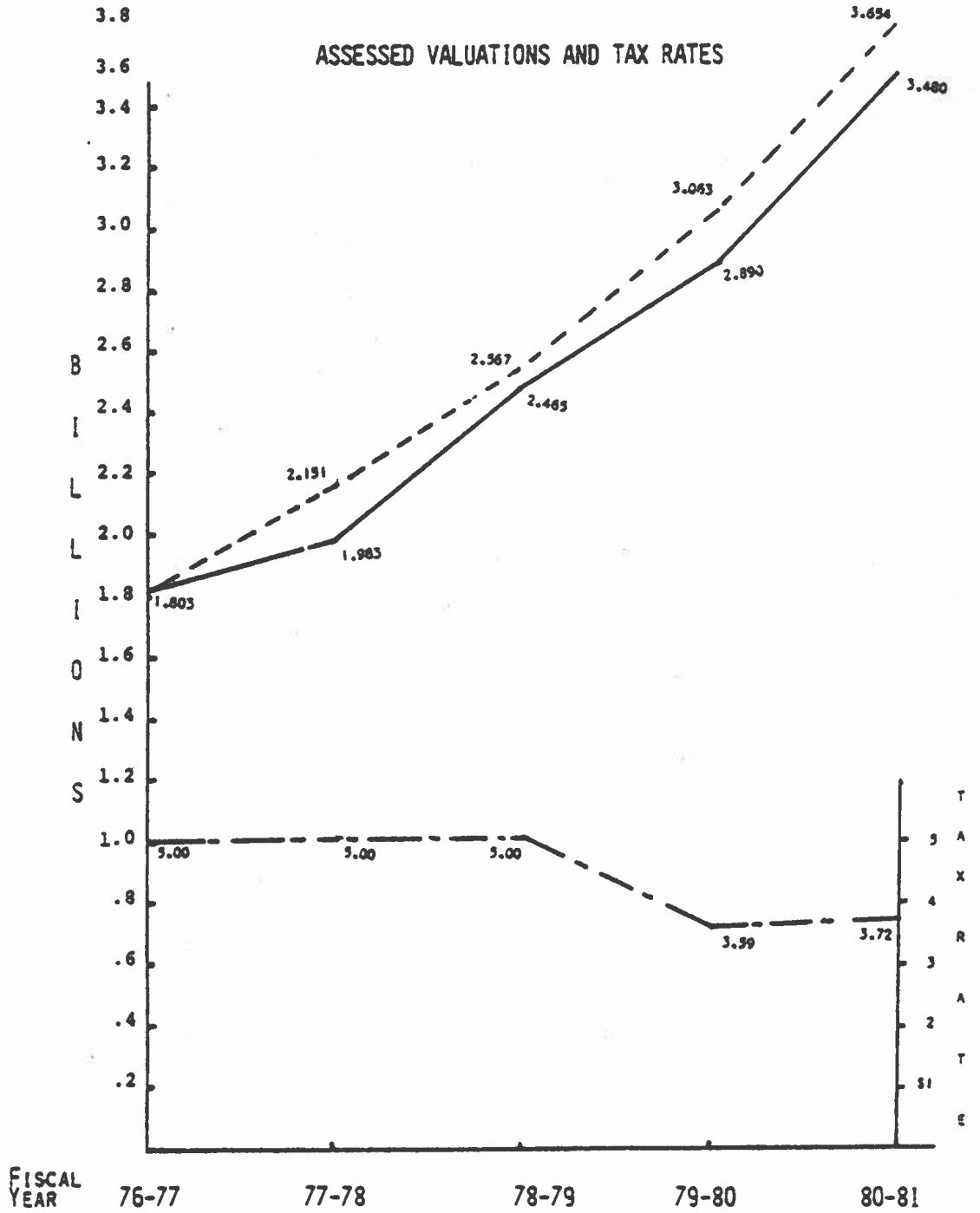
Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

ASSESSED VALUATIONS AND TAX RATES



CHURCHILL COUNTY

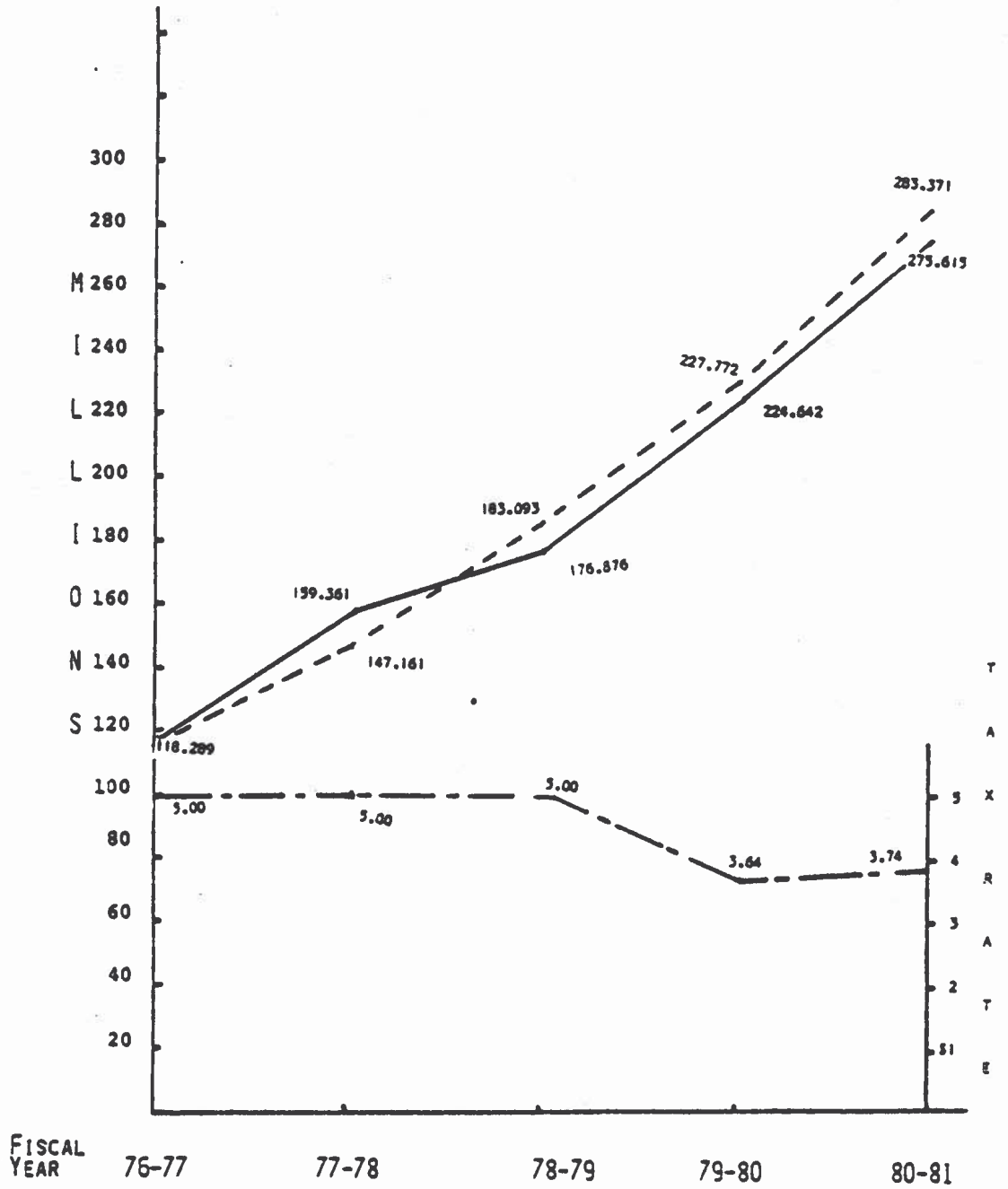
Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale



CLARK COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

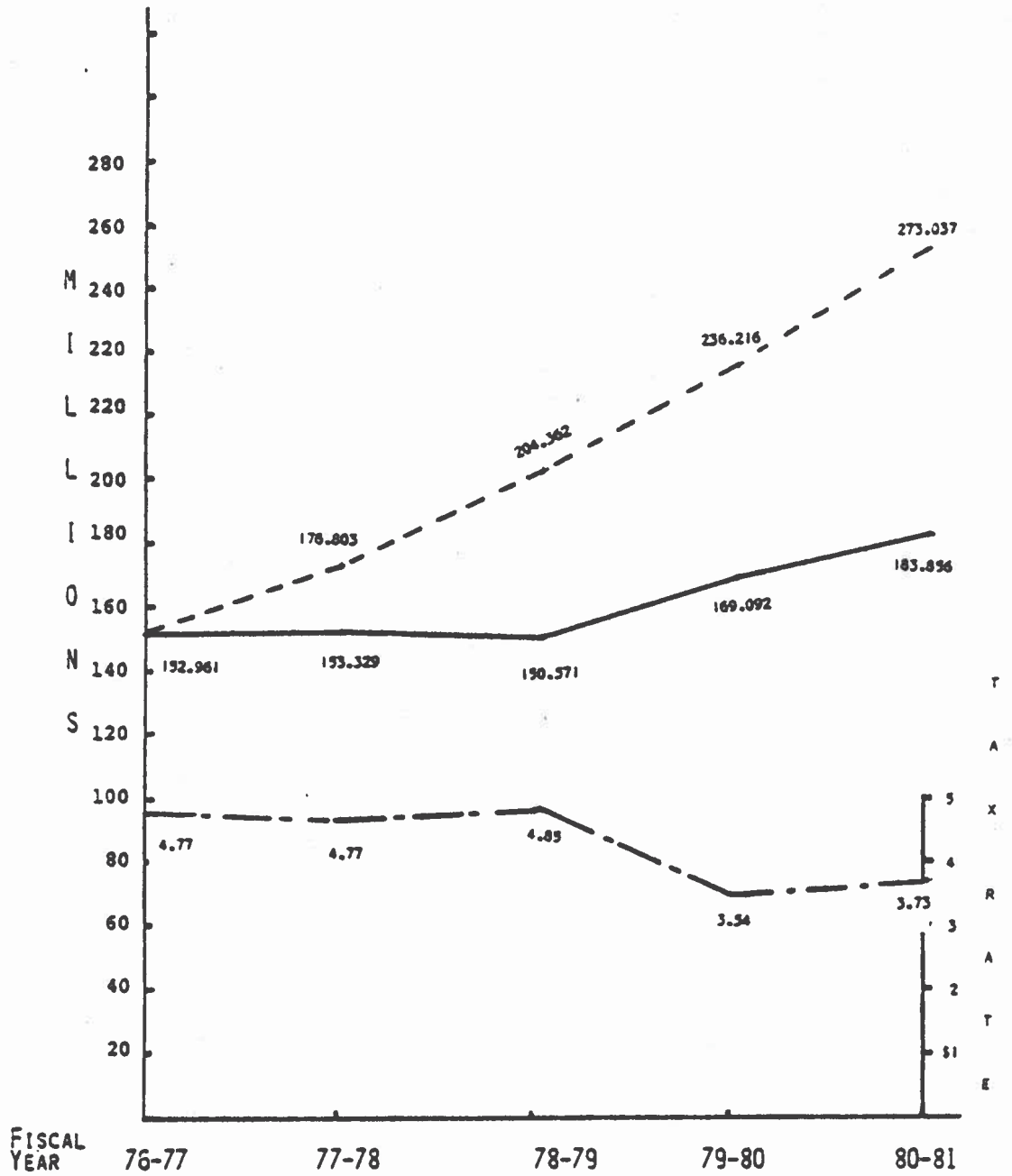
ASSESSED VALUATIONS AND TAX RATES



DOUGLAS COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

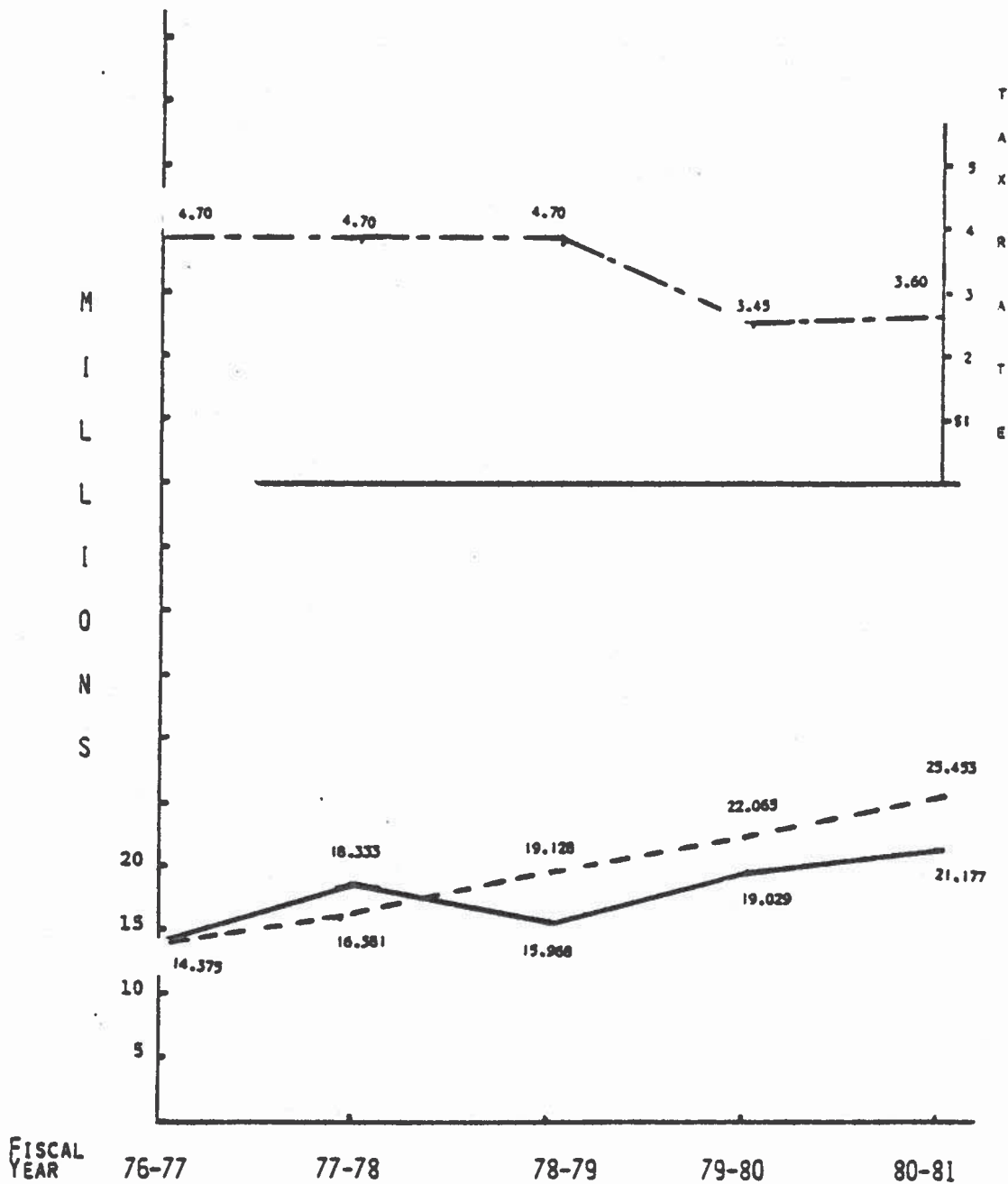
ASSESSED VALUATIONS AND TAX RATES



ELKO COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

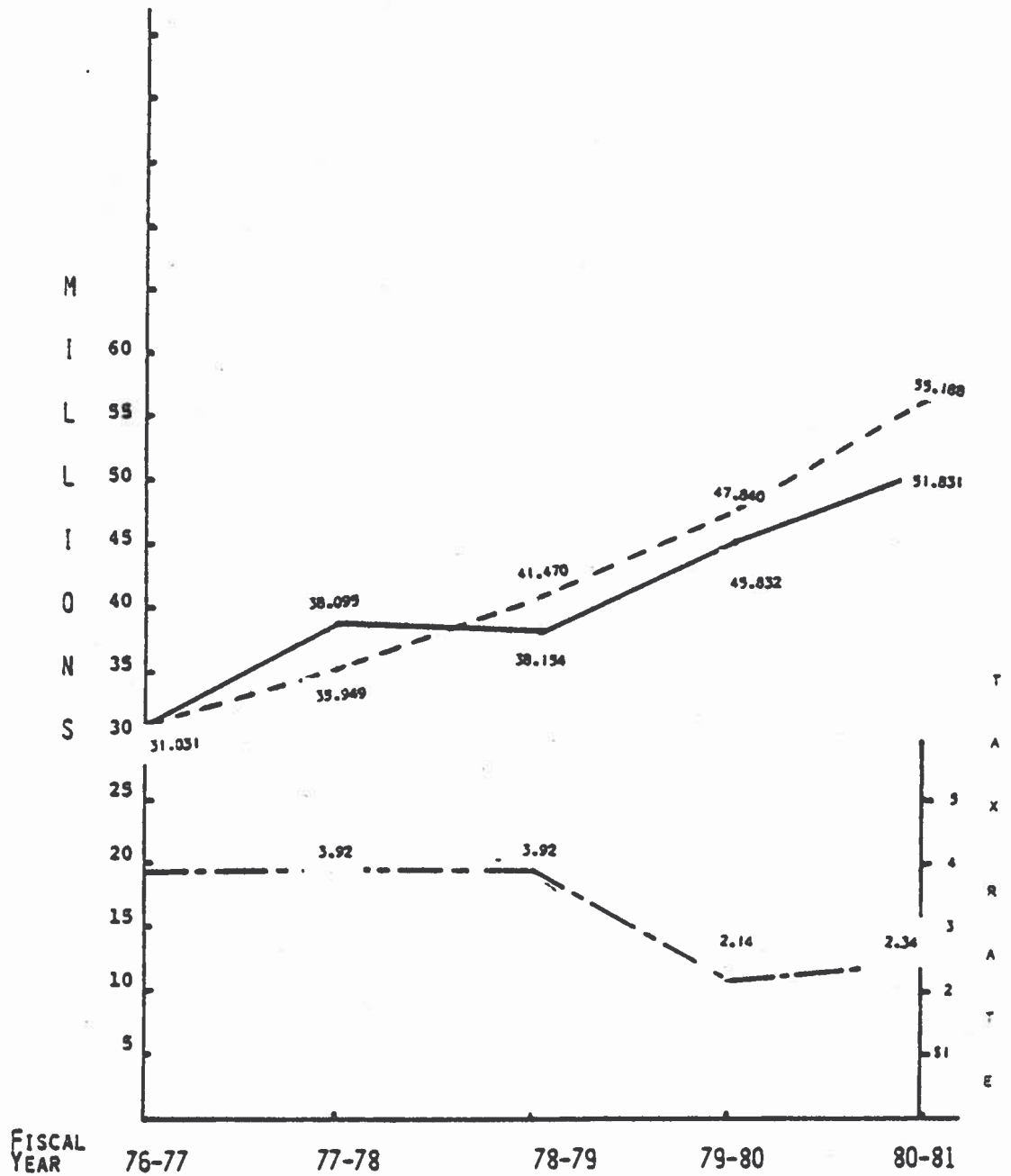
ASSESSED VALUATIONS AND TAX RATES



ESMERALDA COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

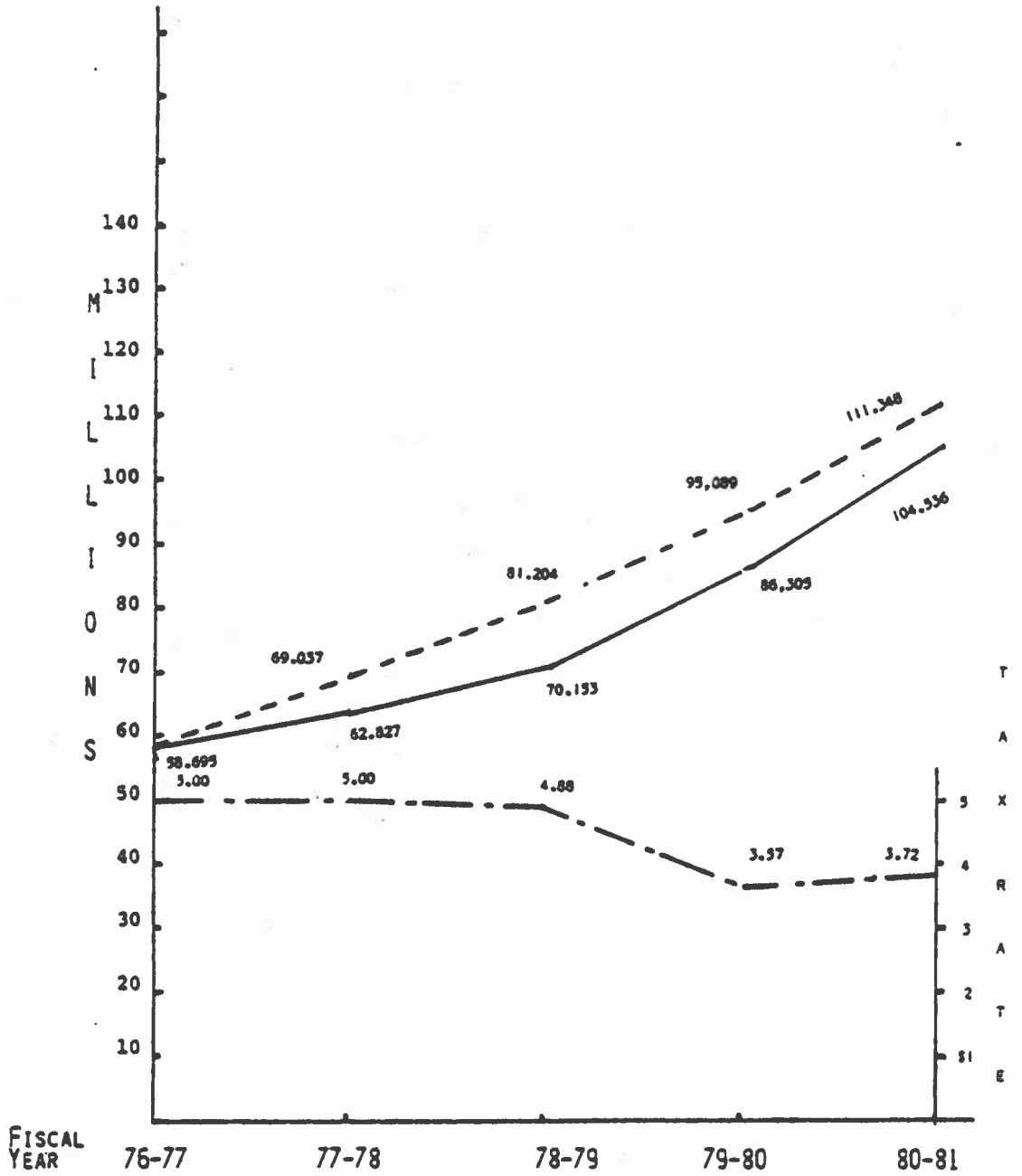
ASSESSED VALUATIONS AND TAX RATES



EUREKA COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

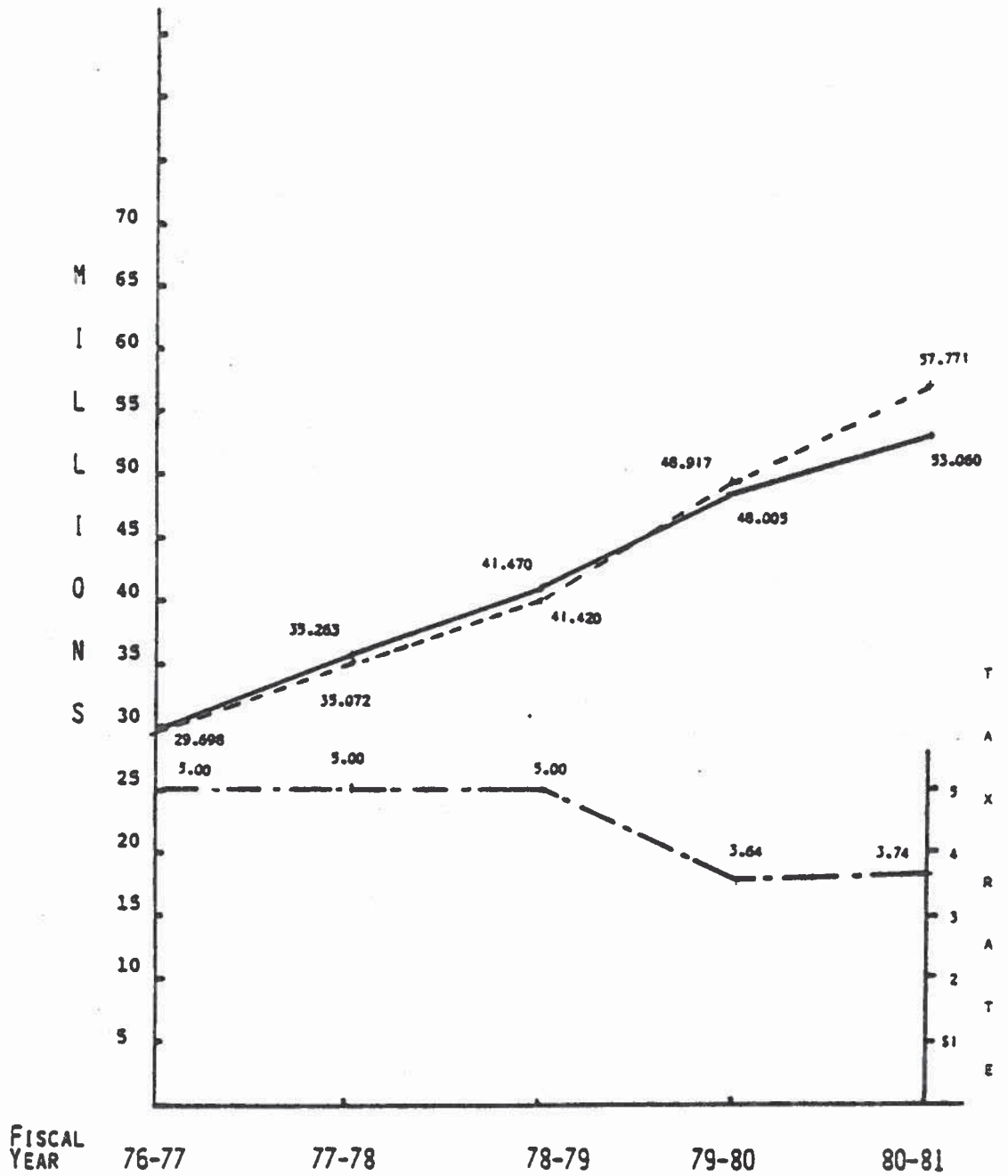
ASSESSED VALUATIONS AND TAX RATES



HUMBOLDT COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

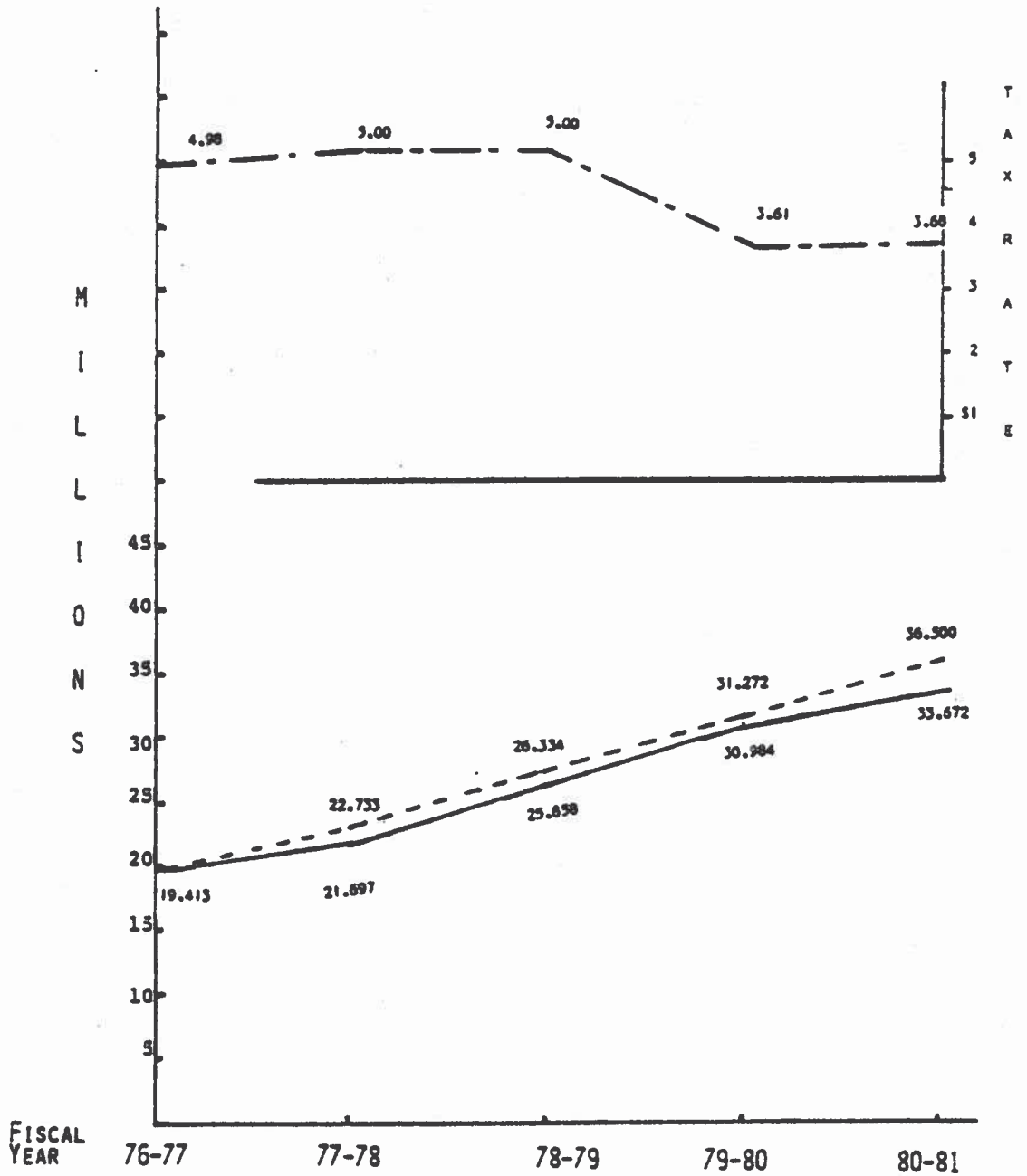
ASSESSED VALUATIONS AND TAX RATES



LANDER COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

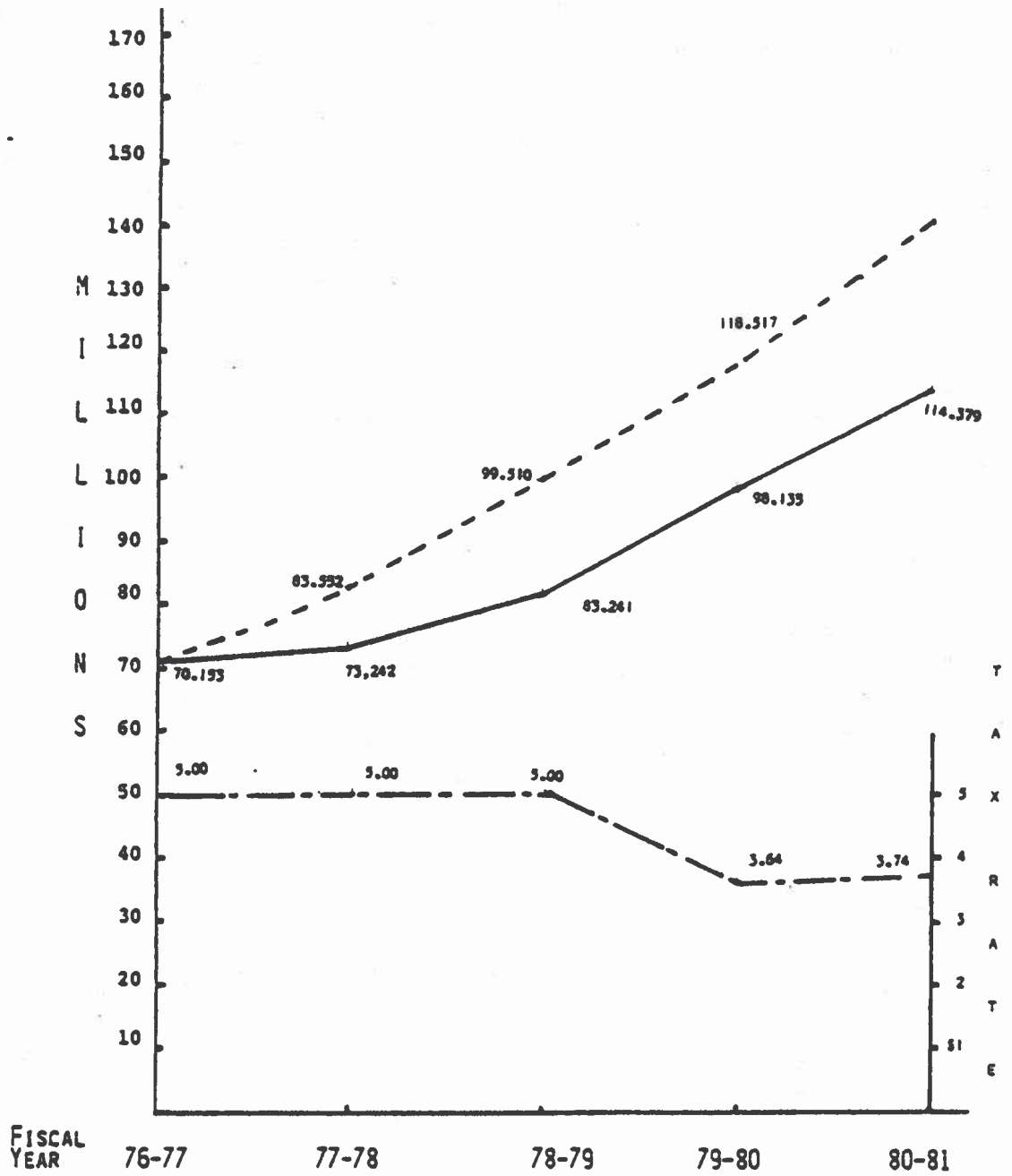
ASSESSED VALUATIONS AND TAX RATES



LINCOLN COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

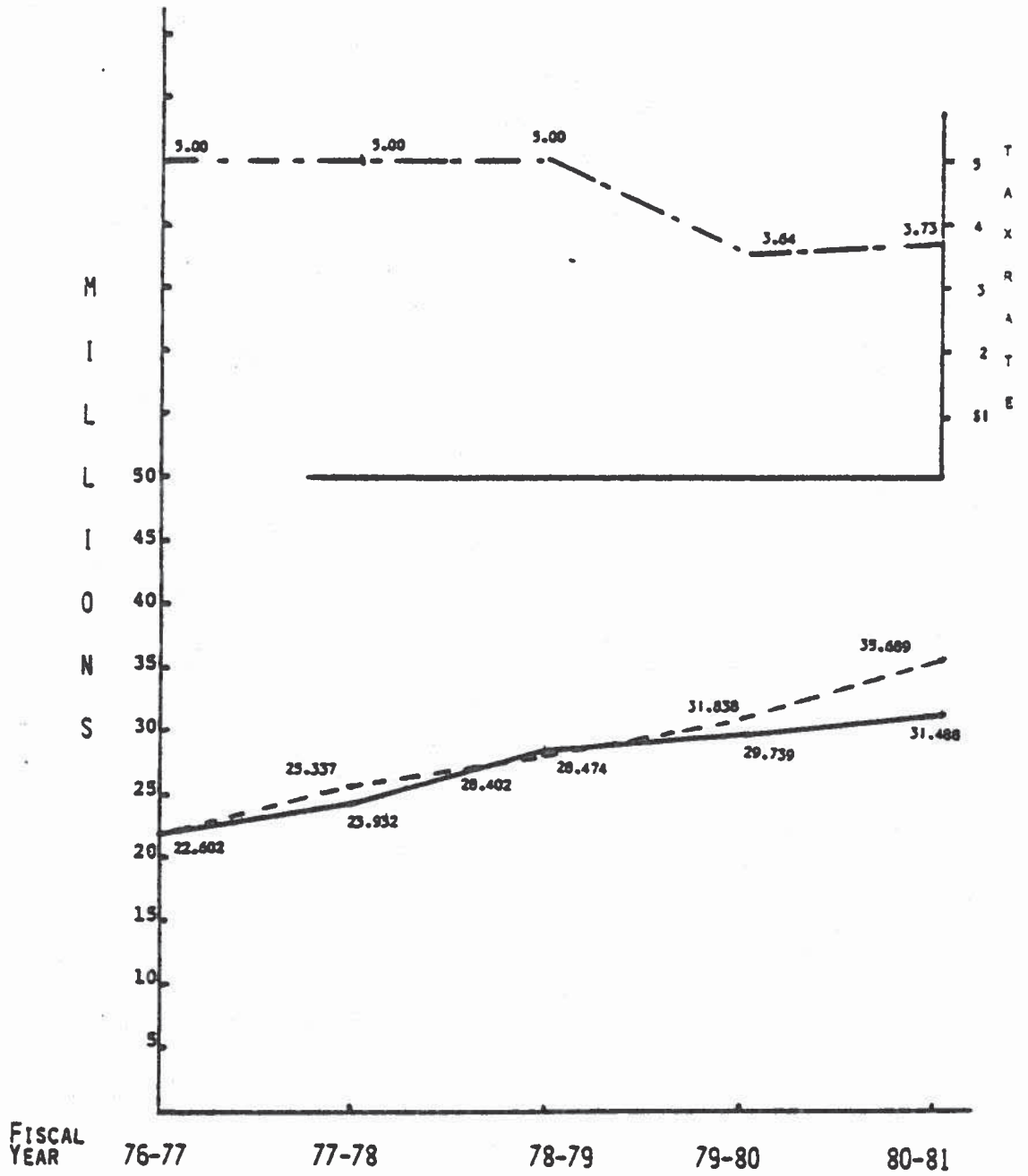
ASSESSED VALUATIONS AND TAX RATES



LYON COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

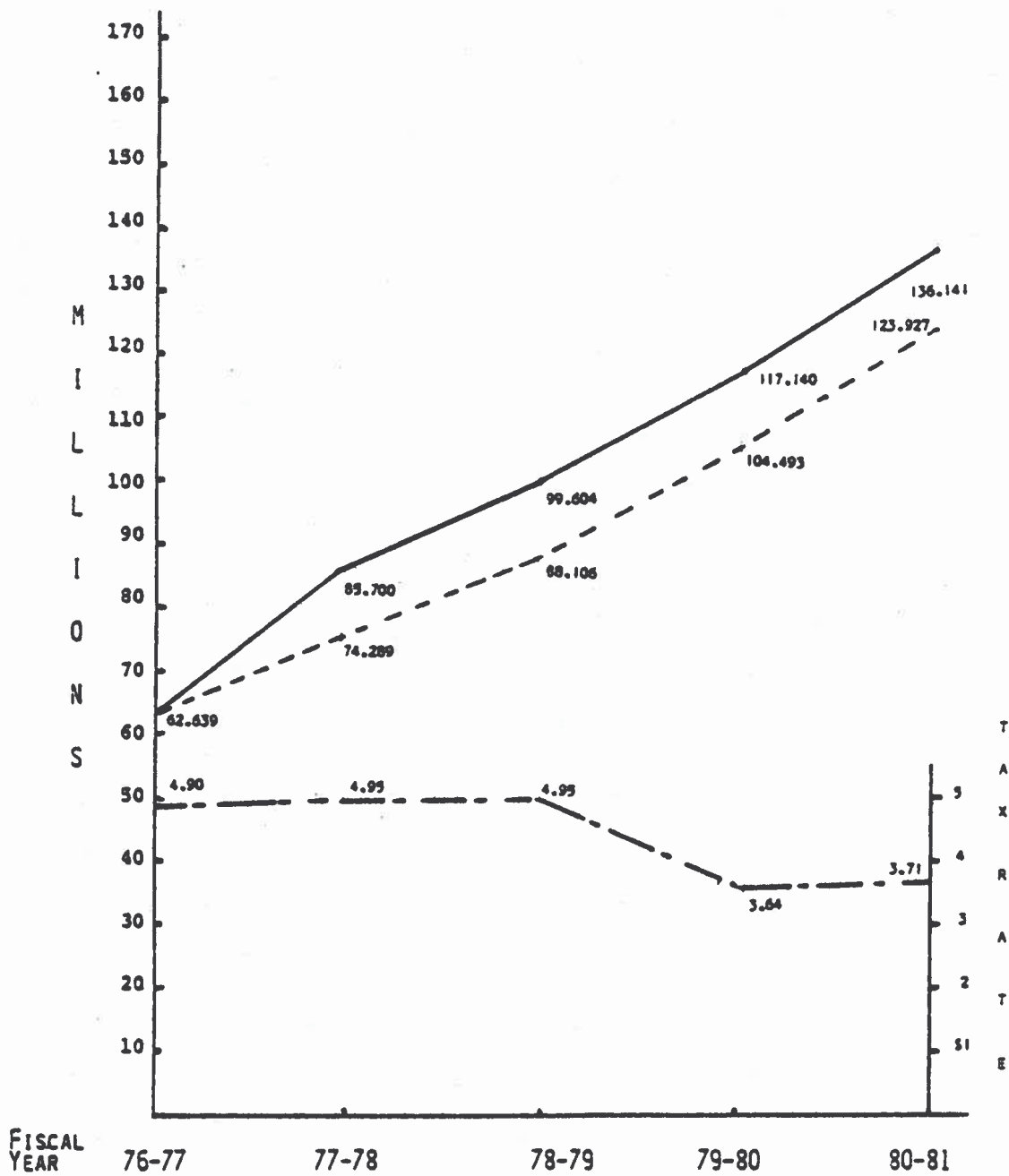
ASSESSED VALUATIONS AND TAX RATES



MINERAL COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

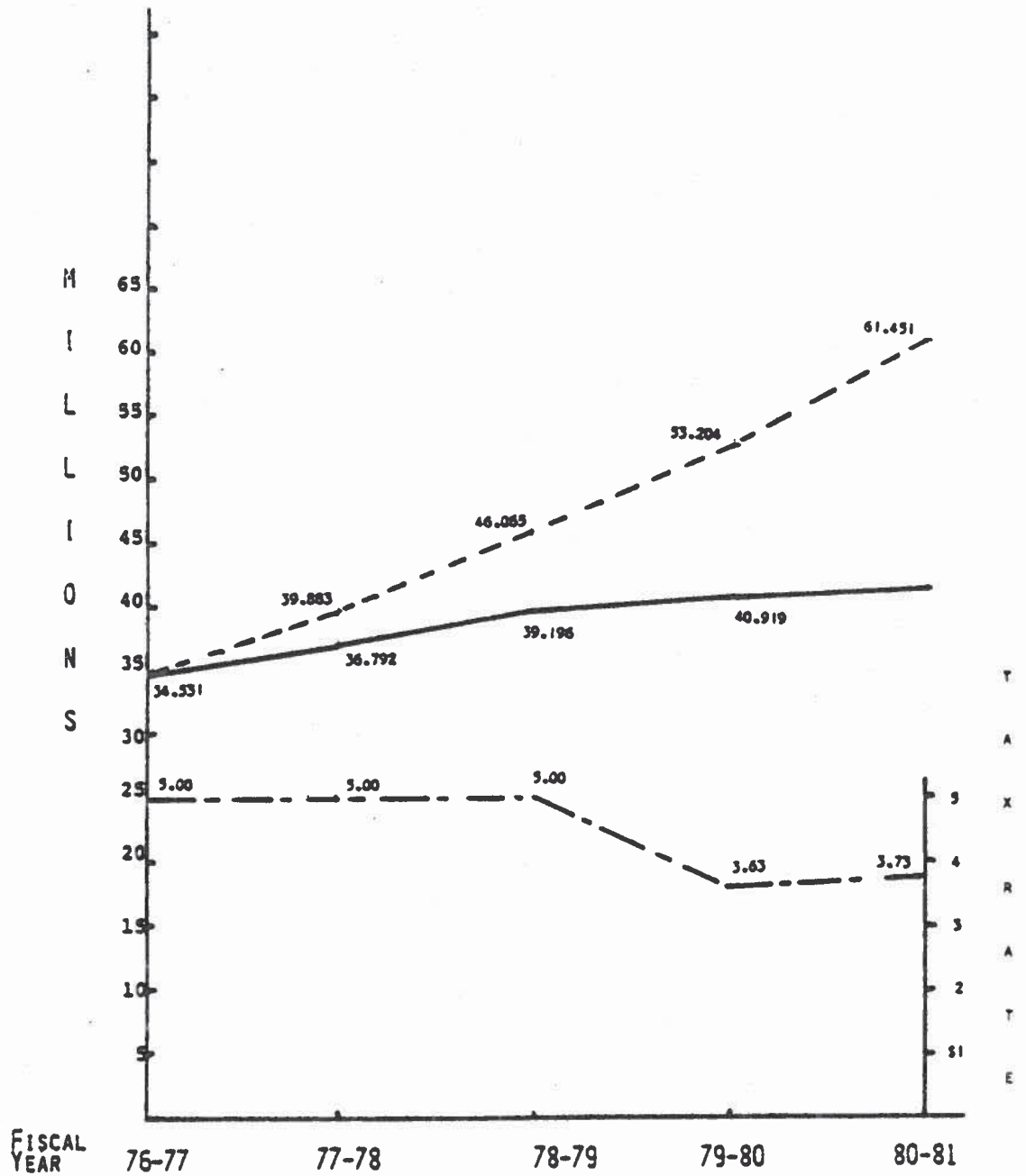
ASSESSED VALUATIONS AND TAX RATES



NYE COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

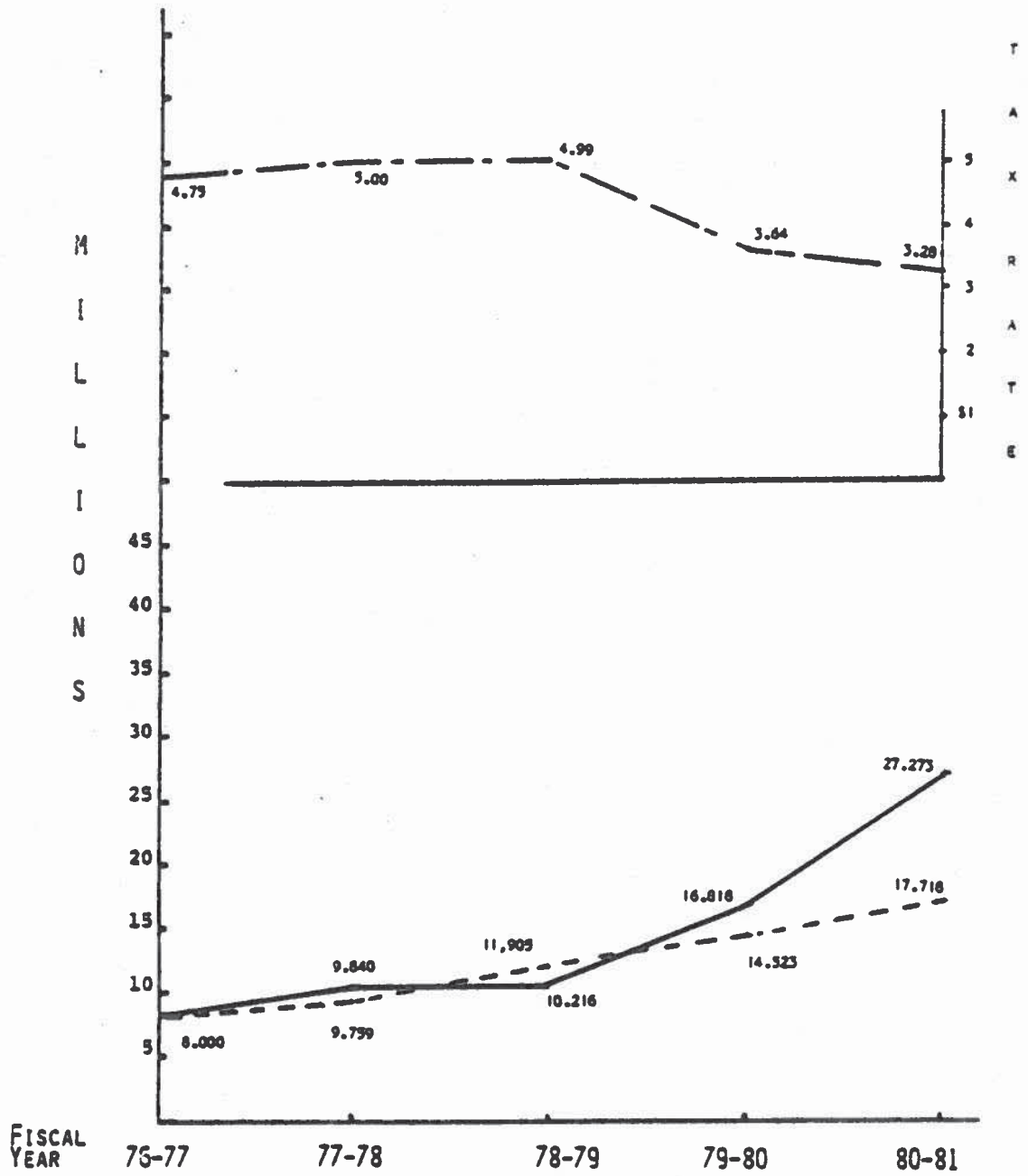
ASSESSED VALUATIONS AND TAX RATES



PERSHING COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

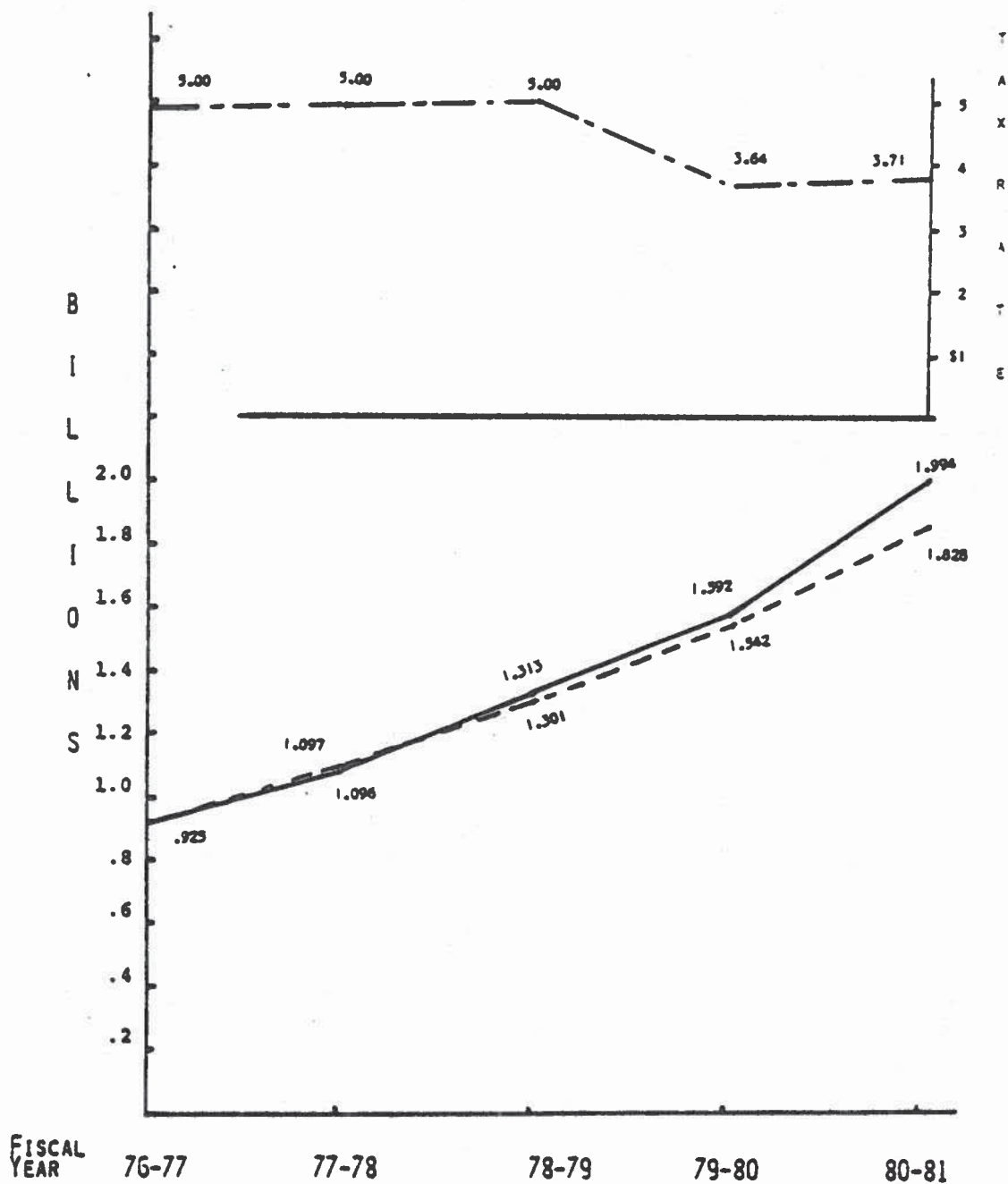
ASSESSED VALUATIONS AND TAX RATES



STOREY COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

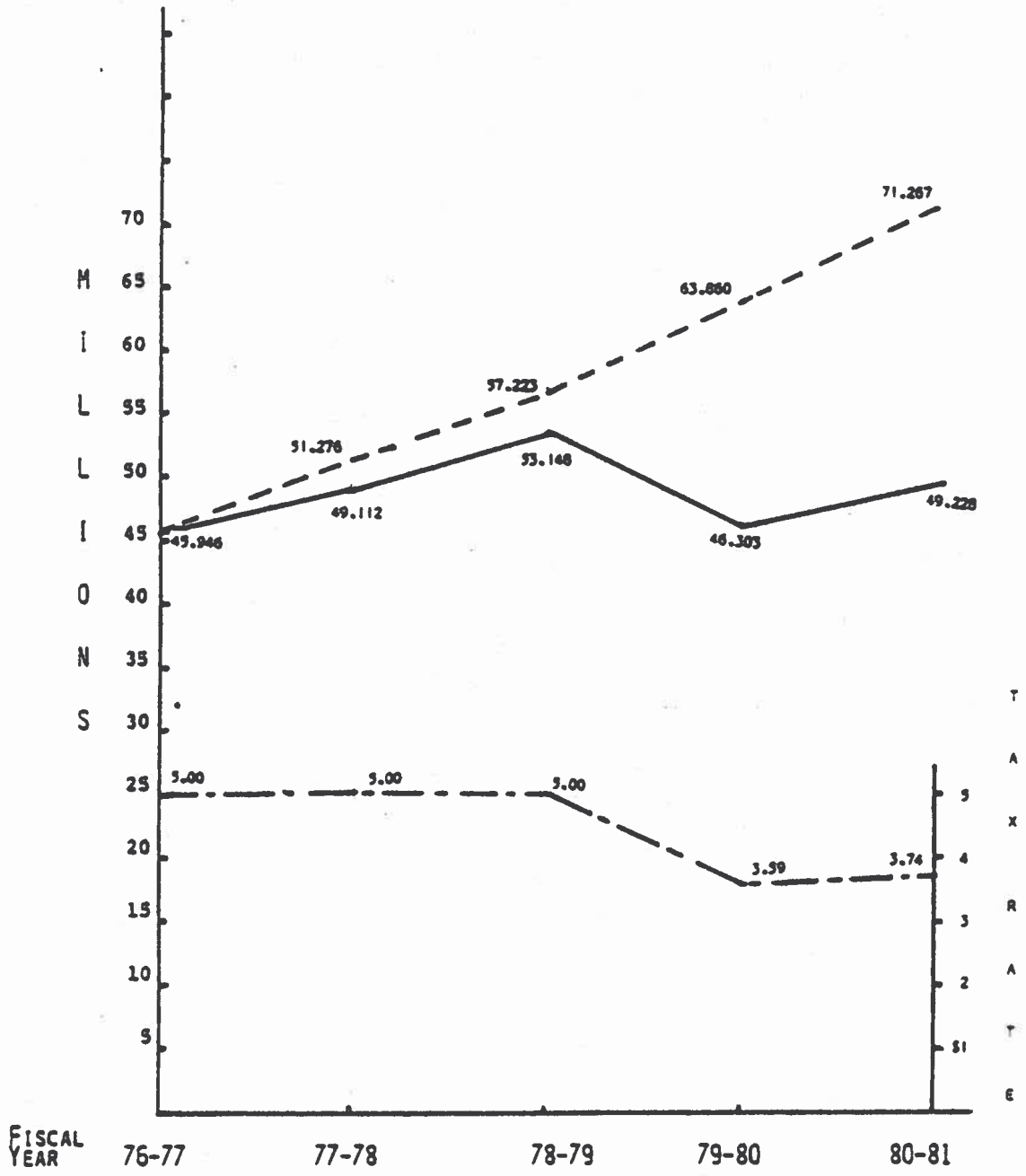
ASSESSED VALUATIONS AND TAX RATES



WASHOE COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

ASSESSED VALUATIONS AND TAX RATES



WHITE PINE COUNTY

Solid Line = Assessed Valuations
 Dotted Line = Population Plus CPI
 Broken Line = Tax Rate On Right Hand Scale

BASE YEAR AND UPGRADED TOTAL RESOURCES
Excluding Debt Service
(Figures in Thousands)

| <u>Entity</u> | <u>1978-79 Total Resources</u> | <u>1981-82 Total Resources</u> | <u>1980-81 Actual Total Resources</u> | <u>\$ Variance</u> |
|----------------------|--|--|---|------------------------|
| CARSON CITY | \$ 10,046 | \$ 13,371 | \$ 11,249 | 18.9 |
| Subtotal | 10,046 | 13,371 | 11,249 | 18.9 |
| CHURCHILL COUNTY | 4,091 | 5,445 | 4,089 | 33.2 |
| Fallon | 1,663 | 2,213 | 1,576 | 40.4 |
| Subtotal | 5,754 | 7,659 | 5,665 | 35.2 |
| CLARK COUNTY | 91,166 | 121,342 | 103,796 | 16.9 |
| Boulder City | 2,604 | 3,466 | 2,818 | 23.0 |
| Henderson | 5,630 | 7,760 | 6,479 | 19.9 |
| Las Vegas | 46,593 | 62,015 | 58,684 | 5.7 |
| North Las Vegas | 10,932 | 14,018 | 11,295 | 24.1 |
| Bunkerville | 31 | 41 | 32 | 28.1 |
| East Las Vegas | 348 | 463 | 372 | 24.5 |
| Laughlin | 159 | 212 | 192 | 10.4 |
| Glendale | -0- | N/A | 1 | N/A |
| Logandale | 41 | 54 | 42 | 28.6 |
| Mesquite | 119 | 158 | 120 | 31.7 |
| Overton | 43 | 58 | 51 | 13.7 |
| Paradise | 12,352 | 16,441 | 15,313 | 7.4 |
| Searchlight | 175 | 233 | 144 | 61.8 |
| Sunrise Manor | 1,899 | 2,528 | 2,384 | 6.0 |
| Winchester | 5,309 | 7,066 | 6,306 | 12.1 |
| Boulder City Library | 81 | 108 | 106 | 1.9 |
| Clark County Library | 2,193 | 2,919 | 2,606 | 12.0 |
| Henderson Library | 91 | 121 | 115 | 5.2 |
| Hoopa Fire | 92 | 122 | 121 | 0.8 |
| Southwest Fire | 621 | 827 | 1,787 | <116.1> |
| Subtotal | 180,279 | 239,951 | 212,760 | 12.8 |
| DOUGLAS COUNTY | 8,025 | 10,681 | 18,378 | <41.9> |
| Gardnerville | 177 | 236 | 353 | <33.1> |
| Genoa | 4 | 5 | 5 | -0- |
| Minden | 204 | 271 | 128 | 111.7 |
| Kingsbury Fire | 238 | | -0- | N/A |
| Lake Tahoe Fire | 1,173 | | -0- | N/A |
| Tahoe/Douglas Fire | -0- | 1,878 | 1,734 | 8.3 |
| Subtotal | 9,821 | 13,072 | 20,598 | <36.5> |
| ELKO COUNTY | 5,882 | 7,829 | 7,234 | 8.2 |
| Carlin | 446 | 594 | 440 | 35.0 |
| Elko | 3,034 | 4,038 | 2,841 | 42.1 |
| Hells | 572 | 781 | 407 | 87.0 |
| Jackpot | 200 | 266 | 264 | 0.8 |
| Montello | 2 | 3 | 4 | <25.0> |
| Mountain City | 6 | 8 | 7 | 14.3 |
| West Wendover | 268 | 357 | 243 | 46.9 |
| Subtotal | 10,410 | 13,856 | 11,440 | 21.2 |
| ESMERALDA COUNTY | 1,123 | 1,495 | 1,400 | 6.8 |
| Goldfield | 24 | 32 | 16 | 100.0 |
| Silver Peak | 52 | 89 | 47 | 46.8 |
| Subtotal | 1,199 | 1,596 | 1,463 | 9.1 |
| EUREKA COUNTY | 1,562 | 2,079 | 1,941 | 7.1 |
| Crescent Valley | 25 | 33 | 26 | 26.9 |
| Eureka | 55 | 73 | 588-116* | <37.1> |
| Subtotal | 1,642 | 2,185 | 2,555-2,083 | 4.9 |

| | | | | |
|------------------------|-----------------|-----------------|-----------------|--------------------|
| HUMBOLDT COUNTY | \$ 4,332 | \$ 9,766 | \$ 4,770 | 20.9 |
| Winnemucca | 1,824 | 2,428 | 1,655 | 46.7 |
| Solconda Fire | 27 | 36 | 39 | <7.7> |
| Humboldt Fire | 9 | 7 | 6 | 16.7 |
| McDermitt Fire | 28 | 37 | 10 | 270.0 |
| Oroveda Fire | 12 | 16 | 15 | 6.7 |
| Paradise Valley Fire | 9 | 12 | 11 | 9.1 |
| Pueblo Fire | 18 | 24 | 24 | -0- |
| Winnemucca Fire | 79 | 105 | 39 | 169.2 |
| Subtotal | 6,334 | 8,431 | 6,569 | 28.4 |
| LANDER COUNTY | 2,748 | 3,638 | 2,680 | 36.5 |
| Austin | 22 | 29 | 29 | -0- |
| Battle Mountain | 79 | 105 | 62 | 69.4 |
| Kingston | 33 | 44 | 24 | 83.3 |
| Subtotal | 2,882 | 3,836 | 2,795 | 37.3 |
| LINCOLN COUNTY | 2,065 | 2,749 | 2,472 | 11.2 |
| Callente | 181 | 241 | 160 | 50.6 |
| Alamo | 19 | 25 | 21 | 19.1 |
| Paraca | 18 | 24 | 25 | <4.0> |
| Pioche | 39 | 52 | 28 | 85.7 |
| Pahrnegat Fire | 31 | 41 | 54 | <24.1> |
| Pioche Fire | 18 | 24 | 19 | 26.3 |
| Subtotal | 2,371 | 3,156 | 2,779 | 13.6 |
| LYON COUNTY | 4,957 | 6,598 | 5,436 | 21.8 |
| Yerlinton | 368 | 756 | 570 | 32.6 |
| Fernley | 37 | 49 | 44 | 11.4 |
| Central Lyon Fire | 117 | 156 | 131 | 19.1 |
| Nason Valley Fire | 61 | 108 | 91 | 18.7 |
| North Lyon Fire | 23 | 31 | 55 | <43.6> |
| Smith Valley Fire | 25 | 33 | 22 | 50.8 |
| Subtotal | 5,808 | 7,731 | 6,349 | 21.7 |
| MINERAL COUNTY | 2,802 | 3,729 | 2,527 | 47.6 |
| Subtotal | 2,802 | 3,729 | 2,527 | 47.6 |
| NYE COUNTY | 7,005 | 9,324 | 6,781 | 37.5 |
| Gabbs | 196 | 261 | 204 | 27.9 |
| Beatty | 79 | 105 | 36 | 191.7 |
| Manhattan | 18 | 24 | 19 | 26.3 |
| Pahrump | 117 | 156 | 177 | <11.9> |
| Round Mountain | 96 | 127 | 199 | <36.2> |
| Tonopah | 113 | 150 | 119 | 26.1 |
| Subtotal | 7,624 | 10,148 | 7,555 | 34.7 |
| PERSHING COUNTY | 1,817 | 2,418 | 1,908 | 26.7 |
| Levelock | 345 | 459 | 356 | 28.9 |
| Subtotal | 2,162 | 2,878 | 2,264 | 27.1 |
| STOREY COUNTY | 1,011 | 1,346 | 1,408 | <4.4> |
| Goldhill | 12 | 16 | 11 | 45.5 |
| Virginia City | 149 | 198 | 213 | <7.0> |
| Subtotal | 1,172 | 1,560 | 1,632 | <4.4> |
| WASHOE COUNTY | 48,749 | 64,885 | 60,523 | 7.2 |
| Reno | 48,911 | 65,101 | 58,565 | 11.2 |
| Sparks | 12,976 | 17,271 | 13,104 | 31.8 |
| North Lake Tahoe Fire | 824 | 1,097 | 1,085 | 1.1 |
| Truckee Meadows Fire | 1,475 | 1,963 | 2,101 | <6.6> |
| Subtotal | 112,935 | 150,316 | 135,378 | 11.0 |

| | | | | |
|-------------------|-----------|-----------|-----------|-------|
| WHITE PINE COUNTY | \$ 3,241 | \$ 4,314 | \$ 4,360 | <1.1> |
| Ely | 1,066 | 1,419 | 968 | 46.6 |
| Lund | 14 | 19 | 9 | 111.1 |
| McGill | 61 | 81 | 63 | 28.6 |
| Ruth | 13 | 17 | 10 | 70.0 |
| Subtotal | 4,399 | 5,850 | 5,410 | 8.1 |
| TOTAL: | \$367,636 | \$489,324 | \$438,968 | 11.5 |

*Reduced figures removes \$472 EPA grant; town still exceeds limitation.

BASE YEAR AND UPGRADED AD VALOREM
REVENUE COMPONENT
Excluding Debt Service
(Figures in Thousands)

| Entity | 1978-79 | 1981-82 | 1980-81 | \$ Variance |
|----------------------|------------|------------|----------------------|----------------|
| | Ad Valorem | Ad Valorem | Actual Ad Valorem | |
| CARSON CITY | \$ 3,459 | \$ 4,604 | \$ 4,293 | |
| Subtotal | 3,459 | 4,604 | 4,293 | 7.2 |
| CHURCHILL COUNTY | 959 | 1,276 | 1,010 | 26.3 |
| Fallon | 211 | 281 | 263 | 6.8 |
| Subtotal | 1,170 | 1,557 | 1,273 | 22.3 |
| CLARK COUNTY | 23,115 | 30,766 | 33,914 | <9.3> |
| Boulder City | 449 | 598 | 603 | <1.2> |
| Henderson | 361 | 1,146 | 1,295 | <11.6> |
| Las Vegas | 8,736 | 11,628 | 16,177 | <28.2> |
| North Las Vegas | 1,259 | 1,676 | 1,308 | 28.1 |
| Bunkerville | 25 | 33 | 20 | 65.0 |
| East Las Vegas | 250 | 333 | 220 | 51.4 |
| Laughlin | 25 | 33 | -0- | 100.0 |
| Glendale | -0- | -0- | 1 | <100.0> |
| Logandale | 26 | 35 | 26 | 34.6 |
| Mesquite | 68 | 90 | 58 | 55.2 |
| Overton | 32 | 43 | 34 | 26.5 |
| Paradise | 10,493 | 13,966 | 10,644 | 31.2 |
| Searchlight | 89 | 118 | 64 | 84.4 |
| Sunrise Manor | 1,643 | 2,187 | 1,751 | 24.9 |
| Winchester | 4,096 | 5,452 | 3,842 | 41.9 |
| Boulder City Library | 68 | 91 | 89 | 2.2 |
| Clark County Library | 1,161 | 1,545 | 1,229 | 25.7 |
| Henderson Library | 73 | 97 | 94 | 3.2 |
| Moapa Fire | 46 | 61 | 50 | 22.0 |
| Southwest Fire | 559 | 744 | 1,184 | <37.2> |
| Subtotal | 53,074 | 70,642 | 72,605 | <2.7> |
| DOUGLAS COUNTY | 940 | 1,251 | 1,107 | 13.0 |
| Gardnerville | 91 | 121 | 150 | <19.3> |
| Genoa | 2 | 3 | 3 | -0- |
| Minden | 69 | 92 | 68 | 35.3 |
| Kingsbury Fire | 174 | | -0- | -0- |
| Lake Tahoe Fire | 864 | | -0- | -0- |
| Tahoe/Douglas Fire | -0- | 1,381 | 1,166 | 18.4 |
| Subtotal | 2,140 | 2,848 | 2,494 | 14.2 |
| ELKO COUNTY | 1,086 | 1,445 | 1,267 | 14.0 |
| Carlin | 70 | 93 | 75 | 24.0 |
| Elko | 494 | 658 | 691 | <4.8> |
| Wells | 84 | 112 | 90 | 24.4 |
| Jackpot | 44 | 58 | 53 | 9.4 |
| Montello | 2 | 3 | 3 | -0- |
| Mountain City | -0- | -0- | 1 | <100.0> |
| West Wendover | 26 | 35 | 34 | 2.9 |
| Subtotal | 1,806 | 2,404 | 2,214 | 8.6 |
| ESMERALDA COUNTY | 316 | 420 | 541 | <22.4> |
| Goldfield | 8 | 11 | 7 | 57.1 |
| Silver Peak | 5 | 7 | 4 | 75.0 |
| Subtotal | 329 | 438 | 552 | <20.7> |
| EUREKA COUNTY | 572 | 761 | 674 | 12.9 |
| Crescent Valley | 2 | 3 | 1 | 200.0 |
| Eureka | 5 | 7 | 1 | 600.0 |
| Subtotal | 579 | 771 | 676 | 14.1 |

| | | | | |
|------------------------|---------------|---------------|-----------------|---------------------|
| HUMBOLDT COUNTY | \$ 714 | \$ 950 | \$ 1,232 | <22.9> |
| Winnemucca | 307 | 409 | 457 | <10.5> |
| Colconda Fire | 11 | 19 | 27 | <44.4> |
| Humboldt Fire | 1 | 1 | 1 | -0- |
| McDermitt Fire | 11 | 19 | 4 | 37.3 |
| Oroveda Fire | 9 | 12 | 8 | 50.0 |
| Paradise Fire | 6 | 8 | 8 | -0- |
| Pueblo Fire | 3 | 4 | 4 | -0- |
| Winnemucca Fire | 30 | 40 | 42 | <4.8> |
| Subtotal | 1,092 | 1,454 | 1,783 | <18.5> |
| LANDER COUNTY | 774 | 1,030 | 832 | 23.8 |
| Austin | 4 | 5 | 8 | <37.5> |
| Battle Mountain | 44 | 59 | -0- | 100.0 |
| Kingston | 10 | 13 | 4 | 329.0 |
| Subtotal | 832 | 1,107 | 844 | 31.2 |
| LINCOLN COUNTY | 363 | 486 | 492 | <1.2> |
| Callente | 20 | 27 | 33 | <18.2> |
| Alamo | 6 | 8 | 6 | 33.3 |
| Panaca | 11 | 15 | 13 | 15.4 |
| Pioche | 11 | 19 | 17 | <11.8> |
| Pahrnagat Fire | 15 | 20 | 20 | -0- |
| Pioche Fire | 9 | 12 | 15 | <20.0> |
| Subtotal | 437 | 583 | 596 | <2.2> |
| LYON COUNTY | 1,437 | 1,913 | 2,552 | <29.0> |
| Yerington | 81 | 108 | 29 | 272.4 |
| Fernley | 33 | 44 | 33 | 33.3 |
| Central Lyon Fire | 60 | 80 | 101 | <20.8> |
| Meson Valley Fire | 37 | 49 | 23 | 113.0 |
| North Lyon Fire | 19 | 25 | 34 | <26.5> |
| Smith Valley Fire | 9 | 12 | 14 | <14.3> |
| Subtotal | 1,676 | 2,231 | 2,786 | <19.9> |
| MINERAL COUNTY | 792 | 1,054 | 892 | 18.2 |
| Subtotal | 792 | 1,054 | 892 | 18.2 |
| NYE COUNTY | 1,524 | 2,028 | 2,079 | <2.5> |
| Gabbs | 64 | 85 | 57 | 49.1 |
| Beatty | 11 | 15 | 14 | 7.1 |
| Manhattan | 2 | 3 | 5 | <40.0> |
| Pahrump | 86 | 114 | 123 | <8.8> |
| Round Mountain | 12 | 16 | 46 | <287.5> |
| Tonopah | 61 | 81 | 84 | <3.6> |
| Subtotal | 1,760 | 2,342 | 2,410 | <2.8> |
| PERSHING COUNTY | 304 | 671 | 583 | 15.1 |
| Lovelock | 57 | 76 | 55 | 117.1 |
| Subtotal | 361 | 747 | 618 | 20.9 |
| STOREY COUNTY | 267 | 359 | 372 | <37.9> |
| Goldhill | 1 | 1.3 | -0- | 100.0 |
| Virginia City | 4 | 5.3 | -0- | 100.0 |
| Subtotal | 272 | 362 | 372 | <36.7> |
| WASHOE COUNTY | 21,194 | 28,209 | 29,906 | <5.7> |
| Reno | 6,635 | 8,831 | 8,269 | 6.8 |
| Sparks | 2,438 | 3,245 | 2,906 | 11.7 |
| North Lake Tahoe Fire | 736 | 980 | 899 | 9.0 |
| Truckee Meadows Fire | 1,064 | 1,416 | 1,450 | 2.3 |
| Subtotal | 32,067 | 42,681 | 43,450 | <1.7> |

| | | | | | | | |
|-------------------|----|---------|----|----------|----|---------|-------|
| WHITE PINE COUNTY | \$ | 893 | \$ | 1,189 | \$ | 828 | 43.6 |
| Ely | | 242 | | 322 | | 245 | 31.4 |
| Lund | | 7 | | 9 | | 6 | 50.0 |
| McGill | | 40 | | 53 | | 38 | 47.2 |
| Ruth | | 9 | | 12 | | 8 | 50.0 |
| Subtotal | | 1,191 | | 1,385 | | 1,123 | 41.1 |
| TOTAL: | \$ | 103,237 | \$ | 137,410* | \$ | 139,161 | <2.9> |

REVENUE PROJECTIONS FOR LOCAL SCHOOL DISTRICTS
 GOV. REC. PLUS 2/10% SALES TAX
 FOR THE PERIOD FROM JULY 1, 1981 TO JUNE 30, 1982

| Counties | NEVADA PLAN | | | | LOCAL | | | | FEDERAL | | OTHER | | | Total Revenue |
|------------------|---|--------------|------------------------------|----------------|-----------------------------|----------------|-----------------|----------------------|--------------------------|------------------------|--------------------------|-----------------------------------|---------------|---------------|
| | Equal Support, Trans. & Special Education | Equal Wealth | Total Guarantee (Col. 1 + 2) | Less: L.S.S.T. | State Response (Col. 3 - 4) | 50% Ad Valorem | Sales Tax 2/10% | M.V.P.T. & Z Franch. | Federal P.L. 864 & Other | Interest Tuitions Etc. | Transfers & Open Balance | Other State Adult Dip. Vocational | | |
| Carson City | \$ 8,465,464 | \$ | \$ 8,465,464 | \$ 3,027,024 | \$ 5,438,440 | \$ 1,950,000 | \$ 465,696 | \$ 355,957 4,000 | \$ 14,825 | \$ 214,228 | \$ 557,000 | \$ 69,749 | \$ 12,096,919 | |
| Churchill | 4,255,973 | 32,672 | 4,268,645 | 979,131 | 3,289,494 | 550,000 | 150,638 | 160,700 12,000 | -0- | 4,750 | 271,000 | 55,000 | 5,472,733 | |
| Clark | 133,356,599 | | 133,356,599 | 49,550,681 | 83,805,918 | 25,000,000 | 7,623,182 | 4,403,981 400,000 | 3,500 | 2,635,100 | 3,685,000 | 2,461,813 | 179,569,175 | |
| Douglas | 5,248,485 | | 5,248,485 | 2,600,000 | 2,648,485 | 2,750,000 | 400,000 | 294,250 93,500 | -0- | 99,000 | 511,000 | -0- | 9,396,235 | |
| Elio | 6,352,220 | 245,042 | 6,597,262 | 1,645,296 | 4,951,966 | 1,250,000 | 253,122 | 346,756 3,500 | 22,100 | 144,000 | 419,000 | 28,000 | 9,063,740 | |
| Esmeralde | 378,480 | | 378,480 | 42,211 | 336,269 | 125,000 | 6,494 | 23,000 -0- | 20,000 | 6,000 | 94,000 | -0- | 652,974 | |
| Eureka | 642,750 | | 642,750 | 157,513 | 485,237 | 315,000 | 24,233 | 30,000 -0- | 5,300 | 6,200 | 99,000 | 5,000 | 1,127,483 | |
| Humboldt | 3,510,141 | | 3,510,141 | 940,767 | 2,569,374 | 750,000 | 144,733 | 181,893 500 | 5,000 | 35,900 | 209,000 | -0- | 4,837,167 | |
| Lander | 1,900,500 | | 1,900,500 | 567,930 | 1,332,570 | 345,000 | 87,374 | 84,620 10,000 | 7,500 | 1,200 | 347,000 | -0- | 2,783,194 | |
| Lincoln | 1,862,313 | 245,042 | 2,107,355 | 110,557 | 1,996,798 | 250,000 | 17,000 | 48,000 -0- | 35,000 | 2,100 | 198,000 | -0- | 2,647,464 | |
| Lyon | 4,317,199 | 359,394 | 4,676,593 | 671,419 | 4,205,174 | 855,000 | 103,293 | 177,951 26,000 | 8,000 | 4,100 | 378,000 | 3,500 | 6,469,439 | |
| Mineral | 2,036,376 | 359,394 | 2,395,770 | 228,518 | 2,167,252 | 200,000 | 35,157 | 56,800 6,000 | 12,000 | 11,800 | 241,000 | -0- | 2,958,527 | |
| Nye | 4,458,000 | | 4,458,000 | 1,024,668 | 3,433,332 | 1,000,000 | 157,641 | 141,202 9,000 | 45,000 | 326,000 | 446,000 | 8,200 | 6,591,043 | |
| Pershing | 1,028,412 | 98,016 | 1,126,428 | 170,361 | 956,067 | 300,000 | 26,209 | 72,000 4,350 | 53,000 | 13,370 | 304,000 | -0- | 1,879,357 | |
| Storey | 476,580 | | 476,580 | 247,243 | 229,337 | 245,000 | 38,037 | 9,000 -0- | -0- | 7,500 | 113,000 | -0- | 889,117 | |
| Washoe | 46,348,390 | | 46,348,390 | 24,171,030 | 22,177,360 | 14,933,990 | 3,718,620 | 2,159,000 62,500 | 3,500 | 1,480,000 | 2,360,000 | 300,000 | 71,346,000 | |
| White Pine | 2,838,486 | 294,050 | 3,132,536 | 642,096 | 2,490,440 | 325,000 | 98,784 | 110,000 | 18,725 | 2,660 | 117,000 | 19,000 | 3,823,705 | |
| Statewide Totals | \$227,656,368 | \$1,633,610 | \$229,289,978 | \$88,776,465 | \$142,513,513 | \$51,143,990 | \$13,350,724 | \$9,266,460 | \$253,450 | \$9,030,908 | \$10,341,000 | \$2,950,267 | \$321,606,272 | |

REVENUE PROJECTIONS FOR LOCAL SCHOOL DISTRICTS
 GOV. REC. PLUS 2/100 SALES TAX
 FOR THE PERIOD FROM JULY 1, 1982 TO JUNE 30, 1983

| Counties | NEVADA PLAN | | | | LOCAL | | | | FEDERAL | | OTHER | | | Total Revenue |
|------------------|---|--------------|----------------------------|----------------|---------------------------|----------------|-----------------|-----------------------|--------------------------|-------------------------|--------------------------|-----------------------------------|---------------|---------------|
| | Equal Support, Trans. & Special Education | Equal Wealth | Total Guarantee (Col. 1+2) | Less: L.S.S.T. | State Response (Col. 3-4) | 500 Ad Valorem | Sales Tax 2/100 | M.V.P.T. & 2% Franch. | Federal P.L. 864 & Other | Interest, Tullions Etc. | Transfers & Open Balance | Other State Adult Dip. Vocational | | |
| Carson City | \$ 9,272,984 | \$ | \$ 9,272,984 | \$ 3,269,185 | \$ 6,003,799 | \$ 2,242,500 | \$ 502,952 | \$ 361,616 | \$ 15,000 | \$ 257,000 | \$ 557,000 | \$ 70,000 | \$ 13,283,052 | |
| Churchill | 4,600,197 | 108,277 | 4,708,474 | 1,116,232 | 3,592,242 | 632,500 | 171,728 | 170,000 | -0- | 5,500 | 271,000 | 55,000 | 6,027,202 | |
| Clerk | 148,498,472 | | 148,498,472 | 53,300,000 | 95,198,472 | 78,750,000 | 8,200,000 | 4,932,459 | 3,500 | 2,790,100 | 3,685,000 | 2,461,813 | 199,771,344 | |
| Douglas | 5,784,151 | | 5,784,151 | 2,894,234 | 2,889,917 | 3,162,500 | 445,267 | 300,000 | -0- | 99,000 | 511,000 | -0- | 10,406,918 | |
| Elko | 7,043,370 | 198,508 | 7,241,878 | 1,793,372 | 5,448,506 | 1,437,500 | 275,903 | 388,367 | 22,100 | 199,000 | 419,000 | 28,000 | 9,975,248 | |
| Emerald | 416,640 | | 416,640 | 52,764 | 363,876 | 143,750 | 8,118 | 24,000 | 22,400 | 6,720 | 94,000 | -0- | 715,628 | |
| Eureka | 753,665 | | 753,665 | 204,767 | 548,898 | 362,250 | 31,303 | 32,800 | 5,300 | 6,200 | 99,000 | 5,000 | 1,294,918 | |
| Humboldt | 4,033,700 | | 4,033,700 | 1,053,659 | 2,980,041 | 862,500 | 162,101 | 215,180 | 5,000 | 36,000 | 209,000 | -0- | 5,523,981 | |
| Lander | 2,318,024 | | 2,318,024 | 709,912 | 1,608,112 | 396,750 | 109,217 | 104,905 | 7,300 | 1,200 | 347,000 | -0- | 3,294,596 | |
| Lincoln | 2,047,520 | 278,683 | 2,318,203 | 106,135 | 2,212,068 | 287,500 | 16,328 | 50,000 | 36,000 | 2,100 | 190,000 | -0- | 2,900,151 | |
| Lyon | 5,091,397 | 360,934 | 5,452,331 | 758,703 | 4,693,628 | 983,250 | 116,724 | 203,644 | 10,000 | 47,200 | 378,000 | 3,500 | 7,272,669 | |
| Mineral | 2,138,150 | 469,202 | 2,607,352 | 233,889 | 2,374,263 | 250,000 | 35,860 | 60,000 | 12,000 | 11,800 | 241,000 | -0- | 3,205,012 | |
| Nye | 5,354,496 | | 5,354,496 | 1,332,068 | 4,022,428 | 1,150,000 | 204,934 | 163,794 | 45,000 | 201,000 | 446,000 | 6,000 | 7,588,224 | |
| Perkins | 1,136,783 | 108,277 | 1,245,062 | 175,471 | 1,069,591 | 345,000 | 26,996 | 74,000 | 35,000 | 13,378 | 304,000 | -0- | 2,047,928 | |
| Storey | 543,850 | | 543,850 | 309,054 | 234,796 | 281,750 | 47,547 | 9,100 | -0- | 7,500 | 113,000 | -0- | 1,002,747 | |
| Washoe | 51,095,850 | | 51,095,850 | 26,696,638 | 24,399,212 | 17,174,090 | 4,107,175 | 2,288,730 | 4,000 | 1,600,000 | 2,360,000 | 350,000 | 79,054,845 | |
| White Pine | 3,245,003 | 288,759 | 3,533,742 | 687,042 | 2,846,700 | 373,750 | 105,699 | 113,888 | 20,836 | 2,675 | 117,000 | 19,000 | 4,286,902 | |
| Statewide Totals | \$253,374,254 | \$1,804,820 | \$255,178,884 | \$94,692,325 | \$160,486,559 | \$58,815,590 | \$14,568,052 | \$10,202,315 | \$242,836 | \$5,248,365 | \$10,341,000 | \$2,998,313 | \$357,993,345 | |

ESTIMATED BUDGETS FOR LOCAL SCHOOL DISTRICTS
BIENNIAL PROJECTION
FOR THE PERIOD FROM JULY 1, 1981 TO JUNE 30, 1983

| Counties | 1980-81 | | | | 1981-82 | | | | 1982-83 | | | |
|-------------------------|----------------------|---------------------|--------------------|----------------------|----------------------|---------------------|--------------------|----------------------|----------------------|---------------------|--------------------|----------------------|
| | BUDGET PROJECTIONS | | | | BUDGET PROJECTIONS | | | | BUDGET PROJECTIONS | | | |
| | Salaries | Accounts Payable | Cont. & Balance | Total | Salaries | Accounts Payable | Cont. & Balance | Total | Salaries | Accounts Payable | Cont. & Balance | Total |
| Carson City | \$ 9,238,797 | \$ 1,895,587 | \$ 92,195 | \$ 11,226,579 | \$ 10,661,366 | \$ 2,290,500 | \$ 77,000 | \$ 13,028,866 | \$ 11,926,109 | \$ 2,422,660 | \$ 77,000 | \$ 14,425,769 |
| Churchill | 4,464,620 | 977,932 | 62,164 | 5,504,716 | 4,794,911 | 1,061,051 | 151,000 | 5,966,962 | 5,291,743 | 1,156,560 | 150,000 | 6,598,303 |
| Clark | 131,586,014 | 25,137,026 | 1,043,799 | 158,766,839 | 152,510,678 | 27,970,000 | 3,235,000 | 183,715,678 | 171,990,303 | 31,317,000 | 3,235,000 | 206,542,303 |
| Douglas | 5,700,170 | 1,651,796 | 477,000 | 7,828,966 | 6,647,884 | 2,005,767 | 571,000 | 9,224,651 | 7,435,979 | 2,249,860 | 591,000 | 10,276,839 |
| Elko | 6,612,010 | 1,758,164 | 515,001 | 8,885,175 | 7,480,693 | 1,949,823 | 499,000 | 9,929,516 | 8,285,062 | 2,167,602 | 499,000 | 10,951,664 |
| Esmeralda | 318,000 | 32,500 | 46,940 | 397,440 | 594,250 | 36,400 | 25,005 | 655,655 | 474,616 | 40,767 | 27,525 | 542,908 |
| Eureka | 475,688 | 90,000 | 3,682 | 569,370 | 541,171 | 100,800 | 18,980 | 660,951 | 604,062 | 112,896 | 18,980 | 735,938 |
| Humboldt | 3,413,332 | 770,769 | 94,103 | 4,278,204 | 4,040,086 | 824,983 | 144,878 | 5,059,947 | 4,531,170 | 918,980 | 103,787 | 5,553,937 |
| Lander | 1,634,544 | 621,152 | 144,863 | 2,400,559 | 1,864,977 | 696,310 | 291,308 | 2,852,595 | 2,076,063 | 785,463 | 589,277 | 3,450,803 |
| Lincoln | 1,920,465 | 562,976 | 18,971 | 2,502,412 | 2,187,742 | 630,533 | 130,000 | 2,948,275 | 2,441,825 | 706,197 | 130,000 | 3,278,022 |
| Lyon | 4,197,914 | 1,284,883 | 313,496 | 5,796,293 | 5,444,936 | 1,314,290 | 373,495 | 7,132,721 | 6,193,611 | 1,672,012 | 373,495 | 8,039,118 |
| Mineral | 2,235,147 | 573,962 | 157,848 | 2,966,957 | 2,504,119 | 671,416 | 196,000 | 3,371,535 | 2,785,721 | 752,834 | 221,000 | 3,759,555 |
| Nye | 3,308,453 | 2,014,674 | 284,920 | 5,608,047 | 4,069,932 | 1,358,677 | 328,000 | 5,756,609 | 5,080,174 | 1,635,800 | 436,000 | 7,151,974 |
| Perkins | 1,169,109 | 391,667 | 280,360 | 1,841,136 | 1,329,926 | 474,691 | 299,555 | 2,104,172 | 1,478,294 | 553,672 | 299,555 | 2,331,521 |
| Storey | 449,357 | 247,800 | 117,491 | 814,648 | 530,476 | 338,528 | 124,700 | 1,018,704 | 614,071 | 429,256 | 129,700 | 1,173,027 |
| Washoe | 50,402,590 | 11,336,018 | 1,320,938 | 63,059,546 | 57,117,598 | 12,920,359 | 1,510,000 | 71,547,957 | 63,579,107 | 14,470,781 | 1,510,000 | 79,559,888 |
| White Pine | 2,987,323 | 637,243 | 105,000 | 3,729,566 | 3,432,854 | 715,526 | 99,044 | 4,247,424 | 3,919,353 | 832,587 | 99,044 | 4,850,984 |
| Statewide Totals | \$250,113,333 | \$50,184,149 | \$6,080,591 | \$306,378,073 | \$265,583,579 | \$55,359,634 | \$8,076,965 | \$329,020,178 | \$298,707,263 | \$62,044,727 | \$8,490,363 | \$369,247,353 |

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ESTIMATED BUDGETS FOR LOCAL SCHOOL DISTRICTS
BIENNIAL PROJECTION
FOR THE PERIOD FROM JULY 1, 1981 TO JUNE 30, 1983
(SUMMARY)

| | <u>1980-81</u> <u>BUDGET PROJECTIONS</u> | <u>1981-82</u> <u>BUDGET PROJECTIONS</u> | <u>\$</u> <u>INCREASE</u> | <u>1982-83</u> <u>BUDGET PROJECTIONS</u> | <u>\$</u> <u>INCREASE</u> |
|----------------------|---|---|------------------------------|---|------------------------------|
| Carson City | \$ 11,226,579 | \$ 13,028,866 | 16.1 | \$ 14,425,769 | 10.7 |
| Churchill | 5,504,716 | 5,966,962 | 8.4 | 8,598,303 | 10.6 |
| Clerk | 158,566,839 | 183,715,678 | 15.9 | 206,542,303 | 12.4 |
| Douglas | 7,826,966 | 9,224,651 | 17.8 | 10,276,839 | 11.4 |
| Elko | 8,889,175 | 9,929,516 | 11.8 | 10,951,864 | 10.3 |
| Esmeralda | 397,440 | 455,635 | 14.6 | 542,908 | 19.2 |
| Eureka | 569,370 | 660,951 | 16.1 | 735,938 | 11.3 |
| Humboldt | 4,278,204 | 5,059,947 | 18.3 | 5,553,537 | 9.8 |
| Lander | 2,400,359 | 2,852,595 | 18.8 | 3,450,803 | 21.0 |
| Lincoln | 2,502,412 | 2,948,275 | 17.8 | 3,278,022 | 11.2 |
| Lyon | 5,798,293 | 7,132,721 | 23.0 | 8,059,118 | 12.7 |
| Mineral | 2,966,957 | 3,371,535 | 13.6 | 3,759,555 | 11.5 |
| Nye | 5,608,047 | 5,754,609 | 2.6 | 7,171,974 | 24.6 |
| Perkins | 1,841,136 | 2,104,172 | 14.3 | 2,351,521 | 10.8 |
| Storey | 814,648 | 1,018,704 | 25.0 | 1,173,027 | 15.1 |
| Washoe | 63,459,566 | 71,547,937 | 12.7 | 79,559,888 | 11.2 |
| White Pine | 3,729,566 | 4,247,424 | 13.8 | 4,850,984 | 14.2 |
| Statewide Totals | \$286,378,273 | \$329,020,178 | 14.9 | \$369,242,353 | 12.2 |

LOCAL SCHOOL DISTRICTS
GOVERNOR'S RECOMMENDATION W/2/10% OUTSIDE OF GUARANTEE
FY 1981-82 & 1982-83

| Counties | Fiscal Year 1981-1982 | | Fiscal Year 1982-1983 | |
|-------------|-----------------------|---------------|-----------------------|---------------|
| | Revenue | Expend. | Revenue | Expend. |
| Carson City | \$ 12,096,919 | \$ 13,028,866 | \$ 13,283,052 | \$ 14,425,769 |
| Churchill | 5,472,733 | 5,966,962 | 6,027,202 | 6,598,303 |
| Clark | 179,569,175 | 183,715,678 | 199,771,344 | 206,542,303 |
| Douglas | 9,396,235 | 9,224,651 | 10,406,918 | 10,276,839 |
| Elko | 9,063,740 | 9,929,516 | 9,975,248 | 10,951,864 |
| Esmeralda | 652,974 | 455,635 | 715,628 | 542,908 |
| Eureka | 1,127,483 | 660,951 | 1,294,918 | 735,938 |
| Humboldt | 4,837,167 | 5,059,947 | 5,523,981 | 5,553,537 |
| Lander | 2,783,194 | 2,852,595 | 3,294,596 | 3,450,803 |
| Lincoln | 2,649,464 | 2,948,275 | 2,900,131 | 3,278,022 |
| Lyon | 6,469,439 | 7,132,721 | 7,222,669 | 8,039,118 |
| Mineral | 2,958,527 | 3,371,535 | 3,205,012 | 3,759,555 |
| Nye | 6,591,043 | 5,754,609 | 7,580,224 | 7,171,974 |
| Perkins | 1,879,357 | 2,104,172 | 2,047,928 | 2,331,521 |
| Storey | 889,117 | 1,018,172 | 1,002,747 | 1,173,027 |
| Washoe | 71,346,000 | 71,547,937 | 79,054,845 | 79,559,888 |
| White Pine | 3,823,705 | 4,247,424 | 4,286,902 | 4,850,984 |
| TOTALS: | \$321,606,272 | \$329,020,178 | \$357,593,345 | \$369,242,353 |

LOCAL SCHOOL DISTRICTS
GOVERNOR'S RECOMMENDATION W/2/10P OUTSIDE OF GUARANTEE
FY 1981-82 & 1982-83

| Counties | Fiscal Year 1981-1982 | | | Fiscal Year 1982-1983 | | |
|----------------|-----------------------|----------------------|----------------------------|-----------------------|----------------------|-----------------------------|
| | Revenue | Expend. | Difference | Revenue | Expend. | Difference |
| Carson City | \$ 12,096,919 | \$ 13,020,866 | <\$ 931,947> | \$ 13,283,052 | \$ 14,429,769 | <\$ 1,142,717> |
| Churchill | 5,472,733 | 5,966,962 | <494,229> | 6,027,202 | 6,990,303 | <971,101> |
| Clerk | 179,569,175 | 183,715,678 | <4,146,503> | 199,771,344 | 206,542,303 | <6,770,959> |
| Douglas | 9,596,235 | 9,224,651 | 171,584 | 10,406,918 | 10,276,859 | 130,079 |
| Elko | 9,063,740 | 9,929,516 | <865,776> | 9,975,248 | 10,951,864 | <976,616> |
| Esmeralda | 652,974 | 455,635 | 197,339 | 715,628 | 542,908 | 172,720 |
| Eureka | 1,127,483 | 660,951 | 466,532 | 1,294,918 | 735,930 | 558,988 |
| Humboldt | 4,837,167 | 5,059,947 | <222,780> | 5,523,981 | 5,553,537 | <29,556> |
| Lander | 2,783,194 | 2,852,595 | <69,401> | 3,294,596 | 3,450,003 | <156,207> |
| Lincoln | 2,649,464 | 2,940,275 | <290,811> | 2,900,131 | 3,278,022 | <377,891> |
| Lyon | 6,469,439 | 7,132,721 | <663,682> | 7,222,669 | 8,039,118 | <816,449> |
| Mineral | 2,958,527 | 3,371,535 | <413,008> | 3,205,012 | 3,759,555 | <554,543> |
| Nye | 6,591,043 | 5,754,609 | 836,434 | 7,580,224 | 7,171,974 | 408,250 |
| Pershing | 1,879,357 | 2,104,172 | <224,815> | 2,047,928 | 2,331,521 | <283,593> |
| Storey | 889,117 | 1,018,172 | <129,055> | 1,002,747 | 1,173,027 | <170,280> |
| Washoe | 71,346,000 | 71,547,937 | <201,937> | 79,054,045 | 79,559,688 | <505,643> |
| White Pine | 3,823,705 | 4,247,424 | <423,712> | 4,286,902 | 4,850,984 | <564,082> |
| TOTALS: | \$321,606,272 | \$329,020,178 | <\$7,413,906> | \$357,593,345 | \$369,242,353 | <\$11,649,008> |

POPULATION RATIOS USED TO ALLOCATE TAXES*

| | 1970 Population Ratio | | 1980 Population Ratio | | Percentage Difference Aggregate County | Percentage Difference Within County |
|-----------------|-----------------------------|----------|-----------------------------|-----------|---|--|
| Carson City | 3.1649% | | 3.8833% | | 22.7 | |
| Churchill | 2.1511% | 71.8539% | 1.7383% | 69.8382% | <19.2> | <2.8> |
| Fallon | | 28.1461% | | 30.1618% | | 7.2 |
| Clark | 55.9171% | | 58.1471% | | 4.0 | |
| Boulder City | | 2.8445% | | 4.0184% | | 41.3 |
| Henderson | | 8.9287% | | 10.3791% | | 16.2 |
| Las Vegas | | 68.5036% | | 68.0350% | | <0.7> |
| North Las Vegas | | 19.7232% | | 17.5675% | | <10.9> |
| Douglas | 1.4079% | | 2.4613% | | 74.8 | |
| Elko | 2.8559% | | 2.1665% | | <24.1> | |
| Carlin | | 13.1104% | | 10.8505% | | <17.2> |
| Elko | | 76.0958% | | 78.7904% | | 2.9 |
| Wells | | 10.7938% | | 10.8591% | | 0.6 |
| Esmeralda | .1287% | | .1141% | | <11.3> | |
| Eureka | .1940% | | .1487% | | <23.4> | |
| Humboldt | 1.3044% | 43.7333% | 1.1903% | 55.7036% | <9.4> | 27.4 |
| Winnemucca | | 56.2667% | | 44.2964% | | <21.3> |
| Lander | .5455% | | .5271% | | <3.4> | |
| Lincoln | .5232% | 64.1768% | .4620% | 73.7195% | <11.7> | 14.9 |
| Callente | | 35.8232% | | 26.2805% | | <26.6> |
| Lyon | 1.6821% | 75.5504% | 1.7182 | 84.9665% | 21.5 | 12.5 |
| Yerington | | 24.4496% | | 15.0335% | | <38.5> |
| Mineral | 1.4427% | | .7817% | | <45.8> | |
| Nye | 1.1456% | 84.3901% | 1.2026% | 91.4091% | 5.0 | 8.3 |
| Gabbs | | 15.6099% | | 8.5909% | | <45.0> |
| Pershing | .5463% | 41.1610% | .4228% | 50.0732% | <22.6> | 21.7 |
| Lovelock | | 58.8390% | | 49.9268% | | <15.1> |
| Storey | .1422% | | .1874% | | 31.8 | |
| Washoe | 24.7716% | | 23.8286% | | <3.8> | |
| Reno | | 75.0778% | | 72.1274% | | <3.9> |
| Sparks | | 24.9222% | | 27.8726% | | 11.8 |
| White Pine | 2.0768% | 39.2315% | 1.0200% | 38.8538% | <50.8> | <0.9> |
| Ely | | 60.7685% | | 61.1462% | | 0.6 |
| TOTAL %: | 100.0000% | | | 100.0000% | | |

State Population: 488,738

807,179 (Based on total of preliminary political subdivision figures for 1980 census.)

*Ratios used to allocate state collected cigarette and liquor taxes and CCRT within counties where applicable.

| | Fiscal Year 1979-1980* | | | Fiscal Year 1980-81 | | | Fiscal Year 1981-82 | | | 1979-80 | 1980-81 |
|-----------------|------------------------|-------------|--------------|---------------------|-------------|--------------|---------------------|-------------|--------------|-----------|----------|
| | Cigarette | Liquor | Total | Cigarette | Liquor | Total | Cigarette | Liquor | Total | 1979-80 | 1980-81 |
| | Tax | Tax | | Tax | Tax | | Tax | Tax | | Tax | Minus 6) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Carson City | \$ 368,191 | \$ 67,685 | \$ 435,876 | \$ 376,657 | \$ 79,960 | \$ 452,617 | \$ 473,246 | \$ 93,636 | \$ 966,882 | 114,265 | 25.25 |
| Churchill | 179,813 | 33,054 | 212,869 | 183,949 | 37,092 | 221,041 | 147,946 | 29,697 | 177,603 | <43,438> | <19.65> |
| Fallon | 70,434 | 12,947 | 83,381 | 72,055 | 14,532 | 86,587 | 63,895 | 12,808 | 76,703 | < 9,884> | <11.47> |
| Clerk | | | | | | | | | | | |
| Boulder City | 185,037 | 34,016 | 219,053 | 189,294 | 38,113 | 227,407 | 284,752 | 58,012 | 342,764 | 115,357 | 50.73 |
| Henderson | 580,871 | 106,770 | 687,641 | 594,181 | 119,841 | 714,022 | 735,484 | 147,432 | 882,916 | 168,894 | 23.65 |
| Las Vegas | 4,436,235 | 819,184 | 5,275,419 | 4,558,728 | 919,275 | 5,478,003 | 4,821,099 | 966,419 | 5,787,518 | 309,515 | 5.65 |
| North Las Vegas | 283,017 | 235,855 | 1,318,872 | 1,312,525 | 264,778 | 1,577,303 | 1,244,869 | 249,547 | 494,411 | <82,892> | < 5.26> |
| Douglas | 163,788 | 30,110 | 193,898 | 167,555 | 33,792 | 201,347 | 209,951 | 60,127 | 360,078 | 158,731 | 78.83 |
| Elko | | | | | | | | | | | |
| Carlin | 43,560 | 8,006 | 51,566 | 44,560 | 8,986 | 53,546 | 28,648 | 5,743 | 34,391 | <19,155> | <35.77> |
| Elko | 252,822 | 46,476 | 299,298 | 258,636 | 52,162 | 310,798 | 206,706 | 41,435 | 248,141 | <62,657> | <20.16> |
| Wells | 35,860 | 6,592 | 42,452 | 36,686 | 7,396 | 44,082 | 28,671 | 5,747 | 34,418 | < 9,664> | <21.92> |
| Esmeralda | 14,972 | 2,751 | 17,723 | 15,317 | 3,096 | 18,413 | 13,905 | 2,787 | 16,692 | < 1,721> | < 9.35> |
| Eureka | 22,569 | 4,149 | 26,718 | 23,088 | 4,636 | 27,744 | 18,122 | 3,633 | 21,755 | < 5,989> | <21.59> |
| Humboldt | 66,364 | 12,199 | 78,563 | 67,890 | 13,686 | 81,576 | 80,883 | 16,197 | 97,000 | 15,424 | 18.91 |
| Winnemucco | 85,383 | 15,696 | 101,079 | 87,347 | 17,610 | 104,957 | 64,255 | 12,881 | 77,136 | <27,821> | <26.51> |
| Lander | 63,459 | 11,664 | 75,123 | 64,920 | 13,880 | 78,800 | 64,236 | 12,876 | 77,112 | < 888> | < 1.14> |
| Lincoln | 39,061 | 7,180 | 46,241 | 39,960 | 8,036 | 48,016 | 41,506 | 8,320 | 49,826 | 1,810 | 3.77 |
| Callente | 21,805 | 4,008 | 25,813 | 22,306 | 4,496 | 26,802 | 14,796 | 2,966 | 17,762 | < 9,040> | 33.73 |
| Lyon | 147,843 | 27,177 | 175,020 | 151,243 | 30,498 | 181,741 | 177,913 | 35,664 | 213,577 | 31,836 | 17.52 |
| Yerington | 47,845 | 8,795 | 56,640 | 48,945 | 9,870 | 58,815 | 31,479 | 6,310 | 37,789 | <21,026> | <35.75> |
| Mineral | 167,837 | 30,854 | 198,691 | 171,697 | 34,632 | 206,329 | 95,263 | 19,096 | 114,359 | <91,970> | <44.57> |
| Nye | 112,470 | 20,674 | 133,144 | 119,057 | 23,211 | 138,268 | 133,966 | 26,854 | 160,820 | 22,552 | 16.31 |
| Gibbs | 20,803 | 3,825 | 24,628 | 21,282 | 4,293 | 25,575 | 12,591 | 2,524 | 15,115 | <10,460> | <40.90> |
| Pershing | 26,159 | 4,810 | 30,969 | 26,761 | 5,394 | 32,155 | 25,800 | 5,172 | 30,972 | < 1,183> | < 3.68> |
| Lovelock | 37,394 | 6,874 | 44,268 | 38,234 | 7,710 | 45,964 | 23,725 | 5,157 | 30,882 | <15,082> | <32.81> |
| Storey | 16,342 | 3,042 | 19,384 | 16,923 | 3,408 | 20,331 | 22,858 | 4,378 | 27,416 | 7,085 | 34.85 |
| Washoe | | | | | | | | | | | |
| Reno | 2,163,593 | 397,732 | 2,361,325 | 2,213,336 | 446,372 | 2,659,728 | 2,094,519 | 419,859 | 2,514,378 | <145,350> | < 5.46> |
| Sparks | 718,208 | 132,027 | 850,235 | 734,727 | 148,136 | 882,863 | 809,597 | 162,249 | 971,846 | 88,763 | 10.05 |
| White Pine | 94,785 | 17,424 | 112,209 | 96,965 | 19,556 | 116,521 | 48,297 | 9,682 | 57,979 | <58,542> | <50.24> |
| Ely | 146,821 | 26,992 | 173,813 | 150,196 | 30,292 | 180,488 | 76,007 | 15,236 | 91,243 | <89,245> | <49.45> |
| STATE: | \$11,633,493 | \$2,138,568 | \$13,772,061 | \$11,901,060 | \$2,399,999 | \$14,301,059 | \$12,186,685 | \$2,442,599 | \$14,629,284 | 378,225 | 2.30 |

NOTE: The 1979-80 and 1980-81 distributions are based on 1970 census data. The 1981-82 distributions are based on 1980 census data.

Fiscal Year 1979-80:

Figures reflect actual tax allocation as taken from department of taxation worksheets and comptroller's statements.

LIQUOR TAX: Fiscal year 1980-81 and fiscal year 1981-82 projections as determined by department of taxation.

CIGARETTE TAX: Fiscal year 1980-81 and fiscal year 1981-82 projections determined by tax study staff based on 3 year history of local government allocations.

IMPACT OF POPULATION SHIFTS ON CIGARETTE AND LIQUOR TAX DISTRIBUTIONS

| | Fiscal Year 1979-1980 | Fiscal Year 1980-81 | Fiscal Year 1981-82 | Diff- ference in \$'s (Col. 9 Minus 6) | Diff- ference in \$ (Col. 9 Minus 6 ÷ 6) |
|-----------------|--------------------------|------------------------|------------------------|--|--|
| Carson City | \$ 435,876 | \$ 432,617 | \$ 566,882 | 114,265 | 25.25 |
| Churchill | 212,869 | 221,041 | 177,603 | <43,438> | <19.65> |
| Fallon | 83,381 | 86,587 | 76,703 | < 9,884> | <11.42> |
| Clark | | | | | |
| Boulder City | 219,053 | 227,407 | 342,764 | 115,357 | 30.73 |
| Henderson | 687,591 | 714,022 | 882,916 | 188,894 | 23.65 |
| Las Vegas | 5,275,419 | 5,478,003 | 5,787,318 | 309,519 | 5.65 |
| North Las Vegas | 1,518,872 | 1,577,303 | 494,411 | <82,892> | < 5.26> |
| Douglas | 193,898 | 201,347 | 360,078 | 158,731 | 78.83 |
| Elko | | | | | |
| Carlin | 51,566 | 53,546 | 34,391 | <19,155> | <15.77> |
| Elko | 299,298 | 310,798 | 248,141 | <82,657> | <70.16> |
| Wells | 42,452 | 44,082 | 34,418 | < 9,664> | <21.92> |
| Esmeraldo | 17,723 | 18,413 | 16,692 | < 1,721> | < 9.35> |
| Eureka | 26,718 | 27,744 | 21,755 | < 5,989> | <21.59> |
| Humboldt | 78,963 | 81,576 | 97,000 | 15,424 | 18.91 |
| Winnamucco | 101,079 | 104,957 | 77,136 | <27,821> | <26.51> |
| Lander | 75,123 | 78,000 | 77,112 | < 888> | < 1.14> |
| Lincoln | 46,241 | 48,016 | 49,826 | 1,810 | 3.77 |
| Callente | 25,813 | 26,802 | 17,762 | < 9,040> | 33.73 |
| Lyon | 175,020 | 181,741 | 213,377 | 31,836 | 17.52 |
| Yerington | 36,640 | 58,815 | 37,789 | <21,026> | <35.75> |
| Mineral | 198,691 | 206,329 | 114,359 | <91,970> | <44.57> |
| Nye | 133,144 | 138,268 | 160,820 | 22,552 | 16.31 |
| Gibbs | 24,628 | 25,575 | 15,115 | <10,460> | <40.90> |
| Pershing | 30,969 | 32,155 | 38,972 | < 1,183> | < 3.68> |
| Lovelock | 44,268 | 45,964 | 30,882 | <15,082> | <32.81> |
| Storey | 19,384 | 20,331 | 27,416 | 7,085 | 34.85 |
| Washoe | | | | | |
| Reno | 2,361,325 | 2,659,728 | 2,514,378 | <145,350> | < 5.46> |
| Sparks | 850,235 | 882,883 | 971,646 | 88,763 | 10.05 |
| White Pine | 112,209 | 116,521 | 57,979 | <58,342> | <30.24> |
| Ely | 173,813 | 180,488 | 91,243 | <89,245> | <49.45> |
| STATE: | \$13,772,061 | \$14,301,059 | \$14,629,284 | 328,225 | 2.30 |

NOTE: The 1979-80 and 1980-81 distributions are based on 1970 census data. The 1981-82 distributions are based on 1980 census data.

Fiscal Year 1979-80:

Figures reflect actual tax allocation as taken from department of taxation worksheets and comptroller's statements.

LIQUOR TAX: Fiscal year 1980-81 and fiscal year 1981-82 projections as determined by department of taxation.

CIGARETTE TAX: Fiscal year 1980-81 and fiscal year 1981-82 projections determined by tax study staff based on 5 year history of local government allocations.

SALES TAX PROJECTIONS

| | <u>1979-80</u> <u>(Actual)</u> | <u>1980-81</u> <u>(Estimated)</u> | <u>%</u> | <u>1981-82</u> <u>(Estimated)</u> | <u>%</u> |
|-------|-----------------------------------|--------------------------------------|----------|--------------------------------------|----------|
| Sales | \$121,146,694 | \$129,781,679 | 7.1 | \$143,656,835 | 10.7 |
| LSST | 61,477,333 | 65,853,825 | 7.1 | 72,894,142 | 10.7 |
| CCRT | 30,231,593 | 32,601,887 | 7.8 | 36,138,351 | 10.9 |
| 1c - | \$ 60,573,347 | \$ 64,890,839 | | \$ 71,828,417 | |

HISTORY DEBT SERVICE FUNDS
(In Thousands)

| Entity | 1977-1978 | | | 1978-1979 | | | 1979-1980 | | | 1980-1981 | | |
|--------------------------|-----------------|---------|---------------------|-----------------|----------|---------------------|-----------------|----------|---------------------|-----------------|---------|---------------------|
| | Total Resources | Expend. | % of Res. End. Bal. | Total Resources | Expend. | % of Res. End. Bal. | Total Resources | Expend. | % of Res. End. Bal. | Total Resources | Expend. | % of Res. End. Bal. |
| Carson City | \$ 1,792 | \$ 920 | 94.8 | \$ 2,102 | \$ 1,200 | 75.2 | \$ 1,995 | \$ 1,140 | 75.0 | \$ 2,108 | 1,311 | 60.8 |
| Carson Schools | 1,821 | 977 | 86.4 | 1,655 | 851 | 94.5 | 2,488 | 1,061 | 134.6 | 2,902 | 1,336 | 85.3 |
| Churchill County | | | | | | | | | | 57 | 52 | 9.6 |
| Churchill Schools | 606 | 287 | 111.2 | 625 | 291 | 114.8 | 637 | 306 | 92.4 | 784 | 478 | 64.0 |
| Clark County | 4,878 | 1,847 | 164.1 | 7,194 | 2,877 | 150.0 | 8,741 | 2,988 | 192.3 | 12,852 | 4,421 | 190.7 |
| Henderson | 195 | 131 | 48.9 | 329 | 271 | 21.4 | 582 | 451 | 29.0 | 679 | 504 | 34.7 |
| Las Vegas | 11,038 | 3,436 | 221.2 | 9,135 | 2,532 | 260.8 | 8,156 | 2,664 | 206.2 | 7,120 | 2,568 | 177.3 |
| No. Las Vegas | 2,158 | 1,344 | 60.6 | 2,186 | 1,347 | 62.3 | 2,287 | 1,492 | 52.9 | 2,234 | 1,498 | 49.1 |
| East Las Vegas | | | | | | | | | | 82 | 80 | 2.5 |
| Glandole | | | | | | | | | | 1 | 1 | 0.0 |
| Laughlin | | | | | | | | | | 17 | 16 | 6.3 |
| Mesquite | | | | | | | 9 | 0 | - | 18 | 9 | 30.0 |
| Searchlight | 32 | 20 | 60.0 | 40 | 20 | 100.0 | 44 | 20 | 120.0 | 44 | 20 | 120.0 |
| Sunrise Manor | | | | | | | | | | 20 | 20 | 0.0 |
| Clark Schools | 18,668 | 15,228 | 22.6 | 24,133 | 16,595 | 45.4 | 31,678 | 19,188 | 65.1 | 36,421 | 26,634 | 36.7 |
| Douglas County | 7 | 7 | 0.0 | | | | 547 | 234 | 133.8 | 1,460 | 794 | 83.9 |
| Gardnerville | | | | 15 | 10 | 50.0 | 11 | 4 | 175.0 | 11 | 4 | 175.0 |
| Cove Rock GID | | | | | | | | | | 3 | 3 | 0.0 |
| Gardnerville Ranchos GID | 24 | 24 | 0.0 | 22 | 22 | 0.0 | 20 | 20 | 0.0 | 10 | 10 | 0.0 |
| Indian Hills GID | 3 | 0 | - | 8 | 8 | 0.0 | | | | | | |
| Douglas Schools | 1,224 | 788 | 56.9 | 1,654 | 1,128 | 46.6 | 2,042 | 1,488 | 37.2 | 2,393 | 1,133 | 111.2 |
| Elko County | 400 | 200 | 100.0 | 492 | 265 | 85.7 | 584 | 355 | 64.5 | 500 | 196 | 64.5 |
| Elko/Conv. Center | 319 | 149 | 114.1 | 424 | 159 | 166.7 | 304 | 259 | 94.6 | 486 | 259 | 87.6 |
| Jackpot | 37 | 17 | 117.6 | | | | | | | | | |

| | | | | | | | | | | | | |
|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| West Wendover | | | 6 | 8 | 0.0 | 15 | 13 | 15.4 | | 19 | 16 | 18.8 |
| Elko City | 36 | 20 | 80.0 | 38 | 19 | 100.0 | 39 | 18 | 110.5 | 35 | 18 | 94.4 |
| Elko Schools | 592 | 419 | 41.3 | 687 | 417 | 64.7 | 739 | 567 | 30.3 | 757 | 567 | 53.5 |
| Eureka County | | | | | | | | | | | | |
| Eureka Schools | 304 | 51 | 496.1 | 318 | 66 | 381.8 | 317 | 64 | 395.3 | 347 | 85 | 308.2 |
| Humboldt County | 113 | 95 | 18.9 | 119 | 102 | 16.7 | 157 | 137 | 14.6 | 191 | 172 | 11.0 |
| Humboldt Schools | 278 | 202 | 37.6 | 337 | 257 | 31.1 | 335 | 243 | 37.9 | 334 | 245 | 36.3 |
| Lander County | | | | | | | | | | | | |
| Lander Schools | 193 | 67 | 128.4 | 174 | 70 | 148.6 | 457 | 194 | 196.8 | 637 | 281 | 126.7 |
| Lincoln County | 17 | 9 | 88.9 | 16 | 8 | 100.0 | 16 | 9 | 77.8 | 15 | 8 | 87.5 |
| Lincoln Schools | 99 | 47 | 110.6 | 183 | 45 | 306.6 | 257 | 0 | - | 372 | 193 | 92.7 |
| Panama | 6 | 3 | 100.0 | 5 | 2 | 60.0 | 8 | 3 | 100.0 | 392 | 203 | 93.1 |
| Lyon County | 20 | 10 | 100.0 | 16 | 9 | 77.8 | 12 | 6 | 100.0 | 11 | 5 | 120.0 |
| Lyon Schools | 789 | 373 | 111.5 | 776 | 482 | 61.0 | 1,775 | 698 | 134.3 | 2,024 | 1,021 | 98.2 |
| Mineral County | 17 | 9 | 88.9 | 16 | 8 | 100.0 | 16 | 8 | 100.0 | 15 | 8 | 87.5 |
| Mineral Schools | 195 | 95 | 105.3 | 239 | 134 | 78.4 | 219 | 102 | 114.7 | 219 | 104 | 110.6 |
| Nye County | 140 | 53 | 164.2 | 188 | 111 | 69.4 | 267 | 168 | 58.9 | 366 | 240 | 52.5 |
| Beatty | 17 | 10 | 70.0 | 16 | 9 | 77.8 | 19 | 12 | 58.3 | 19 | 12 | 58.3 |
| Fahrump | 24 | 11 | 118.2 | 23 | 11 | 109.0 | 24 | 10 | 120.0 | 14 | 4 | 250.0 |
| Round Mountain | | | | | | | | | | | | |
| Round Mountain | | | | | | | 18 | 5 | 260.0 | 34 | 21 | 61.9 |
| Tonopah | 15 | 10 | 50.0 | 21 | 14 | 50.0 | 23 | 15 | 55.3 | 14 | 7 | 100.0 |
| Nye Schools | 532 | 302 | 78.2 | 544 | 296 | 112.5 | 946 | 215 | 134.8 | 637 | 275 | 131.6 |
| Pershing County | 29 | 23 | 26.1 | 29 | 23 | 26.1 | 29 | 23 | 0.0 | | | |
| Lovelock | 65 | 31 | 109.7 | 57 | 17 | 235.3 | 59 | 17 | 247.1 | 61 | 17 | 258.8 |
| Pershing Schools | 69 | 33 | 109.0 | 67 | 32 | 109.4 | 241 | 132 | 82.6 | 381 | 275 | 38.5 |
| Storey County | 36 | 22 | 38.8 | 32 | 18 | 100.0 | 55 | 34 | 61.7 | 56 | 32 | 75.0 |
| Storey Schools | 58 | 62 | 68.9 | 58 | 43 | 34.9 | 86 | 34 | 152.9 | 152 | 89 | 70.8 |
| Washoe County | 5,317 | 3,764 | 41.3 | 5,120 | 3,272 | 56.5 | 6,639 | 3,371 | 96.9 | 8,084 | 4,210 | 92.0 |
| Reno | 2,997 | 1,048 | 186.0 | 3,725 | 1,808 | 106.0 | 4,094 | 1,912 | 114.1 | 3,952 | 1,997 | 102.1 |
| Sparks | 682 | 374 | 82.4 | 720 | 392 | 104.5 | 875 | 465 | 88.2 | 1,879 | 1,482 | 26.8 |
| Sun Valley Water | 178 | 58 | 208.9 | 239 | 59 | 305.1 | 296 | 72 | 311.1 | 349 | 87 | 301.0 |
| Truckee Meadows Fire | 51 | 26 | 96.2 | 50 | 23 | 117.4 | 48 | 23 | 108.7 | 50 | 22 | 127.3 |
| Washoe Schools | 6,941 | 6,681 | 3.9 | 7,480 | 7,044 | 6.2 | 9,348 | 5,276 | 1.4 | 6,102 | 6,275 | 2.8 |
| White Pine County | 114 | 97 | 17.5 | 131 | 102 | 28.4 | 139 | 99 | 48.4 | 71 | 56 | 26.8 |
| White Pine Schools | 48 | 36 | 27.8 | 12 | 0 | - | 12 | 12 | 0.0 | | | |

| | | | | | | | | | | | | |
|-----------------------|-----------------|-----------------|--------------|-----------------|-----------------|--------------|-----------------|-----------------|--------------|-----------------|-----------------|--------------|
| Total Schools: | \$32,375 | \$25,640 | 26.3 | \$38,926 | \$27,703 | 40.5 | \$47,161 | \$29,532 | 99.7 | \$54,390 | \$38,931 | 39.7 |
| Total Other: | \$30,757 | \$13,769 | 123.4 | \$32,516 | \$14,604 | 121.4 | \$36,317 | \$16,049 | 126.3 | \$42,974 | \$20,208 | 112.7 |
| Grand Total: | \$63,132 | \$39,409 | 60.2 | \$71,442 | \$42,307 | 60.5 | \$83,478 | \$45,581 | 83.1 | \$97,364 | \$59,139 | 64.6 |

Exhibit A
(to the nearest \$1000)

History of Annual Resources Available to Local Governments Excluding School Districts

Source: Retail Budgets (Annual)

| Entity | 24 1976-77 | | | | | 24 1977-78 | | | | | 24 1978-79 | | | | | 24 1979-80 | | | | | 24 1980-81 | | | | | |
|--------------------------|-------------|----------------|----------------|---------------|--------------|--------------|----------------|----------------|---------------|--------------|--------------|----------------|----------------|---------------|--------------|--------------|----------------|----------------|---------------|--------------|--------------|----------------|----------------|---------------|--------------|-----|
| | Opening Bal | Non Ad Tax Rev | Ad Tax Revenue | Other Revenue | Reserve Bal | Opening Bal | Non Ad Tax Rev | Ad Tax Revenue | Other Revenue | Reserve Bal | Opening Bal | Non Ad Tax Rev | Ad Tax Revenue | Other Revenue | Reserve Bal | Opening Bal | Non Ad Tax Rev | Ad Tax Revenue | Other Revenue | Reserve Bal | Opening Bal | Non Ad Tax Rev | Ad Tax Revenue | Other Revenue | Reserve Bal | |
| Person. City | 559 | 569 | 1871 | 509 | 254 | 546 | 573 | 2124 | 577 | 655 | 517 | 511 | 1551 | 1000 | 724 | 521 | 519 | 3034 | 1574 | 1536 | 734 | 524 | 524 | 573 | 1189 | 724 |
| ... (other entities) ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Total | 6171 | 6394 | 23442 | 13371 | 10578 | 18211 | 19211 | 67649 | 11760 | 11774 | 16646 | 11511 | 43088 | 280294 | 17724 | 17315 | 116016 | 67735 | 117554 | 26182 | 20483 | 22426 | 32846 | 31847 | 23488 | |

EXHIBIT A
(In Thousands)

HISTORY OF ANNUAL RESOURCES AVAILABLE TO LOCAL GOVERNMENTS EXCLUDING SCHOOL DISTRICTS

Source: Annual Reports (Cont.)

| ENTRY | FY 1976-77 | | | | | FY 1977-78 | | | | | FY 1978-79 | | | | | FY 1979-80 | | | | | FY 1980-81 | | | | |
|---------------|--------------|----------------|------------------|-----------------|-------------|--------------|----------------|------------------|-----------------|-------------|--------------|----------------|------------------|-----------------|-------------|--------------|----------------|------------------|-----------------|-------------|--------------|----------------|------------------|-----------------|-------------|
| | Opening Bal. | Net Val. Recd. | Net Val. Revenue | Total Resources | Ending Bal. | Opening Bal. | Net Val. Recd. | Net Val. Revenue | Total Resources | Ending Bal. | Opening Bal. | Net Val. Recd. | Net Val. Revenue | Total Resources | Ending Bal. | Opening Bal. | Net Val. Recd. | Net Val. Revenue | Total Resources | Ending Bal. | Opening Bal. | Net Val. Recd. | Net Val. Revenue | Total Resources | Ending Bal. |
| General Fund | 110 | 200 | 200 | 310 | 270 | 100 | 200 | 200 | 300 | 260 | 100 | 200 | 200 | 300 | 260 | 100 | 200 | 200 | 300 | 260 | 100 | 200 | 200 | 300 | 260 |
| Public Works | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| Police | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| Fire | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| Sanitation | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| Water | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| Public Health | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| Library | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| Other | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 20 | 10 | 10 | 10 | 10 | 10 | 10 |
| Total | 140 | 230 | 230 | 330 | 290 | 130 | 230 | 230 | 320 | 280 | 130 | 230 | 230 | 320 | 280 | 130 | 230 | 230 | 320 | 280 | 130 | 230 | 230 | 320 | 280 |

Page 3 of 7

EXHIBIT A
(To The Board) (100)
FY 1976-77

HISTORY OF ANNUAL RESOURCES AVAILABLE TO LOCAL GOVERNMENTS EXCLUDING SCHOOL DISTRICTS

Source: Annual Reports (100)

FY 1977-78

FY 1978-79

FY 1979-80

FY 1980-81

| ENTITY | FY 1976-77 | | | | | FY 1977-78 | | | | | FY 1978-79 | | | | | FY 1979-80 | | | | | FY 1980-81 | | | | |
|-----------------|----------------|---------------|------------------|-----------------|--------------|----------------|---------------|------------------|-----------------|--------------|----------------|---------------|------------------|-----------------|--------------|----------------|---------------|------------------|-----------------|--------------|----------------|---------------|------------------|-----------------|--------------|
| | Operating Bal. | Res. Av. Rec. | Av. Val. Revenue | Total Resources | Reserve Bal. | Operating Bal. | Res. Av. Rec. | Av. Val. Revenue | Total Resources | Reserve Bal. | Operating Bal. | Res. Av. Rec. | Av. Val. Revenue | Total Resources | Reserve Bal. | Operating Bal. | Res. Av. Rec. | Av. Val. Revenue | Total Resources | Reserve Bal. | Operating Bal. | Res. Av. Rec. | Av. Val. Revenue | Total Resources | Reserve Bal. |
| City of El Paso | 100 | 3199 | 1299 | 4799 | 1000 | 1728 | 6112 | 2074 | 7912 | 2994 | 2024 | 6796 | 1051 | 10005 | 4621 | 4924 | 2919 | 1270 | 11974 | 1523 | 1195 | 3750 | 2047 | 10009 | 1624 |
| Comanche County | 342 | 3089 | 373 | 744 | 312 | 302 | 378 | 107 | 776 | 376 | 331 | 310 | 1195 | 445 | 415 | 311 | 311 | 311 | 1123 | 124 | 340 | 332 | 490 | 1000 | 312 |
| El Paso County | 5 | 5 | 5 | 5 | 5 | 4 | 13 | 7 | 37 | 11 | 11 | 5 | 24 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| El Paso County | 28 | 37 | 6 | 71 | 24 | 24 | 11 | 6 | 41 | 16 | 16 | 5 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| El Paso County | 170 | 249 | 101 | 499 | 170 | 391 | 324 | 177 | 872 | 305 | 305 | 347 | 391 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 |
| El Paso County | 101 | 172 | 54 | 247 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 |
| El Paso County | 14 | 2 | 2 | 18 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| El Paso County | 15 | 89 | 5 | 109 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| El Paso County | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| El Paso County | 314 | 329 | 163 | 1172 | 314 | 119 | 163 | 274 | 2019 | 314 | 499 | 439 | 1000 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 | 119 |
| El Paso County | 421 | 2010 | 819 | 6046 | 778 | 179 | 1629 | 277 | 3277 | 421 | 421 | 5036 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 |
| El Paso County | 198 | 810 | 228 | 1036 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 | 198 |
| El Paso County | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| El Paso County | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| El Paso County | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| El Paso County | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| El Paso County | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| El Paso County | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| El Paso County | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| El Paso County | 1914 | 2010 | 774 | 4799 | 1914 | 1914 | 2010 | 1013 | 4999 | 1914 | 1914 | 2010 | 1013 | 4999 | 1914 | 1914 | 2010 | 1013 | 4999 | 1914 | 1914 | 2010 | 1013 | 4999 | 1914 |
| El Paso County | 529 | 727 | 632 | 1888 | 529 | 529 | 632 | 1672 | 1888 | 529 | 529 | 632 | 1672 | 1888 | 529 | 529 | 632 | 1672 | 1888 | 529 | 529 | 632 | 1672 | 1888 | 529 |
| El Paso County | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| El Paso County | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |

EXHIBIT A

HISTORY OF ANNUAL RESOURCES AVAILABLE TO LOCAL GOVERNMENTS EXCLUDING SCHOOL DISTRICTS

same as last page

| | FY 1976-77 | | | | | FY 1977-78 | | | | | FY 1978-79 | | | | | FY 1979-80 | | | | | FY 1980-81 | | | | |
|------------------|----------------|--------------|---------------|-----------------|----------------|----------------|--------------|---------------|-----------------|----------------|----------------|--------------|---------------|-----------------|----------------|----------------|--------------|---------------|-----------------|----------------|----------------|--------------|---------------|-----------------|--|
| | Operating Bal. | Net Op. Res. | Net Inv. Res. | Total Resources | Operating Bal. | Operating Bal. | Net Op. Res. | Net Inv. Res. | Total Resources | Operating Bal. | Operating Bal. | Net Op. Res. | Net Inv. Res. | Total Resources | Operating Bal. | Operating Bal. | Net Op. Res. | Net Inv. Res. | Total Resources | Operating Bal. | Operating Bal. | Net Op. Res. | Net Inv. Res. | Total Resources | |
| Local Government | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | |
| State | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Federal | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Other | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| TOTAL | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |

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EXHIBIT A
(of the Report of the)

HISTORY OF ANNUAL RESOURCES AVAILABLE TO LOCAL GOVERNMENTS EXCLUDING SCHOOL DISTRICTS
(RECAP - BY COUNTY)

Source: Annual Report (1964)

| ENTITY | FY 1976-77 | | | | | FY 1977-78 | | | | | FY 1978-79 | | | | | FY 1979-80 | | | | | FY 1980-81 | | | | | |
|--------------------|--------------|---------------|-----------------|-----------------|-------------|--------------|---------------|-----------------|-----------------|-------------|--------------|---------------|-----------------|-----------------|-------------|--------------|---------------|-----------------|-----------------|-------------|--------------|---------------|-----------------|-----------------|-------------|------|
| | Opening Bal. | New Fed. Rev. | As Fed. Revenue | Total Resources | Ending Bal. | Opening Bal. | New Fed. Rev. | As Fed. Revenue | Total Resources | Ending Bal. | Opening Bal. | New Fed. Rev. | As Fed. Revenue | Total Resources | Ending Bal. | Opening Bal. | New Fed. Rev. | As Fed. Revenue | Total Resources | Ending Bal. | Opening Bal. | New Fed. Rev. | As Fed. Revenue | Total Resources | Ending Bal. | |
| 1. Adams Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 2. Albany Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 3. Allegany Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 4. Armstrong Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 5. Avon Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 6. Berks Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 7. Bradford Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 8. Broome Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 9. Cayuga Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 10. Chenango Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 11. Hamilton Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 12. Herk Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 13. Lewis Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 14. Madison Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 15. Montgomery Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 16. Otsego Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 17. Schoharie Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 18. Warren Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 19. Yates Co. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| 20. Total | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 |

EXHIBIT C
PAGE 2 of 6

HISTORY OF ASSESSED VALUATIONS AND TAX RATES

| ENTITY | FY 1976-77 | | | FY 1977-78 | | | FY 1978-79 | | | FY 1979-80 | | | FY 1980-1981 | | |
|-----------------------|-------------|-------------|----------|-------------|-------------|----------|-------------|-------------|----------|-------------|-------------|----------|--------------|-------------|----------|
| | (NFM AV) | TOTAL AV | TAX RATE | (NFM AV) | TOTAL AV | TAX RATE | (NFM AV) | TOTAL AV | TAX RATE | (NFM AV) | TOTAL AV | TAX RATE | (NFM AV) | TOTAL AV | TAX RATE |
| CURRY COUNTY | | | | | | | | | | | | | | | |
| CURRY COUNTY LIBRARY | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 |
| CURRY COUNTY LIBRARY | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 |
| CURRY COUNTY LIBRARY | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 |
| CURRY COUNTY LIBRARY | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 |
| DOUGLAS COUNTY | | | | | | | | | | | | | | | |
| DOUGLAS COUNTY | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 |
| DOUGLAS COUNTY | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 |
| DOUGLAS COUNTY | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 |
| DOUGLAS COUNTY | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 | 1100000 | 1100000 | 0.150 |

Page 1 of 3
EXHIBIT D
 FINANCIAL STATEMENTS
 FY 1977-1978

HISTORY OF DEBT SERVICE FUNDS
 FY 1978-1979

Source: Annual Budget
 and Debt Service
 Reports (Funds)
 and Audit Reports

FY 1979-1980

FY 1980-1981

| ENTITY | FY 1977-1978 | | | FY 1978-1979 | | | FY 1979-1980 | | | FY 1980-1981 | | |
|--------------------|--------------|------------|--------------|--------------|------------|--------------|--------------|------------|--------------|--------------|------------|--------------|
| | Balance | Revenues | Expenditures | Balance | Revenues | Expenditures | Balance | Revenues | Expenditures | Balance | Revenues | Expenditures |
| Admission Office | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Board of Directors | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| TOTAL | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

EXHIBIT D
 (Approx 1,000) FY 1977-1978

HISTORY OF DEBT SERVICE FUNDS
 FY 1977-1978

FY 1979-1980

FY 1980-1981

Source: Annual Report
 for Debt Service
 Fund's Operations and
 Debt Retirements

| ENTITY | FY 1977-1978 | | | | | FY 1979-1980 | | | | | FY 1980-1981 | | | | |
|----------------------|--------------|--------------|-------------|--------|--------------|--------------|--------------|-------------|--------|--------------|--------------|--------------|-------------|--------|--------------|
| | Operating | Debt | Debt | Total | Total | Operating | Debt | Debt | Total | Total | Operating | Debt | Debt | Total | Total |
| | Income | Expenditures | Retirements | Income | Expenditures | Income | Expenditures | Retirements | Income | Expenditures | Income | Expenditures | Retirements | Income | Expenditures |
| Municipal County | 14 | 14 | 11 | 113 | 95 | 18 | 18 | 14 | 114 | 97 | 17 | 17 | 14 | 114 | 97 |
| Warrant & Sewer Dist | 70 | 37 | 186 | 274 | 26 | 26 | 24 | 34 | 26 | 24 | 24 | 24 | 34 | 26 | 24 |
| Warrant for Water | | | | | | | | | | | | | | | |
| TOTAL | 84 | 51 | 197 | 487 | 121 | 44 | 42 | 48 | 140 | 121 | 41 | 41 | 48 | 123 | 121 |
| Lumber County | | | | | | | | | | | | | | | |
| Lumber & Sewer Dist | 77 | | 74 | 151 | 62 | 24 | 16 | 40 | 77 | 26 | 85 | 85 | 85 | 85 | 85 |
| TOTAL | 77 | | 74 | 151 | 62 | 24 | 16 | 40 | 77 | 26 | 85 | 85 | 85 | 85 | 85 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 57 | 4 | 37 | 59 | 7 | 24 | 15 | 40 | 57 | 15 | 72 | 72 | 72 | 72 | 72 |
| TOTAL | 57 | 4 | 37 | 59 | 7 | 24 | 15 | 40 | 57 | 15 | 72 | 72 | 72 | 72 | 72 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 68 | 8 | 79 | 156 | 33 | 65 | 43 | 126 | 68 | 73 | 141 | 141 | 141 | 141 | 141 |
| TOTAL | 68 | 8 | 79 | 156 | 33 | 65 | 43 | 126 | 68 | 73 | 141 | 141 | 141 | 141 | 141 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 87 | 85 | 252 | 424 | 22 | 206 | 168 | 62 | 208 | 168 | 276 | 276 | 276 | 276 | 276 |
| TOTAL | 87 | 85 | 252 | 424 | 22 | 206 | 168 | 62 | 208 | 168 | 276 | 276 | 276 | 276 | 276 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 99 | | | 17 | 17 | 17 | 17 | 17 | 99 | 17 | 116 | 116 | 116 | 116 | 116 |
| TOTAL | 99 | | | 17 | 17 | 17 | 17 | 17 | 99 | 17 | 116 | 116 | 116 | 116 | 116 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 101 | 12 | 8 | 121 | 28 | 202 | 208 | 20 | 123 | 228 | 228 | 228 | 228 | 228 | 228 |
| TOTAL | 101 | 12 | 8 | 121 | 28 | 202 | 208 | 20 | 123 | 228 | 228 | 228 | 228 | 228 | 228 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 112 | 15 | 18 | 145 | 11 | 37 | 37 | 11 | 101 | 111 | 111 | 111 | 111 | 111 | 111 |
| TOTAL | 112 | 15 | 18 | 145 | 11 | 37 | 37 | 11 | 101 | 111 | 111 | 111 | 111 | 111 | 111 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| TOTAL | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Linn County | | | | | | | | | | | | | | | |
| Linn & Sewer Dist | 11 | 11 | 11 | 33 | 11 | 15 | 15 | 11 | 11 | 11 | | | | | |

Page 3 of 3
 EXHIBIT D
 (ANNEX 1000) As Am.



HISTORY OF DEBT SERVICE FUNDS

Source: Annual Report
 to the Board for Local
 Govts (Municipal and District
 Reports)

| ENTITY | FY 1977-1978 | | | | | FY 1978-1979 | | | | | FY 1979-1980 | | | | | FY 1980-1981 | | | | |
|------------------------|--------------------|---------|---------|---------|------------------|--------------------|---------|---------|---------|------------------|--------------------|---------|---------|---------|------------------|--------------------|---------|---------|---------|------------------|
| | Balance 10/1/76 | 10/1/77 | 10/1/78 | 10/1/79 | Total 10/1/79 | Balance 10/1/77 | 10/1/78 | 10/1/79 | 10/1/80 | Total 10/1/80 | Balance 10/1/78 | 10/1/79 | 10/1/80 | 10/1/81 | Total 10/1/81 | Balance 10/1/79 | 10/1/80 | 10/1/81 | 10/1/82 | Total 10/1/82 |
| UNIVERSITY OF MICHIGAN | 1000 | 1000 | 1000 | 1000 | 4000 | 1000 | 1000 | 1000 | 1000 | 4000 | 1000 | 1000 | 1000 | 1000 | 4000 | 1000 | 1000 | 1000 | 1000 | 4000 |
| GRAND TOTAL | 2000 | 2000 | 2000 | 2000 | 8000 | 2000 | 2000 | 2000 | 2000 | 8000 | 2000 | 2000 | 2000 | 2000 | 8000 | 2000 | 2000 | 2000 | 2000 | 8000 |
| SCHOOL DISTRICT | 1000 | 1000 | 1000 | 1000 | 4000 | 1000 | 1000 | 1000 | 1000 | 4000 | 1000 | 1000 | 1000 | 1000 | 4000 | 1000 | 1000 | 1000 | 1000 | 4000 |
| GRAND TOTAL | 2000 | 2000 | 2000 | 2000 | 8000 | 2000 | 2000 | 2000 | 2000 | 8000 | 2000 | 2000 | 2000 | 2000 | 8000 | 2000 | 2000 | 2000 | 2000 | 8000 |

Exhibit E page 106.1

Report of Population Data
 by Precinct with Major City Distributions

| City | 1970 | | Total | 1970 | | Total | 1970 | | Total | 1970 | | Total |
|----------------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|
| | Pop | % | | Pop | % | | Pop | % | | Pop | % | |
| Bay City | 20,000 | 100.0 | 20,000 | 100.0 | 20,000 | 100.0 | 20,000 | 100.0 | 20,000 | 100.0 | 20,000 | 100.0 |
| Charlevoix | 15,000 | 100.0 | 15,000 | 100.0 | 15,000 | 100.0 | 15,000 | 100.0 | 15,000 | 100.0 | 15,000 | 100.0 |
| Ellenton | 10,000 | 100.0 | 10,000 | 100.0 | 10,000 | 100.0 | 10,000 | 100.0 | 10,000 | 100.0 | 10,000 | 100.0 |
| Frankfort | 8,000 | 100.0 | 8,000 | 100.0 | 8,000 | 100.0 | 8,000 | 100.0 | 8,000 | 100.0 | 8,000 | 100.0 |
| Harbor Springs | 6,000 | 100.0 | 6,000 | 100.0 | 6,000 | 100.0 | 6,000 | 100.0 | 6,000 | 100.0 | 6,000 | 100.0 |
| Isabella | 4,000 | 100.0 | 4,000 | 100.0 | 4,000 | 100.0 | 4,000 | 100.0 | 4,000 | 100.0 | 4,000 | 100.0 |
| Leelanau | 3,000 | 100.0 | 3,000 | 100.0 | 3,000 | 100.0 | 3,000 | 100.0 | 3,000 | 100.0 | 3,000 | 100.0 |
| Manitoulin | 2,000 | 100.0 | 2,000 | 100.0 | 2,000 | 100.0 | 2,000 | 100.0 | 2,000 | 100.0 | 2,000 | 100.0 |
| Northport | 1,500 | 100.0 | 1,500 | 100.0 | 1,500 | 100.0 | 1,500 | 100.0 | 1,500 | 100.0 | 1,500 | 100.0 |
| Port Huron | 1,000 | 100.0 | 1,000 | 100.0 | 1,000 | 100.0 | 1,000 | 100.0 | 1,000 | 100.0 | 1,000 | 100.0 |
| St Ignace | 800 | 100.0 | 800 | 100.0 | 800 | 100.0 | 800 | 100.0 | 800 | 100.0 | 800 | 100.0 |
| St Ignace | 600 | 100.0 | 600 | 100.0 | 600 | 100.0 | 600 | 100.0 | 600 | 100.0 | 600 | 100.0 |
| St Ignace | 400 | 100.0 | 400 | 100.0 | 400 | 100.0 | 400 | 100.0 | 400 | 100.0 | 400 | 100.0 |
| St Ignace | 200 | 100.0 | 200 | 100.0 | 200 | 100.0 | 200 | 100.0 | 200 | 100.0 | 200 | 100.0 |
| St Ignace | 100 | 100.0 | 100 | 100.0 | 100 | 100.0 | 100 | 100.0 | 100 | 100.0 | 100 | 100.0 |
| St Ignace | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 |
| St Ignace | 25 | 100.0 | 25 | 100.0 | 25 | 100.0 | 25 | 100.0 | 25 | 100.0 | 25 | 100.0 |
| St Ignace | 12.5 | 100.0 | 12.5 | 100.0 | 12.5 | 100.0 | 12.5 | 100.0 | 12.5 | 100.0 | 12.5 | 100.0 |
| State | 2,000,000 | 100.0 | 2,000,000 | 100.0 | 2,000,000 | 100.0 | 2,000,000 | 100.0 | 2,000,000 | 100.0 | 2,000,000 | 100.0 |

Notes:
 1. All figures are based on the 1970 Census.
 2. The percentages are based on the total population of the city.

Notes:
 1. All figures are based on the 1970 Census.
 2. The percentages are based on the total population of the city.

NOTE: 1970 - 1970 US Census figures

1970 - 1970
 Preliminary Results of 1970 US
 Census, State Planning
 Commission Office

Exhibit E: Population Data by Precinct
 to (Allotted Type)

| Precinct | 1970 | | Total | 1970 | | Total | % | % |
|----------------|-----------|-------|-----------|-------|-----------|-------|-------|---|
| | Pop | % | | Pop | % | | | |
| Bay City | 20,000 | 100.0 | 20,000 | 100.0 | 20,000 | 100.0 | 100.0 | |
| Charlevoix | 15,000 | 100.0 | 15,000 | 100.0 | 15,000 | 100.0 | 100.0 | |
| Ellenton | 10,000 | 100.0 | 10,000 | 100.0 | 10,000 | 100.0 | 100.0 | |
| Frankfort | 8,000 | 100.0 | 8,000 | 100.0 | 8,000 | 100.0 | 100.0 | |
| Harbor Springs | 6,000 | 100.0 | 6,000 | 100.0 | 6,000 | 100.0 | 100.0 | |
| Isabella | 4,000 | 100.0 | 4,000 | 100.0 | 4,000 | 100.0 | 100.0 | |
| Leelanau | 3,000 | 100.0 | 3,000 | 100.0 | 3,000 | 100.0 | 100.0 | |
| Manitoulin | 2,000 | 100.0 | 2,000 | 100.0 | 2,000 | 100.0 | 100.0 | |
| Northport | 1,500 | 100.0 | 1,500 | 100.0 | 1,500 | 100.0 | 100.0 | |
| Port Huron | 1,000 | 100.0 | 1,000 | 100.0 | 1,000 | 100.0 | 100.0 | |
| St Ignace | 800 | 100.0 | 800 | 100.0 | 800 | 100.0 | 100.0 | |
| St Ignace | 600 | 100.0 | 600 | 100.0 | 600 | 100.0 | 100.0 | |
| St Ignace | 400 | 100.0 | 400 | 100.0 | 400 | 100.0 | 100.0 | |
| St Ignace | 200 | 100.0 | 200 | 100.0 | 200 | 100.0 | 100.0 | |
| St Ignace | 100 | 100.0 | 100 | 100.0 | 100 | 100.0 | 100.0 | |
| St Ignace | 50 | 100.0 | 50 | 100.0 | 50 | 100.0 | 100.0 | |
| St Ignace | 25 | 100.0 | 25 | 100.0 | 25 | 100.0 | 100.0 | |
| State | 2,000,000 | 100.0 | 2,000,000 | 100.0 | 2,000,000 | 100.0 | 100.0 | |

Notes:
 1. All figures are based on the 1970 Census.
 2. The percentages are based on the total population of the precinct.

