

**STATE OF NEVADA**

**ANNUAL COUNTY AND CITY  
FINANCIAL REPORT  
FISCAL YEAR ENDED JUNE 30, 2001**

**DUE DATE - February 5, 2002**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**

**U.S. Census Bureau  
Governments Division  
Finance Branch  
Washington, DC 20233-6800**

**NOTE** — For assistance, call 800-992-0900. Data supplied in this report will be used by the Nevada Department of Taxation, State and Federal agencies, and public interest groups.

**Part I TAX REVENUES - ALL FUNDS**

Item description	Amount — <i>Omit cents</i>
<b>A. TAXES</b>	T01
Ad valorem taxes, penalties and interest	
Fees retained from tax collections	T01
County option motor vehicle fuel tax (NRS Chapter 373)	T13
Residential park construction tax	T99
Room tax	T19
County option sales and use tax	T09
<b>TOTAL taxes</b> →	\$
<b>B. LICENSES AND PERMITS</b>	T99
Business licenses and permits	
Alcoholic beverage licenses	
County gaming licenses (county share only)	T99
City gaming licenses	T99
City share of county gaming licenses	T99
Franchise fees	T15
Other business licenses and permits	T99
Non-business licenses and permits	T99
Marriage licenses	
Animal licenses	T99
Bicycle licenses	T99
Impact fees	T99
Building permits	T99
Sign permits	T99
Mobile home permits	T99
Other non-business licenses and permits	T99
Real property transfer tax (county share only)	T99
<b>TOTAL licenses and permits</b> →	\$

**Part II INTERGOVERNMENTAL REVENUES - ALL FUNDS**

Item description	Amount — <i>Omit cents</i>
<b>A. FEDERAL GRANTS</b>	B94
Transportation Commission	
Environmental Protection Agency grants	B89
Housing and Urban Development grants	B50
Other Federal grants	B89
<b>TOTAL Federal grants</b> →	\$
<b>B. STATE GRANTS AND SHARED REVENUE</b>	C94
Transportation Commission	
Real property transfer tax (city share only)	D30
Consolidated Tax (includes cigarette tax, motor vehicle privilege tax, alcoholic beverage tax, basic city/county relief tax, and supplemental city/county relief tax)	C30
Motor vehicle fuel tax (NRS Chapter 365)	C46
State gaming license fee tax (county share)	C30
State gaming license fee tax (city share)	D30
State payment in lieu of taxes	D30
Welfare grants	C79
State grants for health and hospitals	C42
Other State grants	C89
Optional motor fuel tax (county share - NRS Chapter 365)	C46
Optional motor fuel tax (city share - NRS Chapter 365)	C46
<b>TOTAL State grants</b> →	\$

**Part II INTERGOVERNMENTAL REVENUES - ALL FUNDS - Continued**

Item description	Amount — <i>Omit cents</i>
<b>C . LOCAL GOVERNMENT GRANTS AND SHARED REVENUE</b>	D94
Transportation Commission	
City's share of county road tax	D46
County reimbursements for services	D89
Reimbursements from other local governments	D89
Payments from local units in lieu of taxes	D30
<b>TOTAL local government grants</b> —————→	\$

**Part III CHARGES FOR SERVICES - ALL FUNDS**

Item description	Amount — <i>Omit cents</i>
Transit system	A94
Fees of clerk, recorder, assessor, sheriff	A89
Highway charges	A44
Other public works charges	A89
Court fees	A89
Police department fees	A89
Fire department fees	A89
Other public safety fees	A89
Parking charges	A60
Health charges	A89
Welfare charges	A89
Culture and recreation charges	A61
Conservation of natural resources charges	A89
Urban redevelopment and housing charges	A50
Economic development and assistance	A89
Water utility – Operating revenue	A91
Electric utility – Operating revenue	A92
Sewer utility – Operating revenue	A80
Hospital – Operating revenue	A36
Airport – Operating revenue	A01
Trash collection – Operating revenue	A81
Park, marinas, golf courses – Operating revenue	A61
Other miscellaneous charges	A89
<b>TOTAL charges for services</b> —————→	\$

**Part IV MISCELLANEOUS REVENUES - ALL FUNDS**

Item description	Amount — <i>Omit cents</i>
Fines and forfeits	U99
Interest earnings	U20
Rents and royalties	U40
Donations from private sources	U99
Special assessments	U01
Miscellaneous other revenue	U99
<b>TOTAL miscellaneous revenues</b> —————→	\$

**Part V OTHER FINANCING SOURCES - ALL FUNDS**

Item description	Amount — <i>Omit cents</i>
Receipts from sale of real property	U11
Receipts from sale of general fixed assets	A06
Proceeds of debt instruments	A08
<b>TOTAL other financing sources</b> —————→	\$
<b>TOTAL revenues and other financing sources</b> —————→	\$

**Part VI DIRECT EXPENDITURES - ALL FUNDS**

Item description	Amount — <i>Omit cents</i>
<b>1. GENERAL ADMINISTRATION</b>	E29
Wages	
Benefits	E29
Services and supplies	E29
Construction	F29
Other capital outlay	G29
<b>TOTAL general administration</b> —————→	\$

**Part VI DIRECT EXPENDITURES - ALL FUNDS - Continued**

Item description	Amount — <i>Omit cents</i>
<b>2. FINANCIAL ADMINISTRATION</b>	E23
Wages	
Benefits	E23
Services and supplies	E23
Construction	F23
Other capital outlay	G23
<b>TOTAL financial administration</b> →	\$
<b>3. JUDICIAL AND LEGAL</b>	E25
Wages	
Benefits	E25
Services and supplies	E25
Construction	F25
Other capital outlay	G25
<b>TOTAL judicial and legal</b> →	\$
<b>4. GENERAL COUNTY/MUNICIPAL BUILDINGS</b>	E31
Wages	
Benefits	E31
Services and supplies	E31
Construction	F31
Other capital outlay	G31
<b>TOTAL general county/municipal buildings</b> →	\$
<b>5. LIBRARIES</b>	E52
Wages	
Benefits	E52
Services and supplies	E52
Construction	F52
Other capital outlay	G52
<b>TOTAL libraries</b> →	\$
<b>6. WELFARE</b>	E79
Wages	
Benefits	E79
Services and supplies	E79
Construction	F79
Other capital outlay	G79
<b>TOTAL welfare</b> →	\$
<b>7. PAYMENTS TO HOSPITALS PRIVATELY OPERATED</b>	E38
Wages	
Benefits	E38
Services and supplies	E38
Construction	F38
Other capital outlay	G38
<b>TOTAL payments to private hospitals</b> →	\$
<b>8. HEALTH (OTHER THAN HOSPITALS)</b>	E32
Wages	
Benefits	E32
Services and supplies	E32
Construction	F32
Other capital outlay	G32
<b>TOTAL health other than hospitals</b> →	\$
<b>9. STREETS AND HIGHWAYS</b>	E44
Wages	
Benefits	E44
Services and supplies	E44
Construction	F44
Other capital outlay	G44
<b>TOTAL streets and highways</b> →	\$

*Continued on next page*

**Part VI DIRECT EXPENDITURES - ALL FUNDS - Continued**

Item description	Amount — <i>Omit cents</i>
<b>10. PARKING FACILITIES</b>	E60
Wages	
Benefits	E60
Services and supplies	E60
Construction	F60
Other capital outlay	G60
<b>TOTAL parking facilities</b> →	\$
<b>11. POLICE/SHERIFF</b>	E62
Wages	
Benefits	E62
Services and supplies	E62
Construction	F62
Other capital outlay	G62
<b>TOTAL police/sheriff</b> →	\$
<b>12. FIRE DEPARTMENT</b>	E24
Wages	
Benefits	E24
Services and supplies	E24
Construction	F24
Other capital outlay	G24
<b>TOTAL fire department</b> →	\$
<b>13. CORRECTION</b>	E05
Wages	
Benefits	E05
Services and supplies	E05
Construction	F05
Other capital outlay	G05
<b>TOTAL correction</b> →	\$
<b>14. PROTECTIVE INSPECTION AND REGULATION</b>	E66
Wages	
Benefits	E66
Services and supplies	E66
Construction	F66
Other capital outlay	G66
<b>TOTAL protective inspection and regulation</b> →	\$
<b>15. CULTURE AND RECREATION</b>	E61
Wages	
Benefits	E61
Services and supplies	E61
Construction	F61
Other capital outlay	G61
<b>TOTAL culture and recreation</b> →	\$
<b>16. NATURAL RESOURCES</b>	E59
Wages	
Benefits	E59
Services and supplies	E59
Construction	F59
Other capital outlay	G59
<b>TOTAL natural resources</b> →	\$
<b>17. HOUSING AND COMMUNITY DEVELOPMENT</b>	E50
Wages	
Benefits	E50
Services and supplies	E50
Construction	F50
Other capital outlay	G50
<b>TOTAL housing and community development</b> →	\$

*Continued on next page*

**Part VI DIRECT EXPENDITURES - ALL FUNDS - Continued**

Item description	Amount — <i>Omit cents</i>
<b>18. DEBT SERVICE</b>	E41
Principal retired	
Interest paid – Electricity debt	I92
Interest paid – Water utility debt	I91
Interest paid – All other debt	I89
Paying agent’s fees	E23
<b>TOTAL debt service</b> →	\$
<b>19. WATER UTILITY</b>	E91
Wages	
Benefits	E91
Services and supplies	E91
Construction	F91
Other capital outlay	G91
Depreciation	
<b>TOTAL water utility</b> →	\$
<b>20. ELECTRIC UTILITY</b>	E92
Wages	
Benefits	E92
Services and supplies	E92
Construction	F92
Other capital outlay	G92
Depreciation	
<b>TOTAL electric utility</b> →	\$
<b>21. SEWER AND SEWAGE DISPOSAL</b>	E80
Wages	
Benefits	E80
Services and supplies	E80
Construction	F80
Other capital outlay	G80
Depreciation	
<b>TOTAL sewer and sewage disposal</b> →	\$
<b>22. HOSPITAL</b>	E36
Wages	
Benefits	E36
Services and supplies	E36
Construction	F36
Other capital outlay	G36
Depreciation	
<b>TOTAL hospital</b> →	\$
<b>23. AIRPORT</b>	E01
Wages	
Benefits	E01
Services and supplies	E01
Construction	F01
Other capital outlay	G01
Depreciation	
<b>TOTAL airport</b> →	\$
<b>24. TRASH COLLECTION</b>	E81
Wages	
Benefits	E81
Services and supplies	E81
Construction	F81
Other capital outlay	G81
Depreciation	
<b>TOTAL trash collection</b> →	\$

**Part VI DIRECT EXPENDITURES - ALL FUNDS - Continued**

Item description	Amount — <i>Omit cents</i>
<b>25. PARK, MARINA, GOLF COURSE</b>	E61
Wages	
Benefits	E61
Services and supplies	E61
Construction	F61
Other capital outlay	G61
Depreciation	
<b>TOTAL park, marina, golf course</b> →	\$
<b>26. TRANSIT SYSTEM</b>	E94
Wages	
Benefits	E94
Services and supplies	E94
Construction	F94
Other capital outlay	G94
<b>TOTAL transit system</b> →	\$
<b>27. OTHER EXPENDITURE - Specify</b> ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
<b>TOTAL</b> →	\$
<b>28. OTHER EXPENDITURE - Specify</b> ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
<b>TOTAL</b> →	\$
<b>29. OTHER EXPENDITURE - Specify</b> ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
<b>TOTAL</b> →	\$
<b>30. OTHER EXPENDITURE - Specify</b> ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
<b>TOTAL</b> →	\$
<b>31. OTHER EXPENDITURE - Specify</b> ↘	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
<b>TOTAL</b> →	\$
<b>TOTAL expenditures - sum of items 1 through 31</b> →	\$

**Part VII INTERGOVERNMENTAL EXPENDITURES**

Report expenditures made to the State or to other local governments on a reimbursement or cost-sharing basis. These expenditures should **not** be included in part VI.

Purpose	Amount paid to other local governments <i>Omit cents</i> (a)		Purpose	Amount paid to State <i>Omit cents</i> (b)	
1. Airport . . . . .	M01		1. General control . . . . .	L29	
2. Fire protection . . . . .	M24		2. Highways . . . . .	L44	
3. Police protection . . . . .	M62		3. Welfare . . . . .	L79	
4. Hospitals . . . . .	M38		4. Other purposes . . . . .	L89	
5. Transit subsidies . . . . .	M94				
6. Libraries . . . . .	M52				
7. Parks and recreation . . . . .	M61				
8. Welfare . . . . .	M79				
9. Other purposes . . . . .	M89				

**Part VIII SALARIES AND WAGES**

Report here the total salaries and wages paid to all employees of your government before deductions for Social Security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of employees charged to construction projects. . . . .

Amount – <i>Omit cents</i>
Z00
\$

**Part IX DEBT OUTSTANDING, ISSUED, AND RETIRED**

Long term debt	Bonds outstanding July 1, 2000 (a)	Bonds during this fiscal year		Outstanding as of June 30, 2001	
		Issued (b)	Retired (c)	General obligations (d)	Revenue bonds (e)
Water utility	19A	29A	39A	41A	44A
Electric utility	19B	29B	39B	41B	44B
Industrial revenue	19T	24T	34T		44T
All other purposes	19X	29X	39X	41X	44X
Transit system	19D	29D	39D	41D	44D
Short term debt outstanding as of July 1, 2000 . . . . .			61V		
Short term debt outstanding as of June 30, 2001 . . . . .			64V		

**Part X CASH AND INVESTMENT HOLDINGS AS OF JUNE 30, 2001**

A. Cash and investments on hand and deposit, CD's and savings	Amount <i>Omit cents</i>	B. Cash and investments, repurchase agreements and deposit, CD's and savings	Amount <i>Omit cents</i>
1. General fund	W61	1. Enterprise funds	W61
2. Special revenue funds	W61	2. Internal service funds	W61
3. Capital projects funds	W31	3. Debt service funds	W01
4. Special assessment funds	W01	4. Trust and agency funds	W90

**Part XI FUND BALANCE – ALL FUNDS**

Fund balance at the beginning of the fiscal year July 1, 2000 . . . . .	\$
Fund balance at the end of the fiscal year June 30, 2001 . . . . .	\$

Census use only	V98

Remarks

**Part XII DATA SUPPLIED BY**

Signature of official	Date	Title		
Printed name of official	Telephone →	Area code	Number	Extension

## STATE OF NEVADA – FORM NV-1 SPECIAL INSTRUCTIONS

**BASIC INSTRUCTIONS AND DEFINITIONS** – Before filling out this form, please read carefully each part and all related definitions, as well as any supplementary instructions. Report all applicable revenue items listed as well as all expenditures of your government and its agencies.

Report all funds of your government, including payments to pension systems administered privately or by other governments.

**REVENUES** – Enter amounts of the stated types of revenues (net of refunds and interfund transfers received by your government) during the fiscal year reported. Include the revenues of all funds.

### Part III – CHARGES FOR SERVICES

**Fees of clerk, recorder, assessor, sheriff** – Fees and commissions received for services rendered to the public. Report these amounts without deduction for salaries and office expenses.

**Utility revenue** – Gross receipts of any utilities operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.

**Hospital charges** – Charges received on behalf of individual patients under the medicare program or other insurance-type arrangements. Medicare and amounts for hospital purposes received from other governments should be reported in Part II, Intergovernmental Revenues.

### Part IV – MISCELLANEOUS REVENUES

**Interest earnings** – Interest received on all deposits and investment holdings of your government and its agencies.

**Rents and royalties** – Amounts received from lease agreements, excluding amounts already reported in Part III – CHARGES FOR SERVICES.

**Special assessments** – Compulsory contributions and reimbursements from owners of property benefitted by improvements (streets, sewers, sidewalks, water extensions, etc.)

**EXPENDITURES** – Intergovernmental expenditures should be reported in part VII only and should **not** be included in part VI.

Enter in part VI all amounts expended during the fiscal year for the purposes requested (net of interfund transfers).

**Wages** should include gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc.

**Construction** should include outlays from all sources, i.e., bond proceeds, assessments, State and Federal grants, etc.

**Other capital outlay** – Expenditures for purchase of land, equipment, and existing structures.

### Part VI – DIRECT EXPENDITURES

**1. General administration** – City and county council, alderman or commissioners, mayor, county and city administrator or manager, city and county clerk's office, recorder, planning, zoning, and personnel.

**2. Financial administration** – Office of the finance director auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc., including related data processing.

**3. Judicial and legal** – All municipal and county court and court-related activities including juries, probate officials, prosecutors, bailiffs, marshalls, public defenders, municipal and county attorneys, legal departments, and court activities of sheriff departments. Probation and parole expenditures should be reported in item 13.

**4. General county/municipal buildings** – Construction, maintenance, and operation of courthouse, city hall, county office buildings not related to single functions and any other buildings not related to particular purposes. Expenditures for firehouses, police stations, hospitals, jails, etc., are to be reported for the purpose directly involved.

**5. Libraries** – Include payments to nongovernmental libraries as well as libraries operated by your city or county. Aid to libraries operated by other governments should be reported in part VII only.

**6. Welfare** – Support of, and assistance to, needy persons, including municipal and county expenditures from State and Federal grants.

**a.** Money paid directly to needy persons covered by Federal aid programs for the aged, blind, disabled, and families with dependent children.

**b.** Money paid directly to needy persons not covered by Federal programs (general relief, home relief, poor relief, etc.).

**c.** Payments to landlords, utilities, vendors, etc., for rent, goods, and services furnished to needy persons, other than for medical and hospital care.

**d.** Payments for medical and hospital care provided to needy persons. Do not report here any expenditure for, or payments to, hospital or health operated by your government.

**e.** Direct expenditures for administration or relief and assistance; welfare institutions (including nursing homes); foster care, related community action programs; and other welfare activities not covered in items a, b, c, and d. Payments to State or county for county and municipal share of State or county welfare costs should be reported in part VII only.

**7. Payments to hospitals privately operated** – Exclude here and report in item 6 any payments under public welfare programs. Report payments to hospitals operated by other governments at part VII only.

**8. Health (other than hospitals)** – All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.

**9. Streets and highways** – Construction and maintenance of county and municipal streets, sidewalks, bridges, toll facilities, highway engineering and planning as well as snow removal and street lighting, control and safety. (Exclude here and report in item 24 street cleaning expenditure.) Payments to the State or county governments for highway purposes should be included in Part VII only. Report interest on highway debt in item 18.

**10. Parking facilities** – Parking garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters).

**11. Police/sheriff** – Municipal police agencies for preventing, controlling, or reducing crime; police departments, law enforcement activities of sheriff and peace officers; coroners; medical examiners; vehicular inspection activities; and traffic control and safety activities. Report the sheriff's court activities in item 3 and the sheriff's correctional activities in item 13.

**12. Fire department** – All costs incurred for firefighting and fire prevention including contributions to volunteer fire units. Exclude amounts expended for forest-fire protection (see item 16).

**13. Correction** – Construction, maintenance, and operation of city jails, reformatories, juvenile detention facilities, and correctional facilities for adults or juveniles. Include correction activities of the sheriff's office, probation and parole, and rehabilitation activities of the correctional authority. Exclude "lock-up" operations (report in item 11).

**14. Protective inspection and regulation** – Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection) except when related to major functions, such as health, natural resources, etc.

**15. Culture and recreation** – Include parks, playgrounds, swimming pools, golf courses, marinas, museums, community music, drama, celebrations, zoos, and support for cultural activities. (Also see item 25 on the form.)

**16. Natural resources** – Flood control and soil and water conservation, drainage, irrigation, forestry and forest fire protection, agricultural fairs, and any other activities for promotion of agricultural and conservation of natural resources.

**17. Housing and community development** – Gross expenditure for urban renewal, slum clearance, housing projects, and similar activities.

**18. Debt service** – In reporting interest paid, include interest paid on short-term debt, on general obligation debt, as well as the interest paid on nonguaranteed debt.

### 19. and 20.

**Water and electric utilities** – Report the gross expenditures of utility systems operated by your government. Exclude interest (report in item 18); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rentals, etc.).

**21. Sewers and sewage disposal** – Construction, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants.

**22. Hospital** – Construction and operation of hospitals by your government. Nursing homes not directly associated with a hospital are to be reported in item 6.

**23. Airport** – Expenditures for county or municipal airport.

**24. Trash collection** – Street cleaning and the collection and disposal of refuse and garbage.