FORM **F-65 (NV-1)**
(8-14-2006)

STATE OF NEVADA
DEPARTMENT OF TAXATION

STATE OF NEVADA

ANNUAL COUNTY AND CITY FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2006

DUE DATE – February 20, 2007

(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 1–800–242–4523. 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 — *Omit cents*
A. TAXES	TØ1
Ad valorem taxes, penalties and interest	
Fees retained from tax collections	TØ1
County option motor vehicle fuel tax (NRS Chapter 373)	T13
Residential park construction tax	T29
Room tax	T19
County option sales and use tax	T09
TOTAL taxes →	$
B. LICENSES AND PERMITS	T20
Business licenses and permits	
Alcoholic beverage licenses	
County gaming licenses (county share only)	T21
City gaming licenses	T21
City share of county gaming licenses	T21
Franchise fees	T27
Other business licenses and permits	T28
Non-business licenses and permits	T29
Marriage licenses	
Animal licenses	T29
Bicycle licenses	T29
Impact fees	T29
Building permits	T29
Sign permits	T29
Mobile home permits	T29
Other non-business licenses and permits	T29
Real property transfer tax (county collection allowance)	T51
TOTAL licenses and permits →	$

Part II INTERGOVERNMENTAL REVENUES – ALL FUNDS

Item description	Amount — *Omit cents*
A. FEDERAL GRANTS	B94
Transportation Commission	
Environmental Protection Agency grants	B89
Housing and Urban Development grants	B5Ø
Airport Authorities and Boards	B01
Sewerage Grants	B80
Natural Resources Grants	B59
Other Federal grants	B89
TOTAL Federal grants →	$
B. STATE GRANTS AND SHARED REVENUE	C94
Transportation Commission	
Sewerage Grants	C80
Consolidated Tax (includes cigarette tax, governmental services tax, alcoholic beverage tax, basic city/county relief tax, supplemental city/county relief tax, and real property transfer tax)	C3Ø
State gaming license fee tax (county share)	C3Ø
State gaming license fee tax (city share)	D3Ø
State payment in lieu of taxes	D30
Welfare grants	C79
State grants for health and hospitals	C42
Other State grants	C89
Motor vehicle fuel tax (county share – NRS Chapter 365)	C46
Motor vehicle fuel tax (city share – NRS Chapter 365)	C46
TOTAL State grants →	$

Part II INTERGOVERNMENTAL REVENUES – ALL FUNDS – Continued

Item description	Amount — *Omit cents*
C. LOCAL GOVERNMENT GRANTS AND SHARED REVENUE	D94
Transportation Commission	
Sewerage Grants	D80
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	D3Ø
TOTAL local government grants →	$

Part III CHARGES FOR SERVICES – ALL FUNDS

Item description	Amount — *Omit cents*
Transit system	A94
Fees of clerk, recorder, assessor, sheriff	A89
Highway charges	A44
Toll Highway charges	A45
Other public works charges	A89
Court fees	A89
Police department fees	A89
Fire department fees	A89
Other public safety fees	A89
Parking charges	A6Ø
School tuition and transportation charges	A10
Health charges	A89
Welfare charges	A89
Culture and recreation charges	A61
Conservation of natural resources charges	A59
Urban redevelopment and housing charges	A5Ø
Economic development and assistance	A89
Water utility – Operating revenue	A91
Electric utility – Operating revenue	A92
Sewer utility – Operating revenue	A8Ø
Hospital – Operating revenue	A36
Airport – Operating revenue	A01
Trash collection – Operating revenue	A81
Park, marinas, golf courses – Operating revenue	A61
Other miscellaneous charges	A89
Other commercial activities charges	A03
TOTAL charges for services →	$

Part IV MISCELLANEOUS REVENUES – ALL FUNDS

Item description	Amount — *Omit cents*
Fines and forfeits	U30
Interest earnings	U2Ø
Rents	U4Ø
Royalties	U41
Donations from private sources	U50
Special assessments	U01
Miscellaneous other revenue	U99
TOTAL miscellaneous revenues →	$

Part V OTHER FINANCING SOURCES – ALL FUNDS

Item description	Amount — *Omit cents*
Receipts from sale of real property	U11
Receipts from sale of general fixed assets	
Proceeds of debt instruments	
TOTAL other financing sources →	$
TOTAL revenues and other financing sources →	$

Part VI DIRECT EXPENDITURES – ALL FUNDS

Item description	Amount — *Omit cents*
1. GENERAL ADMINISTRATION	E29
Wages	
Benefits	E29
Services and supplies	E29
Construction	F29
Other capital outlay	G29
TOTAL general administration →	$

Continued on next page

Part VI	DIRECT EXPENDITURES – ALL FUNDS – Continued	
Item description		Amount — *Omit cents*
2. FINANCIAL ADMINISTRATION		E23
Wages		
Benefits		E23
Services and supplies		E23
Construction		F23
Other capital outlay		G23
TOTAL financial administration →		$
3. JUDICIAL AND LEGAL		E25
Wages		
Benefits		E25
Services and supplies		E25
Construction		F25
Other capital outlay		G25
TOTAL judicial and legal →		$
4. GENERAL COUNTY/MUNICIPAL BUILDINGS		E31
Wages		
Benefits		E31
Services and supplies		E31
Construction		F31
Other capital outlay		G31
TOTAL general county/municipal buildings →		$
5. LIBRARIES		E52
Wages		
Benefits		E52
Services and supplies		E52
Construction		F52
Other capital outlay		G52
TOTAL libraries →		$
6. WELFARE INSTITUTIONS		E77
Wages		
Benefits		E77
Services and supplies		E77
Construction		F77
Other capital outlay		G77
TOTAL welfare institutions →		$
7. OTHER PUBLIC WELFARE		E79
Wages		
Benefits		E79
Services and supplies		E79
Construction		F79
Other capital outlay		G79
TOTAL other public welfare →		$
8. HEALTH (OTHER THAN HOSPITALS)		E32
Wages		
Benefits		E32
Services and supplies		E32
Construction		F32
Other capital outlay		G32
TOTAL health (other than hospitals) →		$
9. TOLL HIGHWAYS		E45
Wages		
Benefits		E45
Services and supplies		E45
Construction		F45
Other capital outlay		G45
TOTAL toll highways →		$
10. STREETS AND HIGHWAYS (OTHER THAN TOLL HIGHWAYS)		E44
Wages		
Benefits		E44
Services and supplies		E44
Construction		F44
Other capital outlay		G44
TOTAL streets and highways →		$

Continued on next page

Part VI	DIRECT EXPENDITURES – ALL FUNDS – Continued	
Item description		Amount — *Omit cents*
11. PARKING FACILITIES		E6Ø
Wages		
Benefits		E6Ø
Services and supplies		E6Ø
Construction		F6Ø
Other capital outlay		G6Ø
TOTAL parking facilities →		$
12. POLICE/SHERIFF		E62
Wages		
Benefits		E62
Services and supplies		E62
Construction		F62
Other capital outlay		G62
TOTAL police/sheriff →		$
13. FIRE DEPARTMENT		E24
Wages		
Benefits		E24
Services and supplies		E24
Construction		F24
Other capital outlay		G24
TOTAL fire department →		$
14. CORRECTIONAL INSTITUTIONS		E04
Wages		
Benefits		E04
Services and supplies		E04
Construction		F04
Other capital outlay		G04
TOTAL correctional institutions →		$
15. OTHER CORRECTION		EØ5
Wages		
Benefits		EØ5
Services and supplies		EØ5
Construction		FØ5
Other capital outlay		GØ5
TOTAL other correction →		$
16. PROTECTIVE INSPECTION AND REGULATION		E66
Wages		
Benefits		E66
Services and supplies		E66
Construction		F66
Other capital outlay		G66
TOTAL protective inspection and regulation →		$
17. CULTURE AND RECREATION		E61
Wages		
Benefits		E61
Services and supplies		E61
Construction		F61
Other capital outlay		G61
TOTAL culture and recreation →		$
18. NATURAL RESOURCES		E59
Wages		
Benefits		E59
Services and supplies		E59
Construction		F59
Other capital outlay		G59
TOTAL natural resources →		$
19. HOUSING AND COMMUNITY DEVELOPMENT		E5Ø
Wages		
Benefits		E5Ø
Services and supplies		E5Ø
Construction		F5Ø
Other capital outlay		G5Ø
TOTAL housing and community development →		$

Continued on next page

Part VI	DIRECT EXPENDITURES – ALL FUNDS – Continued	
Item description		Amount — *Omit cents*
20. DEBT SERVICE		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
TOTAL debt service →		$
21. WATER UTILITY		E91
Wages		
Benefits		E91
Services and supplies		E91
Construction		F91
Other capital outlay		G91
Depreciation		
TOTAL water utility →		$
22. ELECTRIC UTILITY		E92
Wages		
Benefits		E92
Services and supplies		E92
Construction		F92
Other capital outlay		G92
Depreciation		
TOTAL electric utility →		$
23. SEWER AND SEWAGE DISPOSAL		E8Ø
Wages		
Benefits		E8Ø
Services and supplies		E8Ø
Construction		F8Ø
Other capital outlay		G8Ø
Depreciation		
TOTAL sewer and sewage disposal →		$
24. PAYMENTS TO HOSPITALS		E36
Wages		
Benefits		E36
Services and supplies		E36
Construction		F36
Other capital outlay		G36
Depreciation		
TOTAL payments to hospitals →		$
25. AIRPORT		EØ1
Wages		
Benefits		EØ1
Services and supplies		EØ1
Construction		FØ1
Other capital outlay		GØ1
Depreciation		
TOTAL airport →		$
26. TRASH COLLECTION		E81
Wages		
Benefits		E81
Services and supplies		E81
Construction		F81
Other capital outlay		G81
Depreciation		
TOTAL trash collection →		$

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

Item description	Amount — *Omit cents*
27. PARK, MARINA, GOLF COURSE	E61
Wages	
Benefits	E61
Services and supplies	E61
Construction	F61
Other capital outlay	G61
Depreciation	
TOTAL park, marina, golf course →	$
28. TRANSIT SYSTEM	E94
Wages	
Benefits	E94
Services and supplies	E94
Construction	F94
Other capital outlay	G94
TOTAL transit system →	$
29. OTHER COMMERCIAL ACTIVITIES – *Specify*	E03
Wages	
Benefits	E03
Services and supplies	E03
Construction	F03
Other capital outlay	G03
TOTAL other commercial activities →	$
30. OTHER EXPENDITURE – *Specify*	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
TOTAL →	$
31. OTHER EXPENDITURE – *Specify*	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
TOTAL →	$
32. OTHER EXPENDITURE – *Specify*	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
TOTAL →	$
33. OTHER EXPENDITURE – *Specify*	E
Wages	
Benefits	E
Services and supplies	E
Construction	F
Other capital outlay	G
TOTAL →	$
34. OTHER EXPENDITURE – *Specify*	E
Wages	E
Benefits	E
Services and supplies	F
Construction	G
Other capital outlay	
TOTAL →	$
TOTAL expenditures – sum of items 1 through 31 →	$

Continued on next page

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 *Omit cents* (a)
1. Airport	M01
2. Fire protection	M24
3. Police protection	M62
4. Correctional Institutions	M04
5. Hospitals	M36
6. Transit subsidies	M94
7. Libraries	M52
8. Parks and recreation	M61
9. Welfare	M79
10. Housing	M50
11. Other purposes	M89

Purpose	Amount paid to State *Omit cents* (b)
1. General control	L29
2. Highways	L44
3. Welfare	L79
4. Correctional Institutions	L04
5. Hospitals	L36
6. Housing	L50
7. Other purposes	L89

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 – *Omit cents*
Z00
$

Part IX DEBT OUTSTANDING, ISSUED, AND RETIRED

Long term debt	Bonds outstanding July 1, 2005 (a)	Bonds during this fiscal year: Issued (b)	Bonds during this fiscal year: Retired (c)	Bonds Outstanding as of June 30, 2006 (d)
Industrial revenue	19T	24T	34T	44T
All other purposes	19U	29U	39U	49U
Short term debt outstanding as of July 1, 2005			61V	
Short term debt outstanding as of June 30, 2006			64V	

Part X CASH AND INVESTMENT HOLDINGS AS OF JUNE 30, 2006

A. Cash and investments on hand and deposit, CD's and savings	Amount *Omit cents*	**B. Cash and investments, repurchase agreements and deposit, CD's and savings**	Amount *Omit cents*
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		

Part XI FUND BALANCE – ALL FUNDS

Fund balance at the beginning of the fiscal year July 1, 2005 . . . . . $

Fund balance at the end of the fiscal year June 30, 2006 . . . . . $

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 – Amounts received from lease agreements.

Royalties – Compensation or portion of proceeds for granting privilege of using or developing property or operating under a right, primarily those related to natural resources.

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 Institutions –** Provision, construction, and maintenance of nursing homes and welfare institutions for the benefit of veterans or needy persons.
7. **Other public 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; 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.
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. **Toll Highways –** Construction, maintenance, operation, and repair of highways, roads, bridges, ferries, and tunnels operated on a fee or toll basis.
10. **Streets and highways –** Construction and maintenance of county and municipal streets, sidewalks, bridges, 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.
11. **Parking facilities –** Parking garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters).
12. **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.
13. **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).
14. **Correctional Institutions –** Construction, maintenance, and operation of city jails, reformatories, juvenile detention facilities, and correctional facilities for adults and juveniles. Exclude "lock-up" operations (report in item 11).
15. **Other Correction –** 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)
16. **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.
17. **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.)
18. **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.
19. **Housing and community development –** Gross expenditure for urban renewal, slum clearance, housing projects, and similar activities.
20. **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.
21. **and 22.**
    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.).
23. **Sewers and sewage disposal –** Construction, maintenance, and operation of sanitary and storm sewer systems and sewage disposal plants.
24. **Payments to hospitals –** Construction and operation of hospitals by your government. Nursing homes not directly associated with a hospital are to be reported in item 6.
25. **Airport –** Expenditures for county or municipal airport.
26. **Trash collection –** Street cleaning and the collection and disposal of refuse and garbage.