Public Finance
Where’s The Money
Overview of County Revenues

February 2, 2018
Show Me the Money
County Revenue Resources

Understanding the Pieces of the Pie
Churchill County Revenues FY A
Governmental Fund Types

- Property Taxes $7.867M
- Licenses & Permits $.530M
- Intergovernmental $9.816M
- CTX/Sales Tax $5.337M
- Charges for Services $1.132M
- Fines & Forfeits $0.458M
- Miscellaneous /OFS $1.703M
Clark County Revenues FY A

Governmental Fund Types

- Property Taxes $578M
- Licenses & Permits $283M
- Intergovernmental $1.271M
- CTX/Sales Tax $309M
- Charges for Services $202M
- Fines & Forfeits $29M
- Miscellaneous /OFS $198M

Total: $2.9B
Las Vegas Revenues FY A
Governmental Fund Types

- Property Taxes $93.1M
- Licenses & Permits $78.2M
- Intergovernmental $232.3M
- CTX/Sales Tax $253.2M
- Charges for Services $47.7M
- Fines & Forfeits $17.6M
- Miscellaneous /OFS $27.3M

Total: $749.5M
The Big 3: Revenues

- Intergovernmental Revenues

  *Pass through revenues Federal/State to Local Governments: Examples are Grants, Gas Taxes, Federal PILT, State Gaming Licenses, AB104, CTX, Private Car Tax*

- Property Taxes

- Consolidated Taxes
Local Government Revenues

- Property Taxes
- Licenses & Permits
- Intergovernmental Revenues
  - CTX Gas Taxes
- Charges for Services
- Fines and Forfeitures
- Miscellaneous
- Other financing sources / uses
Licenses and Permits

- Business Licenses
- Local Gaming Licenses
- Marriage Licenses
- Liquor Licenses
- Building Permits
- Franchise Fees / Business Licenses
Intergovernmental Revenues
Gas Tax Revenues

Please Pave My Road
Gas Tax Allocation

- Federal Taxes 18.4 Cents
- State Taxes 23.0 Cents
- Local Taxes 10.0 Cents
Sources of Gas Taxes

- **Federal Taxes**
  18.4 cents a gallon
  Enacted by Congress and signed into law by the President

- **State Taxes**
  23.0 cents a gallon
  Enacted by State Legislature

- **Total Gas Taxes**
  51.4 cents a gallon

- **Local Taxes**
  10.0 cents a gallon
  Enacted by Commissioners
State Gas Tax Allocation

- Changed in 2001
- NRS 365.170, 365.180, 365.190, 365.192
- 17.65 cents to State Highway Fund
  5.35 cents to county road funds
- County’s 5.35 cents
  1.75 cents distributed by point of origin
  3.60 cents distributed by State Formula
- Point of Origin is the County in which the retail sale occurred
County Gas Tax Options

- **County Motor Vehicle Fuel Tax NRS 365.192**
  - 1 cent per gallon
  - Point of origin
  - Apportioned between City and County based on population.

- **County RTC Fuel Tax**
  - 9 cents per gallon
  - Point of origin
  - Apportioned between County in City by statutory formula or on a 60/40 basis by local agreement.
RTC Gas Tax (9 Cents)

- Proceeds used to construct and maintain public roads. Since 1997, entities were allowed to use on maintenance and repairs of roads.
- County’s at 9 cent rate: Carson City, Clark, Churchill, Humboldt, Lyon, Mineral, Pershing and Washoe County.
Summary of Gas Taxes Distributed to County/City

- 11.75 cents per gallon based on point of origin
- 3.6 cents based on formula in state statutes
- Gas taxes paid in Your County returns to Your County and the Cities
- Every gallon of gas purchased outside the county negatively affects your community
Gas Tax Formula Distribution

- Gas Taxes to the County (15.35 cents)
  - 11.75 Cents: Point of Origin (76.5%)
  - 3.60 Cents by Formula (23.5%)
Summary of 3.6 cents

- Currently 10/17 Counties are importers thus collecting more than our local collections. Churchill, Elko, Nye, Mineral Humboldt, Eureka, 10/17 rural counties

- The formula for distribution is based on population & road miles. We are being held harmless for loss of revenue as a result of the formula change in 2003. However, we are not likely to see an increase in our distribution for many years.
### County Gallons per Capita

<table>
<thead>
<tr>
<th>County</th>
<th>Gallons per Capita</th>
</tr>
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<tbody>
<tr>
<td>Carson</td>
<td>591</td>
</tr>
<tr>
<td>Churchill</td>
<td>311</td>
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<tr>
<td>Clark</td>
<td>374</td>
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<tr>
<td>Douglas</td>
<td>337</td>
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<tr>
<td>Elko</td>
<td>656</td>
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<td>Esmeralda</td>
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<td>Eureka</td>
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<td>Humboldt</td>
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<td>Lander</td>
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<td>Lyon</td>
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<td>Storey</td>
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<tr>
<td>White Pine</td>
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- **Gas Taxes**: At the maximum allowed excise rate 18.4 cents Federal Rate, 23.0 cents State Rate and 10.0 cents Local Related NRS Statutes Chapters 365, 366, 373, and 377A
- Gas Taxes are *excise tax*.... Per gallon No change since 1992 (24 years)
- **Quarter Cent Sales Tax** (1/4%) on taxable sales Supports Public Transit: Managed by Regional Transportation Commission
- **Road Impact Fund**: $2,300 Road Impact Fee per SFD at permit level
Charges for Services

- Administrative Assessments
- Assessor’s Property Tax Commissions
- Court Filing Fees
- Recorder’s Fees
- Public Defender Fees
- Return Check Fees
- Cemetery Fees
- Sheriff’s Fees
- Technology Fees
Fines and Forfeits

- Forfeited Bail
- Fines
- Delinquent Tax Penalties
Miscellaneous Revenues

- Interest (LGIP) (Investment Policy)
- Property Sales
- Building Lease Revenue
- Gifts and donations
- Miscellaneous Sales
- NCED Tax Abatements: Economic Development
  Example: Geothermal Industry

Other revenue enhancements
Important to Understand Revenue Resources and Diversify Revenues

Summary of County Revenues

- Charges for Services
- Operating Grants
- Property Taxes
- Capital Grant
- Federal PILT
- Local PILT
- AB 104 Fairshare
- CTX
- Fuel Taxes
- Opt Sales Taxes
- Dlq Tax Penalties
- Misc Rev
- Int Income
- Franchise Fees
- Transfers