

Pursuant to NRS a joint meeting of the Nye County Board of Commissioners, Nye County Board of Highway Commissioners, Nye County Licensing and Liquor Board, Nye County Board of Health, the Governing Body of the Unincorporated Town of Pahrump, the Governing Body of the Unincorporated Towns of Beatty, Belmont, Gabbs, Manhattan, and Railroad Valley, and the Board of Trustees for the Pahrump Pool District, was held at 10:00 a.m. in the Commissioners' Chambers, 101 Radar Road, Tonopah, Nevada 89049.

John Koenig, Chair
Debra Strickland, Vice-Chair
Lorinda Wichman, Commissioner
Donna Cox, Commissioner
Leo Blundo, Commissioner
Sandra L. Merlino, Ex-Officio Clerk of the Board
Chris Arabia, District Attorney
Sharon Wehrly, Sheriff
Tim Sutton, County Manager

Also present: Lorina Dellinger, Assistant County Manager; Kelly Sidman, Deputy Clerk; Savannah Rucker, Comptroller; Samantha Tackett, Administrative Manager; Marla Zlotek, Chief Deputy District Attorney

Not Present: Donna Cox, Commissioner; Tim Sutton, County Manager; Sharon Wehrly, Sheriff

1. Pledge of Allegiance

The Pledge was recited.

2. Approval of the Agenda for May 29, 2019 (Non-action item)

Lorina Dellinger advised there were no items to pull.

3. GENERAL PUBLIC COMMENT (Three-minute time limit per person.) Action will not be taken on the matters considered during this period until specifically included on an agenda as an action item (first).

There was none.

4. Commissioners'/Manager's Comments (This item limited to announcements or topic/issues proposed for future workshops/agendas)

Commissioner Blundo said he met with some department heads after the tentative budget hearing to discuss why the positions were critical. He would like to see reviews of all departments to see if there was minutia that could be eliminated.

4. Commissioners'/Manager's Comments (This item limited to announcements or topic/issues proposed for future workshops/agendas)-Cont'd.

Commissioner Koenig said this morning there was an under-advertised training session for OpenGov for the public. No one showed up and he attributed that to the lack of advertising. He said it was an opportunity for the public to learn how to use the program. Another date would be planned and Commissioner Koenig would make sure it was advertised.

Commissioner Wichman asked Commissioner Blundo if the review was in addition to the opportunity elected officials and department heads had to request personnel.

Commissioner Blundo explained he just wanted to have an open dialogue with staff and the department head. He wondered when the last time was that the road maintenance employee was asked how his job could be made easier and more efficient. It was just a thought he had and something he learned during the budget process.

**SITTING AS THE GOVERNING BODY OF UNINCORPORATED TOWNS OF
BEATTY, BELMONT, GABBS, MANHATTAN, AND RAILROAD VALLEY**

GABBS

11. For Possible Action – Discussion and deliberation to adopt, amend and adopt, or reject Town of Gabbs Resolution No. 2019-01: A Resolution to Create a Fund Entitled Town of Gabbs Other Post-Employment Benefits (OPEB) Trust Fund.

Commissioner Wichman made a motion to adopt; seconded by Commissioner Blundo; 4 yeas.

10. 10:00 – For Possible Action – Public Hearing on the Fiscal Year 2019-2020 final budget for the Town of Gabbs; and discussion and deliberation to adopt, amend and adopt the Final Budget for the Town of Gabbs for Fiscal Year 2019-2020, or continue the Public Hearing to May 30, 2019.

Commissioner Wichman made a motion to approve; seconded by Commissioner Strickland; 4 yeas.

BEATTY

8. 10:00 – For Possible Action – Public Hearing on the Fiscal Year 2019-2020 final budget for the Town of Beatty; and discussion and deliberation to adopt, amend and adopt the Final Budget for the Town of Beatty for Fiscal Year 2019-2020, or continue the Public Hearing to May 30, 2019.

Commissioner Wichman made a motion to adopt; seconded by Commissioner Strickland; 4 yeas.

9. For Possible Action – Discussion and deliberation to adopt, amend and adopt, or reject Town of Beatty Resolution No. 2019-01: A Resolution to Create a Fund Entitled Town of Beatty Other Post-Employment Benefits (OPEB) Trust Fund.

Commissioner Wichman made a motion to adopt; seconded by Commissioner Strickland; 4 yeas.

MANHATTAN

12. 10:00 – For Possible Action – Public Hearing on the Fiscal Year 2019-2020 final budget for the Town of Manhattan; and discussion and deliberation to adopt, amend and adopt the Final Budget for the Town of Manhattan for Fiscal Year 2019-2020, or continue the Public Hearing to May 30, 2019.

Commissioner Wichman made a motion to adopt; seconded by Commissioner Blundo.

Commissioner Koenig opened and closed the public hearing.

The motion to adopt passed with 4 yeas.

BEATTY

8. 10:00 – For Possible Action – Public Hearing on the Fiscal Year 2019-2020 final budget for the Town of Beatty; and discussion and deliberation to adopt, amend and adopt the Final Budget for the Town of Beatty for Fiscal Year 2019-2020, or continue the Public Hearing to May 30, 2019-Reopened.

Commissioner Koenig opened and closed the public hearing.

The motion to adopt passed with 4 yeas.

10. 10:00 – For Possible Action – Public Hearing on the Fiscal Year 2019-2020 final budget for the Town of Gabbs; and discussion and deliberation to adopt, amend and adopt the Final Budget for the Town of Gabbs for Fiscal Year 2019-2020, or continue the Public Hearing to May 30, 2019-Reopened.

Commissioner Koenig opened and closed the public hearing.

The motion to approve passed with 4 yeas.

SITTING AS THE BOARD OF TRUSTEES FOR THE PAHRUMP POOL DISTRICT

13. 10:00 – For Possible Action – Public Hearing on the Fiscal Year 2019-2020 final budget for the Pahrump Pool District; and discussion and deliberation to adopt, amend and adopt the Final Budget for the Pahrump Pool District for Fiscal Year 2019-2020, or continue the Public Hearing to May 30, 2019.

Commissioner Koenig opened and closed the public hearing.

Commissioner Strickland made a motion to adopt; seconded by Commissioner Blundo.

Savannah Rucker asked that the tentative approved budget be adopted as the final budget for the Town of Pahrump Pool District.

Commissioner Strickland amended her motion to adopt the tentative as the final budget for the Pahrump Pool District; Commissioner Blundo amended his seconded; 4 yeas.

SITTING AS THE GOVERNING BODY OF UNINCORPORATED TOWN OF PAHRUMP

7. For Possible Action – Discussion and deliberation to adopt, amend and adopt, or reject Town of Pahrump Resolution No. 2019-04: A Resolution to Create a Fund Entitled Town of Pahrump Other Post-Employment Benefits (OPEB) Trust Fund.

Commissioner Blundo made a motion to adopt; seconded by Commissioner Wichman; 4 yeas.

6. 10:00 – For Possible Action – Public Hearing on the Fiscal Year 2019-2020 final budget for the Town of Pahrump; and discussion and deliberation to adopt, amend and adopt the Final Budget for the Town of Pahrump for Fiscal Year 2019-2020, or continue the Public Hearing to May 30, 2019.

Commissioner Koenig opened and closed the public hearing.

Commissioner Blundo made a motion to adopt the tentative budget as the final budget for the Town of Pahrump for fiscal year 2019-2020; seconded by Commissioner Strickland; 4 yeas.

Savannah Rucker advised she had some modifications to make as there were some formula errors that needed to be rectified. On page 3, line 1 said the projected ending fund balance was zero, but that should be \$685,619.00. Line 2 should state it represented 12.02%. On page 10 the employee benefits, services/supplies and capital outlay was missing for the Administration Department. In FY18 it was \$1.27 million and in FY19 \$1.2 million. That would change the ending fund balance on page 11. In FY18 the ending fund balance was \$4.55 million, FY19 was projected at \$2.8 million, and FY20 was \$685,619.00.

6. 10:00 – For Possible Action – Public Hearing on the Fiscal Year 2019-2020 final budget for the Town of Pahrump; and discussion and deliberation to adopt, amend and adopt the Final Budget for the Town of Pahrump for Fiscal Year 2019-2020, or continue the Public Hearing to May 30, 2019-Cont'd.

Commissioner Blundo made a motion to adopt with those changes; seconded by Commissioner Strickland; 4 yeas.

SITTING AS THE BOARD OF COUNTY COMMISSIONERS

FINANCE

15. For Possible Action – Discussion and deliberation to adopt, amend and adopt, or reject Nye County Resolution No. 2019-19: A Resolution to Create a Fund Entitled Nye County Other Post-Employment Benefits (OPEB) Trust Fund.

Commissioner Wichman made a motion to adopt; seconded by Commissioner Strickland; 4 yeas.

14. For Possible Action – Discussion and deliberation regarding the budget status through March 2019 for Nye County and all sub-entities for Fiscal Year 2019.

Savannah Rucker reviewed the budget to actual revenue report and expenditure report through March, 2019. A couple of highlights included revenue collected through March 31, 2019, was \$23,773,111.00 which was 62.4% of budget and nearing FY18 levels. The Treasurer's Office was catching up with revenue postings and posted \$3.5 million in revenues in April when only \$1.7 million was budgeted. At the June 18, 2019, meeting Mrs. Rucker would bring an item to the Board to augment various departments with that revenue.

As to expenditures, Mrs. Rucker reviewed the departments that were projected to be over budget and the reasons. Those departments were IT; mechanics shop salaries; the Clerk's salaries/benefits; the Recorder's Office; the Child Support Legal Department; Beatty Justice Court; Pahrump Justice Court; the Sheriff's Office; and miscellaneous overhead.

Mrs. Rucker briefly discussed the Sheriff's Office summary by department and said she was working with them to tidy up their accounts and recording to each department appropriately. Lastly, she advised she would bring augmentations forward for the building department and the solid waste fund.

5. 10:00 – For Possible Action – Public Hearing on the Fiscal Year 2019-2020 final budget for Nye County; and discussion and deliberation to adopt, amend and adopt the Final Budget for Nye County for Fiscal Year 2019-2020, or continue the Public Hearing to May 30, 2019.

Commissioner Koenig opened the public hearing.

John Bosta asked that his comments and written documents be included in the minutes [see Attachment 1]. He stated this action was in violation of AB422, sections 65.8(1) and (2), and SB487, sections 18.5(1) and (2). He also took issue with the money sitting in accounts and not being described as marijuana money.

Commissioner Koenig closed the public hearing.

Commissioner Wichman made a motion to adopt; seconded by Commissioner Strickland.

Commissioner Blundo recommended one change, the court reporter. He understood from when the tentative budget was done there was \$60,000.00 in that account and Beatty would give a portion of their court reporter cost, leaving \$32,000 the County would have to fund. Given his conversations with the Justices of the Peace and the liability Commissioner Blundo felt the position should be included in the final budget.

Commissioner Wichman stated her disagreement. She said the budget workshops were already held and that position could be brought back at any time to see if there was funding available to augment their budget. She pointed out the budget had already gone to the State and been approved. If the County changed its tentative budget now and made it final it would have to wait for DTAX to send it back, which would then put the County in the situation of operating without an approved budget during that time.

Commissioner Strickland suggested putting an item on the next meeting agenda to address the issue.

Mrs. Rucker said she could provide funding options at the June 18, 2019, meeting for a July 1, 2019, start date. She commented that the back-up included what the Board had approved as well as the positions. If the Board adopted this budget as is those positions would be posted potentially today with a start date of July 1, 2019. Also in the back-up was the jail fund set up when the ICE contract was approved and was built into the budget as well as OPEB. Additionally, Mrs. Rucker advised that since revenues had finally been posted the contingency was able to be increased back up to \$800,000.00 as well as the operating transfer out of the general fund into capital back up to the net proceeds revenue to keep the State happy and ensure contingency.

The motion to adopt passed with 4 yeas.

4. Commissioners'/Manager's Comments (This item limited to announcements or topic/issues proposed for future workshops/agendas)

Lorina Dellinger advised tomorrow's meeting would not be needed so the appropriate cancellations would be posted.

16. GENERAL PUBLIC COMMENT (up to three-minute time limit per person.)
Action will not be taken on the matters considered during this period until specifically included on an agenda as an action item (second).

John Bosta thought having public comment before a motion and second excluded the public from participating in the discussion.


17. ADJOURN

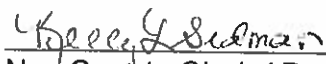
Commissioner Koenig adjourned the meeting.

APPROVED this 2nd day

ATTEST:

Of July, 2019.


Chair


Nye County Clerk / Deputy

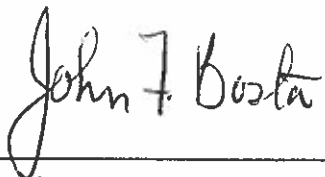
I request that my comments are reflected in the minutes and I submit a copy of my prepared written remarks for inclusion in the minutes also

Item 5 action is in violation of AB422 section 65.8(1)&(2) and SB487 section 18.5(1)&(2) to fix, impose and collect a license tax for revenue or for regulation, or for both revenue and regulation, on a marijuana establishment or medical marijuana establishment located within towns for collecting a combination of a flat fee and a percentage of gross revenue of the marijuana establishment or medical marijuana establishment and depositing it in FY 20 Revenues -Nye County General Fund April 30, 2019 - Licenses and Permits - page 4/118; Budget Summary for Schedule S-1 - LICENSES AND PERMITS - 4 OF 113; REVENUES- Licenses and Permits-Marijuana Licenses - Schedule B-General Fund -page 14 of 113.

Daniel C. McArthur's Audit for the year ended June 30, 2018 point out the amount of the **FUND BALANCES - Nonspendable Restricted for Unincorporated Towns** was \$788,182 -page 14 which is owed for the flat fees and 2% of Gross Sales on marijuana and medical marijuana sales by Nye County within the boundaries of the towns in violation of AB422 sec. 65.8 (1)&(2) and SB487 sec. 18.5 (1)&(2) and **MAJOR FUND-GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-Year Ended June 30, 2018 - Licenses and permits: Marijuana Licenses-Actual \$524,954**, page 18.

I do not see any Nonspendable Restricted for Unincorporated Towns in the 19-20 Nye County Final Budget.

Respectfully,



John F. Bosta

ATTACHMENT 1

FY20 Revenues - Nye County General Fund
April 30, 2019

Revenues:	2018 Actual	2019 Projection (for FY20 ten budget)	2020 Budget As Presented	FY20 - BoCC Budget
Real Property Tax Personal/Centrally Assessed/Possessory Property Taxes	9,543,298	10,800,000	11,363,565	11,534,018
Net proceeds	3,328,077	3,600,000	3,787,855	3,844,673
Federal in lieu tax	2,775,319	1,611,381	1,619,031	1,619,031
Consolidated tax	3,326,751	2,400,000	2,545,797	3,100,000
Charges for services	16,045,448	15,620,000	16,158,645	16,724,197
Licenses and Permits	1,919,537	2,110,000	2,148,850	2,148,850
Other Intergovernmental	810,978	875,000	965,000	875,000
Fines and forfeitures	467,845	465,000	1,312,500	1,312,500
Other-Misc	782,629	830,000	830,000	830,000
Transfers In From Other Funds (Interest)	1,270,584	510,484	810,000	810,000
Total Budgeted Fiscal Year Revenue	40,299,171	38,828,365	41,549,342	42,806,369

Other Non-Mandated Programs:	2018 Actual Revenues in Fund Listed	2019 Projection in Fund Listed	2020 Budget As Presented in Fund Listed	FY20 - BoCC Budget Relocate to GF
Museum Fund 10214 - Rate .0798	115,552	121,117	124,999	
Veterans Fund 10210 - Work Card I	65,000	65,000	65,000	
Ag Extension 10218 - Rate of .0020	2,464	-	316,453	
Addtl Fiscal Year Revenue	183,016	186,117	506,452	

Total BoCC Budgeted Revenues	42,806,369
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Budget Summary for Nye County

Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2018 (1)	ESTIMATED CURRENT YEAR 6/30/2019 (2)	BUDGET YEAR 6/30/2020 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2020 (4)	
REVENUES					
Property Taxes	19,330,384	19,698,785	21,536,766		21,536,766
Other Taxes	285,810	539,000	560,000		560,000
Licenses and Permits	2,656,246	3,430,290	3,035,000		3,035,000
Intergovernmental Resources	32,660,899	28,994,802	37,008,333		37,008,333
Charges for Services	3,351,242	3,514,490	3,554,900	2,550,000	6,104,900
Fines and Forfeits	1,128,678	1,221,200	1,239,100		1,239,100
Miscellaneous	2,082,067	1,366,375	1,535,041	10,075	1,545,116
TOTAL REVENUES	61,495,325	58,764,942	68,469,140	2,560,075	71,029,215
EXPENDITURES-EXPENSES					
General Government	18,194,336	19,451,449	23,550,662		23,550,662
Judicial	8,033,625	8,026,128	13,216,460		13,216,460
Public Safety	17,547,100	17,513,955	22,590,591		22,590,591
Public Works	8,698,152	10,019,155	19,794,239		19,794,239
Sanitation	-	-	-	2,010,000	2,010,000
Health	2,108,443	2,384,531	3,742,233	550,000	4,292,233
Welfare	540,932	570,000	592,801		592,801
Culture and Recreation	95,829	105,200	150,000		150,000
Community Support	325,003	428,270	787,150		787,150
Intergovernmental Expenditures	336,062	535,540	894,815		894,815
Contingencies	-	-	-		-
Utility Enterprises					-
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	718,702	1,052,772	1,239,171		1,239,171
Interest Cost	1,253,932	1,285,370	1,301,806		1,301,806
TOTAL EXPENDITURES-EXPENSES	57,852,116	61,372,371	87,859,928	2,560,000	90,419,928
Excess of Revenues over (under) Expenditures-Expenses	3,643,210	(2,607,429)	(19,390,788)	75	(19,390,713)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2018 (1)	ESTIMATED CURRENT YEAR 6/30/2019 (2)	BUDGET YEAR 6/30/2020 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2020 (4)	TOTAL (MEMO ONLY) COLUMNS 3-4 (5)
REVENUES					
Property Taxes	19,330,384	19,698,765	21,536,766		21,536,766
Other Taxes	285,810	539,000	560,000		560,000
Licenses and Permits	2,656,246	3,430,290	3,035,000		3,035,000
Intergovernmental Resources	32,660,999	28,994,802	37,008,333		37,008,333
Charges for Services	3,351,242	3,514,490	3,554,900	2,550,000	6,104,900
Fines and Forfeits	1,128,678	1,221,200	1,239,100		1,239,100
Miscellaneous	2,082,067	1,366,375	1,535,041	10,075	1,545,116
TOTAL REVENUES	61,495,325	58,764,942	68,469,140	2,560,075	71,029,215
EXPENDITURES-EXPENSES					
General Government	18,194,336	19,451,449	23,550,662		23,550,662
Judicial	8,033,625	8,026,128	13,216,460		13,216,460
Public Safety	17,547,100	17,513,955	22,590,591		22,590,591
Public Works	8,698,152	10,019,155	19,794,239		19,794,239
Sanitation	-	-	-	2,010,000	2,010,000
Health	2,108,443	2,384,531	3,742,233	550,000	4,292,233
Welfare	540,932	570,000	592,801		592,801
Culture and Recreation	95,829	105,200	150,000		150,000
Community Support	325,003	428,270	787,150		787,150
Intergovernmental Expenditures	336,062	535,540	894,815		894,815
Contingencies	-	-	-		-
Utility Enterprises					-
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	718,702	1,052,772	1,239,171		1,239,171
Interest Cost	1,253,932	1,285,370	1,301,806		1,301,806
TOTAL EXPENDITURES-EXPENSES	57,852,116	61,372,371	87,859,928	2,560,000	90,419,928
Excess of Revenues over (under) Expenditures-Expenses	3,643,210	(2,607,429)	(19,390,788)	75	(19,390,713)

NYE COUNTY, NEVADA
REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2018

**NYE COUNTY, NEVADA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018**

	Major Funds					Totals
	General Fund	Road Fund	Grants Fund	Capital Projects Fund	Other Governmental Funds	
<u>ASSETS</u>						
Pooled cash and investments	\$ 9,214,195	\$ 3,483,754	\$ -	\$ 10,214,920	\$ 36,820,424	\$ 59,733,293
Interest receivable	13,022	5,107	-	15,755	56,032	89,916
Taxes receivable	256,982	-	-	-	227,262	484,244
Due from other governments	2,952,098	612,123	1,070,054	-	1,640,223	6,274,498
Accounts receivable, net	-	-	-	-	215,516	215,516
Due from others	6,394	-	-	427,883	2,185	436,462
Due from other funds	-	-	-	-	247,090	247,090
Interfund receivable	-	-	-	-	-	-
Prepaid expense	249,164	-	-	-	25,326	274,490
Inventory	44,408	35,123	-	-	-	79,531
Total assets	\$ 12,736,263	\$ 4,136,107	\$ 1,070,054	\$ 10,658,558	\$ 39,234,058	\$ 67,835,040
<u>LIABILITIES</u>						
Accounts payable	\$ 855,055	\$ 179,707	\$ 112,859	\$ 27,960	\$ 985,730	\$ 2,161,311
Accrued payroll and benefits	1,501,657	193,547	76,468	-	377,483	2,149,155
Due to other funds	-	-	247,090	-	-	247,090
Due to other governments	-	-	-	-	62,042	62,042
Unearned revenues	6,035	-	233,637	-	109,089	348,761
Total liabilities	2,362,747	373,254	670,054	27,960	1,534,344	4,968,359
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue - taxes	198,908	-	-	-	142,114	341,022
<u>FUND BALANCES</u>						
Nonspendable	293,572	35,123	-	-	25,326	354,021
Restricted for:						
Capital projects	-	-	-	10,630,598	4,343,287	14,973,885
Debt service	-	-	-	-	25,399	25,399
General government	-	-	400,000	-	8,746,249	9,146,249
Judicial	81,711	-	-	-	1,897,673	1,979,384
Public safety	-	-	-	-	6,000,861	6,000,861
Public works	-	3,727,730	-	-	8,874,683	12,602,413
Health	-	-	-	-	170,789	170,789
Welfare	-	-	-	-	509,641	509,641
Culture and recreation	-	-	-	-	1,513,348	1,513,348
Community support	-	-	-	-	3,415,026	3,415,026
Unincorporated towns	788,182	-	-	-	-	788,182
Committed for:						
Fund stabilization	5,800,000	-	-	-	-	5,800,000
General government	3,127	-	-	-	1,056,286	1,059,413
Judicial	13,100	-	-	-	-	13,100
Public safety	11,955	-	-	-	-	11,955
Public works	-	-	-	-	12,362	12,362
Health	-	-	-	-	765,052	765,052
Culture and recreation	45,580	-	-	-	-	45,580
Community support	-	-	-	-	28,155	28,155
Assigned for subsequent year	3,137,381	-	-	-	-	3,137,381
Unassigned	-	-	-	-	173,463	173,463
Total fund balance	10,174,608	3,762,853	400,000	10,630,598	37,557,600	62,525,659
Total liabilities, deferred inflows resources, and fund balance	\$ 12,736,263	\$ 4,136,107	\$ 1,070,054	\$ 10,658,558	\$ 39,234,058	\$ 67,835,040

The notes to the financial statements are an integral part of this statement

NYE COUNTY, NEVADA
MAJOR FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2018

	Budget		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 13,375,683	\$ 13,375,683	\$ 12,871,375	\$ (504,308)
Net proceeds	<u>1,821,283</u>	<u>2,763,346</u>	<u>2,775,319</u>	<u>11,973</u>
 Total taxes	 <u>15,196,966</u>	 <u>16,139,029</u>	 <u>15,646,694</u>	 <u>(492,335)</u>
 Licenses and permits:				
Liquor licenses	55,000	55,000	44,142	(10,858)
Special registration	99,000	99,000	29,704	(69,296)
Marijuana licenses	117,700	117,700	524,954	407,254
Concealed weapons permits	198,000	198,000	127,603	(70,397)
Gaming licenses	<u>88,000</u>	<u>88,000</u>	<u>84,575</u>	<u>(3,425)</u>
 Total licenses and permits	 <u>557,700</u>	 <u>557,700</u>	 <u>810,978</u>	 <u>253,278</u>
 Intergovernmental:				
Federal in lieu tax	2,400,000	2,400,000	3,326,751	926,751
Fish and game in lieu	2,750	2,750	2,325	(425)
State gaming license fee	215,364	215,364	134,621	(80,743)
Consolidated tax	13,750,000	14,750,000	16,045,448	1,295,448
Grants	<u>438,375</u>	<u>438,375</u>	<u>330,899</u>	<u>(107,476)</u>
 Total intergovernmental	 <u>16,806,489</u>	 <u>17,806,489</u>	 <u>19,840,044</u>	 <u>2,033,555</u>

The notes to the financial statements are an integral part of this statement.