

A low-angle photograph of the Mizpah Hotel in Las Vegas, showing its ornate stone facade and multiple windows. A large red neon sign is visible on the upper part of the building. A yellow banner is overlaid on the right side of the image.

# NEVADA'S TOURISM ECOSYSTEM

LODGING TAX - FISCAL YEAR 2018



# NEVADA DIVISION OF TOURISM

## GOVERNOR

Steve Sisolak

## LT. GOVERNOR • CHAIR

Kate Marshall

## DEPUTY DIRECTOR

Brenda Nebesky

## RESEARCH AND ANALYSIS

Kyle Shulz

## CONTACT

401 North Carson Street

Carson City, NV 89701

775.687.4322 | Fax 775.687.6779

**TRAVELNEVADA.BIZ**



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# WORDS FROM OUR DEPUTY DIRECTOR

Tourism is the No. 1 industry in the State of Nevada, with preliminary estimates showing continued growth in the industry in 2018. Every Nevadan feels its highs and lows, and it's the job of the Nevada Division of Tourism to defend, strengthen, and expand the industry, year over year. We were proud to welcome 56.5 million visitors to Nevada throughout the 2018 fiscal year and we strive to increase awareness and demand for Nevada in everything we do.



The Nevada Division of Tourism is entirely funded by 3/8 of 1 percent of state lodging tax. The remaining 5/8 is retained by the local community in which it's collected. What is often not as apparent is the revenue generated by visitors in the form of taxes, whether it be lodging tax, gaming tax, entertainment tax, or any other visitor generated tax revenue. Preliminary estimates show that state and local tax revenue generated by visitors came to about \$4.8 billion in fiscal year 2018. This would be enough to cover the starting salaries of about 127,000 school teachers.

In the following pages, you will see how the lodging tax specifically impacts communities throughout the state. We will shine a light on those unseen benefits from this tax, and you will see how visitors to Nevada directly support things such as schools, parks and recreation, police and fire departments, and economic development throughout every corner of the state.

This report will show how the tax revenue generated by the lodging tax is transformed into a better quality of life for the residents of our great state.

A healthy state economy depends on a thriving tourism industry. The Nevada Division of Tourism is proud to serve the state and those who call Nevada home.

A handwritten signature in black ink, appearing to read 'B. Nebesky'.

– Brenda Nebesky



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# EXECUTIVE SUMMARY

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In Nevada, you don't have to go very far, or look very hard, to witness the importance that travel and tourism has on the state. From the world famous Las Vegas Strip, to the ski slopes of Lake Tahoe, to the historic hotels throughout the state, such as the Mizpah Hotel in Tonopah or the Hotel Nevada in Ely, the travel and tourism industry is more evident in Nevada than most anywhere in the world. But, there are other vital benefits that come from Nevada's tourism industry.

Yes, tourism means visitors spending money in Nevada communities, supporting local businesses and creating jobs that support Nevada families. But tourism also means school support for children throughout the state. It means funding for important community needs, such as the police force, fire department, public works, transportation and many more. It means increased quality of life for Nevadans through the funding of parks and recreation opportunities, support for economic development projects, or arts and cultural support in communities throughout the state.

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About **463,000 jobs** were supported by tourism in 2018 **generating about \$21 billion in income.**

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These benefits from tourism to local communities come through the lodging tax. The Nevada Division of Tourism receives a small portion of the lodging taxes collected in the state, roughly 3% of the total amount. The agency uses this money to achieve its mission of effectively promoting statewide tourism to enhance the economic vitality of Nevada. The purpose of this report was to determine how the remaining roughly 97% of the lodging tax was allocated in order to get a better sense of how tourism specifically impacts communities in Nevada.

Though this report focuses on the lodging tax, this is not the only way in which a visitor impacts Nevada communities in a positive way. Visitors also spend money on things such as food and beverages, gaming, outdoor recreation, entertainment, and more. This generates further tax revenue, such as sales and use tax, which is not outlined in this report. This also creates jobs and demand for further business services throughout the economy. Preliminary estimates for 2018 show that about 463,000 jobs were supported by tourism in 2018 generating about \$21 billion in income. Therefore, the benefits outlined in this report only represent a fraction of the true benefits that travel and tourism bring to local communities throughout the state of Nevada via spending, employment, and taxes.



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# FINDINGS

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## INTRODUCTION

Lodging taxes help support many important aspects of communities throughout the state. The largest benefactors of lodging tax allocation are schools and local destinations.

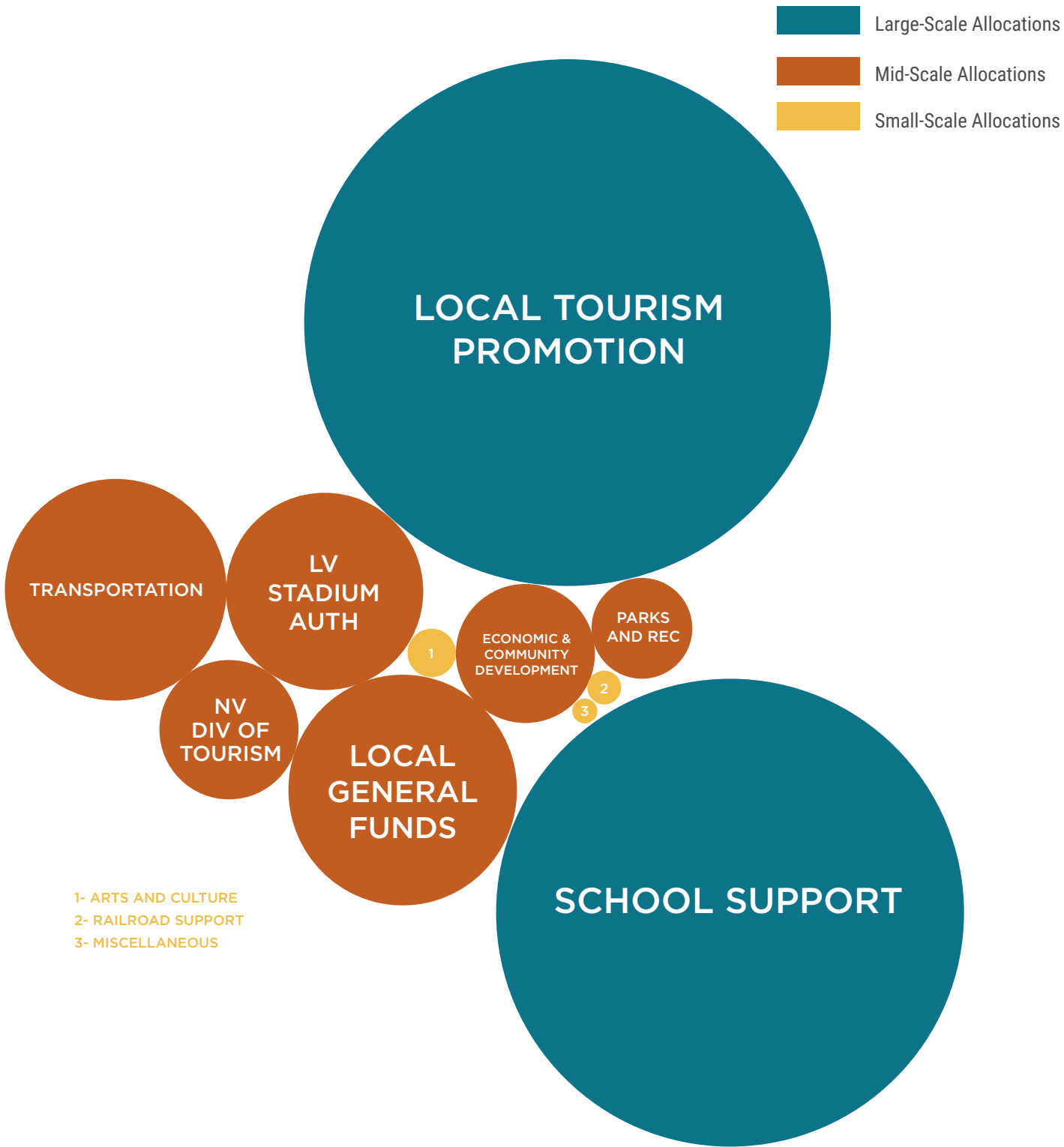
Over 72% of lodging taxes go to help support schools or to promote local tourism destinations across the state. These are considered “large-scale” allocations and accounted for over \$633 million in lodging tax funding in fiscal year 2018.

There are other important community aspects that receive funds via the lodging tax. Though funding for these are not as great in absolute terms as large-scale allocations, there is still a significant amount of money allocated to these throughout the state. These “mid-scale” allocations include money set aside for local general funds, money used to promote economic and community development, funding for local parks and recreation, money set aside for transportation, funds allocated to the Las Vegas Stadium Authority, and the funding of the Nevada Division of Tourism. The amount of money going towards an individual allocation in this category can range from about \$12 million to about \$65 million.

Finally, “small-scale” allocations represent categories that received about \$3 million or less in lodging tax dollars. These include allocations for arts and culture, railroad support, and other miscellaneous uses of funds, such as intergovernmental transfers or rollovers.



# What did lodging tax dollars support?



Fiscal Year 2018



# LARGE-SCALE ALLOCATIONS

The two largest sums of money generated through the lodging tax in Nevada go to support local tourism promotion and public schooling. In all, over \$633 million in lodging taxes was used to help fund these two categories in fiscal year 2018.

## LOCAL TOURISM PROMOTION

Local tourism promotion funds are spent on numerous things throughout communities in Nevada. Over \$356 million was given to local entities in fiscal year 2018 to promote tourism and attract visitors to Nevada destinations. Money can be used on things such as marketing and advertising, grant funding, and more.

attracting more visitors and more lodging tax dollars for all entities receiving funding. The LVCVA also owns and operates the Las Vegas Convention Center.

Similarly, a portion of lodging taxes collected in Henderson go to fund Destination Henderson. Destination Henderson promotes tourism through the use of trade shows, including partnering with TravelNevada and other local destination marketing organizations through events or shows.



Over **\$355 million** was used to **promote local Nevada destinations.**

For example, a portion of lodging taxes generated in Clark County is allocated to fund the Las Vegas Convention and Visitors Authority (LVCVA). The LVCVA uses this money to achieve its mission of promoting Las Vegas as the most desirable destination for leisure and business travel. It reinvests its room tax funding into further promoting visitation, thereby

Destination Henderson also attracts tourism-based events to come to the city such as Tough Mudder, the National Junior Golf Championship, Fishing League Worldwide, and more and also operates the Henderson Convention Center.

A portion of lodging taxes collected within Washoe County is used to fund the Reno-Sparks Convention and Visitors Authority (RSCVA) as well. The RSCVA uses this tax money to maintain

and manage the Reno-Sparks Convention Center, the Reno-Sparks Livestock Events Center, Reno Events Center, and the National Bowling Stadium. The RSCVA also uses the money to advertise and promote the Reno Tahoe area.

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## Tourism contributes to Nevada's local economies by attracting visitors to spend money within the community.

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Other tourism authorities receive a portion of the lodging taxes collected within communities as well. These include entities such as the Lake Tahoe Visitor's Authority, Carson Valley Visitor's Authority, Fallon Convention and Tourism Authority, Virginia City Tourism Commission, the Elko Convention and Visitor's Authority, the Carson City Culture and Tourism Authority, and more. Much like the larger CVAs, these entities use funding for operation and advertising to bring tourists from outside the area into their respective communities, spurring economic activity through visitor spending. Some of these

entities also use the money to operate the convention centers within their respective communities.

Many rural communities also use lodging taxes in the form of grant funding. Some entities use these to sponsor or promote local events, such as the National Fastdraw Championships in Fallon, Night in the Country in Yerington, the Fernley Rodeo, the Caliente Rodeo, Run-A-Mucca in Winnemucca, and many more events throughout the rural part of the state. Other communities utilize grants to promote their destination, such as Eureka County, in which grants are used to fund things such as the visitors guide, the car show, and more.

By promoting tourism, all of these entities are able to bring money back into the local economy by attracting visitors who will spend money on lodging, local restaurants, entertainment, gaming, outdoor recreation and more.





# SCHOOL SUPPORT

Public schools, and the children that attend these schools, are the other large benefactor of lodging tax revenue in Nevada. Both the Clark County School District and the Nevada Department of Education receive lodging tax funds which are used in specific ways.

## Nearly **\$277 million** in lodging taxes **went to school support**

The Clark County School District receives a specific portion of locally imposed lodging taxes collected within the county. Based on the 2018-2019 Annual Budget Report for the Clark County School District, total enrollment increased by over 12,100 students since 2009, making it one of the fastest growing school districts in the nation. Lodging taxes collected in Clark County are used to help fund capital projects and service debt taken on by the school district. These funds will help in building 37 new schools (35 new elementary schools and 2 new high schools), 16 replacement schools, and 54 additions to existing schools.

### Money for Clark County School District helped fund these capital projects:

**37**

**NEW  
SCHOOLS**

**16**

**REPLACEMENT  
SCHOOLS**

**54**

**SCHOOL  
ADDITIONS**

The Nevada Department of Education receives a portion of lodging taxes as well, mandated by the Initiative Petition 1 (IP1) of 2009. IP1 imposed a tax on gross lodging receipts of up to



## STATEWIDE SCHOOL SUPPORT

- ✓ Pooled into Distributive School Account
- ✓ Provides guaranteed dollar amount of school support per student based on county of residence

3% in Nevada counties with populations of 300,000 or more. The money collected is pooled with other funds in the Distributive School Account (DSA), which is the primary funding account for schools across the state. The DSA provides a guaranteed dollar amount of basic support per student based on county of residence.

In all, nearly \$277 million of lodging taxes collected in the 2018 fiscal year went to support schools, whether it went to the Clark County School District or to the Nevada Department of Education. Without tourism, Nevada taxpayers would need to supply this amount of tax-generated school support.

# MID-SCALE ALLOCATIONS

Other important benefits are also supported by lodging tax dollars in communities throughout the state. These include contributions to local general funds, economic and community development, parks and recreation, transportation, the Nevada Division of Tourism, and the Las Vegas Stadium Authority.

## LOCAL GENERAL FUNDS

A portion of the lodging taxes collected in the unincorporated portions of Clark County, the City of Las Vegas and Washoe County are placed into their respective General Funds.

This helps pay for important government services such as the police and fire departments, community services such as public works, parks and recreation operations and many other important government functions.

Throughout Nevada, over \$65 million went to support General Funds in these jurisdictions.



**GENERAL FUNDS SUPPORT**

- ✓ Police Departments
- ✓ Fire Departments
- ✓ Public Works
- ✓ Parks and Recreation Operations
- ✓ Many Other Important Government Functions

## ECONOMIC AND COMMUNITY DEVELOPMENT

Local communities also benefit from lodging taxes through economic and community development. Money that goes towards economic development is used by communities throughout the state in different ways.

The town of Carlin uses tax revenue to acquire, purchase, design and/or construct new civic facilities. This has been used to build a public library and begin the building of an

ambulance and fire station for the town. Carlin also allocates money for the maintenance, expansion and/or improvements of existing civic facilities.

In Washoe County funds are also spent on developing the local economy. Funds utilized by the City of Reno are used to service debt payments on bonds, which were used to purchase the National Bowling Stadium, construct the Reno



Events Center, and construct the Reno Ballroom Facility. Funds in Reno are also used to maintain and improve the Downtown Events Center facility, the National Bowling Stadium, the Reno Ballroom Facility, the Washoe County Livestock and Events Center, and downtown tourist sites such as the Reno Arch.

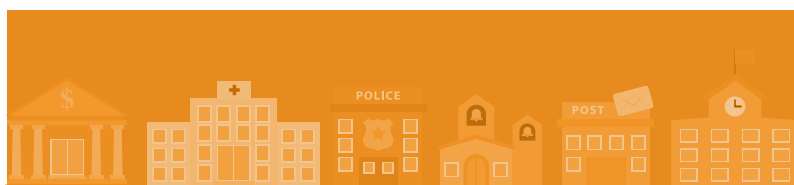


In Sparks, lodging tax dollars were used to help fund the Precast Planter Installation and the Victorian Corridor Project. The Victorian Corridor Project is an effort to transform downtown Sparks, with lodging tax dollars used for the beautification of the area. This includes the addition of seating, new sidewalk pavers, beautification of trees, and installation of electrical pedestals.

Some entities are using lodging tax dollars for the building of new community centers. The city of Fernley appropriated nearly \$1 million in fiscal year 2018 to purchase land for the future site of a new Fernley Community Center and Humboldt County allocated roughly \$2.3 million towards the building of a new events center within Winnemucca.

Nye County uses lodging taxes for economic and community development as well. Money is used to fund the historic mining park, convention center, ballfields, fairgrounds, parks and swimming pool in Tonopah. Some money is also used to recruit businesses and provide business development in Nye County along with providing funds into the operating budget of the Beatty Chamber of Commerce.

Lodging taxes collected within Pershing County that go towards Economic Development are used for salaries, benefits, supplies, phone/fax, postage, travel, training, and advertising expenses of the Economic Development Department. If any money is left over at the end of the year, it is transferred into a "Restricted" revenue line and can only be used by Economic Development in the upcoming years.



## MONEY FOR COMMUNITY IMPROVEMENTS

### CARLIN

- ✓ Building of Public Library
- ✓ Building of Ambulance Station
- ✓ Building of Fire Station
- ✓ Improving Existing Civic Facilities

### FERNLEY

- ✓ Purchase of Land for New Community Center

### HUMBOLDT COUNTY

- ✓ Building of New Events Center

### RENO

- ✓ Livestock Events Center
- ✓ National Bowling Stadium
- ✓ Reno Arch
- ✓ Reno Ballroom Facility
- ✓ Reno Events Center

### SPARKS

- ✓ Precast Planter Installation
- ✓ Victorian Corridor Project
  - *Additional Seating*
  - *New Sidewalk Pavers*
  - *Beautification of Trees*

### NYE COUNTY

- ✓ Business Development
- ✓ Historic Mining Park
- ✓ Convention Center
- ✓ Ballpark
- ✓ Fairground

# PARKS AND RECREATION

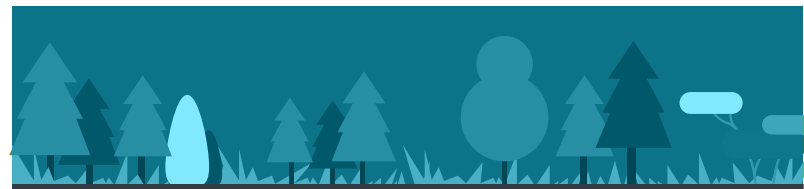
Tourism has a positive effect on local communities through contribution of lodging tax revenue for parks and recreation. Though amounts in each community differ, the most significant impact may be in West Wendover. Lodging taxes provide over \$2 million of support and accounts for about 65% of the revenue provided for the West Wendover Recreation District. The district provides all the parks and recreation facilities for West Wendover. It also provides all the recreational programs to the community, including youth activities such as baseball, softball, soccer, swim lessons and more. Adult activities are also supported which include the softball league, the volleyball league, and the equestrian property. In addition to all of these programs, the West Wendover Recreation District owns and operates the Toana Vista Golf Course. Funds are also used for bond debt and operating expenses of the recreation district.

Other communities benefit from funding as well. Douglas County allocates over \$2.5 million of lodging tax revenue to repair, replace, improve and acquire Douglas County parks, recreation assets and facilities. This money was also used to fund parks operations, recreation services and other projects.

Other communities that use tax money for parks and recreation purposes include Carson City, Churchill County, Mesquite, Carlin, Elko, Jackpot, Wells, Esmeralda County, Eureka County, Lyon County, Mineral County, Nye County and White Pine County. Money in these communities can be used to fund events, such as Arts in the Park in Eureka County or the Longdrive Tournament in Mesquite.

Money can also be used on important recreational facilities, such as Mineral County, which uses lodging tax dollars on the county parks, swimming pools, tennis courts, and other important community facilities.

Additionally, Jackpot also uses a portion of lodging tax dollars for this purpose, as does Wells, Pahrump and Carlin. Money is used to support the library, golf course, and the recreation center in Jackpot and in Wells lodging tax dollars are used to provide operating for the swimming pool, golf course, rodeo grounds, various ballfields, and more. Similarly, Pahrump uses lodging tax dollars to help in operating the municipal golf course, the horse event arena, and to develop fairgrounds. Further, Carlin has



## MONEY FOR PARKS & REC IMPROVEMENTS

### CARLIN

- ✓ Help Rebuild Local Equestrian Park
- ✓ Enhance Current Parks and Recreation Facilities

### DOUGLAS COUNTY

- ✓ Improve Existing Parks and Acquire New Parks/Assets
- ✓ Parks and Rec Operations

### JACKPOT

- ✓ Library, Golf Course, Recreational Center

### MINERAL COUNTY

- ✓ County Parks, Swimming Pools, Tennis Courts and more

### PAHRUMP

- ✓ Golf Course, Horse Event Arena, Development of Fairgrounds

### WELLS

- ✓ Swimming Pool, Golf Course, Rodeo Grounds, Various Ballfields and more

### WEST WENDOVER

- ✓ Primary Funder of the West Wendover Recreation District
- ✓ All Parks and Rec facilities and Programs

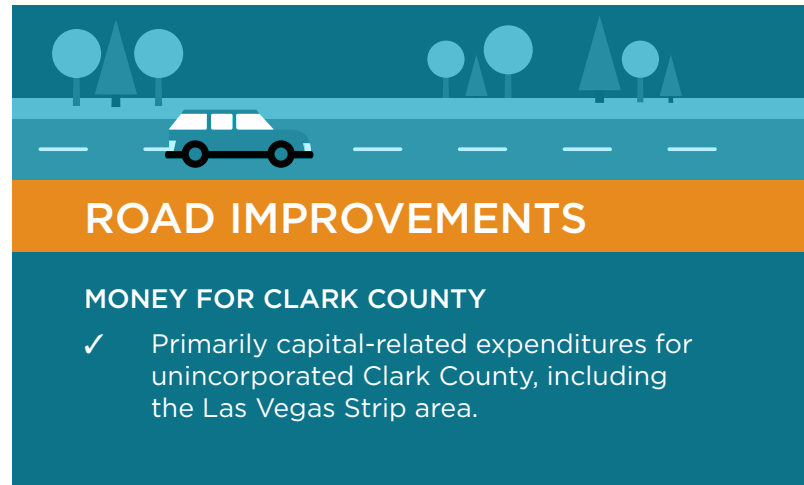
allocated lodging tax dollars to help rebuild the local equestrian park and to enhance current parks and recreation facilities in the town. Some communities, rather than allocating parks and recreation dollars for a specific purpose, place money in a general parks and recreation budget where the funds are not set aside for a specific purpose or project.



# TRANSPORTATION

Much of the use of lodging taxes on transportation is spent by Clark County. Clark County uses this money, which is allocated to the Master Transportation Plan, on various areas of unincorporated Clark County, including the Las Vegas Strip area. This money is used for transportation-related expenditures, primarily capital expenditures.

The City of North Las Vegas also allocates lodging tax dollars for transportation purposes which is used to help fund road operations within the city and the City of Ely uses tax revenue to pay off debt incurred from projects started within the city by the Nevada Department of Transportation.



## NEVADA DIVISION OF TOURISM

Funded solely by lodging tax, the Nevada Division of Tourism (TravelNevada) works to engage domestic and international visitation through marketing, public relations and industry programs. The majority of the Division's budget is spent on a domestic media buy in major western U.S. markets, which includes television, print, digital and social advertising.

The Marketing Department manages programs with content and media partners to increase brand awareness, and ultimately, inspire the potential traveler to book a trip to a Nevada destination. The creative messages emphasize itineraries that may begin in Reno or Las Vegas, but also

include room nights and activities in rural communities.

The Sales and Industry Partners Department manages representation in eight countries, domestic missions, as well as the administration of a state-wide marketing and infrastructure grant program. Public Relations efforts include outreach through international and domestic media, an in-state campaign targeting Nevadans, and management of an ongoing public affairs plan, which educates the legislature and industry stakeholders regarding the impact of tourism to the state's economy.

## LAS VEGAS STADIUM AUTHORITY

In southern Nevada, a portion of transient lodging taxes was distributed to the Las Vegas Stadium Authority, in which the money collected in fiscal year 2018 was spent on a combination of operations, capital construction and debt service reserves. Operational expenses included general staffing, research and support services related to Stadium Authority operations, fiscal agent services, and legal services

related to the development of stadium project documents.

Capital construction funds expended in fiscal year 2018 consisted of funds collected in that year as well as a fund balance carried forward from fiscal year 2017. Additional lodging tax revenues were dedicated to debt service reserves related to the bonds issued for stadium construction.

# SMALL-SCALE ALLOCATIONS

Smaller allocations used by jurisdictions throughout the state include things such as arts and culture support, railroad support, intergovernmental transfers and rollovers.

## ARTS & CULTURE

Most of the lodging taxes that go toward arts and culture are collected and spent in Washoe County, specifically the City of Reno. In Reno, nearly \$3 million was spent on this allocation. Of this money, 50% is spent on projects promoting tourism and 50% is spent on PRCS (Parks, Recreation and Community

Services)-related projects. The city uses these funds for public art acquisition, to fund the Arts and Culture Commission, to purchase/maintain the Sternberg decorative lights for the downtown areas, and sponsorships for cultural organizations or events such as ARTown, the Reno Philharmonic, and the Pioneer Center. Money is also used on downtown special events to attract tourists.

Carson City also allocates money towards arts and culture. Over \$80,000 of lodging tax money was dedicated to Carson City Arts & Culture. This money goes to fund salary and benefits of the Arts & Culture Director as well as to fund services and supplies for Carson City Arts & Culture. Typical services and supplies include acquisition of public art, special events, travel, and training.

Finally, Esmeralda County allocates funds to the Esmeralda County Historic Preservation Fund and Nye County allocates money to fund the operating budget of the Beatty Museum.



### CULTURAL DEVELOPMENT

#### MONEY FOR RENO

- ✓ Public Art Acquisition
- ✓ Funds Arts and Culture Commission
- ✓ Decorative Lights for Downtown
- ✓ Sponsors ARTown, Reno Philharmonic, Pioneer Center, and more





## RAILROAD SUPPORT

Reno, Carson City, and White Pine County use portions of lodging taxes to support railroad functions.

The City of Reno receives money to deposit into the Railroad Debt Service Fund which is used, in part, for debt service on the 2006 Senior Lien Room Tax Bonds. The proceeds of this bond were used to help construct the downtown below grade railroad track (ReTRAC).

Similarly, Carson City used funds to service debt that is associated with the V&T Railroad bond and also allocated funds to the Nevada Commission for the Reconstruction of the V&T Railway for track maintenance.

Finally, White Pine County allocated over \$234,000 to the Nevada Northern Railway Foundation.



## MISCELLANEOUS

Other miscellaneous allocations of lodging tax money include intergovernmental costs, which are distributed between one government entity and another. In Carson City, the Carson City Culture and Tourism Authority transfers lodging tax dollars to the City of Carson City in order to cover all direct costs for special events and tournaments as well as management and legal services. The Winnemucca Convention and Visitors Authority also transfers money to Humboldt County.

Another miscellaneous use of funds are rollovers from one fiscal year to the next. Some communities that had left over lodging tax funds that were not spent in fiscal year 2018 and were “rolled over” to the next fiscal year include the City of Elko, Lincoln County and Lyon County.





# CONCLUSIONS

In Nevada, it is evident that travel and tourism enhances the quality of life for residents of this great state. Though people within the travel and tourism industry benefit through jobs, wages, and the use of lodging tax funds as a means of promoting local destinations, the benefits of the lodging tax trickle down to everyone in the community as well.

Travel and tourism helps make our communities better and safer through the supplementing of general funds. These dollars help fund police and fire departments and other important governmental services, such as public works. And, of course, nearly \$277 million dollars of lodging taxes are going to help support schools across the state.

In all, more than \$872 million of lodging taxes were collected in fiscal year 2018, which were largely paid for by non-Nevada citizens. This means that Nevada citizens are receiving over \$872 million worth of benefits listed throughout the report, paid for by visitors. The Nevada Division of Tourism is working hard to see that communities throughout the state receive more of the benefits provided through the lodging tax via increased overnight visitation.

The Discover Your Nevada program is an effort to push overnight visitation among resident Nevadans. The program puts effort and focus into promoting Nevada residents to explore parts of the state that they may not have explored before. PR efforts are also focused on pitching stories both internationally and domestically and ensures that these stories have an overnight component to them. When travel writers are hosted, the Nevada Division of Tourism ensures that a majority of each trip is in a rural part of the state and that lodging establishments are called out in each article.

Marketing efforts put a focus on paid media buys, in which consumers with a high propensity to travel are targeted, particularly those who have shown an interest in traveling to Nevada. The Division of Tourism also partners with online travel agencies (such as Priceline, Expedia, etc.) to capture people within the environment of their most trusted booking brands, keeping Nevada top of mind and easing the process to book a trip for these visitors.

Recently, the Division of Tourism has developed an improved partner portal, where convention and visitors bureaus, lodging establishments, attractions, and other partners can easily keep their listings current and provide deals to display on TravelNevada.com. As the website evolves, those deals can be front-and-center for visitors who are already interested in travel to Nevada.

Through all of these efforts, the Division of Tourism ensures that it is doing its part to drive overnight visitation to the state and that communities across Nevada experience all the benefits that are provided via the lodging tax listed throughout this report.



# METHODOLOGY

In order to determine lodging tax allocations, the “Annual City/County Transient Lodging Tax Report” was provided by the Nevada Department of Taxation for each jurisdiction that collects/spends lodging taxes throughout the state. This report is a compilation of the reports submitted to the Nevada Department of Taxation, as mandated by NRS 244.3357, which requires submitting entities to provide the lodging tax rates, amount of lodging tax revenue collected, and the manner in which the revenue was used. Each individual jurisdiction was then contacted to get more in-depth and specific information on each allocation and to create groupings of “like categories” for spending across the state. Some state and local documentation, such as statutes and budgets, were also reviewed to get a better sense of how funds were allocated.

In some instances, specifically in the rural communities, the contact could provide descriptions of spending allocations for the whole city/county. In other cities/counties, however, the contact for an individual jurisdiction could not provide a complete description for how all allocations were spent. For example, in Washoe County, funds were allocated to the City of Sparks, City of Reno, the Reno-Sparks Convention and Visitors Authority, and Washoe County. In cases like these, individuals at each entity were contacted to get a more complete description and idea of how funds were spent specifically.

These contacts were also asked to confirm that the amounts of funds obtained were correct. It should be noted that, in some cases, dollar amounts differed slightly between the Nevada Department of Taxation and the individual entities that were contacted. In these instances, the amount given by the individual entities was used.

# SOURCES

## **Carson City Culture and Tourism Authority**

716 N Carson St.  
Carson City, NV 89701  
(775) 687-7410

## **Churchill County**

155 N Taylor St., Suite 182  
Fallon, NV 89406  
(775) 423-4365

## **City of Caliente**

100 Depot Ave  
Caliente, NV 89008  
(775) 726-3370

## **City of Carlin**

151 8th St.  
Carlin, NV 89822  
(775) 754-6354

## **City of Elko**

1751 College Ave.  
Elko, NV 89801  
(775) 777-7100

## **City of Fallon**

55 W. Williams Ave.  
Fallon, NV 89406  
(775) 423-3040

## **City of Fernley**

595 Silver Lace Blvd.  
Fernley, NV 89408  
(775) 784-9800

## **City of Las Vegas Department of Finance**

495 S Main St.  
Las Vegas, NV 89101  
(702) 229-6321

## **City of Lovelock**

400 14th St.  
Lovelock, NV 89419  
(775) 273-2356

## **City of Mesquite**

10 E. Mesquite Blvd.  
Mesquite, NV 89027  
(702) 346-5295

## **City of North Las Vegas**

2250 N. Las Vegas Blvd.  
North Las Vegas, NV 89030  
(702) 633-1460

## **City of Reno, Finance Dept**

1 E. 1st St.  
Reno, NV 89501  
(775) 334-2080

## **City of Sparks**

431 Prater Way  
Sparks, NV 89431  
(775) 353-5555

## **City of Wells**

525 6th St.  
Wells, NV 89835  
(775) 752-3355

## **City of West Wendover**

PO Box 2825  
West Wendover, NV 89883  
(775) 664-3081

## **City of Yerington**

102 S. Main St.  
Yerington, NV 89447  
(775) 463-3511

## **Clark County Department of Finance**

500 S. Grand Central Pkwy., 6th Fl.  
Las Vegas, NV 89155  
(702) 455-3543

## **Clark County School District Budget Department**

4190 McLeod Dr.  
Las Vegas, NV 89121  
(702) 799-2666

## **Destination Henderson**

200 S. Water St.  
Henderson, NV 89015  
(702) 267-2171

## **Douglas County**

1594 Esmeralda Ave.  
Minden, NV 89423  
(775) 782-9005

## **Elko Convention and Visitors Authority**

700 Moren Way  
Elko, NV 89801  
(775) 738-4091

## **Elko County Manager's Office**

540 Court St., Suite 101  
Elko, NV 89801  
(775) 738-5398

## **Elko County Tourism and Recreation Board**

PO Box 2  
Elko, NV 89803  
(775) 738-7157

## **Elko County Treasurer's Office**

571 Idaho St., Suite 101  
Elko, NV 89801  
(775) 738-5694

## **Esmeralda County**

PO Box 547  
Goldfield, NV  
(775) 485-6309

## **Eureka County**

10 S. Main St.  
Eureka, NV 89316  
(775) 237-5262

## **Lander County Convention and Tourism Authority**

470 S. Broad St.  
Battle Mountain, NV 89820  
(775) 635-1112

## **Las Vegas Convention and Visitors Authority**

3150 Paradise Rd.  
Las Vegas, NV 89109  
(702) 892-0711

## **Las Vegas Stadium Authority c/o Applied Analysis**

6385 S. Rainbow Blvd., Suite 105  
Las Vegas, NV 89118  
(702) 215-2000



**Lincoln County Room Tax Board**

181 Main St.  
Pioche, NV 89043  
(775) 962-1132

**Lyon County**

27 S. Main St.  
Yerington, NV 89447  
(775) 463-6510

**Mineral County**

PO Box 1450  
Hawthorne, NV 89415  
(775) 945-2446

**Nevada Department of Education**

700 E. 5th St.  
Carson City, NV 89701  
(775) 687-9200

**Nevada Department of Taxation**

1550 College Pkwy., Suite 115  
Carson City, NV 89706  
(775) 684-2000

**Nye County**

170 Floyd St., Suite 2  
Pahrump, NV 89060  
(775) 751-4200

**Pershing County Recorder-Auditor Office**

398 Main St.  
Lovelock, NV 89419  
(775) 273-2408

**Reno-Sparks Convention and Visitors Authority**

4001 S. Virginia St., Suite G  
Reno, NV 89502  
(775) 827-7600

**Town of Pahrump**

2100 Walt Williams Dr., Suite 100  
Pahrump, NV 89048  
(775) 727-2820

**Virginia City Tourism Commission**

89 S. C St.  
Virginia City, NV 89440  
(775) 847-7500

**Washoe County**

1001 E. 9th St., Suite D140  
Reno, NV 89512  
(775) 328-2510

**West Wendover Recreation District**

950 Florence Way  
West Wendover, NV 89883  
(775) 664-3289

**White Pine County Tourism and Recreation Board**

150 Sixth St.  
Ely, NV 89301  
(775) 289-3720

**Winnemucca Convention and Visitors Authority**

50 W. Winnemucca Blvd.  
Winnemucca, NV 89445  
(775) 623-5071

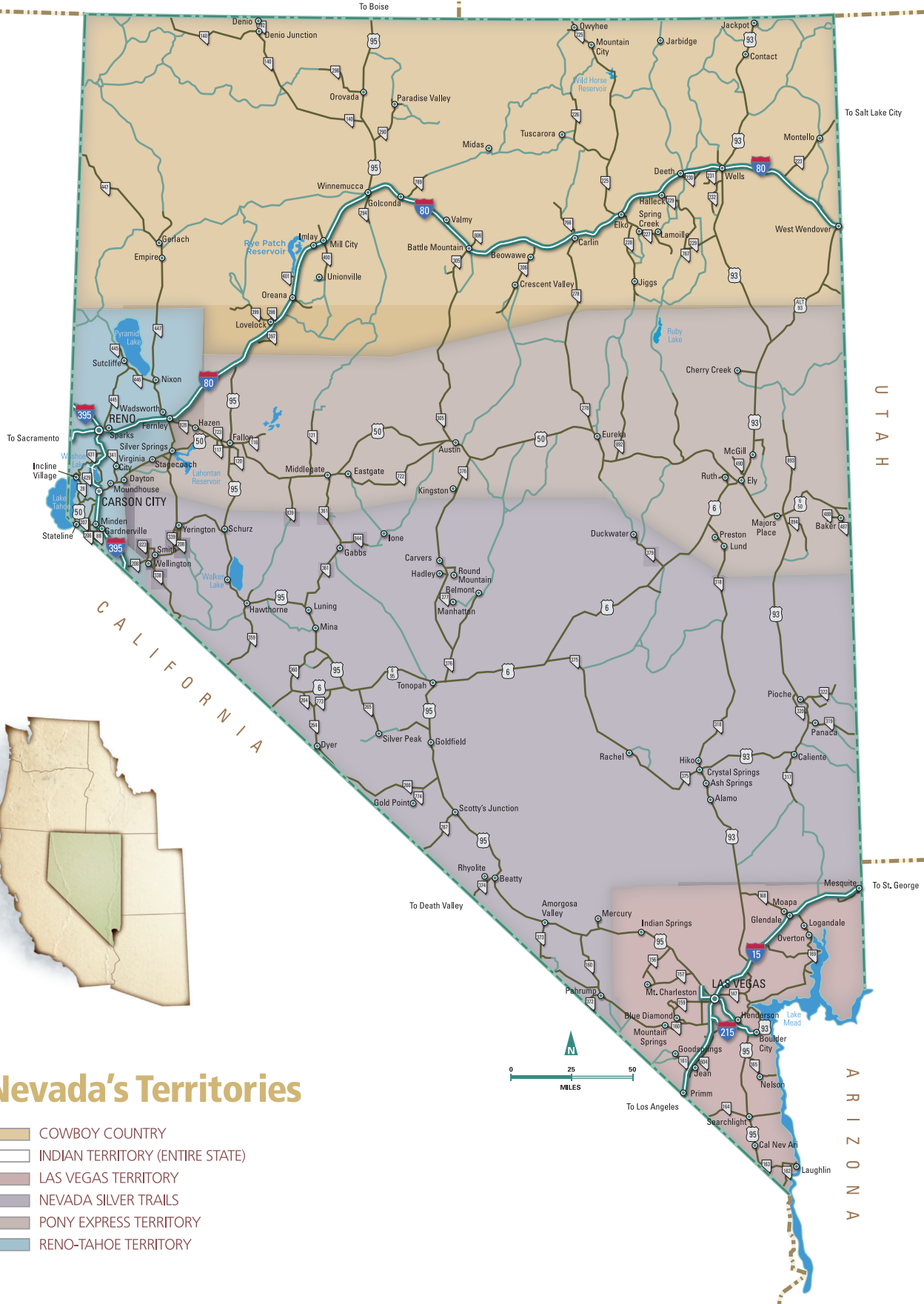
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A R I Z O N A



## Nevada's Territories

- COWBOY COUNTRY
- INDIAN TERRITORY (ENTIRE STATE)
- LAS VEGAS TERRITORY
- NEVADA SILVER TRAILS
- PONY EXPRESS TERRITORY
- RENO-TAHOE TERRITORY