

NRS 280.201 Plan for apportionment of expenses: Exclusions; formula for apportionment; tax ad valorem; statistics and records.

1. The funding apportionment plan must exclude the cost of:
 - (a) Operating and maintaining a county or a branch county jail;
 - (b) A rural program of resident officers, where applicable; and
 - (c) Any program of contract services which is totally funded by the contracting agency or entity.

↳ The costs described in paragraphs (a) and (b) are a proper charge against the county. The capital costs of building a county or a branch county jail are the responsibility of the board of county commissioners.
2. If a department operates a program for school crossing guards, each participating political subdivision must pay the cost of operating the positions located within its jurisdiction.
3. The funding apportionment plan must apportion the anticipated costs of operating and maintaining the department, and capital costs, after deducting all anticipated revenue internally generated by the department, among the participating political subdivisions according to the formula developed by the department pursuant to this section.
4. Except as otherwise provided in subsection 1, an additional tax ad valorem that is levied pursuant to the approval of the voters must be levied at a uniform rate in the unincorporated area of the county and in each participating city.
5. In developing the formula, the department must divide its budget into the following functional areas:
 - (a) Activities which are the responsibility of any one of the participating political subdivisions.
 - (b) Contract services which are performed solely for another agency or entity.
 - (c) Administrative or supporting activities.
 - (d) The remaining activities, services or programs are to be allocated to those functional areas which are to be jointly funded by the participating political subdivision.

↳ Contract services which are performed solely for another agency or entity must each be identified as a separate functional area.
6. The department must identify the bureaus, sections, divisions and groups that are assigned to each functional area. Each functional area must be a separate accounting unit within the budget of the department for the purpose of apportioning the cost among the participating political subdivisions.
7. The costs of the activities of administration or support must be allocated to the other functional area to which they apply in the ratio that the cost of each functional area bears to the combined costs of the other functional areas.
8. The costs of each functional area which is to be jointly funded, including the administrative and support costs allocated in accordance with subsection 6, must be apportioned among the participating political subdivisions as follows:
 - (a) The cost of uniformed functions in the field must be apportioned on a percentage basis according to the comparative cumulative, unweighted percentage relationship among the participating political subdivisions of the permanent population of the participating political subdivisions, as determined annually by the Governor, the total number of calls for service which were dispatched by the department in each participating political subdivision, excluding:
 - (1) Calls for service with respect to felony crimes;
 - (2) Calls for service originating in those areas which were served by a rural program of resident officers; and
 - (3) Calls for service originating from a program of contract services which is totally funded by the contracting agency or entity,

↳ and the total number of felonies which were reported in each participating political subdivision, excluding reports of felonies originating from a rural program of resident officers or a program of contract services. The number of calls for service and the number of felonies reported must have been made during the 12 months preceding January 1 of the current fiscal year.
 - (b) The cost of the investigative function must be apportioned on a percentage basis according to the comparative cumulative, unweighted percentage relationship among the participating political subdivisions of the total number of felonies which were reported in each participating political subdivision during the 12 months preceding January 1 of the current fiscal year.
9. For the purpose of subsection 8, the population attributable to a county does not include the population of the cities within that county or the population of those areas within that county which are served by a rural program of resident officers.
10. The department shall maintain all of the statistics necessary to effectuate the funding apportionment plan and shall maintain accurate records in support of the determination required in order to comply with this section.
11. If, in the initial year of the merger, the statistics necessary to determine the funding apportionment plan for the remainder of that year are incomplete, the department shall prepare a funding apportionment plan for the remainder of that year based upon the most accurate statistics available, and apply it as closely as possible in the manner prescribed in this section. The fact that a budget, a funding apportionment plan and a rural program of resident officers are not prepared and submitted when due does not invalidate any of them.

(Added to NRS by 1977, 363; A 1979, 1002; 1981, 638; [1987, 1493](#); [1997, 2876](#))